

FINANCIAL SECTION AND WARRANT FOR
THE 2026 ANNUAL TOWN MEETING
LINCOLN, MASSACHUSETTS



SATURDAY, MARCH 28, 2026
9:30 AM

DONALDSON AUDITORIUM

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



TOWN OF LINCOLN
MIDDLESEX COUNTY MASSACHUSETTS

TOWN OFFICES
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Sarah Cannon Holden
Town Moderator

To all Lincoln Residents and Registered Voters,

2026 ANNUAL TOWN MEETING OVERVIEW

The Annual Town Meeting will be held on Saturday, March 28, 2026 in the DONALDSON AUDITORIUM at the Lincoln Schools. Doors open at 8:30 am. Arrive early so we have a quorum and can get started at 9:30. This Warrant Booklet contains the background materials for the ARTICLES to be considered at the meeting.

PLEASE READ THIS BOOKLET CAREFULLY and BRING IT and the ENCLOSURES WITH YOU.

After addressing some preliminary matters, we will get into the meeting. Below are the ARTICLES and their sponsors. The ARTICLES appear in the following pages.

- Article 3. Town Meeting Study Committee Report
- Article 4. Community Center Building Committee Report
- Article 5. Town Operating Budget – Finance Committee
- Article 6. Community Preservation Fund – detailed list in the motion at Town Meeting
- Article 7. Library HVAC System Replacement – Ground Source Heat Pump
- Article 8. Library HVAC System Replacement – Conventional System as Fallback Plan
- Article 9. Cash Capital Expenditures (details in MOTION)
- Article 10. Fire Engine Replacement
- Article 11. Stabilization Fund: Appropriation to Increase Fund Balance
- Article 12. Annual Bright Light Award
- Article 13. Transfer from Free Cash to Reduce Debt Service
- Article 14. Water Department. Capital Projects Free Cash.
- Articles 15-30. CONSENT CALENDAR – voted on together unless an article is held out
- Article 31. Annual Article to Balance Budget/Reduce Tax Rate
- Article 32. 250th Celebration
- Article 33. L-S Regional. To amend Agreement to comply with current laws and regulations
- Article 34-35. Two Bylaw Amendments. Wetlands and Dark Skies
- Article 36. Citizen Petition. Wildlife Protection

PRE-MEETING INFORMATION. In the days leading up to Town Meeting, Town Boards and Committees will offer background information at meetings and in presentations all of which are posted on the Town website (lincolntown.org) under “2026 Annual Town Meeting Lincoln, MA”. We hope this process and opportunity will answer some of the voters’ questions and cut down time for presentations on March 28th. The Town Meeting Study Committee has worked over the past year to reduce the length of the meeting without compromising discussion and an informed vote.

GENERAL COMMENTS. All registered voters are encouraged to attend the Annual Town Meeting, a unique New England experience of Direct Democracy. As with any legislative process there have been many meetings in the months before the vote. It is now the chance for all of us to listen and learn and cast our informed votes. Non-registered voters are welcome to attend but may not vote.

If this is your first Town Meeting, come to listen, to learn, to participate and to vote. Please find a way to volunteer on a Town Board or Committee. The Town governance depends on volunteers.

BALLOT ELECTIONS. Monday, March 30th – Reed Gym. There are contested elections.

Voice Of The Electorate

An Outline of Town Meeting Procedures

You will find below a description of some basic Town Meeting procedures which govern the presentation, consideration and voting on matters which come before Town Meeting.

To arrive early is to arrive on time; we will begin promptly at 9:30!

Warrant Articles and Motions

The Warrant is the official notice of the actions and their sponsors to come before Town Meeting. The Motion made at Town Meeting must reflect the essence or be within the “scope” of the Article printed here.

Example: A warrant Article proposes the purchase of 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. The Moderator determines if a motion or an amendment to a motion meets the “scope” requirement.

Other than the Articles on the Consent Calendar (discussed below), the Articles in the Warrant will be taken up in order.

If there are two or more Articles which deal with the same or similar issues, sponsors of the Articles will often ask to make some general comments about all the related Articles before presenting the individual Motions under each one.

If the sponsor of an Article decides not to go forward with it, there will be a motion to “pass over” the Article. This requires a majority vote.

At the Meeting, please pick up the “salmon-colored sheet” which lists the proposed Motions to be made under each of the Articles. When the Article is called for presentation, the sponsor will make the Motion “as printed on the “Salmon Colored Sheet.” If there are any changes or refinements to the printed Motion, these will be noted. Once the motion is seconded, the sponsor will speak.

Before an Article is open for general discussion and debate from the floor, other Town Boards may wish to speak.

To Ask a Question or Make a Comment:

Please go to one of the standing microphones. When called upon please give your name before making your comment. Please keep your comments to no more than two minutes. If you are not a resident, you need to request permission of the Moderator to speak.

Voting

Most motions at Town Meeting require a simple majority vote.

By statute or Town Bylaw, some motions require a 2/3 majority vote, for example:

Motions to amend the Zoning Bylaws, Votes to approve bonds or other types of funding mechanisms

Registered voters will receive a voting card when checking in for the meeting.

Voting is done first by voice vote, aided by the voting card.

If the Moderator is uncertain of the outcome, she will call for a standing vote.

If the vote is still unclear, there will be a count take by tellers appointed by the Moderator.

The Moderator’s determination of the results is final, unless seven voters stand and challenge the determination, in which event a count will be made.

Amendments to the Motions – simple majority vote required

Amendments to a Motion may be made if they fall within the scope of the Article, as discussed above.

If someone wishes to make an amendment, they should write it down on an amendment form that can be found on the tables in the center of the Auditorium. When ready, go to a microphone. It is not necessary to have a carefully worded amendment in advance; the Moderator and Town Counsel can help.

A proposed amendment must be seconded before it is open to discussion.

After discussion, the Meeting first votes on the Amendment. If the Amendment is approved, the Meeting then discusses and votes on the Main Motion as amended. Amendments to an amendment can also be made following the same procedure.

Calling the Question – 2/3 majority vote required

After a full airing of questions and concerns someone may rise to “Call the Question.”

The speaker may not make a statement or ask a question before calling the question.

All debate stops and a vote will be taken on whether to cut off debate and vote on the Article.

If passed, debate ends and a vote on the Main Motion is taken.

Procedures for Voting on the Budget – simple majority vote required

The Budget (See [Table 1: Fiscal Detail FY25 – FY27](#)) on page 43 as printed in this booklet, is presented by the Finance Committee.

Following the presentation, the Moderator will go through 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, raise your hand and identify the budget line item number of concern.

The rest of the Budget (excluding the items held out) will be voted on without further discussion.

The Meeting will then turn to discuss items held out and take separate votes. The Moderator will typically return to the person holding out each item to begin the discussion.

Consent Calendar – simple majority vote required

Pursuant to the Town’s Bylaws, the Moderator may designate certain Articles to be placed on the Consent Calendar.

These items are considered routine, non-controversial, and not expected to generate discussion or opposition. Only items requiring a simple majority may be on the Consent Calendar.

The Motions to be made under each Article are listed on the green Consent Calendar which is included in this mailing.

When the Meeting reaches the first of these Articles, the entire Consent Calendar will be considered.

The Moderator will read the list of Articles to determine if anyone wants to hold one out. Any individual voter may do so by calling out the Article to be held out, in which event it will be taken up in the normal manner in its regular sequence on the Warrant.

The remaining Motions will be adopted with a single vote. This procedure expedites the conduct of the business of the Meeting.

Participation.

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!

REPORT
of the
FINANCE COMMITTEE
of the
TOWN OF LINCOLN
for the
FISCAL YEAR
JULY 1, 2026 - JUNE 30, 2027

LINCOLN FINANCE COMMITTEE

Merrill Berkery

Paul Blanchfield, Chair

Buck Creel

Greg Haines

Nancy Marshall

Rich Rosenbaum, Vice Chair

Ellen Meyer Shorb

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1. Introduction

The Finance Committee is charged with advising and making recommendations to Town Meeting on the budget, capital projects, and other financial areas, as well as administering the Town's Reserve Fund. The Committee aims to develop a budget that is fiscally prudent, reflects the Town's values and needs, and is ultimately understood and supported by residents.

In this report, we describe the recommended FY27 budget. The Finance Committee works with many boards and committees to develop a budget. We would like to thank, among many others, Lincoln Town Administrator Tim Higgins; Finance Director & Town Accountant Colleen Wilkins; Lincoln Public Schools Administrator for Business and Finance Angela Wang; Lincoln-Sudbury Regional High School Interim Director of Finance & Operations Susan Bottan; Library Director Melissa Roderick; and Capital Planning Committee Chair Audrey Kalmus.

Executive summaries 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 FY27, the Finance Committee recommends a base budget of \$52,502,973 (Warrant Article 5) inclusive of the Water Department) including \$4,734,919 in Debt Service for the School Building Project approved by residents in December 2018 and \$906,700 in Debt Service for the Community Center Building Project approved by residents in March 2024.

After a review of available funds, revenue projections, the Town's financial obligations and the general economic situation, the Finance Committee established a budget guideline of +2.5% compared to the FY26 budget as approved at Town Meeting in March 2025, excluding any FY26 one-time preferred items. While inflation rates vary year-to-year (+2.7% as of December 2025), this guidance generally allows the Town to maintain existing services, despite underlying cost increases (e.g., wages/salaries, health insurance, service contracts, maintenance expenses).

In addition, the Committee recommends funding several items in excess of guidance, including:

- **Town Government:** An additional \$66,244 to maintain or restore "level services" in General Government, Public Works, Human Services, and Culture & Recreation, including: 2 new polling pads, a Town Meeting "clicker" maintenance contract, an increase in the cemetery mowing contract, landfill groundwater required testing, and step increases for the Council on Aging and Culture & Recreation departments. An additional \$148,300 in preferred items for Community Center maintenance.
- **Capital:** An additional \$1,190,504 recommended by the Capital Planning Committee for the replacement of fire engine #1 (\$1,050,000) and repairing portions of the DPW building (\$140,504 in additional preferred funding).

For additional details, see the respective sections of this report.

The Town's financial position continues to benefit from cooperation from town employees in contract negotiations, and conservative budgeting. As a result, the operating budget can be funded

without an override for the 21st year in a row. In addition, the Town's strong financial position and cash reserves enable the Finance Committee to recommend \$1,000,000 (~2% of the General Fund) in tax relief via the utilization of existing Free Cash from past taxes to fund Debt Service costs associated with the School and Community Center Building Projects.

For FY27, the property taxes on the median value house (FY26 assessed value of \$1,526,850) are expected to increase by \$664 (3.5%) within the recommended budget, even with the first full year of interest and principal associated with the Community Center debt, the funding of a new fire engine, and a proposed \$2,000,000 in tax incentive contingencies for the proposed Library ground source heat pump HVAC system. This assumes the application of CPA funds to pay for Town Offices debt (Warrant Article 6). Note that individual property owners who have undertaken construction or made improvements may see an additional increase in their taxes.

The Town budget is based on projections and assumptions which reflect needs and available funds. The budget is heavily dependent on real estate taxes with the tax levy and excluded debt accounting for approximately 74% of FY27 revenues. The Town has few commercial properties and limited opportunities to increase local revenues.

Town departments and committees remain cognizant of Lincoln's relatively high tax burden, especially given recent bonding and associated tax impact of the Community Center.

In addition to the operating (Warrant Article 5) and cash capital budget (Warrant Article 9), Town Meeting will consider maintenance articles (Warrant Articles 19 & 20) and other appropriations.

Consistent with past years, the Finance Committee believes that the Town should make an ongoing commitment to address its liability for retiree health care benefits and is recommending contributions to fund these liabilities (Warrant Articles 21 & 22).

The Finance Committee aims to maintain adequate Emergency Reserves, which allow unforeseen changes in revenues or expenditures to be addressed without undue disruption of ongoing activities, while also enabling the Town to retain its AAA bond rating. The Finance Committee last updated its Reserves Policy in September 2025. Major provisions of this policy include:

- **Reserve Fund:** Set aside at least 1.3% of the prior fiscal year's total funds available for "extraordinary or unforeseen" expenditures. Note that while 1.3% is the recommended target, the Finance Committee may increase this target in times of uncertainty (e.g., global pandemic).
- **Stabilization Fund:** Maintain a Stabilization Fund balance between 5 and 10% of the prior fiscal year's total funds available. The Committee may exceed 10% in Stabilization leading up to anticipated large capital projects and fall below 5% when funding current capital projects.
- **Free Cash:** Maintain a certified Free Cash balance between 10 and 15% of the prior fiscal year's total funds available. The Committee may exceed 15% in Free Cash leading up to anticipated large capital projects. Note that managing to this target will require management and oversight of unexpended Free Cash from prior years (5-10%) as well as actual receipts relative to revenue estimates and unspent departmental budgets (5-10%).

- Combined Reserves:** Maintain Combined Reserves, which include Stabilization and Free Cash balances (Free Cash includes any unspent funds from the Reserve Fund), between 15 and 20% of the prior fiscal year's total funds available. 15% is considered the lower end to maintain financial metrics consistent with strong credit worthiness as determined by rating agencies.

Accumulating reserves beyond the 20% level risks 'taxation inequity' where residents of past years bear the burden of future expenses and capital projects. Absent a specific, anticipated, near-term large capital project(s), the Committee should consider leveraging reserves in excess of 20% to provide tax relief by recommending (a) using some available cash to service debt, (b) a budget below the levy-limit, and/or (c) any other mechanism available to the Committee.

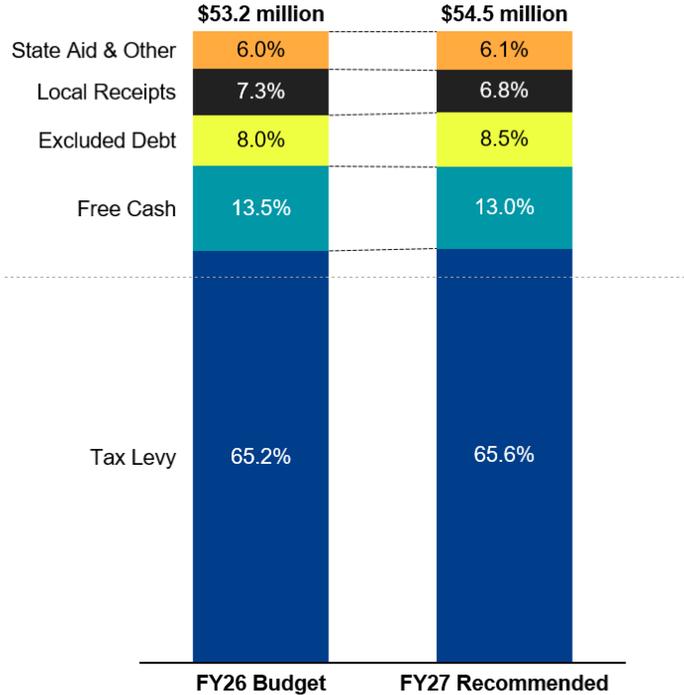
When recommending these mechanisms, the Committee should be mindful of tax "smoothing" and avoid scenarios that result in steep year-over-year tax increases.

The Committee should periodically review this policy, especially when there is a change to the methodology used to assign credit ratings.

3. Revenues

Total Town revenues for FY27 are projected to be \$54,544,783 (excluding Water Department revenues), a 2.5% increase compared to FY26. Revenue from net state aid is projected to increase (+3.8%) from FY26 actuals. Local Receipts are projected to increase by 0.6% as assumptions have been updated to reflect recent historical trends. The chart below shows revenue categories and the percentages of total revenue for FY27 as well as the FY26 Budget for comparison.

FY26-27 Revenues by Category



Proposition 2½ allows towns to raise the real estate tax levy by 2.5% per year without an override. The tax levy may also increase (beyond 2.5%) because of taxes attributable to new construction. For FY27, real estate taxes are projected to account for approximately 66% of revenue. This projection assumes CPA funds are used to service town office debt, an increase of the Tax Levy within the Proposition 2½ limit, and an above-average increase in new construction in FY26.

Additional property tax revenues may be raised through debt exclusion, following approval by a two-third vote at Town Meeting and a majority vote at the ballot box. Excluded debt includes property tax revenues that pay for such Town debt (e.g., School Building Project, Community Center Building Project) 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, debt is retired and the property tax to fund the project is no longer collected. In FY27, excluded debt (from prior-year votes) is projected to represent 8.5% of revenues which includes the first full year of principal and interest costs associated with the Community Center Building Project.

Free Cash is expected to provide 13.0% of FY27 revenue. In October 2025, the Department of Revenue certified Lincoln's FY25 Free Cash to be \$11,655,307, which includes \$6,093,000 of Free Cash carried over from FY26 to FY27 and \$5,574,021 amount generated from FY25 budget favorability. The FY27 budget includes \$4,569,497 in planned Free Cash carried over to FY28.

Free Cash, Stabilization (\$2,662,000 at fiscal year-end), plus Free Cash generated from conservative budget practices, are the major component of the Town's Reserves.

Major contributors to the FY25 Free Cash Certified balance were: (1) receipts in excess of budget, such as motor vehicle excise, jet fuel, licenses and permits, and investment income; (2) turn backs in retirement assessment, health insurance, and military mitigation; and (3) Free Cash purposely carried over to FY26 from FY25.

Local receipts, which include excise taxes, rental fees, license and permit fees, investment income, cell tower income, and other income, such as parking, recreation and ambulance fees, are projected to provide 6.8% of revenue in FY27.

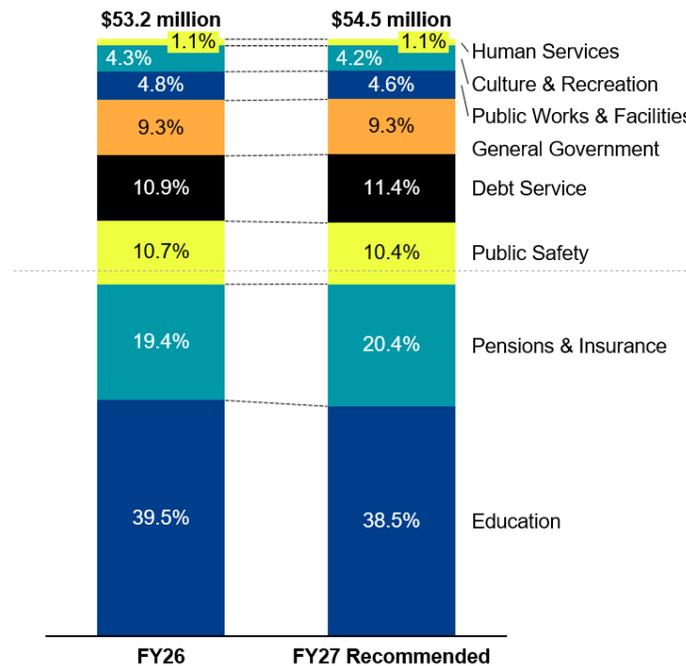
Net State aid & other, including Chapter 70 (education reform) funds, lottery, other assistance, and other items, is projected to provide 5.5% of revenue in FY27. Actual state aid is not yet known, as the state budget is not yet determined, but it is projected to increase 3.9% relative to FY26. If the actual amount is greater than budgeted, the difference will accrue to Free Cash. If the amount were to be lower, the Town would look to available Free Cash to make up the difference.

