

FINANCIAL SECTION AND WARRANT
FOR
THE 2019 ANNUAL TOWN MEETING
LINCOLN, MASSACHUSETTS



SATURDAY, MARCH 23, 2019
9:30 AM
BROOKS SCHOOL/DONALDSON AUDITORIUM

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

Handouts for Distribution at Town Meeting

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

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

To all Lincoln Residents and Registered Voters,

It's time again to exercise our rights and take on our responsibilities as citizens. We have been reminded over the past year of the importance of being informed and voting. We have been reminded how important it is to participate in the democratic process. We can do that in a very direct way at the local level. This **WARRANT** booklet contains materials related to the **Annual Town Meeting to be held at 9:30 on Saturday, March 23, 2019** at the Brooks School. Please bring it with you to the meeting. We hope the information will enlighten you and encourage you to attend and participate in Town Meeting. We especially urge and welcome new residents to come and take part in the legislative process of town government, where registered voters who attend and vote determine the policies and priorities of the Town of Lincoln which will affect our future.

EXERCISE YOUR RIGHT TO SPEAK AND TO VOTE. The big money issues of the day will be the town and school budgets. We will be asked to support some significant capital projects as well as routine building maintenance. There will be discussions on next steps with the Lincoln schools. You will also note that there are two citizen petitions on the Warrant.

ARRIVE EARLY SO YOU CAN SIGN IN AND GET SEATED. Once we have a quorum I will call the meeting to order – please be prompt so you don't miss anything. *You do not have to own property to attend and vote; you need only to be registered to vote in Lincoln.* If you are not a registered voter, you are welcome to attend; however, you will be directed to an appropriate seating area as you will not be permitted to vote.

There are **SIX PARTS** to this booklet. First, the **FINANCE COMMITTEE REPORT** explaining the preparation of the Town's operating budget. Second, the **PROPOSED BUDGET** for the fiscal year beginning on July 1, 2019. Third, an outline of certain relevant **PROCEDURES** for the conduct of Town Meeting. Fourth, the **WARRANT** for the Meeting that lists the Articles to be presented at the meeting for consideration by the registered voters in attendance. Fifth, a **GLOSSARY** of common terms used in the discussion of the budget. And sixth, information on **PROPERTY TAX RELIEF PROGRAMS**.

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

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

The Lincoln Girl Scouts will be selling **coffee and donuts** upon your arrival and later Twisted Tree will be selling **BOXED LUNCHES** in the Brooks Gym/Reed Field House next to the Auditorium.

I look forward to this annual gathering on March 23rd. I hope you do as well.

Sarah Cannon Holden, Town Moderator

REPORT
of the
FINANCE COMMITTEE
of the
TOWN OF LINCOLN
for the
FISCAL YEAR
JULY 1, 2019 - JUNE 30, 2020

LINCOLN FINANCE COMMITTEE

Jeff Birchby

Gina Halsted

Jim Hutchinson, Chair

Nancy Marshall

Andrew Payne, Vice Chair

Tom Sander

Elisa Sartori

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1. Introduction

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

In this annual report we describe the FY '20 budget and its component parts, including supporting detail, and outline issues facing the Town that underlie our budget recommendations. The Finance Committee works closely with many boards and committees to build the recommended budget. Among many others, we thank Lincoln Town Administrator Tim Higgins, Finance Director & Town Accountant Colleen Wilkins, Lincoln Public Schools Administrator for Business and Finance Buck Creel, Lincoln-Sudbury Regional High School Business Manager Sherry Kersey, Library Director Barbara Myles and Capital Planning Committee Chair Audrey Kalmus.

In this year's report, the Finance Committee is again including "Annual Town Reports" from a number of departments and agencies. These reports are intended to provide greater context to the annual budget and increase transparency for Lincoln citizens about how budgeted expenditures are put to use. In their reports, the departments and agencies review their functions and present the challenges and opportunities they see for the future. In addition, they benchmark their costs and performance against peers in other communities. Although these reports are too much work to produce annually, we hope to update them roughly every five years.