4. Operating Expenditures

Total Town operating expenditures include both the General Fund and the Water Enterprise Fund. The Water Department's operating budget (\$2,893,726 for FY27) is funded entirely through fees paid by water consumers. The General Fund budget includes all other operating expenditures. The proposed FY27 budget is \$52,502,973 (Article 5 inclusive of the Water Department). The General Fund total is \$49,609,247 exclusive of capital items and other articles.

The following chart shows the breakdown of expenditures by category (excluding Water Department, Capital and Stabilization associated expenditures). Education is the largest component, representing 39% of General Fund expenditures. This includes the Lincoln Public Schools (LPS), Lincoln-Sudbury Regional High School (LSRHS) and expenditures for vocational technical high school students. For high school expenditures, the education component includes all costs to Lincoln, including debt service, pensions and insurance. For the LPS, debt service, pensions and insurance are *not* included in the education component; they are part of the Town expenditures for these items.

FY26-27 Expenses by Category



The growth in the appropriated budget for LPS, exclusive of pensions and insurance, is 2.5%. For more information, please see page 18. The budget for LSRHS 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 FY26 ratios are 13.2% Lincoln and 86.8% Sudbury, a slight increase in Lincoln apportionment. While Lincoln’s portion is based on the budget presented by LSRHS to the Finance Committee, Lincoln’s assessment may be less than the recommended appropriation (see the “LSRHS” section below). Any excess appropriation amounts for LSRHS are added to the Town’s Free Cash.

The proposed General Government budget for FY27 is up 5.1% from FY26. The growth in the Public Safety budget is 2.6%. Pensions and Insurance expenditures for FY27 are projected to grow 11.4% over FY26 and represent approximately 18.6% of General Fund expenditures.

FY27 debt service, excluding LSRHS debt service and including the proposed CPC offset, is \$5,666,619, up 11.2% inclusive of the first full year of principal and interest for the Community Center Building Project. 84% of the Town’s debt service is for the school building debt.

Operating expenses are detailed in the departmental budget sections of this report. A P&L-based presentation of Revenues & Expenditures for FY27 compared to FY26 follows:

Town of Lincoln				
FY2027 Proposed Budget				
	FY2026	FY2027	\$ change	% change
REVENUE				
TAX LEVY	34,846,518	35,749,281	902,763	2.6%
EXCLUDED DEBT	4,233,596	4,641,619	408,023	9.6%
LOCAL RECEIPTS	3,698,636	3,719,635	20,999	0.6%
STATE AID	2,873,222	2,983,881	110,659	3.9%
OTHER AVAILABLE FUNDS	373,900	364,557	(9,343)	-2.5%
FREE CASH	7,214,151	7,085,810	(128,341)	-1.8%
TOTAL REVENUE	53,240,023	54,544,783	1,304,760	2.5%
EXPENDITURES				
GENERAL GOVERNMENT	4,390,713	4,614,832	224,119	5.1%
PUBLIC SAFETY	5,021,190	5,151,845	130,655	2.6%
EDUCATION				
<i>Lincoln K-8 School</i>	13,827,611	14,173,301	345,690	2.5%
<i>Lincoln Sudbury High School</i>	4,634,079	4,814,250	180,171	3.9%
<i>Vocational School Assessment(s)</i>	108,138	110,841	2,703	2.5%
PUBLIC WORKS & FACILITIES	2,243,192	2,298,832	55,640	2.5%
HUMAN SERVICES	514,048	544,111	30,063	5.8%
CULTURE & RECREATION	2,039,374	2,092,878	53,504	2.6%
DEBT SERVICE	5,097,782	5,666,619	568,837	11.2%
PENSIONS & INSURANCE	9,107,665	10,141,738	1,034,073	11.4%
CAPITAL PLAN	1,283,744	2,029,716	745,972	58.1%
STABILIZATION FUND	4,070,000	2,023,000	(2,047,000)	-50.3%
WARRANT ARTICLES	902,487	882,820	(19,667)	-2.2%
TOTAL EXPENDITURES	53,240,023	54,544,783	1,304,760	2.5%

5. Capital Expenditures

The Capital 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. 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, CapCom continued to assess the Town's long-term capital needs and updated its 5-year capital plan. CapCom and the Finance Committee strongly believe 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 assessed to determine whether they might qualify for funding under the Community Preservation Act. Appropriate requests are referred for review to the Community Preservation Committee.

For FY27, the Finance Committee set budget guidelines of \$551,550 for capital expenditures and \$287,662 for annual maintenance, representing a 2.5% increase from FY26 budget guidance. 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, with voter approval of a debt exclusion, allows the Town to finance the purchase and spread the cost of capital items over several years, outside of Proposition 2½.

The Capital Committee suggested the following disposition for FY27:

Recommended funding for cash capital:	\$1,872,916
Recommended funding for maintenance:	\$156,800

These recommendations represented a preferred budget in excess of initial guidelines by \$1,190,504. Variations from guidance often occur, as capital projects are lumpy by nature. The preferred items recommended by CapCom are \$1,050,000 for a Fire Engine Replacement for the Fire Department and \$140,504 for building repairs for the Department of Public Works.

The Finance Committee recommends capital expenditure and maintenance articles at these proposed levels, using available funds without the need for debt or capital exclusions.

Warrant Articles

Article 9	Cash Capital Expenditures	\$822,916
	Conservation Barn Repairs	\$20,660
	Billy Goat Brush Mower	\$5,360
	Mini Excavator	\$84,000
	Pavement Planer Attachment	\$21,000
	Tree Bucket Truck	\$243,000
	Firewall Replacement	\$57,900
	Classroom Presentation System Replacement	\$106,000
	Wastewater Treatment Facility Automated Control Panel	\$22,321
	Network Core	\$10,504
	Athletics Van	\$7,878
	Building and Grounds Truck	\$14,443
	Body Worn Camera Replacement	\$7,800
	Duty Firearm Replacement	\$22,050
	DPW Building Repairs including \$140,504 preferred	\$200,000
Article 10	Fire Engine Replacement	\$1,050,000
Article 19	Town Buildings Maintenance	\$90,000

Article 20	Library Building Maintenance	\$66,800
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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. Matched amounts vary year-to-year due to an increasing number of cities and towns participating in the CPA, a decline in funds to the state matching fund, and legislative changes for state funding sources.

Lincoln received a match on its fiscal year surcharges over the past 10 years as follows:

FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
25%	22%	22%	32%	38%	52%	58%	51%	28%	24%

The CPA requires that a Community Preservation Committee (CPC) be formed with four members appointed by the Select Board and five other members nominated from each of the following: Conservation Commission, Housing Commission, Historical Commission, Planning Board, and Recreation Committee. The CPC’s mandate 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 then approved at Town Meeting. Generally, the CPA also requires at least 10% of annual revenues to be spent on *each* of three categories: (1) open space (excluding recreation), (2) historical preservation, and (3) community housing. If the 10% annual minimum for a given category is not met, the shortfall must be “banked” and spent in subsequent years.

For FY 2016 through 2026, the CPC has recommended, and the Town has approved, funding for the following projects:

Town of Lincoln					
CPA Appropriations & Project Status					
2016-2026					
Project	Appropriation	Paid to Date	Balance	Status of Project	
Admin Expenses	36,000	36,000	-	Complete	
Bemis Hall Repairs	296,000	296,000	-	Complete	
Cemetery -Dallin Statue	25,000	-	25,000	In Progress	
Codman Barn Repairs	111,500	71,672	39,828	In Progress	
Codman Farm C Barn Sprinkler System	400,000	360,448	39,552	In Progress	
Codman Farm Repairs	329,950	329,950	-	Complete	
Debt Service on Town Office Renovation	3,771,356	3,519,426	251,930	In Progress	
Fund debt service on borrowing for CPC project	1,341,925	1,242,245	99,680	In Progress	
Funding of Affordable Housing Trust	1,278,329	1,278,329	-	Complete	
Funding of Conservation Fund	199,000	199,000	-	Complete	
Conservation -Nature Link Project	850,000	-	850,000	In Progress	
Historic Properties Inventory	5,000	4,500	500	In Progress	
Historic Commission- Friends of Minuteman National Park -Archeology Project	150,000	150,000	-	Complete	
Historic records archive and preservation	343,763	314,981	28,782	In Progress	
Land Acquisition	1,225,000	1,225,000	-	Complete	
Multi-sport Court	146,000	146,000	-	Complete	
Pierce House Repairs	335,480	254,393	81,087	In Progress	
Recreation Tennis Courts	162,800	20,000	142,800	In Progress	
Repairs & Improvements to Lincoln Library	665,591	575,163	90,428	In Progress	
Wayfinding Battle Road Byway	1,000	-	1,000	Complete	
Community Housing Rental Assistance Prog	464,469	412,126	52,343	In Progress	
Codman Pool Chemistry Controller	42,500	42,500	-	Complete	
Codman Pool Cover	27,488	22,688	4,800	In Progress	
Codman & Ballfield Rd- Athletic Fields Irrigation	400,000	376,370	23,630	In Progress	
Regional Housing Support Services	164,100	159,287	4,813	In Progress	
School Playgrounds	161,200	161,200	-	Complete	
Town Office Athletic Fields drainage Improvements	336,800	334,997	1,803	Complete	
Conservation Improved Trailhead & Wayfinding Signage	7,266	-	7,266	In Progress	
Housing Commission -Affordable Housing Unit Repairs	345,050	213,811	131,239	In Progress	
Grand Total	13,622,567	11,746,086	1,876,481		

This table summarizes money raised and appropriations to date:

CPA Revenues and Expenditures						
Revenues	FY '17-FY21	FY '22	FY '23	FY '24	FY '25	FY '26*
Town Rev's‡	\$ 4,230,876	\$ 927,624	1,094,274	1,191,072	\$ 1,185,843	\$ 1,047,435
State Match	\$ 1,692,856	532,005	481,330	275,104	244,099	204,060
Total Revenues	\$ 5,923,732	\$ 1,459,629	\$ 1,575,604	\$ 1,466,176	\$ 1,429,942	\$ 1,251,495
Expenditures#						
Housing	\$ 1,079,325	\$ 60,920	112,861	248,919	688,153	698,906
Historic	\$ 2,221,290	\$ 363,648	1,083,779	385,616	588,422	497,360
Open Space	\$ 1,570,984			-	2,664	
Recreation	\$ 1,108,993	\$ 199,857	245,411	444,885	158,703	202,250
Administrative	\$ 754,271	\$ 3,500	3,500	3,500	3,500	3,500
Total Approp's	\$ 6,734,863	\$ 627,925	\$ 1,445,551	\$ 1,082,920	\$ 1,441,441	\$ 1,402,016
*projected revenues- not yet certified						
‡ includes interest earned						
# actual amount spent is shown, where less than appropriation.						

At its public hearing on January 22, 2026, the CPC voted to recommend total funding of \$1,270,260 for the following projects listed under Warrant Article 6.

In addition, the CPC also voted to recommend options for the Library's HVAC system replacement under Warrant Articles 7 and 8.

Warrant Article 6

Town Office Renovation -debt service	275,060
Wang property and athletic field debt service	95,550
Housing Rental Assistance Program	97,465
Housing Support Services (RHSO)	37,000
Housing Trust Request for Funds	250,000
65 Tower Rd Bathroom upgrade	41,000
Old Town Hall Exchange - Sprinkler System	80,000
Pierce House Exterior Carpentry	250,000
Cemetery -Replacement of two Gates	26,580
Archives	27,505
Historical Commission Survey of Significant Buildings for MHC	6,600
Open Space & Recreation Plan	8,500
Wading Pool Circulation Lines	70,000
Administrative Expenses	5,000
Total Requests	1,270,260

Library HVAC System Details

The existing Library heating system includes a gas-fired boiler that is 35 years old and increasingly at risk of failure. This presents an immediate operational and financial risk for the Town and Library and is not in line with the Town’s commitment to green energy and decarbonization. In consultation with other Town boards and committees, it was determined that a ground source heat pump option was preferred over alternative HVAC systems, including a gas-fired boiler replacement, overall cost profile, including grant and incentive opportunities, operational advantages, and alignment with the Town’s commitment to green energy.

On January 12, 2026, the Select Board held a multi-board meeting where consensus was reached to present the ground source heat pump decarbonization option to Town Meeting, contingent upon receipt of the \$1,000,000 Climate Leader Grant, and to have the Community Preservation Committee consider funding this project from CPA funds.

If the Climate Leader Grant is not received, or if Town Meeting votes down this option (Warrant Article 7), the group agrees that replacement with a high-efficiency gas boiler (Warrant Article 8) would be the next best option.

At a January 22, 2026, public hearing, the CPC voted to recommend both options to Town Meeting.

Warrant Article 7

This article authorizes the CPA fund to issue bonds for the Library's Ground Source Heat Pump HVAC option, net of the Climate Leader Grant, and appropriates the first year of interest-only debt service on temporary borrowing to fund the project. This article is contingent upon receipt of the Climate Leader Grant of \$1,000,000. Should the Town not receive the grant, the Ground Source Heat Pump (GSHP) HVAC system option for the Library would not move forward, and if approved, Warrant Article 8 would prevail.

Borrowing authorization:

Library HVAC - Ground Source Heat Pump Option	Amount	Note
Total Project Cost	5,400,874	
Climate Leader's Grant	(1,000,000)	Project is contingent upon receipt of this grant
Project Cost Net Climate Leader's Grant	4,400,874	
Other Grants/Tax Incentives	(1,934,816)	Grants/Tax Incentives to be received post project completion
Net Project Cost	\$2,466,058	Net project cost to be financed by CPA borrowing

First year's debt service appropriation:

Library Boiler / HVAC – GSHP – Debt Service – Interest Only year 1** \$120,000

**The GSHP option would be financed with temporary debt to start. Once the tax incentive credits are received, the net amount will be permanently financed.

Warrant Article 8

This warrant article is necessary if the Climate Leader Grant in the amount of \$1,000,000 is not received by the Town or if the Town does not support Warrant Article 7.

Library High Efficiency Gas Boiler \$330,000

7. Other Post-Employment Benefits (OPEB) Liability

The Town of Lincoln has a significant obligation to current and retired employees for healthcare and other non-pension benefits after employment by the Town. These obligations are known as Other Post-Employment Benefits ("OPEB") and consist primarily of benefits received through the Town's Postretirement Medical and Life Insurance Plan.

Beginning in FY09, the Town of Lincoln, as a municipal government, became subject to Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This rule calls for municipal governments to report on the expected costs of 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 OPEB liability represents the present value of these benefits earned to date, as

estimated by an actuary, and updated every two years. Multiple actuarial assumptions contribute to the liability amount, including discount rate, demographics of retirees and active employees, sharing of health care costs between employees and the Town, as well as benefit eligibility.

Beginning in FY17, GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, changed the requirements on OPEB accounting and reporting for the Town. GASB 74 requires additional disclosures and Required Supplementary Information schedules regarding the Town’s OPEB Trust Fund. Most of the reporting necessary for the new requirement is provided by an actuary based on data provided by the Town. GASB 74 also more tightly defines what discount rates can be utilized in the valuation based on the Town’s OPEB Policy and the funding status of the OPEB liability.

Beginning in FY18, GASB Statement No. 45 requirements were replaced by GASB Statement #75, *Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pensions*, which most significantly obligates the Town to report its entire OPEB liability on its financial statements. The Town’s OPEB liability was originally estimated at \$61.7 million in 2007. Although there is currently no federal or state requirement to fund this liability, due to its large size and the ultimate need to meet the Town’s obligations, the Finance Committee and the Town have taken numerous steps to fund this liability and reduce its size.

The Town has since taken a number of actions to address and manage this liability including: establishing an OPEB trust fund; regularly contributing to the fund; requiring qualifying retirees to join Medicare; providing health insurance through the Massachusetts Interlocal Insurance Association (MIIA) instead of self-insurance; reducing the cost of retiree prescription drug benefits by switching from Medex III to Medex II; increasing emergency room co-pays; appointing the Massachusetts Pension Reserves Investment Management Board as the fund manager of the Town’s OPEB trust fund; and enacting a Finance Committee OPEB Policy in June 2015, subsequently revised most recently in March 2019 regarding future trust fund contributions.

The Finance Committee’s March 2019 OPEB policy revision incorporated feedback from the Town’s actuary, to consider how funding the OPEB liability interacts with the Town’s state mandated assessments under its pension obligation, which are estimated to climb steadily until the pension plan is fully funded in 2037.

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 amounts into the Town’s OPEB trust fund to partially fund the liability. In recent years, the Finance Committee recommended, and the Town approved, the following OPEB contributions, with FY27 contributions reflecting +2.5% growth from FY26.

OPEB Contribution							
FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
\$650,000	\$350,000	\$350,000	\$650,000	\$650,000	\$650,000	\$666,000	\$683,000*

* Recommended in the FY27 budget

In recent years, the Water Department has also included amounts in their budget (\$40,000 in FY26) to transfer to the Town’s OPEB trust fund to cover their portion of the liability. In addition, the Lincoln School Committee has made regular contributions to the fund (from the Town’s contract with DoDEA) to offset the liability for Hanscom school employees and retirees.

The balance in the OPEB trust fund is now \$24,728,917, an 18.2% increase from last year.

As a result of the above actions, as well as changes in actuarial assumptions, the Town’s estimated unfunded OPEB liability has declined from \$61.7 million in 2007, to \$28.5 million in 2023, and \$21.1 million as of the most recent valuation (measurement date of June 30, 2024). An actuarial valuation was last completed in the fall of 2024.

For FY27, the Finance Committee recommends that Town Meeting appropriate \$683,000 (Article 21) as a further contribution to the trust fund against the liability. The Water Department has also included \$40,000 in its FY27 budget to transfer to the Town’s OPEB trust fund. In addition, the committee recommends that the Town Meeting appropriate \$50,320 for Lincoln’s portion of the high school’s OPEB trust funding (Article 22).

The Finance Committee continues to monitor and assess additional actions needed to manage and reduce the Town’s OPEB liability. Our current practice of funding the annual cost of retirees and contributing to the trust fund – as well as closely managing health care expenses – puts Lincoln ahead of many peer communities in addressing the OPEB issue.

Warrant Articles

Article 21: Funds for Group Insurance Liability Trust Fund	\$683,000
Article 22: Funds for Lincoln Sudbury Regional High School	\$50,320

8. Estimated Property Tax Impact

The table shows the estimated tax impact on a median-value house for the proposed FY27 budget. The estimate assumes a median FY26 assessment value for a single-family home of \$1,526,850.

FY27 assessment values will be determined in the fall when the Town sets its tax rate. Note: the impact on individual homeowners who have undertaken construction or made improvements to their property could be higher.

FY27 Known Tax Increases						Historic Offsets to Reduce Taxes (To reduce debt service)		Potential Offsets to Reduce Taxes (To reduce debt service)	
	Prop 2.5%	Existing Debt Exclusions	FY26 Tax Relief	Community Center Debt	Total Estimated Tax Bill	CPC Funds	Total Tax Bill	FY27 Tax Relief	Grand Total Tax Bill
Fiscal Year Impact									
Increases/(decreases)	\$ 902,762	\$ 209,496	\$ 902,000	\$ 571,587	\$ 2,585,845	\$ (275,060)	\$ 2,310,785	(1,000,000)	1,310,785
Dollar Tax Impact	\$ 457	\$ 106	\$ 457	\$ 289	\$ 1,309	\$ (139)	\$ 1,170	\$ (506)	\$ 664
% Tax Impact	2.43%	0.56%	2.43%	1.54%	6.97%	-0.74%	6.23%	-2.69%	3.53%
Median Tax Bill					\$ 20,104		\$ 19,965		19,459

Assumptions:
Based on FY26 Valuation data
FY26 Median Tax Bill \$18,795
Median House Value of \$1,526,850

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 and experienced professional staff to manage Lincoln’s finances amidst uncertainties that impact both revenues and expenses.

Revenue uncertainties include state aid which is dependent upon economic performance of the Commonwealth and local receipts, neither of which is known until after the Town’s budget is in place. On the expenditure side, the share of funding for operations at Lincoln-Sudbury Regional 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. Health insurance costs and pension costs are subject to continued uncertainty and need to be estimated as part of the budget process.

Some indicators point to stable economic conditions. The assessed value of the median single family Lincoln home rose about 4.8% in FY26 to \$1,526,850. Town finances remain strong, and the Finance Committee recommends an annual budget with no operating override for the twenty-first year in a row, while also providing tax relief for the second year in a row to offset existing debt service costs.

However, the Committee remains cautious in committing Town resources, chiefly due to the significant tax burden on residents. In December 2018, residents voted for a School Building Project, the largest capital investment in the Town’s history. At that meeting, residents approved \$88.5 million to be raised via bond issuance, \$4.4 million appropriated from the Stabilization Fund, and \$1.0 million appropriated from Free Cash. More recently, residents voted in March 2024 to approve a Community Center project, for a total amount of \$24.02 million with \$15.77 million to be bonded in November 2025, while \$4.75 million in funding comes from Stabilization, \$2.00 million from Free Cash, and \$1.50 million in grants and donations. Residents further supported an additional \$2.33 million for the Community Center Building Project at a Special Town Meeting in June 2025, with such funding to come from Stabilization.

The Committee is focused on ensuring adequate reserves to address any unanticipated and emergency situations that may arise; offset borrowing needs for current or anticipated large capital projects; minimize variability in year-over-year tax bill changes, including as a result of potential

capital projects; and maintain financial metrics consistent with strong credit worthiness (i.e., AAA) as determined by rating agencies, especially prior to bonding for the Community Center project.

At the same time, accumulating reserves beyond the 20% level risks ‘taxation inequity’ where residents of past years bear the burden of future expenses and capital projects. Absent a specific, anticipated, near-term large capital project(s), the Committee will consider leveraging reserves in excess of 20% to provide tax relief by recommending (a) using some available cash to service debt, (b) a budget below the levy-limit, and/or (c) any other mechanism available to the Committee.

Given this, and as a matter of best practice, the Finance Committee will continue to act to preserve Lincoln’s financial capacity and flexibility, while being mindful of the resident tax burden.

For FY27, these actions include maintaining a conservative budget approach that supports efficient operations and does not require an override. In addition, contributing to the Town’s OPEB trust is important to support Lincoln’s long term financial health, given its substantial post-employment benefit liabilities. Lincoln’s early commitment to OPEB has yielded some strong market returns in several recent years and the Committee recommends a \$683,000 contribution in FY27.

The Committee recommends:

- Funding the Reserve at 1.5% (\$799,000) in FY27, above its customary policy of 1.3% of the prior year’s budget, due to the uncertainties associated with Federal policy and potential out-of-district placements for the Lincoln Public Schools. The Committee reconsiders this percentage annually based on risks and operating experience.
- Contributing \$2,023,000 to Stabilization (majority vote) with subsequent appropriation of \$2,000,000 (two thirds vote) to serve as a contingency for the tax incentives associated with the proposed ground source heat pump for the Library. The \$23,000 variance is to increase Stabilization to a level consistent with the Reserves Policy (\$2,662,000 or 5% of the prior year’s operating budget).
- Maintaining \$4,569,000 in Free Cash to be available for future fiscal years.
- Providing \$1,000,000 in tax relief (approximately 2% of the general fund) via the utilization of Free Cash to fund Debt Service costs associated with the School and Community Center Building Projects. We are hopeful we will be able to lever our strong financial position to recommend additional tax relief in future years.

10. Departmental Budgets

General Government

FY25 Actual	FY26 Budget	FY27 Proposed
\$3,985,324	\$4,390,713	\$4,614,832

General Information

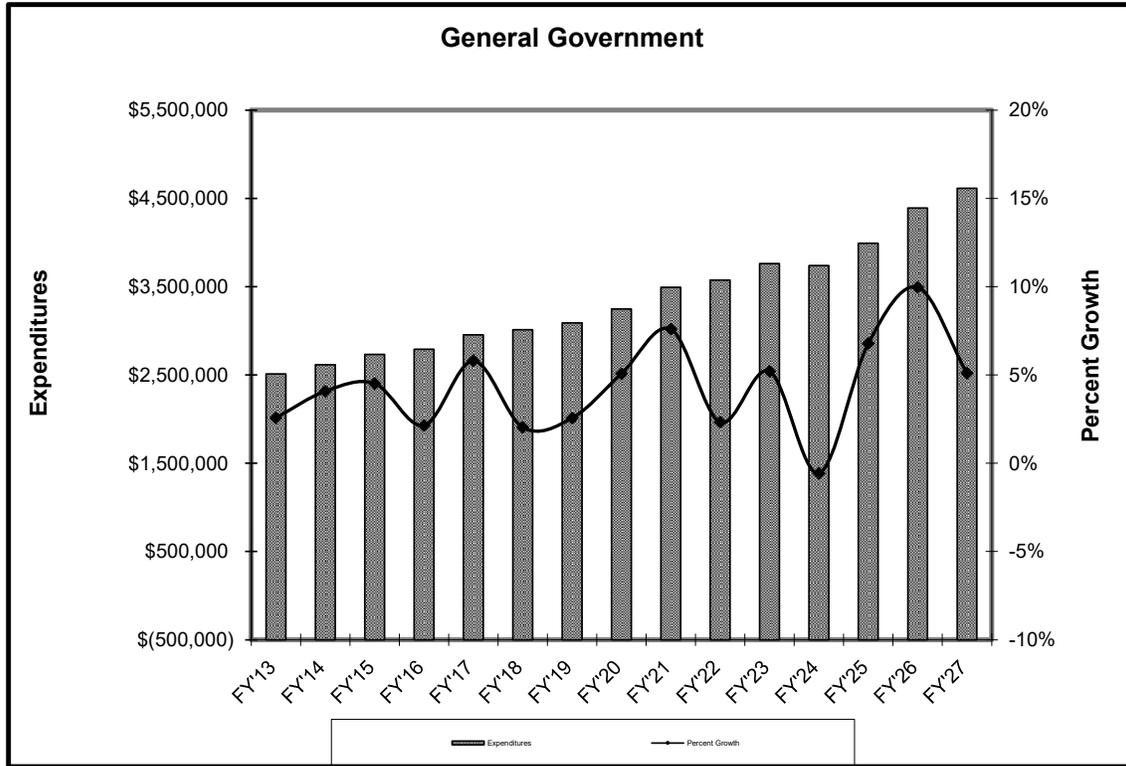
General Government includes: Town Moderator, Select Board, Diversity & Anti-racism, Finance Committee, Town Offices, Reserve Fund, Assessors, Law Department, Town Clerk, Town Archives, Registrar of Voters, Conservation Commission, Green Energy Committee, Planning Board, Agricultural Commission, Board of Appeals, Town Report, and Town Buildings.

Key Issues

- The proposed General Government budget, exclusive of the Reserve Fund line item, is 7.7% higher than FY26, primarily due to the addition of a new Community Center maintenance account. The budget of \$148,000 will be partially offset by a reduction in the School Department's building maintenance account (i.e., now that the Hartwell pods have been demolished), and when the lease payment from the Lincoln Extended-Day After School Program (LEAP) is transferred to a new dedicated Community Center maintenance account.
- The Reserve Fund is part of the General Fund and is intended to cover extraordinary and unforeseen needs of the Town, the Lincoln Public Schools, and independent boards. The Finance Committee recommends the Reserve Fund be set to 1.5%, above its customary policy of 1.3% of the prior year's budget, due to the added uncertainties associated with Federal payments or reimbursements, and potential out-of-district placements for the Lincoln Public Schools. The Committee reconsiders this annually based on risks and operating experience.
- The Town's three labor agreements (Police, Fire & DPW) were renegotiated in 2024, with three-year contracts. Town budgets include a 2.5% cost-of-living adjustment (COLA) for FY27 based on the agreements. Non-union employee COLA is consistent.

Warrant Articles

Article 6 (CPA): Town Archives -Preservation of Historic Documents	\$27,505
Article 6 (CPA): Town Office Renovation Debt Service	\$275,060
Article 9 (Capital): Conservation Barn Repairs	\$20,660
Article 9 (Capital): Conservation Billy Goat Mower	\$5,360
Article 9 (Capital): Information Technology- Firewall Replacement	\$57,900
Article 11: Stabilization Fund Transfer	\$2,023,000
Article 12: Bright Light Award	\$500
Article 17: Senior Tax Work-off Program Renew	\$100,000
Article 21: Transfer to Other Post Employment Benefits (OPEB) Fund	\$683,000
Article 22: Transfer to LSRHS OPEB Fund	\$50,320
Article 25: PEG Access Cable Revolving Fund -annual appropriation	\$100,000



Public Safety

FY25 Actual	FY26 Budget	FY27 Proposed
\$ 4,558,492	\$ 5,021,190	\$ 5,151,845

General Information

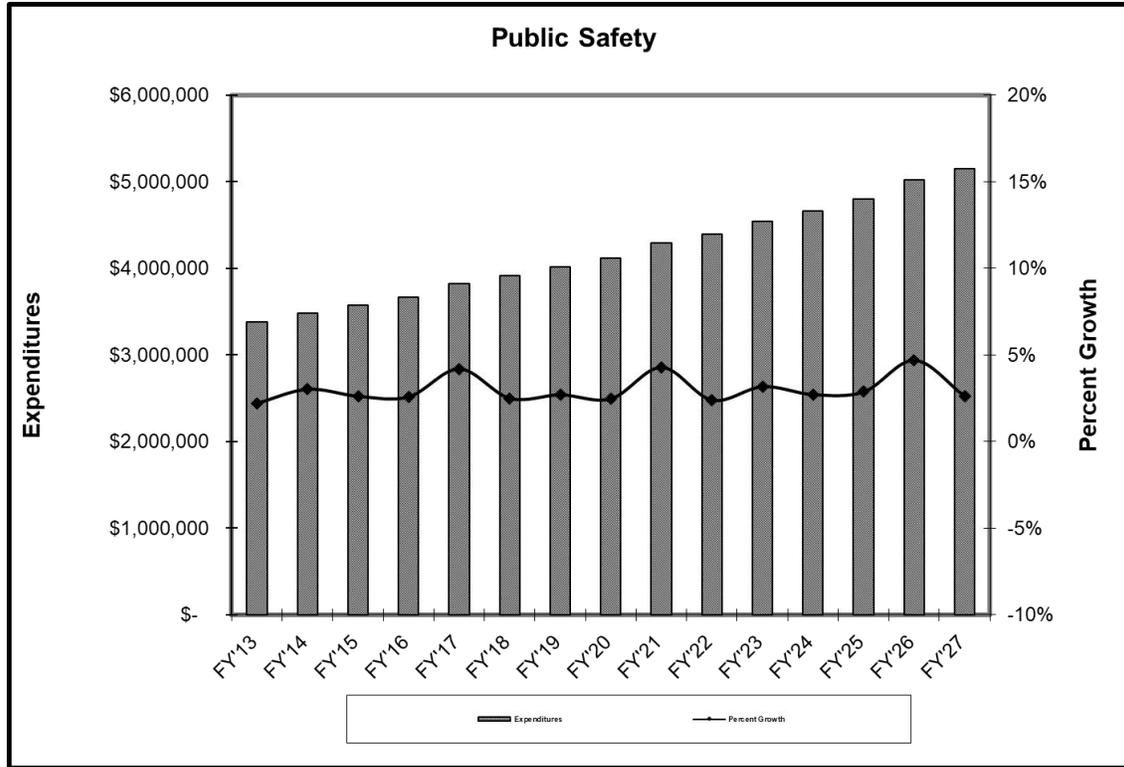
Public Safety includes the police department, the fire department, emergency medical services, sealer of weights and measures, the building department, the communications center, emergency management, the dog officer, and the public safety building.

Key Issues

- The Public Safety segment of the proposed budget reflects a 2.6% increase.
- The Town’s three labor agreements (Police, Fire & DPW) were renegotiated in 2024, with three-year contracts. Town budgets include a 2.5% cost-of-living adjustment (COLA) for FY27 based on the agreements. Non-union employee COLA is consistent.

Warrant Articles

Article 9 (Capital): Police- Body Worn Camera Replacement	\$7,800
Article 9 (Capital): Police- Duty Firearm Replacement	\$22,050
Article 10 (Capital): Fire – Fire Engine Replacement	\$1,050,000



Lincoln Public Schools

FY25 Actual	FY26 Budget	FY27 Proposed
\$13,486,715	\$13,827,611	\$14,173,301

General Information

The Lincoln Public Schools District serves students from Pre-School through Eighth Grade from three communities: Lincoln resident students, students who reside and attend school on Hanscom Air Force Base, and students who reside in Boston and attend the Lincoln School via the METCO Program. Additionally, many children of Lincoln town employees attend school on the Lincoln campus. The student population is diverse, with over 40% identifying as students of color.

Approximately 90% of the Lincoln School budget comes from Town funds, including state Chapter 70 and Student Opportunity Act funds and approximately 10% comes from several state and federal grant programs, user fees, and reimbursements. The Hanscom school budget is funded by a five-year contract with the U.S. Department of Defense Education Activity (DoDEA). The DoDEA contract benefits Lincoln School by facilitating cost sharing of the district’s central

administration and common special services with Hanscom. The district successfully negotiated a new five-year contract with DoDEA, which began in FY26 and will last through FY30.

FY26 Budget Request for Lincoln Schools

Education is Lincoln’s largest on-going investment: 38.5% of the Town’s overall operating budget (excluding Capital and Stabilization) is dedicated to running our public schools, including the Lincoln School and Lincoln’s share of Lincoln Sudbury Regional High School operating costs.

The Lincoln School Committee has approved a \$14,214,101 operating budget request for FY27, including \$14,173,301 from the Town’s general fund appropriation, which is within the 2.5% increase guideline issued by the Finance Committee, and \$41,000 in federal Medicaid grants for separate appropriation by Town Meeting (Article 25). This budget assumes a continuation of existing educational models and class sizes.

NOTE: The School Budget was written prior to completing negotiations on a three-year contract for Lincoln Educators Association.

Personnel costs for faculty and staff comprise approximately 80% of the District’s operating expenses and are largely set by contracts. The number of teachers and support staff on each campus is determined by enrollment, class size policy, and the individual needs of our students.

The remaining portions of the budget are dedicated to general operations, instruction materials, utilities, food service, transportation, and routine maintenance.

Key Issues:

Special Education Out-of-District Expenses assumptions are based on currently known out-of-district tuition and transportation costs, which can change as students move into or out of the district and with student needs.

Warrant Articles

Article 9 (Capital): Classroom Presentation System Replacement	\$106,000
Article 24 Transfer Medicaid reimbursements into budget	\$41,000

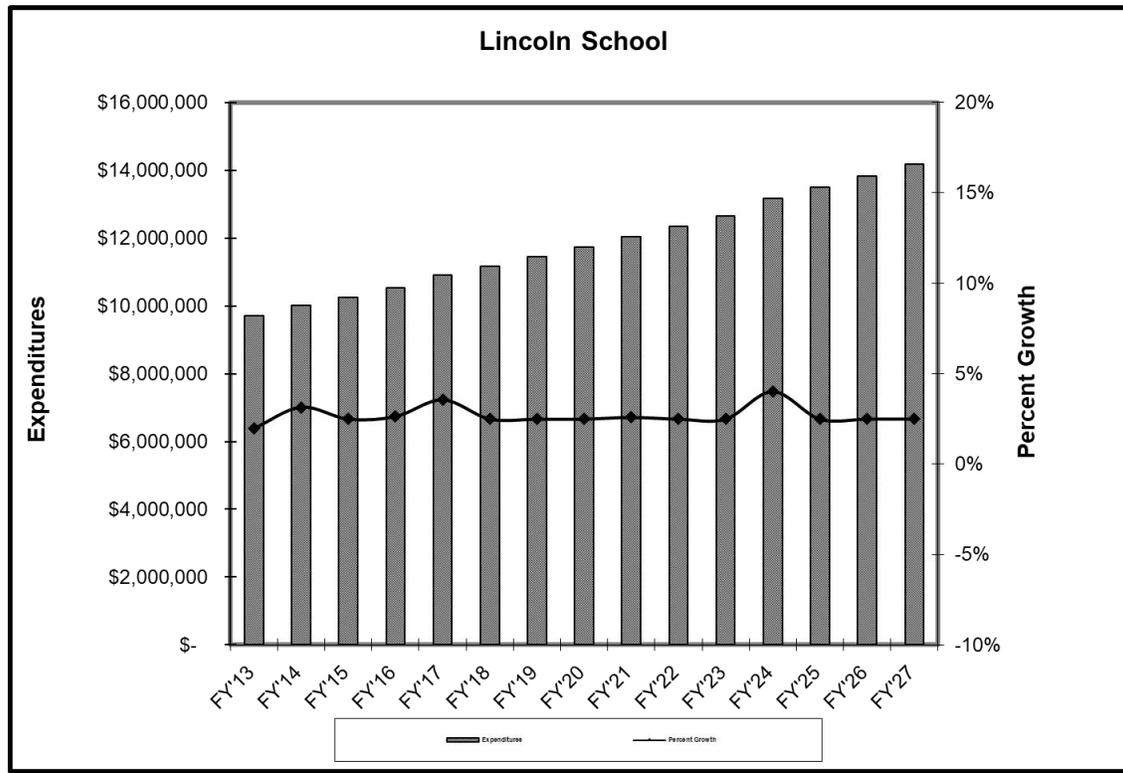
District Enrollment

Lincoln’s school budget is dependent on enrollment, student needs, and class size. As of October 1, 2025, the LPS total enrollment pre-K - 8 was 982 students. Included in these totals, the district has 21 students in out-of-district placements, 79 Boston-resident students in the METCO program, and 15 employee children.

	PreK	K-4	5-8	Total
Lincoln	27	244	235	506
Hanscom	55	242	179	476
Total	82	486	414	982

Strategic Objectives

In alignment with the district’s long-term strategic plan, there are three primary areas of focus for the [2025-26 District Improvement Plan](#). First, continuing to improve the percentage of students who are reading at grade level while also successfully implementing the new EL curriculum. Second, working on our multi-tiered systems of support for student academic and social-emotional growth. And finally, developing a multi-year Human Resources plan to help us attract, hire, and retain a diverse, high-quality staff.



Lincoln-Sudbury Regional High School

	FY25 Actual	FY26 Final Appropriation	FY27 Proposed***
Total Budget	\$38,657,671	\$39,506,909	\$40,943,579
Offsets*	\$4,902,419	\$4,859,564	\$5,201,869
Total Assessment	\$33,755,252	\$34,647,345	\$35,741,710
Lincoln Assessment**	\$4,391,928	\$4,453,369	\$4,729,179
Lincoln Appropriation	\$4,421,436	\$4,634,079	\$4,814,250

* Offsets include State and Other General Fund Revenues.

** Due to Sudbury’s budget process and Sudbury Town Meeting occurring after Lincoln’s, Lincoln’s Assessment is subject to change after Lincoln’s budget is finalized. Any amount from Lincoln’s Appropriation that is not assessed will be moved to Free Cash.

*** FY27 Total Budget, Offsets, Total Assessment, and Lincoln Assessment are current estimates and are subject to change, based partly on final Chapter 70 funding and the budget process and vote in Sudbury.

General Information

The proposed FY27 budget prioritizes the support of current staffing and programs, while meeting fixed and variable costs (municipal and operational) connected to regional schools. The budget accounts for a slight, enrollment-driven decrease in staffing of 1.75 FTE and a change in staffing organization in the athletics department. All current student programs are maintained and supported including the satellite program LS Academy, located at 144 North Road, and in-house Partners Autism Spectrum Disorder (ASD) program. The FY27 Budget also supports the LSRHS Portrait of a Graduate for all students.

All current student programs are maintained and supported including the satellite program LS Academy, located at 144 North Road, and in-house Partners Autism Spectrum Disorder (ASD) program. The FY26 Budget also supports the LSRHS Portrait of a Graduate for all students.

Key financial assumptions in FY27 include:

- 19.8% increase in health insurance cost increases;
- 9% increase in OPEB contribution;
- 3.0% COLA plus growth in steps, lanes, and stipends for the 2nd year of the 3-year teacher’s contract;
- 5% increase for bus transportation contracts (regular and Special Education);
- It is noteworthy that FY26 was the concluding year for the LSRHS building bond. A full roof replacement is planned for the high school, optimally in FY29 or later to allow LSRHS to be eligible to apply for MSBA funding support.

The budget also reflects the 2nd year of the most recently negotiated 3-year collective bargaining agreement, FY26-FY28 as follows:

Fiscal Year	COLA Effective Day 1
JULY 1, 2025 - JUNE 30, 2026	3.000%
JULY 1, 2026 - JUNE 30, 2027	3.000%
JULY 1, 2027 - JUNE 30, 2028	1.375%

Out-of-District Special Education tuition continues to increase with the FY27 budget expected to increase 5.48% or \$196,650 net of Circuit Breaker reimbursement from the state. An increase of 13.9% in the use of Circuit Breaker reimbursements has significantly offset Out-of-District (OOD) expenses. The projected number of students in out-of-district educational placements is 49 students, reflecting an increase of 5 students from FY26 to FY27.

The Total Other Post Employment Benefits (TOL) accrued liability was \$30,215,609 as of June 30, 2024. The Other Post Employment Benefits (OPEB) valuation for December 2025 was an interim review with continued contributions from the budget and a deposit of \$383,109 in FY25. Due to GASB 75 standards the discount rate assumption changed from 6.84% to 6.37%, increasing the disclosed liabilities by approximately \$1.5 million. The OPEB Trust had \$5,686,145 in assets as of June 30, 2025 vs. \$4,803,573 as of June 30, 2024, an increase of \$882,572.

The Lincoln appropriation encompasses operating expenses, including employee benefits, as well as debt service. The allocation of the required minimum contribution between Lincoln and Sudbury and the enrollment figures for FY27 are based on the Governor's Budget Chapter 70 numbers as well as the Required Minimum Contribution Amounts as established by the Department of Elementary and Secondary Education (DESE). The Governor's Budget is subject to affirmation by the State Legislature.

LSRHS total in-district enrollment for FY26 is 1,357 which includes METCO students and waivers per the October 1, 2025 final counts reported to DESE. The number of Lincoln students attending LSRHS was 175 in FY26 (October 1, 2025 enrollment report) and is projected to be 181 for FY27. Projections from a 5-yr cohort survival model indicate that the overall on-campus enrollment could fall as low as 1,350 by FY31. While enrollment is declining, staffing has remained relatively flat due to the unique course selection and offerings at the high school level. The FY27 budget has a net *reduction* of 1.75 FTE through the loss of 1.0 FTE tutor and unfilled .25 FTE History, .25 FTE World Language (Latin), and .25 FTE FATA.

Each town's share of the annual payment obligation for LSRHS (assessment) consists of two pieces: 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 and determined by DESE. The allocation of this portion is determined by a number of factors including enrollment at LS relative to the total student population of each town, and a property wealth formula established under state law and updated annually. The second portion is the amount of funding above the required minimum contribution, which is allocated based upon a three-year rolling average that measures each town's portion of students enrolled at the high school, as well as out-of-district special education and charter/school choice programs. The amount of the assessment outside the levy is typically dedicated to 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 the same three-year rolling enrollment proportion.

Lincoln's share of the blended total (net) assessment for FY27 incorporating the two factors described above will increase slightly to 13.2%, still in line with Lincoln's historical range of apportioned share, which has been 12-16% for the last 20+ years. At the time the budget was prepared, Chapter 70 information was not available. The Recommended FY27 budget was based

on a minimum required contribution ratio of 13.34% or \$2,213,241. Lincoln's regional assessment apportionment ratio is 13.13% or \$2,432,618. Lincoln's combined ratio is 13.23%, reflecting a slight increase in the three-year rolling average of Lincoln students enrolled at LSRHS.

The LSRHS Total Budget, as shown in the opening chart is the sum of the operating budget, which is subject to Lincoln and Sudbury's respective Finance Committee guidelines, 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. The Lincoln Assessment is then determined by the two-part apportionment ratio.

The LSRHS Regional Agreement requires that the LSRHS budget meet the lower of the town budgets 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 FY27 is 2.5%, with an additional factor built in for the accommodation of variances in the allocation for both towns. This guideline is applied to the LSRHS budget after first accounting for the cost of debt service, health and other insurances, and pension and OPEB contributions. At the time this report was written, Sudbury's FY27 guideline was set at a 3.98% increase over its FY26 budget, inclusive of pensions, insurance and OPEB. It is anticipated that Sudbury's guideline will again be more restrictive than Lincoln's.

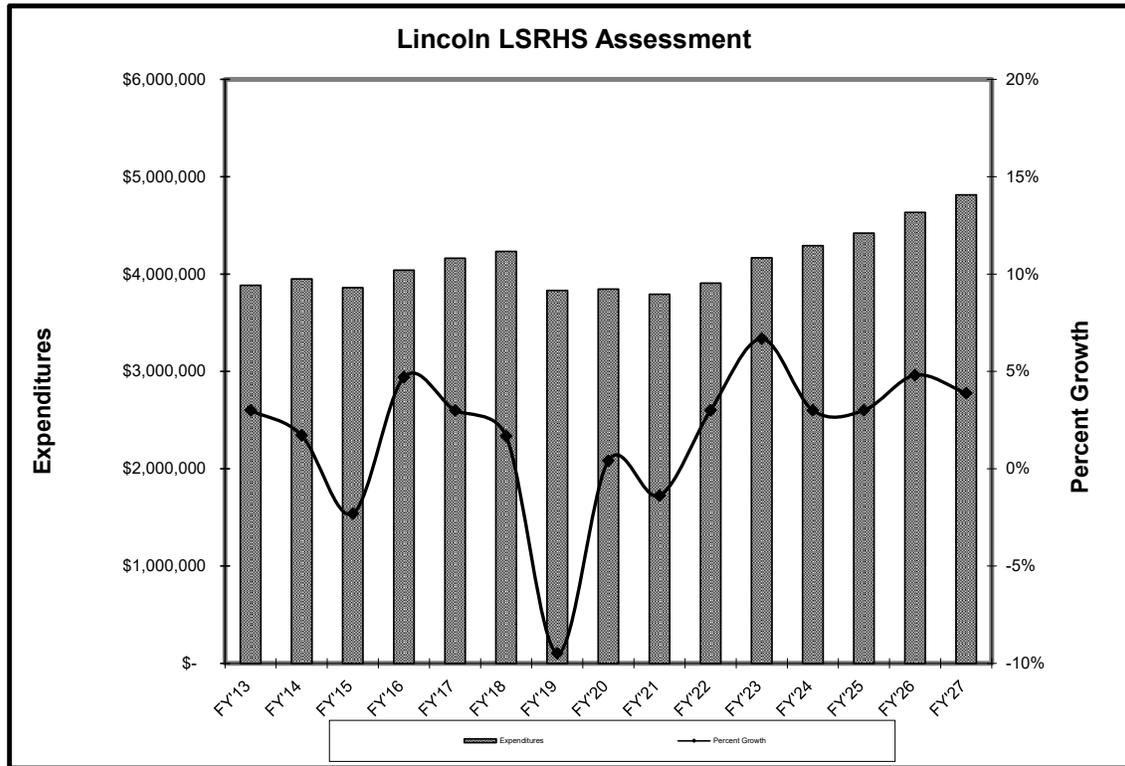
It is possible that the full amount of funding for LSRHS that is available under the Lincoln Finance Committee's guideline will not be required for spending in FY27. The Finance Committee recommends that any allocation to LSRHS that is not required to fund its final budget assessment be transferred to Lincoln's Free Cash to use for needs in subsequent years.

Key Issues:

- The proposed FY27 budget meets Lincoln's budget guidelines.
- The proposed budget retains current educational programs, inclusive of modest decreases in personnel in line with student needs. It requires modestly increased costs for out-of-district and in-district transportation, funding for OPEB, an increase in health insurance and pension costs and an increase in projected utility costs.
- The current on-campus enrollment is projected to increase slightly in FY27, and the projection is for flat to modest increases over the next five years.
- The proposed aggregate budget increase is 3.64% (each 1% is \$394,689).
- Lincoln's share of the total assessment for FY27 is 13.2%, up slightly from FY26.
- Lincoln's FY27 total assessment based on the aggregate proposed budget is projected to be \$265,810 higher than FY26.

Warrant Articles

Article 9 (Capital): Wastewater Treatment Control Panel	\$22,321
Article 9 (Capital): Network Core	\$10,504
Article 9 (Capital): Athletics Van	\$7,878
Article 9 (Capital): Buildings & Grounds Truck	\$14,443
Article 22: Other Post-Employment Benefits (OPEB) Trust Fund for LSRHS	\$50,320



**Annual Town Report: FY25
Lincoln-Sudbury Regional High School
Executive Summary**

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 8th 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 section compares Lincoln-Sudbury to the following neighboring and peer districts: Belmont, Concord-Carlisle, Dover-Sherborn, Lexington, Newton, Wayland, Wellesley, and Weston.

The comparative information provided herein is based on the data provided by the State’s Department of Elementary and Secondary Education (DESE). Data for the 2023-2024 school year is the most recent information available. 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 FY25 was \$28,504, slightly above the group average.

District	FY25 Per Pupil Expenditure	Out of District Tuition as % of Budget
Belmont	\$20,852	12.4%
Concord-Carlisle	\$30,709	6.8%
Dover-Sherborn	\$26,167	3.2%
Lexington	\$27,832	6.1%
Lincoln-Sudbury	\$28,504	15.2%
Newton	\$26,567	3.5%
Wayland	\$23,650	4.3%
Wellesley	\$29,869	5.0%
Weston	\$31,171	4.5%
Average:	\$27,258	6.8%

Graduation Rates

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. In the most recent DOE report available, for the class of 2024 Lincoln-Sudbury had a 4-year graduation rate of 92.5%, slightly below the average among the peer groups – 96.2%.

4-Year Graduation Rates	
Belmont	95.0%
Concord-Carlisle	96.4%
Dover-Sherborn	99.4%
Lexington	95.6%
Lincoln-Sudbury	92.5%
Newton	95.4%
Wayland	97.7%
Wellesley	96.9%
Weston	96.2%
Group Average:	96.1%

MCAS Results

LSRHS administered the MCAS in May 2025 to the 10th grade class (Class of 2027).

MCAS results from the 2025 “next generation” MCAS scores for 10th graders reveal that 48% of students met expectations and 31% exceeded expectations (the highest category) in Math. In 10th grade English, 57% of students met expectations and 19% exceeded expectations. In 10th grade Science, Technology, and Engineering 50% of students met expectations and 20% exceeded expectations.

Class Sizes

With the modest decreases in staffing and FY26 seeing a small decrease in enrollment, LSRHS has seen an overall decrease in the percentage of students in classes with 25 students or more, with the median for FY26 being 21 students or less across all subject areas.

The chart below is based on FY26 Semester 1 enrollments.

% of Students in Classes of 25 Students or More

	FY24	FY25	FY26
(Instructional Technology)	35.4%	19.0%	0%
English	14.3%	5.4%	7.4%
Fine, Applied, and Technical Arts (FATA)	13.8%	16.4%	14.9%
History	34.0%	38.0%	13.3%
Math	37.5%	40.4%	30.1%
Science	35.8%	40.4%	26.6%
Wellness	11.6%	4.8%	2.5%
World Language	18.2%	17.2%	9.6%

Vocational Technical High Schools

FY25 Actual	FY26 Budget	FY27 Proposed
\$ 6,242	\$ 108,138	\$110,841

General Information

FY18 marked a change in the way in which vocational technical high school services are provided to Lincoln students. As a result, budget estimates for vocational technical high school expenses are less certain than they were historically. The Finance Committee’s proposal for FY26 is based on historic enrollments as well as estimated tuition rates and other associated costs.

Through FY17, Lincoln was a member of the Minuteman Regional Vocational Technical High School District (“Minuteman”), a four-year career and technical high school. In February 2016, six member towns, including Lincoln, voted to leave the district effective July 1, 2017. In September 2016, the Town of Belmont voted to leave the district effective July 1, 2020. Also in September 2016, a majority of voters in the remaining district towns approved a \$145 million project to construct a new high school, located in Lincoln. That building was completed in 2019.

Having voted to exit the district, Lincoln is not obligated to pay for the debt service associated with the new building project, however, the Town is assessed a “Capital Fee” (currently \$8,676 per student). The Town remains responsible for its share of prior outstanding debt. Lincoln’s share of debt service on prior borrowings is \$6,242 in FY25. Both the Capital Fee and the prior outstanding debt amounts are included in the recommended budget appropriation.

Enrollment

Enrollment of Lincoln students in the vocational technical high school program at Minuteman in recent years ranged between 0 and 11.

There are not currently any Lincoln students enrolled. The table below shows historic Lincoln enrollments as of October 1 of each school year.

Lincoln Vocational Technical High School Enrollment, 2015-25									
2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
8	11	11	10	8	3	1	0	0	0

Tuition Rates

Beginning in FY18, Lincoln students were eligible to attend vocational technical high school programs at Minuteman or outside of the Minuteman district. Currently, there are no Lincoln resident students attending vocational technical high schools other than Minuteman. The Town has assumed that should students decide to attend another vocational technical high school in FY27, the cost should be offset by the savings in the budget for Minuteman. Along with expanded choices in vocational technical schools, the amount paid by the Town for its vocational technical students varies by student. With Lincoln's students considered non-resident students, tuition will be assessed at rates set by the State Commissioner of Education. Historically, the out-of-district tuition rates were lower than those assessed to Minuteman member towns on a per-pupil basis. The table below shows the out-of-district rates applicable at Minuteman and several other nearby regional vocational technical high schools in recent years.

Name	Location	Out of District Tuition					
		FY21	FY22	FY23	FY24	FY25	FY26
Assabet Valley	Marlborough	\$16,335	\$17,070	\$17,234	\$18,945	\$17,158	\$20,624
Minuteman	Lincoln	\$18,400	\$18,679	\$19,622	\$20,613	\$21,075	\$21,693
Nashoba Valley	Westford	\$18,048	\$18,143	\$18,084	\$18,382	\$18,424	\$18,954
South Middlesex	Framingham	\$18,400	\$18,679	\$19,622	\$20,613	\$21,075	\$21,693

Additional Costs

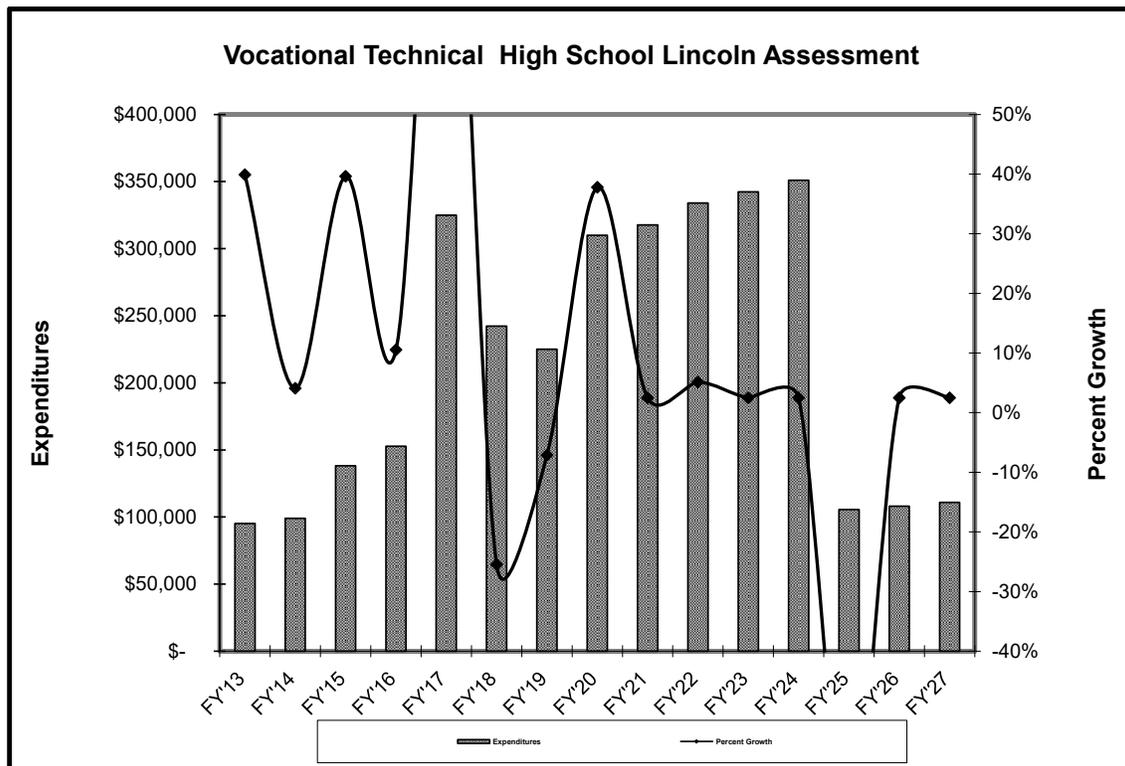
In addition to out-of-district tuition, some of the vocational technical high schools assess a fee for special education services. Minuteman charges an additional fee of \$8,363 per student for FY26. The Town is also expected to pay for transportation for students to vocational technical schools, the cost of which is currently shared with the Town of Sudbury.

The Finance Committee believes the proposed budget amount would be sufficient to fund Lincoln’s share of existing debt service for Minuteman as well as tuition, the Capital Fee, special education services, and transportation costs for high school students who choose to attend a vocational technical high school.

Key Issues:

- There are not currently any Lincoln students enrolled at Minuteman.
- Following Lincoln’s decision to exit the Minuteman District, Lincoln high school students who wish to enroll in vocational technical programs have more choice.
- Lincoln students at vocational technical high schools will pay out-of-district tuition rates, which are set by the State. The Town is also expected to pay transportation costs for any Lincoln students enrolled at area vocational technical schools. Certain vocational technical high schools in the State assess a per-student fee for special education services and beginning in 2020, non-member towns are assessed a Capital Fee for each student who attends Minuteman.

Lincoln remains obligated for debt service on borrowings undertaken while the Town was a member of the Minuteman District.



Public Works and Facilities

FY25 Actual	FY26 Budget	FY27 Proposed
\$ 2,533,936	\$ 2,243,192	\$ 2,298,832

General Information

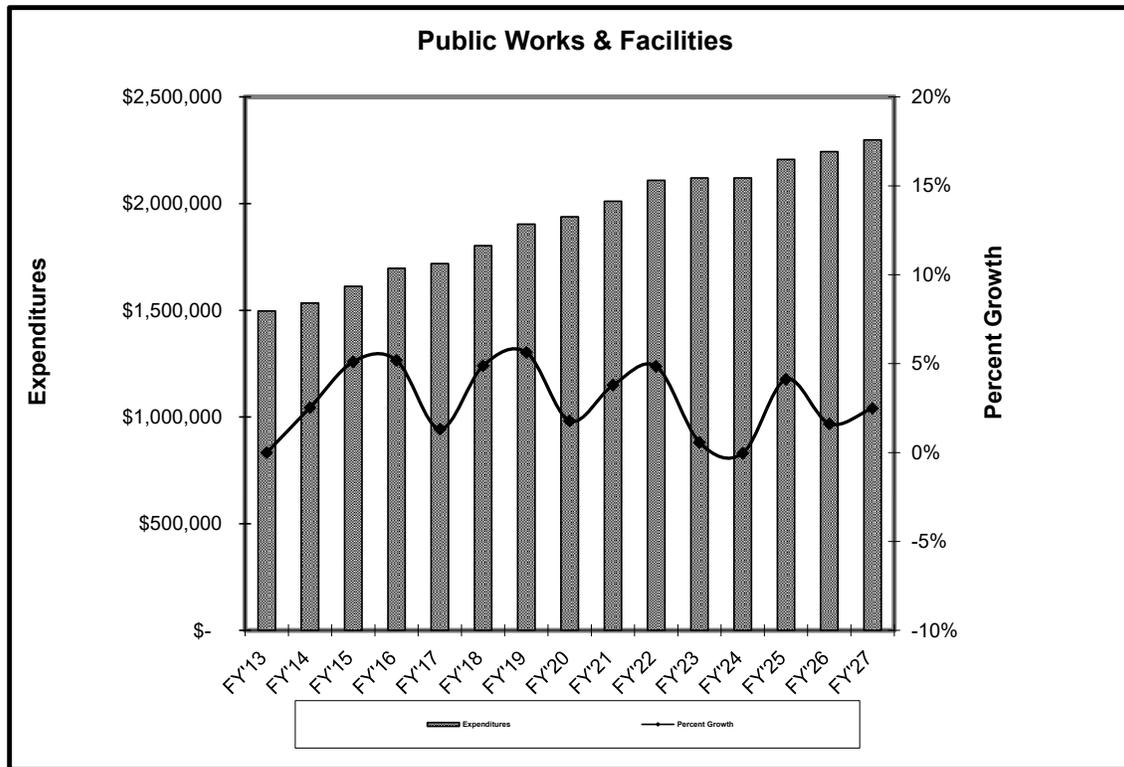
Public Works and Facilities includes Engineering & Consulting, DPW Operation & Maintenance, Snow & Ice Control, Street Lighting, Tree Warden, Building Maintenance, Transfer Station, Facilities, and Cemetery.

Key Issues

- The Public Works segment of the proposed budget is increasing by 2.5%.
- The State provides annual roadway funding under its Chapter 90 program; this amount is approximately \$270,000. The Town relies on Chapter 90 as its primary source funding for roadway maintenance and improvements. The proposed vote on the warrant (Warrant Article 24) is simply to accept the State funding.
- The Town’s three labor agreements (Police, Fire & DPW) were renegotiated in 2024, with three-year contracts. Town budgets include a 2.5% cost-of-living adjustment (COLA) for FY 27 based on the agreements. Non-union employee COLA is consistent.

Warrant Articles

Article 6 (CPA) : Cemetery Replacement of Two Gates	\$26,580
Article 9 (Capital) : DPW Mini Excavator	\$84,000
Article 9 (Capital): DPW Pavement Planer Attachment	\$21,000
Article 9 (Capital): DPW Tree Bucket Truck	\$243,000
Article 9 (Capital): DPW Building Repairs	\$200,000
Article 9 (Capital): Town Building Maintenance	\$90,000
Article 23: State Roadway Funds -Chapter 90	TBD
Article 28: Cemetery Sale of Lots-Revise scope of March 2015 vote	\$25,000



Human Services

FY25 Actual	FY26 Budget	FY27 Proposed
\$ 507,676	\$ 514,046	\$ 544,111

General Information

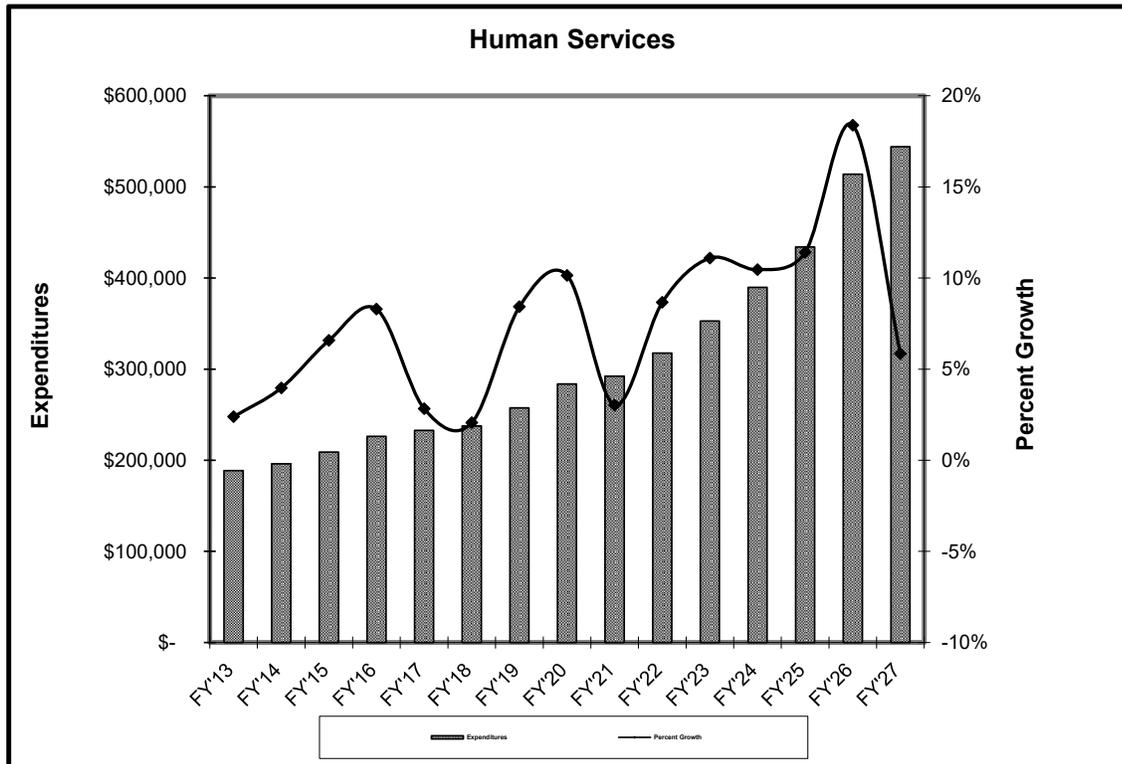
Human Services covers a broad range of programs. It includes the Board of Health, the Council on Aging, Veterans' Services, and the Minuteman Home Care Membership. The Council on Aging is the largest component. Lincoln has an agreement with Concord that provides for inspection services and health-related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

Operating Budget Key Issues

- The Human Services segment of the proposed budget is increasing by 5.8% primarily due to the need for a \$17,000 adjustment to the Council on Aging & Human Services salary line-item.
- The Town's three labor agreements (Police, Fire & DPW) were renegotiated in 2024, with three-year contracts. Town budgets include a 2.5% cost of living adjustment (COLA) for FY 27 based on the agreements. Non-union employee COLA is consistent.

Warrant Articles

Article 6 (CPA): Housing Rental Assistance Program	\$97,465
Article 6 (CPA): Housing Support Services (RHSO)	\$37,000
Article 6 (CPA): Affordable Housing Trust Fund Transfer	\$250,000
Article 6 (CPA): Housing -65 Tower Rd Bathroom upgrade	\$41,000
Article 18: Veterans Work-off Program Renewal	\$8,000



Recreation, Conservation, Celebrations, Pierce House & Historical Commission

	FY25 Actual	FY26 Budget	FY27 Proposed
Recreation	\$593,898	\$608,739	\$ 624,197
Conservation	\$160,823	\$171,111	\$178,834
Celebrations	\$5,805	\$7,513	\$7,701
Pierce House	\$40,000	\$40,000	\$40,000
Historical Commission	\$5,000	\$5,380	\$5,380

General Information

A six-member Parks and Recreation Committee (Parks and Rec), half elected, and half appointed by the Select Board, oversees the Parks and Recreation Department. Staffed by a director, assistant

director, and administrative assistant, the department provides a range of recreational activities for citizens of all ages. It manages the Town’s recreational facilities, including the tennis courts, playgrounds, playing fields, and the Codman Pool. It also operates a children’s summer camp and schedules use of facilities at the Lincoln School campus for after-hours activities.

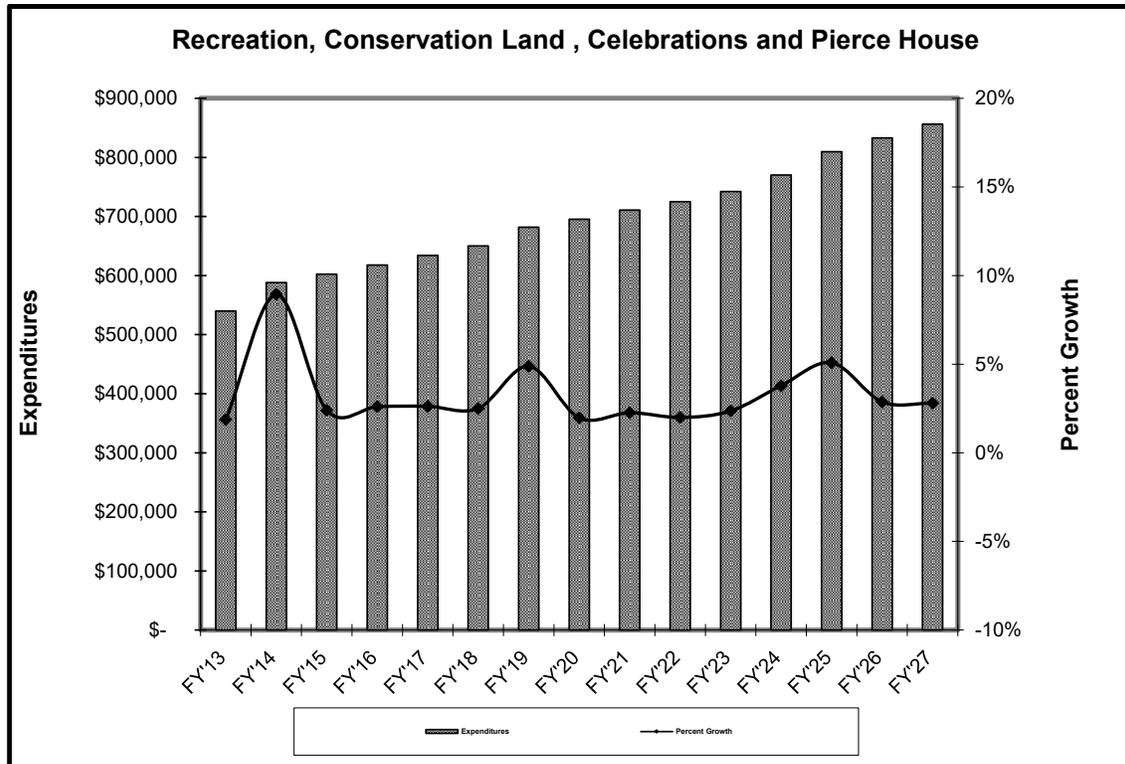
The Parks and Rec Department also has responsibility for organizing town celebrations, including Memorial Day, all July Fourth festivities, and the Pierce Park Summer Concert Series. The conservation land budget includes expenses for the maintenance and recreational use of conservation land. Personnel costs for the Pierce House are also included in this category.

Key Issues

- The Culture & Recreation segment of the proposed budget is increasing by 2.6%.
- The Town’s three labor agreements (Police, Fire & DPW) were renegotiated in 2024, with three-year contracts. Town budgets include a 2.5% cost-of-living adjustment (COLA) for FY27 based on the agreements. Non-union employee COLA is consistent.

Warrant Articles

Article 6 (CPA): Old Town Hall Exchange- Sprinkler System	\$80,000
Article 6 (CPA): Pierce House Exterior Carpentry	\$250,000
Article 6 (CPA): Historic Commission Survey of Significant Buildings for MHC	\$6,600
Article 6 (CPA): Open Space & Recreation Plan	\$8,500
Article 6 (CPA): Wading Pool Circulation Lines	\$70,000



Library

FY25 Actual	FY26 Budget	FY27 Proposed
\$ 1,165,841	\$1,206,631	\$1,236,766

General Information

The Lincoln Library remains dedicated to enriching community life through accessible resources, engaging programs, and responsive public service. As one of the town's primary guardians of historical records, the Library maintains an archival vault that preserves Lincoln's most treasured documents and ensures public access to this shared history. The iconic building stands as a symbol of Lincoln's heritage and a welcoming space for learning, exploration, and connection.

In FY27, the Library's proposed budget aligns with the 2.5% budget guidance and reflects an ongoing commitment to serving the community. The Library is grateful for the support of Lincoln residents who make this work possible.

Key Issues

Personnel Services (3.02% increase)

- Comprehensive 2.5% Cost of Living Adjustment (COLA) for all staff
- Multiple staff members receiving annual step increases
- Longevity payments

Personnel funding enables the library to maintain robust public access and service throughout the year. The facility is open 3,008 hours annually, with extended evening hours three nights per week. Seasonal scheduling ensures consistent access: seven days per week from October to April, six days May to July, and five days in August. Three public service desks are staffed daily, enabling responsive assistance and nearly daily programs for patrons of all ages

Library Expenses (1.35% increase)

Operating expenses for FY27 reflect a commitment to high-quality services and equitable access. The collections budget of \$185,525 meets MBLC's requirement of 15% of the total municipal appropriation and supports both print and digital resources. Increased funding for software sustains integrated library systems and digital platforms through the Minuteman Library Network. Targeted upgrades for public computers will improve reliability and enhance the user experience.

Building Expenses (flat)

Utility costs were adjusted slightly, with natural gas spending reduced to better align with actuals. Planning is underway for a ground source heat pump HVAC system, a project expected to lower heating expenses in future fiscal years. Most building maintenance needs continue to be handled through a separate capital warrant article.

Library Services

Collections and Resources

The library's collection continues to evolve to meet community needs, offering a wide range of books, periodicals, music, films, digital content, and specialty items such as technology tools. The Library of Things expanded with Chromebooks, a Blu-ray/DVD external drive, and an additional thermal camera. Technology upgrades enhanced convenience and access. A new copier and print management system introduced mobile printing and credit card payment options, allowing patrons to retrieve print jobs securely and independently.

Community Engagement

The library offers a mix of in-person, hybrid, and virtual programs for all ages, including three adult book groups, four for kids and teens, and ongoing events like film screenings, knitting, photo sharing, and a writing group. In FY26, larger, high-impact programs were prioritized to reach broader audiences and bring the community together, such as the Lincoln250 Speaker Series, Lincoln 250 Time Capsule Project and Lin-Con, a first ever comic con.

Looking ahead, there are plans to gather more patron input through surveys and feedback forms to ensure Library offerings continue to meet evolving interests.

Educational Partnerships

- Monthly Story Times at Lincoln and Hanscom Preschools
- Weekly Story Times at LEAP
- Monthly Book Talks for 6th and 7th grades at both Hanscom and Lincoln
- Classroom library card registration program
- Curriculum support for teachers and school librarians

Statistics

Service Metric	FY2025	% Change
Physical Circulation	123,566	-2.5%
Digital Circulation	42,382	+15%
Programs	492	-23%
Program Attendance	9,705	-6%
Patron Visits	57,318	+3%
Reference Questions	6,712	+22%
Cardholders	3,792	+2.5%
Computer Use	4,680	-4%

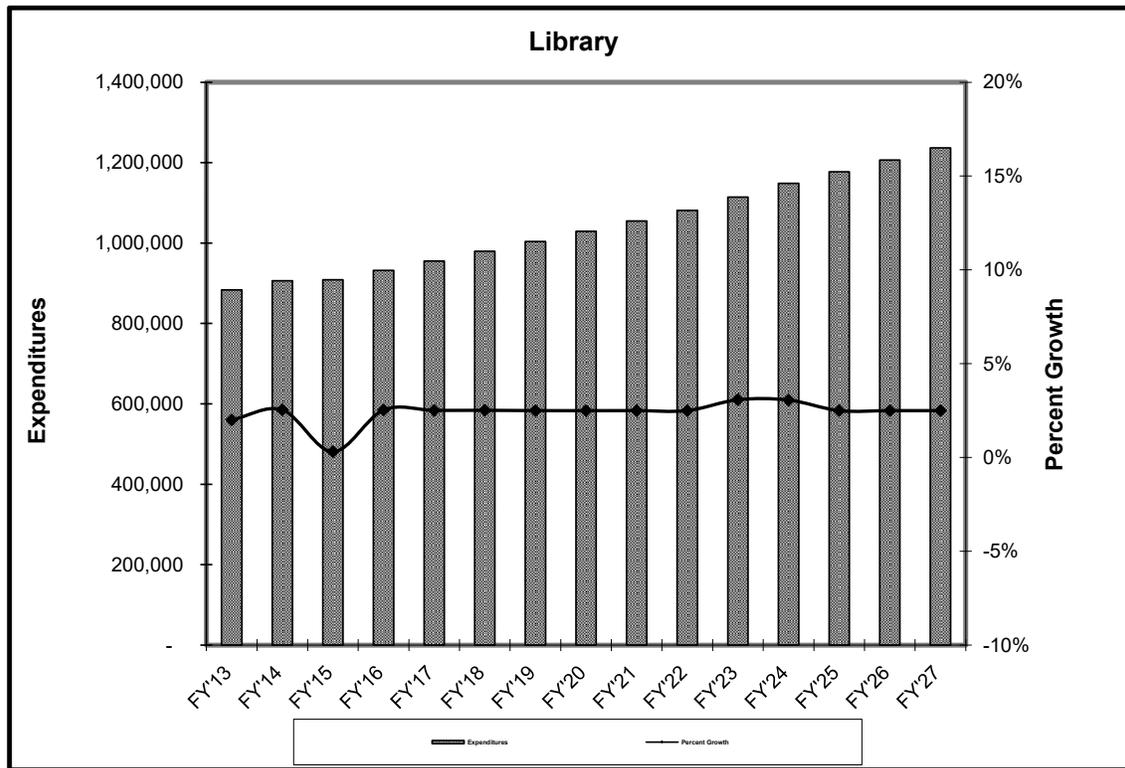
Physical circulation saw a modest 2.5% decrease, while digital circulation grew by 15%. Last year, our community checked out over 123,000 physical items—nearly 18 per resident, far exceeding state and national averages. Lincoln also leads the Minuteman Library Network in per-capita e-book borrowing, with residents checking out more digital titles per person than any other MLN community.

This trend mirrors broader shifts in how people access information, signaling an evolution in user

preferences rather than a decline in overall engagement. The FY27 budget underscores a commitment to a balanced approach—maintaining robust physical collections while expanding digital resources and investing in the infrastructure that supports them.

Warrant Articles

Article 7 (CPA): Library HVAC System Replacement GSHP-borrowing authorization and Appropriation of Debt Service for Year 1 (if approved)	\$120,000
Article 8 (CPA): Library Boiler (if Article 7 fails or if Climate Leader Grant is not received)	\$330,000
Article 20: Annual Library Maintenance	\$66,800



Debt Service

FY25 Actual	FY26 Budget	FY27 Proposed
\$ 4,735,669	\$ 4,762,669	\$ 5,666,619

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.

At the March 2024 Annual Town Meeting, residents voted to approve a Community Center project, for a total amount of \$24.02 million. The town bonded \$15.77 million for the project in November 2025. The bonds are expected to be structured as level debt for a 30-year period.

The Lincoln School building project was bonded over a 30-year term and with level debt service due to its large size and a desire to match the impact and term of the debt to the expected lifetime of the renovated buildings. The first tranche of that funding (\$80 million in bonds) was issued in February 2019, out of \$88.5 million of debt authorized for the project. The Town raised the remaining \$8.5 million authorized in March of 2022. For FY27, the debt service represents approximately \$2.7 million for interest payments and approximately \$2.0 million for principal payments.

Recognizing the resident tax burden, the Finance Committee is recommending a “one time” use \$1,000,000 of Free Cash in FY27 to pay a portion of the Town’s debt service, in lieu of taxing residents for that amount. The Finance Committee came to this recommendation after reviewing estimates of available funds and anticipated expenses for the coming fiscal year, and the Committee believes this use of Free Cash will provide residents some “tax relief”, while balancing the Town’s need for emergency reserves and capacity for future capital projects.

Finally, the Town of Lincoln continues to maintain the most favorable 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 (i.e. votes to exclude debt service from Proposition 2 ½ property tax limitations) is a positive credit rating factor.

Note: LSRHS debt service is part of the LSRHS budget and not included in this section.

Key Issues:

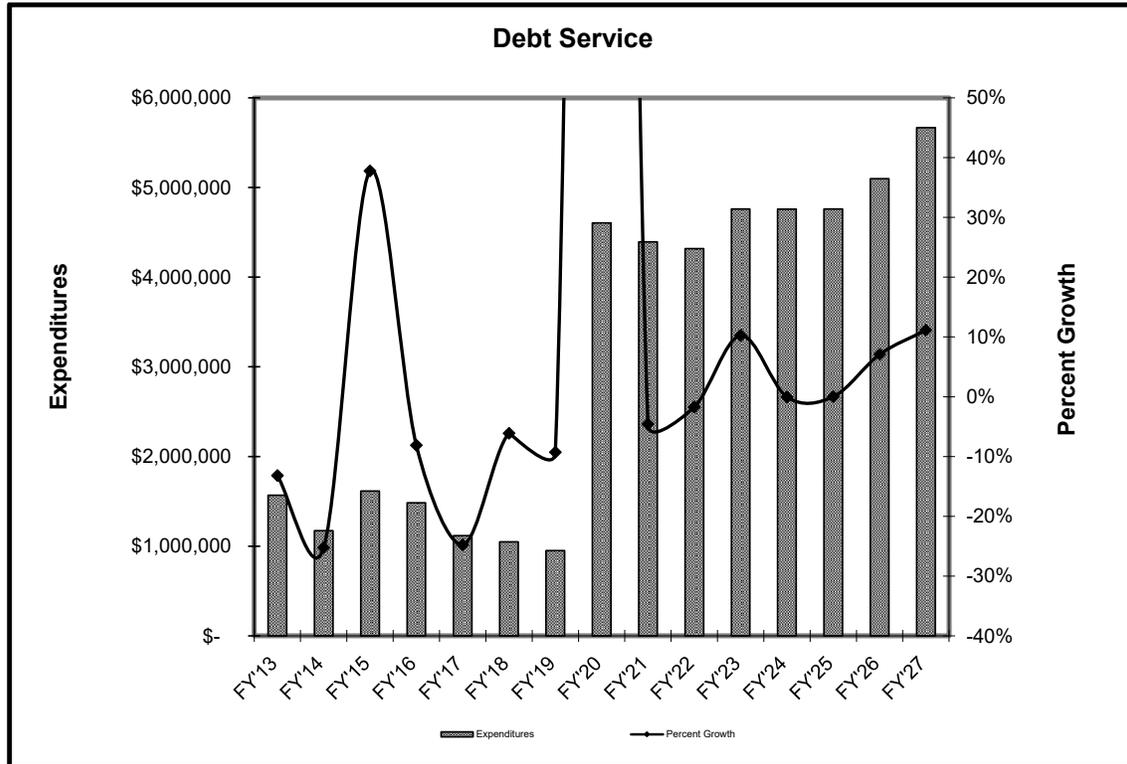
- Projected debt service for FY27 will increase by approximately 11.2% compared to FY26, due to the first full year of interest and principal payments on the Community Center debt. Note that the current outstanding debt on the School Building Project is structured as level debt payments and thus remains the same throughout the term of the bond.

- The Finance Committee recommends using Free Cash to reduce the amount of debt service raised by taxes. This represents a reduction in the median tax bill of approximately \$506 or 2.7%.

- The FY27 amount excludes \$275,060 of debt service on the Town Offices project, that the Community Preservation Committee is recommending be funded with Community Preservation Act (CPA) funds. It also excludes \$95,550 of debt service for the Wang property, which was authorized for CPA funds by a prior year vote.

Warrant Articles

Article 6 (CPA): Debt Service on Wang Property	\$95,550
Article 6 (CPA): Debt Service on Town Office Renovation	\$275,060
Article 11: Debt Stabilization Fund Appropriation	\$2,023,000
Article 13: Free Cash Appropriation to Reduce Debt Service (tax relief)	\$1,000,000



Pension and Insurance

FY25 Actual	FY26 Budget	FY27 Proposed
\$ 7,843,891	\$ 9,107,665	\$ 10,141,738

General Information

This category covers health insurance, retirement assessment, unemployment insurance, FICA/Medicare, life insurance, and general insurance (e.g., property and casualty). The FY27 Budget is 11.4% higher than FY26.

The largest component of this category of expenses is health insurance, which represents about \$5.5 million, or about 55%, of the FY27 Pension and Insurance budget. The Town offers health insurance plans to its employees, including employees of the Lincoln Public Schools. Note: School employee health insurance expenses are carried in this line item, not in the K-8 School Budget.

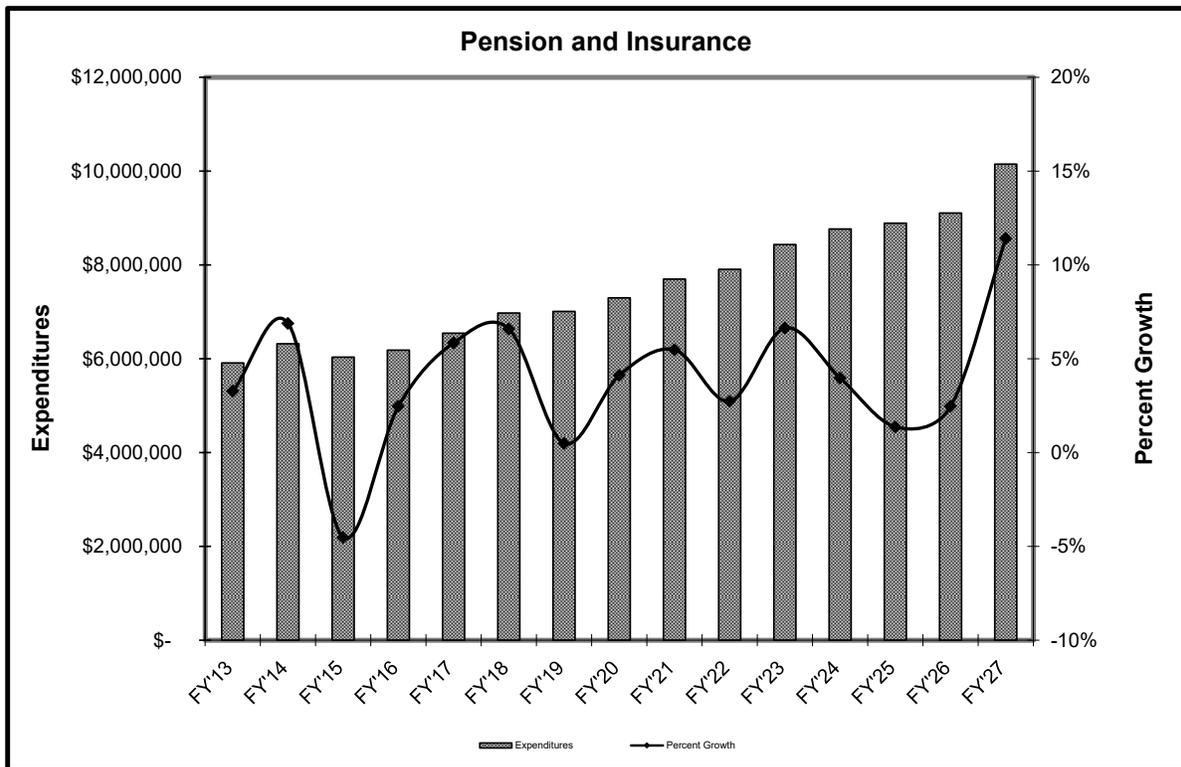
In recent years the Town, with the assistance of the employee unions, has saved approximately \$1.6 million in annual health care costs. The savings result from a number of actions including the adoption of Section 18, which requires qualified retirees to join Medicare (FY09); health insurance plan design changes (FY12); conversion of health insurance program to Massachusetts Interlocal Insurance Association (MIIA) from self-insurance (FY11); steps to reduce the cost of retiree

prescription drug benefits (FY17); plan design changes including an increase in ER co-pay (FY18). 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 totals approximately \$3.7 million; however, the Hanscom Fund portion of the assessment is \$523,000, resulting in a net appropriation of approximately \$3.2 million, or 31.2% of the FY27 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 Middlesex County. The assessment continues to grow each year as employees earn retirement benefits with each year of service and as the system works to fully fund its liability by 2037.

General Insurance includes worker's compensation, liability insurance, and the bonding of appropriate Town personnel. The cost of this insurance is expected to be \$833,707 in FY27, a 14.2% increase over FY26.

The Town also pays for unemployment, life insurance and employee-related FICA/Medicare costs. State and federal law, personnel bylaws, and union contracts determine the Town's contributions. In combination, these expenses are expected to total \$603,3998 in FY27, a 2.5% increase.



Water Department

	FY25	FY26	FY27
Budget	\$2,098,750**	\$2,181,102**	\$2,893,726
Actual	\$1,835,767	TBD	TBD
Voted from retained earnings	\$75,000	\$75,000	\$75,000

** FY25-FY27 budgets include a \$75,000 emergency reserve fund that reverts to the water surplus fund if not used.

The Lincoln Water Department (LWD) maintains Lincoln’s water supply and distribution system, providing fire protection capacity and assuring the Town is supplied with an adequate quantity and quality of safe drinking water. As an Enterprise Fund, its operating budget is funded entirely through fees paid by water consumers. Revenues in excess of operating costs contributed to retained earnings, which are used as a surplus fund for capital or emergency needs; its balance at the start of FY26 was \$1,715,749.

While FY25 results were positive, revenue levels were insufficient to support the FY26 budget approved at Town Meeting without a rate adjustment. Consequently, the Lincoln Water Department requested a 10% rate increase, which was approved on March 11, 2025, and an additional 3% in September 2025. These funds will support the debt service for the Water Main Replacement Project.

The FY26 Capital Budget initiated Phase 1 of this program. The total cost for Phases 1 and 2 is \$8.4 million; while the Department is actively pursuing grant opportunities to offset costs, this bonded project will impact future water rates (see the Water Rates section for details).

For FY27, the proposed Capital Budget focuses on three key priorities:

1. Facility Repairs (\$165,000): Essential repairs for the Department’s four operational buildings (77 Sandy Pond Rd., 80 Sandy Pond Rd., Tower Road Well Site, and Birchwood Lane Storage Garage).
2. Water Meter Replacement Program (\$267,750): A continuation of the multi-year upgrade initiative started in FY24.
3. Tower Road Well Generator (\$24,600): Installation of a natural gas generator to ensure Tower Road our critical backup source remains operational during power outages.

Key Issues

Staffing: The Lincoln Water Department has had several staffing updates. As of April 14th, 2025, Richard Nolli succeeded Darin LaFalam as Water Superintendent and Will MacInnes has been promoted to Water Distribution Foreman. On October 14th, 2025, Christopher Boland joined the team as our newest full-time Water Operator.

Capital projects: The new Tower Road Well Replacement officially went online on October 20, 2025. This upgrade was financed through a combination of American Rescue Plan Act (ARPA) funds and permanent bonding.

The Department recently took delivery of a new vacuum trailer, funded with permanent bonding. This equipment is essential for identifying service line materials, ensuring the Town remains in full compliance with DEP regulations regarding Lead Service Line Inventory (LSLI).

Water Main Replacement Program, Phase 1 (38 Bedford Rd to Ballfield Rd): Construction is complete, with only final trench paving remaining. This phase was funded through permanent bonding. Phase 2 (Ballfield Rd to South Great Rd/Rt. 117): Currently in the design stage, supported by a \$430,000 MBTA Grant. We anticipate going out to bid in February 2026, with construction slated to begin in late May or early June 2026. Construction costs will be covered by permanent bonding. Water Meter Replacement Program We are currently in Phase 2 of 4 for the town-wide meter upgrade. To date, staff have successfully installed approximately 500 of the 1,855 total meters. This program, funded through permanent bonding, will significantly improve billing accuracy and enhance our leak detection capabilities.

Longer-term financial strategic planning: On December 16, 2025, the LWD Commissioners voted to enter an Intergovernmental Agreement (IGA) for Shared Consulting Services. Through this collaboration with neighboring towns, LWD will evaluate the financial feasibility of connecting to the MWRA system. Joining the MWRA offers significant advantages, including superior water quality and five times greater drought resilience. While this represents a long-term strategy with a 10–20-year implementation timeline, exploring this regional partnership may offer greater cost-effectiveness than pursuing a connection independently. Tower Road well has trace PFAS levels that comply with the Current Massachusetts DEP Maximum Contaminant Levels (MCLs). These regulations could be tightened soon to match new, more stringent EPA MCLs. This could mandate treatment at the Tower Road Well which would be cost prohibitive. We are also exploring activating connections with Lexington, Weston and/or Wayland to provide an alternate water supply. This will be a complicated process involving neighboring communities, the MWRA and the DEP. It will also require improvements in our water use efficiency and reducing our unaccounted-for water to less than 10%.

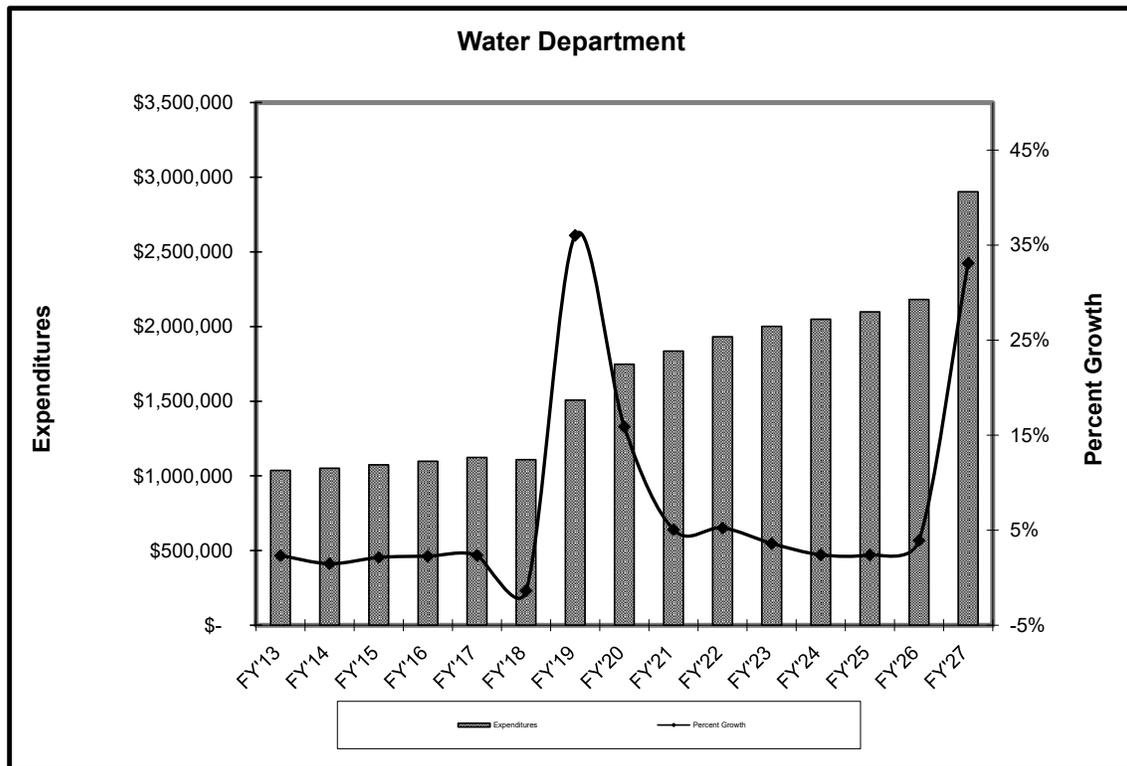
Water rate increases: In response to aging infrastructure and water quality challenges, we will be requesting a 13% water rate increase at Water Department Water Rate hearings in February 2026. We are projecting 10% water rate increases each year through 2029, with water rate increasing slowly descending to 4% annually. These water rate increases are not out of line with other Public Water Supplies in our area faced with similar regulations and aging infrastructure.

Capital spending: For FY27, the Water Department is requesting \$457,350 Thousand in capital spending. See itemized breakdown below:

Below is a preliminary itemization of each warrant amount; please consult the Town Meeting motion for final values.

Warrant Article 14 – Authorize \$457,350 for Water Capital Improvements

Category	Description	Amount	Funding Source
Natural Gas Generator for Tower Road Well Site	This generator will provide critical backup power during outages or emergencies.	\$24,600	Retained Earnings
Building Repairs (4) Separate Locations	The Water Department operates out of four facilities. 77 Sandy Pond Rd., 80 Sandy Pond Rd., the Tower Road Well Site, and the Birchwood Lane Storage Garage, all of which currently require essential repairs.	\$165,000	Retained Earnings
Smart Water Meter Upgrade	Continuation of the town-wide Water Meter Replacement Program, Phase 3 of 4, ensuring improved billing accuracy, enhanced leak detection and a crucial effort toward water conservation	\$267,750	Bonding
Total Water Capital Projects		\$457,350	



11. Appendix

**TABLE 1
FISCAL DETAIL
FY 2025-2027**

		ACTUAL EXPENDITURES FY25	CURRENT YEAR BUDGET FY26	PROPOSED BUDGET FY27
GENERAL GOVERNMENT				
1114	MODERATOR			
	Personnel Services	-	500	500
	Expense	-	1,500	1,500
	TOTAL 1114	-	2,000	2,000
1122	SELECT BOARD			
	Personnel Services	600	400	400
	Expense	3,000	3,000	3,000
	TOTAL 1122	3,600	3,400	3,400
1124	DIVERSTIY & ANTI-RACISM			
	Personnel Services	-	-	-
	Expense	4,580	15,000	15,000
	TOTAL 1122	4,580	15,000	15,000
1290	TOWN OFFICES			
	Personnel Services	1,347,174	1,426,295	1,457,151
	Expense	643,893	653,011	676,333
	TOTAL 1290	1,991,067	2,079,306	2,133,484
11312	FINANCE COMMITTEE			
	Expense	196	672	690
	TOTAL 11312	196	672	690
11322	RESERVE FUND			
	Reserve Fund Appropriation	608,000	849,000	799,000
	TOTAL 11322	608,000	849,000	799,000
1137	ASSESSORS			
	Personnel Services	78,843	80,722	82,643
	Expense	90,826	101,550	104,175
	TOTAL 1370	169,669	182,272	186,818
11512	LAW DEPARTMENT			
	Expense	157,500	77,500	100,000
	TOTAL 11512	157,500	77,500	100,000
1590	TOWN ARCHIVES			
	Personnel Services	24,018	27,708	29,134
	Expense	2,326	1,483	786
	TOTAL 1590	26,344	29,191	29,920
1161	TOWN CLERK			
	Personnel Services	270,456	283,164	295,659
	Expense	10,797	10,995	13,495
	TOTAL 1161	281,253	294,159	309,154
1162	REGISTRAR OF VOTERS			
	Personnel Services	4,602	8,661	8,873
	Expense	15,963	22,557	24,725
	TOTAL 1162	20,565	31,218	33,598

		FY25	FY26	FY27
1171	CONSERVATION COMMISSION			
	Personnel Services	196,539	207,461	216,045
	Expense	4,219	4,250	4,250
	TOTAL 1171	200,758	211,711	220,295
1172	GREEN ENERGY COMM			
	Personnel Services	5,000	5,000	5,000
	Expense	-	2,500	2,500
	TOTAL 1172	5,000	7,500	7,500
1175	PLANNING BOARD			
	Personnel Services	227,926	268,865	278,627
	Expense	5,598	8,160	8,160
	TOTAL 1175	233,524	277,025	286,787
1176	BOARD OF APPEALS			
	Personnel Services	34,200	34,842	35,798
	Expense	1,805	3,650	3,650
	TOTAL 1176	36,005	38,492	39,448
1792	AGRICULTURAL COMMISSION			
	Personnel Services			
	Expense	6,782	12,675	12,992
	TOTAL 1792	6,782	12,675	12,992
1195	TOWN REPORT			
	Expense	53,351	33,216	34,046
	TOTAL 1195	53,351	33,216	34,046
1191	TOWN BUILDINGS			
	Personnel Services	73,994	74,928	81,432
	Expense	113,136	171,448	171,110
	TOTAL 1191	187,130	246,376	252,542
	COMMUNITY CENTER BUILDING			
1193	Personnel Services			6,858
	Expense			141,300
	TOTAL 1193			148,158
	TOTALS FOR GENERAL GOVERNMENT	3,985,324	4,390,713	4,614,832
	PUBLIC SAFETY			
1211	POLICE DEPARTMENT			
	Personnel Services	1,683,423	1,954,343	2,007,533
	Expense	103,271	149,080	148,530
	TOTAL 1211	1,786,693	2,103,423	2,156,063
1221	FIRE DEPARTMENT			
	Personnel Services	1,744,608	1,799,136	1,853,880
	Expense	73,834	76,168	78,293
	TOTAL 1221	1,818,442	1,875,304	1,932,173
1231	EMERGENCY MEDICAL SERVICES			
	Personnel Services	86,500	78,500	78,500
	Expense	29,410	30,828	30,031
	TOTAL 1231	115,910	109,328	108,531
12442	SEALER OF WEIGHTS & MEASURES			
	Expense	-	3,000	3,000
	TOTAL 2440	-	3,000	3,000
1249	BUILDING DEPARTMENT			
	Personnel Services	236,576	244,177	249,816
	Expense	7,090	14,575	15,075
	TOTAL 1249	243,666	258,752	264,891
1251	COMMUNICATIONS CENTER			
	Personnel Services	367,747	419,861	431,265
	Expense	61,634	65,418	66,118
	TOTAL 1251	429,381	485,279	497,383

		FY25	FY26	FY27
1291	EMERGENCY MANAGEMENT			
	Personnel Services	3,000	5,000	5,000
	Expense	12,412	12,762	12,762
	TOTAL 1291	15,412	17,762	17,762
1292	DOG OFFICER			
	Expense	18,680	19,000	19,000
	TOTAL 1292	18,680	19,000	19,000
1299	PUBLIC SAFETY BUILDING			
	Personnel Services	-	-	-
	Expense	130,308	149,342	153,042
	TOTAL 1299	130,308	149,342	153,042
	TOTALS FOR PUBLIC SAFETY	4,558,492	5,021,190	5,151,845
EDUCATION				
1310	LOCAL SCHOOL SYSTEM			
	Personnel Services & Expense	13,486,715	13,827,611	14,173,301
	TOTAL 1310	13,486,715	13,827,611	14,173,301
1331	LINCOLN-SUDBURY REG HS			
	Regional School District Assessment	4,215,981	4,634,079	4,814,250
	TOTAL 1331	4,215,981	4,634,079	4,814,250
1333	VOCATIONAL SCHOOL ASSESSMENT(S)			
	Regional School District Assessment	6,242	108,138	110,841
	TOTAL 1332	6,242	108,138	110,841
	TOTALS FOR EDUCATION	17,708,938	18,569,828	19,098,392
PUBLIC WORKS & FACILITIES				
1411	ENGINEERING & CONSULTING			
	Expense	410,749	158,000	138,000
	TOTAL 1411	410,749	158,000	138,000
1422	DPW OPERATION & MAINTENANCE			
	Personnel Services	797,493	892,600	917,843
	Expense	393,315	402,370	419,284
	TOTAL 1422	1,190,808	1,294,970	1,337,127
1423	DPW SNOW & ICE CONTROL			
	Personnel Services	72,934	94,710	94,710
	Expense	423,934	237,800	237,800
	TOTAL 1423	496,868	332,510	332,510
1424	STREET LIGHTING			
	Expense	13,750	17,400	17,400
	TOTAL 1424	13,750	17,400	17,400
1427	TREE WARDEN			
	Expense	8,522	8,900	9,100
	TOTAL 1427	8,522	8,900	9,100
1429	DPW BUILDING			
	Expense	26,997	29,820	29,820
	TOTAL 1429	26,997	29,820	29,820

		FY25	FY26	FY27
1434	TRANSFER STATION			
	Personnel Services	58,023	59,800	61,300
	Expense	206,312	201,900	216,634
	TOTAL 1434	264,335	261,700	277,934
1435	FACILITIES DEPARTMENT			
	Personnel Services	70,944	79,272	79,600
	Expense	-	2,380	2,545
	TOTAL 1435	70,944	81,652	82,145
1491	CEMETERY DEPARTMENT			
	Personnel Services	23,493	28,647	30,068
	Expense	27,471	29,593	44,728
	TOTAL 1491	50,964	58,240	74,796
TOTALS FOR PUBLIC WORKS & FACILITIES		2,533,936	2,243,192	2,298,832
HUMAN SERVICES				
1511	BOARD OF HEALTH			
	Personnel Services	32,404	33,764	34,884
	Expense	30,784	32,731	33,280
	TOTAL 1511	63,187	66,495	68,164
1522	MINUTEMAN HOME CARE			
	Expense	1,675	1,717	1,760
	TOTAL 1522	1,675	1,717	1,760
1541	COUNCIL ON AGING			
	Personnel Services	297,697	327,008	352,388
	Expense	18,694	19,161	19,640
	TOTAL 1541	316,391	346,169	372,028
1543	VETERANS' SERVICES			
	Personnel Services		5,629	5,770
	Expense	121,422	88,913	91,136
	TOTAL 1543	121,422	94,542	96,906
1591	HOUSING COMMISSION			
	Personnel Services	5,000	5,125	5,253
	TOTAL 5910	5,000	5,125	5,253
TOTALS FOR HUMAN SERVICES		507,676	514,048	544,111
CULTURE & RECREATION				
1611	LIBRARY			
	Personnel Services	824,934	887,585	914,356
	Expense	256,740	249,246	252,610
	TOTAL 1611	1,081,674	1,136,831	1,166,966
1612	LIBRARY BUILDING			
	Expense	84,167	69,800	69,800
	TOTAL 1612	84,167	69,800	69,800
1631	RECREATION DEPARTMENT			
	Personnel Services	441,029	444,914	463,762
	Expense	152,869	163,825	160,435
	TOTAL 1631	593,898	608,739	624,197
1651	CONSERVATION LAND			
	Personnel Services	150,308	160,261	167,984
	Expense	10,515	10,850	10,850
	TOTAL 1651	160,823	171,111	178,834
1661	CELEBRATIONS COMMITTEE			
	Expense	5,805	7,513	7,701
	TOTAL 1661	5,805	7,513	7,701

		FY25	FY26	FY27
16931	PIERCE HOUSE			
	Personnel Services	40,000	40,000	40,000
	TOTAL 16931	40,000	40,000	40,000
16911	Historical Commission			
	Personnel Services	5,000	5,000	5,000
	Expense	-	380	380
	Total 16911	5,000	5,380	5,380
TOTALS FOR CULTURE & RECREATION		1,971,366	2,039,374	2,092,878
DEBT SERVICE				
1791	INTEREST SHORT-TERM DEBT/ISSUANCE COSTS			
	Expenses	-	25,000	25,000
	TOTAL 1791	-	25,000	25,000
17753	TOWN OFFICES RENOVATION			
	Principal Long-Term Debt	-	-	-
	Interest on Short Term Debt	-	-	-
	TOTAL 17753	-	-	-
17755	2019 SCHOOL BUILDING PROJECT			
	Principal Long-Term Debt	1,855,000	1,950,000	2,045,000
	Interest on Long Term Debt	2,880,669	2,787,669	2,689,919
	TOTAL 17755	4,735,669	4,737,669	4,734,919
17756	COMMUNITY CENTER BUILDING PROJECT			
	Principal Long-Term Debt	-		245,000
	Interest on Long Term Debt	-	335,113	661,700
	TOTAL 17756	-	335,113	906,700
TOTALS FOR DEBT SERVICE		4,735,669	4,762,669	5,666,619
UNCLASSIFIED				
INSURANCE				
1911	RETIREMENT ASSESSMENT			
	Expense	2,555,753	2,983,120	3,178,097
	TOTAL 1911	2,555,753	2,983,120	3,178,097
1913	UNEMPLOYMENT INSURANCE			
	Personnel Services	-	42,083	43,135
	TOTAL 1913	-	42,083	43,135
1914	HEALTH INSURANCE			
	Personnel Services	4,152,493	4,773,683	5,489,735
	Expense	-	32,000	36,800
	TOTAL 1914	4,152,493	4,805,683	5,526,535
1915	LIFE INSURANCE			
	Personnel Services	7,280	11,508	11,796
	TOTAL 1915	7,280	11,508	11,796
1916	FICA/MEDICARE			
	Personnel Services	466,323	535,091	548,468
	TOTAL 1916	466,323	535,091	548,468

		FY25	FY26	FY27
1942	GENERAL INSURANCE			
	Expense	662,042	730,180	833,707
	TOTAL 1942	662,042	730,180	833,707
TOTALS FOR UNCLASSIFIED		7,843,891	9,107,665	10,141,738
TOTALS FOR GENERAL FUND		43,845,292	46,648,679	49,609,247
WATER ENTERPRISE FUND				
61451	WATER DEPARTMENT			
	Personnel Services	681,479	792,402	705,727
	Expense	866,056	915,300	1,239,074
	SUB-TOTAL	1,547,535	1,707,702	1,944,801
	Capital Outlay	288,232	398,400	873,925
	TOTAL 61451	1,835,767	2,106,102	2,818,726
614513	WATER DEPARTMENT			
	Emergency Reserve	-	75,000	75,000
	TOTAL 614513	-	75,000	75,000
TOTALS FOR WATER ENTERPRISE FUND		1,835,767	2,181,102	2,893,726
APPROPRIATION SUMMARY -				
	GENERAL GOVERNMENT	3,985,324	4,390,713	4,614,832
	PUBLIC SAFETY	4,558,492	5,021,190	5,151,845
	EDUCATION	17,708,938	18,569,828	19,098,392
	PUBLIC WORKS & FACILITIES	2,533,936	2,243,192	2,298,832
	HUMAN SERVICES	507,676	514,048	544,111
	CULTURE & RECREATION	1,971,366	2,039,374	2,092,878
	DEBT SERVICE	4,735,669	4,762,669	5,666,619
	UNCLASSIFIED	7,843,891	9,107,665	10,141,738
	WATER DEPARTMENT	1,835,767	2,181,102	2,893,726
TOTAL - ARTICLE 5		45,681,059	48,829,781	52,502,973

TOWN OF LINCOLN, MASSACHUSETTS

ANNUAL TOWN MEETING

Saturday, March 28, 2026, at 9:30 a.m.

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 (Article 1) at the Reed Gymnasium at the Lincoln School at 6 Ballfield Road in said Lincoln on Monday, the thirtieth day of March, 2026 next, with the polls to be open at 7:30 a.m. and closed at 8:00 p.m.**, then and there to act on the following Article 1, and also to meet for **the Annual Town Meeting in the Donaldson Auditorium at the Lincoln School at 6 Ballfield Road in said Lincoln on Saturday, the twenty eighth day of March, 2026 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.

Cable Broadcast: The meeting will be broadcast on Lincoln Cable Access Television, Comcast channel 8 and Verizon channel 33.

Additional Dates: In the event that meeting business cannot be completed within the allotted time, per the discretion of the Moderator, Town Meeting will be continued on Tuesday, March 31st at 7:00 p.m.

Accommodations: Any person interested in exploring accommodations to enable full participation in Town Meeting is urged to contact the Select Board's Office at 781-259-2601. Every reasonable attempt will be made to provide the necessary assistance.

ARTICLE 1: Election Ballot

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

- Board of Assessors - one seat for three years
- Board of Health - one seat for three years
- Cemetery Commission - one seat for three years
- Commissioners of Trust Funds - one seat for three years
- Lincoln-Sudbury Regional District School Committee - two seats for three years
- Moderator - one seat for three years
- Parks and Recreation Committee - one seat for three years
- Planning Board - two seats for three years
- K-8 School Committee - two seats for three years
- one seat for one year
- Select Board - one seat for three years
- Trustees of Bemis Fund - one seat for three years
- Water Commissioner - one seat for three years

ARTICLE 2: Fence Viewers and Measurers of Wood and Bark – Majority Vote

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

Select Board

Summary: This article is the traditional way to honor Town Board and Committee members who are stepping down by being granted the honorary titles of Fence Viewers and Measurers of Wood & Bark.

ARTICLE 3: Town Meeting Study Committee Report – Majority Vote

To see if the Town will vote to hear a report from the Select Board and Town Moderator appointed Town Meeting Study Committee (TMSC), and to act, as appropriate, on any recommendations; or take any action relative thereto.

Select Board

Summary: The TMSC was jointly appointed by the Moderator and Select Board to identify those aspects of Town Meeting that work well and those that might be improved. The TMSC will present a summary of its report and recommendations which are also available on the Town's website: <https://www.lincolntown.org/1595/2026-Annual-Town-Meeting>

ARTICLE 4: Community Center Building Committee Report – Majority Vote

To see if the Town will vote to hear a report from the Community Center Building Committee (CCBC); or take any action relative thereto.

Select Board

Summary: CCBC will provide a brief update on the status of the construction of the new Ballfield Road Community Center which is expected to be open in December of this year.

ARTICLE 5: Town Operating Budget – Majority Vote

To see if the Town will vote to raise and appropriate by taxation, by transfer from available funds or otherwise a sum of money for the necessary and expedient purposes of the Town for Fiscal Year 2027; or take any other action relative thereto.

Finance Committee

Summary: Funds the operating expenses for all Town departments for Fiscal Year 2027. The budget is presented and voted on department-by-department under Table 1 of the Finance Committee's Report: <https://www.lincolntown.org/1595/2026-Annual-Town-Meeting>

ARTICLE 6: Community Preservation Act Fund Expenditures – Majority Vote

To receive and act upon a report from the Community Preservation Committee on the Fiscal Year 2027 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

Summary: The Community Preservation Committee (CPC) presents its recommendations for funding various Conservation, Historic Preservation, Housing, and Recreational projects under this article. The list of projects, their respective cost, and brief summaries appears in the CPC's table, included within the Finance Committee's Report: <https://www.lincolntown.org/1595/2026-Annual-Town-Meeting>

ARTICLE 7: Library Geothermal Heating/Cooling System – 2/3 Majority Vote

To see if the Town will vote to appropriate a sum of money from taxation, by transfer from available funds, including from Community Preservation Fund, or by borrowing under General Laws Chapter 44B, Section 11 or Chapter 44, Section 7, or any other enabling authority, for the preservation, restoration, and rehabilitation of the historic Library, specifically to replace the Library heating, ventilation, and air conditioning system with a **ground source heat pump solution**, including all costs incidental and related thereto; provided however, that the funds appropriated hereunder shall not be expended unless the Town receives a grant of at least \$1,000,000 through the Commonwealth’s Climate Leader program, or any other grant program, to defray project costs; and further, should the Town not receive anticipated tax credits and incentives when the project is completed, that the Town vote to approve a transfer from the Stabilization Fund or Free Cash a sum of money equivalent to said anticipated credits and incentives for the purposes of this article; or take any other action relative thereto.

Library Trustees/Community Preservation Committee/Select Board

Summary: Funds installation of a geothermal HVAC system at the Library, contingent on receiving at least \$1 million in grant funding. Project details are provided on the Annual Town Meeting page of the Town’s website: <https://www.lincolntown.org/1595/2026-Annual-Town-Meeting>

ARTICLE 8: Library Conventional Gas Boiler – Majority Vote

To see if the Town will vote to appropriate a sum of money from taxation, by transfer from available funds, including from Community Preservation Funds, or borrow under General Laws Chapter 44B, Section 11, Chapter 44, Section 7, or any other enabling authority, for the preservation, restoration, and rehabilitation of the historic Library, specifically, to replace the Library heating, ventilation, and air conditioning system with a **conventional, gas powered solution**, including all costs incidental and related thereto; or take any other action relative thereto.

Library Trustees/Community Preservation Committee/Select Board

Summary: Offers a conventional, gas-powered alternative to the ground source heat pump solution proposed under the prior Article. We will urge the voters to approve both articles, this and the prior Article, even if the prior Article is approved. However, the funds approved under this article shall be expended only if the prior article fails or the \$1 million Climate Leader grant is not received.

ARTICLE 9: Capital Planning Committee Projects – Majority Vote

To receive and act upon a report of the Capital Planning Committee on the Fiscal Year 2027 Capital Budget, 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 and equip various capital items, or to fund capital projects all as recommended by the Capital Planning Committee, including all costs incidental and related thereto; or take any other action relative thereto.

Capital Planning Committee

Summary: The Capital Planning Committee (Capcom.) presents its recommendations for various capital projects under this article. The list of projects, their respective cost, and brief summaries appears in the Capcom's table, included within the Finance Committee's Report:

<https://www.lincolntown.org/1595/2026-Annual-Town-Meeting>

ARTICLE 10: New Fire Engine – Majority Vote

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 and equip a new fire engine, including all costs incidental and related thereto; or take any other action relative thereto.

Capital Planning Committee

Summary: The Capital Planning Committee is recommending the replacement of a 27-year-old fire engine that has exceeded its useful life.

ARTICLE 11: Add Funds to the Stabilization Fund for Future Capital Expenditures – Majority Vote

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds 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

Summary: Adds money to the Debt Stabilization Fund to help pay future debt obligations for capital projects.

ARTICLE 12: Bright Light Award – Majority Vote

To receive and act on a recommendation from the Select Board with regard to the presentation of the annual Bright Light Award, and to appropriate and transfer from Free Cash a sum of money to support this award; or take any other action relative thereto.

Select Board

Summary: The Bright Light Award was established to recognize residents, board members, or staff who have contributed to the Community in special ways.

ARTICLE 13: Vote to Use Free Cash to Reduce Property Taxes – Majority Vote

To see if the Town will vote to appropriate and transfer from Free Cash a sum of money to reduce FY 27 debt service payments; or take any other action relative thereto.

Finance Committee

Summary: Uses Free Cash to reduce FY27 debt service payments (for the Lincoln School and Community Center projects), thereby lowering the amount raised by taxes.

ARTICLE 14: Water Department Capital Projects – 2/3 Majority Vote

To see if the Town will vote to raise and appropriate, transfer from available funds, including bond proceed balances from previously authorized projects in accordance with the provisions of G.L. c.44, S. 20, and/or borrow a sum of money or any combination thereof, to purchase and equip various capital items, and/or to fund capital projects of the Water Department, as recommended by the Water Commissioners, including all costs incidental or related thereto, and to authorize the Treasurer, with the approval of the Select Board, to borrow all or a portion of said funds under the provisions of G.L. c.44, S. 7 or 8 or any other enabling authority and to issue bonds or notes of the Town therefor; that such bonds or notes shall be general obligations of the Town unless the Treasurer with the approval of the Select Board determines that they should be issued as limited obligations and may be secured by local system revenues as defined in Section 1 of Chapter 29C, as amended, it being the intent of the Town, however, in either such case, that the entire principal of and interest on such bonds or notes shall be paid from water rates and/or water surplus; that the Treasurer with the approval of the Select Board is authorized to borrow all or a portion of such amount from the Massachusetts Clean Water Trust established pursuant to Chapter 29C, as amended and in connection therewith to enter into a financing agreement and/or security agreement with the Trust and otherwise to contract with the Trust and the Department of Environmental Protection with respect to such loan and for any federal or state aid available for the project or for the financing thereof; that the Select Board, Board of Water Commissioners or other appropriate Town body or official be authorized to enter into a project regulatory agreement with the Department of Environmental Protection, to expend all funds available for the projects and to take any other action necessary or convenient to carry out the projects; or take any other action relative thereto.

Water Commission

Summary: Funds Water Department capital projects, to be repaid through water rates.

ARTICLE 15: Accept Committee Reports – CONSENT CALENDAR – Majority Vote

(First of 16 Articles that appear on the Consent Calendar, a mechanism for expediting voting on routine items which, in the Moderator’s judgment, are likely to be adopted without debate. Voters are free to ask the Moderator to hold out any item they wish to be discussed and voted on separately. The entire Consent Calendar can be approved by a majority vote.)

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

Select Board

Summary: Accept the reports as published in the 2025 Annual Report.

ARTICLE 16: Fix Salaries of Elected Officials– CONSENT CALENDAR – Majority Vote

To see if the Town will vote to fix the salaries and compensation of the several elective officers of the Town; or take any other action relative thereto.

Select Board

Summary: Sets the annual salary for the Town Clerk and stipends for Select Board members. .

ARTICLE 17: Senior Property Tax Work-off Program – CONSENT CALENDAR – Majority Vote

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.

Select Board

Summary: The Town provides a program under which eligible seniors earn a property tax discount by working in support of a variety of Town departments and programs. This Article provides the funds for the program.

ARTICLE 18: Veterans’ Property Tax Work-off Program – CONSENT CALENDAR – Majority Vote

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.

Select Board

Summary: The Town provides a program for eligible veterans to earn a property tax discount by working in support of a variety of Town departments and programs. This Article provides the funds for the program.

ARTICLE 19: Town Buildings Maintenance Funds– CONSENT CALENDAR – Majority Vote

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.

Select Board

Summary: Funds routine maintenance and repairs for Town buildings.

ARTICLE 20: Library Maintenance Funds – CONSENT CALENDAR – Majority Vote

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

Summary: Funds routine maintenance and repairs at the Lincoln Library.

ARTICLE 21: Town Contribution to OPEB (Other Post-Retirement Employment Benefits) Fund – CONSENT CALENDAR – Majority Vote

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 (OPEB)” liability established by Statements 74 and 75 of the Governmental Accounting Standards Board; or take any other action relative thereto.

Finance Committee

Summary: The Town is required by law to contribute to the health insurance premiums of its retirees. The Town established a dedicated fund (“OPEB”) in 2008 to begin to offset future liabilities. Information about the Town’s OPEB liability and plan for offsetting said liability may be found in the Finance Committee’s Report: <https://www.lincolntown.org/1595/2026-Annual-Town-Meeting>

ARTICLE 22: Contribution to Lincoln-Sudbury Regional High School OPEB Fund – CONSENT CALENDAR – Majority Vote

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 Lincoln Sudbury Regional High School (“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, for LSRHS, which Fund will help offset the High School’s so-called “Other Post-employment Benefits (OPEB)” liability established by Statements 74 and 75 of the Governmental Accounting Standards Board; or take any other action relative thereto.

Finance Committee

Summary: As the Town will do under the prior article, the Lincoln-Sudbury Regional High School proposes to set aside funds in its OPEB account to help offset its future retiree health insurance liabilities.

ARTICLE 23: State Chapter 90 Funds for Roadway Maintenance and Repair – CONSENT CALENDAR – Majority Vote

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 Select Board to enter into a contract with the Massachusetts Department of Transportation Highway Division for such purposes, and further to authorize the Treasurer, with the approval of the Select Board, to borrow in anticipation of 100% reimbursement of said amounts; or take any other action relative thereto.

Select Board

Summary: Each year, the Commonwealth of Massachusetts provides to every municipality for roadway maintenance and repair under the Chapter 90 program. The vote under this article authorizes the appropriate Town officials to accept and expend the funds.

ARTICLE 24: Lincoln Public Schools Special Education Medicaid Reimbursement – CONSENT CALENDAR – Majority Vote

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 Fiscal Year 27 Lincoln School operating budget; or take any other action relative thereto.

School Committee

Summary: Transfers Free Cash equal to state Special Education Medicaid reimbursements to support the Lincoln School budget.

ARTICLE 25: Cable Revolving Fund – CONSENT CALENDAR – Majority Vote

To see if the Town will vote to appropriate a sum of money from the PEG Access and Cable Revolving Fund, established under Article 32 of the March 19, 2016 Town Meeting, to support cable related purposes consistent with the franchise agreement between cable operators and the Town of Lincoln, including, but not limited to: (i) support of public, educational or governmental access cable television services; (ii) monitor compliance of the cable operator with the franchise agreement; and/or (iii) prepare for renewal of the franchise license; or take any other action relative thereto.

Select Board

Summary: License fees paid by the Town's cable television providers are deposited into a dedicated fund which may be used exclusively to provide public, educational, and governmental

cable access services and programs. The Town votes annually to transfer funds from the Cable Access account to fund these activities.

ARTICLE 26: Establish an Energy Efficiency & Decarbonization Program Revolving Fund – CONSENT CALENDAR – Majority Vote

To see if the Town will vote to amend its General Bylaw, Article XXVIII, Section 1, titled: “Revolving Funds” by creating a new revolving fund entitled, “Energy Efficiency & Decarbonization Program,” and for such purposes, to insert a new row in the table listing such funds as follows:

PROGRAM or PURPOSE	REVENUE SOURCE	AUTHORITY TO SPEND FUNDS	USE OF FUNDS
Energy Efficiency & Decarbonization Programs	Landfill Solar Lease Payments	Select Board	To defray and augment payment of expenses related to various energy efficiency and Decarbonization programs, initiatives, and projects.

or take any other action relative thereto.

Select Board

Summary: Establishes a dedicated fund for revenues generated from the lease of the landfill property for solar purposes to be used exclusively to support energy efficiency and decarbonization projects.

ARTICLE 27: Establish a Receipts Reserved Appropriation Fund for Community Center Maintenance – CONSENT CALENDAR – Majority Vote

To see if the Town will vote to accept the proviso, contained in the second paragraph of G.L. c.40, s. 3, that allows the balance of rental amounts from the lease of a Town building to remain in a separate account from fiscal year to fiscal year, to be expended solely for upkeep and maintenance of such building; or take any other action relative thereto.

Select Board

Summary: Allows rental income from the new Community Center to be retained year-to-year for building upkeep.

Article 28: Cemetery Funds – CONSENT CALENDAR – Majority Vote

To see if the Town will vote to amend the vote taken under Article # 22 of the March 28, 2015 Annual Town Meeting to authorize the appropriation and transfer of funds from the Cemetery Sale of Lots account voted under said article to be used for a broader scope of Cemetery maintenance and

improvement purposes, and all costs incidental and related thereto; or take any other action relative thereto.

Cemetery Commission

Summary: Allows funds previously approved for a specific set of Cemetery activities to be used for a more expanded list of Cemetery activities.

Article 29: Appropriate Cemetery Funds for Surveying a Parcel of Land – CONSENT CALENDAR – Majority Vote

To see if the Town will vote to appropriate a sum of money from the Sale of Lots fund for the purposes surveying and appraisal costs, and all incidental and related costs, in connection with an effort to convert a .3 acre parcel (Parcel 133-2-0), from conservation to cemetery use, and other cemetery improvements; or take any other action relative thereto.

Cemetery Commission

Summary: Authorized funds for surveying and related costs to convert a parcel to cemetery use and support cemetery improvements

ARTICLE 30: Grant of Easement to Doherty’s to Connect EV Chargers - CONSENT CALENDAR – 2/3 Majority Vote

To see if the Town will vote to authorize the Select Board to grant a permanent non-exclusive easement to 161 Lincoln Road, LLC and/or Doherty’s Garage, Inc. on a portion of the Town-owned property located at 0 Lincoln Street, which property is shown on a plan recorded with the Middlesex South District Registry of Deeds as Plan No. 1738 of 1962 and described in an Order of Taking recorded in Book 10188, Page 445, for the purpose of connecting the EV chargers located at 161 Lincoln Street to the transformer on the Town Property; or take any action relative thereto.

Select Board

Summary: Authorizes the Select Board to grant a permanent easement to the owners of Doherty’s gas station so that they may connect school bus electrical vehicle charging stations located on their property to a transformer located on the adjacent Town property. The permanent easement will replace the temporary approval previously granted by the Select Board under a License Agreement.

ARTICLE 31: Free Cash to Balance Budget/Reduce the Tax Rate – Majority Vote

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 5, or any other article of this Warrant authorizing the appropriation of funds from taxation; or take any other action relative thereto.

Finance Committee

Summary: Uses available funds to reduce the amount that must be raised through property taxes.

ARTICLE 32: Lincoln250 Event – Majority Vote

To see if the Town will vote on the following question that was put before the voters on May 20, 1776: “To advise the person who shall be chosen as aforesaid whether in case the Continental Congress shall declare the United American Colonies independent of Great Britain, they will engage to support such independence with their lives and fortunes.”

Select Board

Summary: The Town will be asked to vote on the proposition that was laid before the voters in 1776 on whether the colonies should declare their independence from Great Britain.

ARTICLE 33: Lincoln-Sudbury Regional High School Regional Agreement Update – Majority Vote

To see if the Town will vote to amend the Regional Agreement entered into by the Town of Lincoln and the Town of Sudbury pursuant to Massachusetts General Laws Chapter 71, Section 16 and establishing the Lincoln-Sudbury Regional High School District, to eliminate outdated provisions, to make technical and administrative language updates, and to bring said agreement into alignment with law and existing practices, the full text of which is available on the District’s website and on file with the Town Clerks of the respective towns; or take any action relative thereto.

Lincoln-Sudbury Regional High School Committee

Summary: The Lincoln-Sudbury School Committee formed an inter-town working group to update the Regional Agreement to bring it into alignment with current laws and practices. This article seeks to approve the Agreement amendments as recommended by the District School Committee. No substantive changes are proposed.

ARTICLE 34: Eliminate Conflict Between Wetlands Bylaws – 2/3 Majority Vote

To see if the Town will vote to amend the Zoning Bylaw by deleting, in its entirety, Section 12.2, entitled, “W-Wetland and Watershed Protection District,” found on the Town’s website at <https://www.lincolntown.org/DocumentCenter/View/105110/Zoning-Bylaw-ATM-2025>, to amend the Zoning Map accordingly, and further, to delete internal references to Section 12.2 and the Wetlands and Watershed Protection District appearing in the Zoning Bylaw as shown in strikethrough text, below, all for the purpose of eliminating inconsistencies with the Town’s Wetlands Bylaw:

~~6.5.2 Area - The minimum area of any lot shall be 80,000 square feet. Also refer to Section 12.2.4 for lots within the W-Wetland and Watershed protection District.~~

12. OVERLAY DISTRICTS. The ~~W-Wetlands and Watershed Protection District, the FP-Flood Plain District, the NL-North Lincoln Overlay district, the WCF-Wireless Communications Facility Overlay District, the SL-South Lincoln Overlay District, and the SP-Solar Photovoltaic Facilities Overlay district~~ are hereby established as overlay districts and shall be superimposed on other districts established by this By-law....

12.9.3.1 To the extent that property to be developed under sections 12.9.1 and/or 12.9.2 is subject to the requirements of ~~section 12.2, Wetland and Watershed Protection, and/or~~ section 12.4 Aquifer Protection and Watershed Protections, the review and approval under said districts shall be conducted by the Planning Board, which shall issue a permit upon a finding that the requirements and criteria of said sections ~~12.2 and/or~~ 12.4 have been met.

or take any other action relative thereto.

Planning Board

Summary: Removes the Wetland and Watershed Protection District from the Zoning Bylaw to eliminate inconsistencies with the Wetlands Bylaw.

ARTICLE 35: Amendment to “Dark Skies” Zoning Bylaw – 2/3 Majority Vote

To see if the Town will vote to amend its Zoning Bylaw by deleting, in its entirety, Section 13.5 entitled Exterior Lighting, found on the Town’s website at <https://www.lincolntown.org/DocumentCenter/View/105110/Zoning-Bylaw-ATM-2025>, and replacing it with a new Section 13.5, a copy of which is on file with the Town Clerk and available for viewing, for the purposes of regulating exterior lighting and light pollution; or take any other action relative thereto.

Planning Board

Summary: Replaces the existing exterior lighting bylaw with updated regulations to address light pollution. The detailed proposed amendment is available on the Town’s website: <https://www.lincolntown.org/1595/2026-Annual-Town-Meeting>

ARTICLE 36: Citizens’ Petition to Allow the Town to Ban Anticoagulant Rodenticides – Majority Vote

To determine whether the Town will authorize the Select Board to petition the General Court for special legislation substantially in the form below:

That notwithstanding chapter 132B of the general laws or any other general or special law to the contrary, the Town of Lincoln may by ordinance prohibit the application of anticoagulant rodenticides with the Town of Lincoln, including application of such pesticides by licensed commercial applicators as defined in C.M.R. 333 10.00. except as allowed by the Board of Health to remediate a public health condition; this act shall take effect upon its passage.” are qualified voters of the Town of Lincoln.

Or take any other action relative thereto.

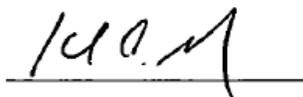
Citizen Petition

Summary: Asks the state legislature to allow the Town to prohibit anticoagulant rodenticides, except in limited public health situations.

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 24th day of February, 2026.


Jennifer Glass, Chair


Jim Hutchinson


Kim Bodnar

Lincoln Select Board

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, and requires majority approval at town meeting. Likewise, **debt exclusion** is added to the levy limit or levy ceiling for the life of the debt only, and requires 2/3 vote at town meeting. 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 at the ballot box needed for authorization.

Debt Limit: Massachusetts state law (Ch44 S10) limits the amount of debt that a town can issue to no more than 5% of the “equalized valuation” (EQV) of the taxable property in town, unless approval to exceed it is obtained from the Municipal Finance Oversight Board.

Free Cash: This is money that had been appropriated but not spent for various budget line items together with revenues received over budgeted projections. 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, which means the **tax rate** cannot be set higher than \$25 per \$1,000 of property value.
- **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.

Other Post-Employment Benefits (OPEB): Benefits such as medical and life insurance premiums that an employee will begin to receive at the start of retirement. The Town is required to recognize these benefits as they have already been earned by active and retired employees. This does not include pension benefits paid to the retired employees.

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.

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.

Tax Exemptions

Property Tax Exemptions

PROGRAM	Senior & Veterans Work Off	Deferral 41A	Temporary Deferral 18A	Elderly 17E	Elderly 41D	Blind 37A	MA Income Tax Circuit Breaker
Eligible Age	Seniors: 60 Veterans: none	60	None	70	65	None	65
Income Limit	None	Single \$72,000 Married \$109,000	Financial hardship	None	Single \$28,332. Married \$42,495. excluding some SS	None	Single \$72,000 Married \$109,000
Asset Limit	None	None	Financial hardship	\$51,441. excluding domicile	Single \$56,660. Married \$77,909. excluding domicile	None	Domicile \$1,172,000
Assistance	Seniors up to \$1,500 Veteran's up to \$1,500	Total Bill (but not CPA tax)	Total Bill (but not CPA tax)	\$815	\$2,000	\$1,000	For 2025, tax credit of up to \$2,730*
Inflation Adjustment	None	None	None	Annual CPI	None	None	Annual Adjustment
Apply	Annually	Annually	Annually (for 3 years only)	Annually	Annually	Annually	Annually
Deadline	Call Council on Aging 781-259-8811	Within 3 months after tax bill	Within 3 months after tax bill	Within 3 months after tax bill	Within 3 months after tax bill	Within 3 months after tax bill	File State Tax Form and Sch CB – can file for past 3 years

*Circuit Breaker Tax Credit = (RE tax + 50% water bill) – (10% qualified income)
FY 2026

Veterans Exemptions

Clause	Type	Amount *	Veteran	Spouse	Surviving Spouse	Surviving Parent
22	Veterans with minimum 10% war service disability	\$800	X	X	Until remarriage	
22	Veterans awarded Purple Hearts	\$800	X	X	Until remarriage	
22	Gold Star parents	\$800				X
22A	Veteran who lost one hand, foot or eye; or received a Congressional Medal of Honor, Distinguished Service Cross, Navy Cross, or Air Force Cross	\$1,500	X	X	X	
22B	Veterans who lost two hands or feet, or both eyes	\$2,500	X	X	X	
22C	Veteran with 100% disability and specially adapted housing	\$3,000	X	X	X	
22D	Surviving spouses of veterans killed in a combat zone	Total for 5 years, then \$2,500			X	
22E	Veterans with 100% disability	\$2,000	X		X	
8A	Paraplegic veterans	Total	X		X	

Veterans are also eligible for the Property Tax Work Off program

FY 2026