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

2. Overview

For FY '20, the Finance Committee is recommending a base budget of \$41,547,376 which includes \$4,294,051 in debt service for the school building project approved by residents in December 2018. In recognition of the tax burden imposed by the school building project, the Finance Committee established a modest budget increase guideline of 2.5%. The committee recommends only a single increase in spending by more than the guideline for a portion of the replacement cost of the Hartwell roof, which can be funded without any need for capital or debt exclusions. Nonetheless, the Town continues to benefit from the strong financial position that it established before the recession, strong cooperation from town employees in contract negotiations, changes in health insurance providers and plan design changes, and for the twelfth year in a row, the operating budget can be funded without an override.

For FY '20, the property taxes on the median value house (assessed value of \$998,400) will increase by about \$1,781 (12.7%) with the proposed budget. This increase includes a 14.46% increase due to the school project debt exclusion (\$2,026), a 2.39% increase in the operating budget (\$335), a 0.82% net decrease in debt exclusions (\$115) and a 2.02% decrease resulting from last year's capital exclusion to replace fire engine #3 coming out of the levy (\$283). These

debt exclusion figures assume the application of CPA funds to the payment of the Town Offices debt payment (Warrant Article 10), which represents a reduction of 1.30% (\$182). Individual property owners who have undertaken construction or made improvements to their properties may see an additional increase in their taxes.

The Town budget is based on projections and assumptions which reflect local needs and available funds in the context of the economic and political conditions of Massachusetts and the United States. The budget is heavily dependent on real estate taxes (the tax levy and excluded debt). In FY '01, real estate taxes (tax levy plus excluded debt) accounted for 68% of revenue. In FY '20, real estate taxes are projected to account for about 81% of revenue. The Town has a small number of commercial properties and relatively few opportunities to increase local revenues. Although the FY '20 state budget is not yet known, the FY '20 budget is built on an assumption that net state aid will increase by 1% relative to FY '19 to \$2,014,270.

The Finance Committee builds the budget by reviewing available funds and revenue projections and setting aside funds for fixed costs, such as pensions, insurance and debt service. This process, which the committee calls a "funds available analysis," results in a budget guideline for the base budget. Last fall, the committee set the base budget guideline at 2.5%, based on tax impact concerns from the new school project debt, results of FY '18, and assumptions that were considered reasonable at that time.

All departments and committees were very cognizant of the tax impact of the school project, and the need for compliance with the budget guideline, and as a result the Finance Committee only received a single recommendation for a preferred budget item for FY '20. This recommendation came from the Capital Planning Committee, which proposed a base budget that was under guidelines, and a preferred item, replacement of the Hartwell roof, that would bring them over budget. After noting the large amount of capital items tentatively being considered for FY '21 and the need to get the project done when funds were available, the Finance Committee was able to fit the full cash capital amount including the Hartwell roof into the overall budget without need for a debt or capital exclusion, and thus recommends proceeding with the Hartwell roof project in FY '20.

In addition to the operating budget (Warrant Article 8) and the cash capital budget (Warrant Article 9), Town Meeting will consider maintenance articles and other appropriations (Warrant Articles 13, 14 and 15). The Finance Committee is also recommending an increase in the Stabilization Fund balance in FY '20 (Warrant Article 16) as a means to smooth the tax impact of expected capital expenditures in the coming 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 trust funds that support the funding of these liabilities (Warrant Articles 17 and 18). The Finance Committee takes these other appropriations into account when determining the funds available for the operating and capital budgets.

The Finance Committee places a high priority on maintaining adequate Emergency Reserves. Emergency Reserves allow unforeseen changes in revenues or needed expenditures to be addressed without undue disruption of ongoing activities. The committee's goal is to set aside an amount equal to 3 to 5% of the prior year's General Fund budget as Emergency Reserves (the General Fund budget is the Town operating budget as shown in the P&L-based presentation of

Revenues and Expenditures on page 7). The Finance Committee defines Emergency Reserves as unspent certified Free Cash, plus no more than half of the Reserve Fund, and the full amount of any Stabilization Funds. It is desirable that a 3% minimum Emergency Reserve be set aside entirely from unspent certified Free Cash.

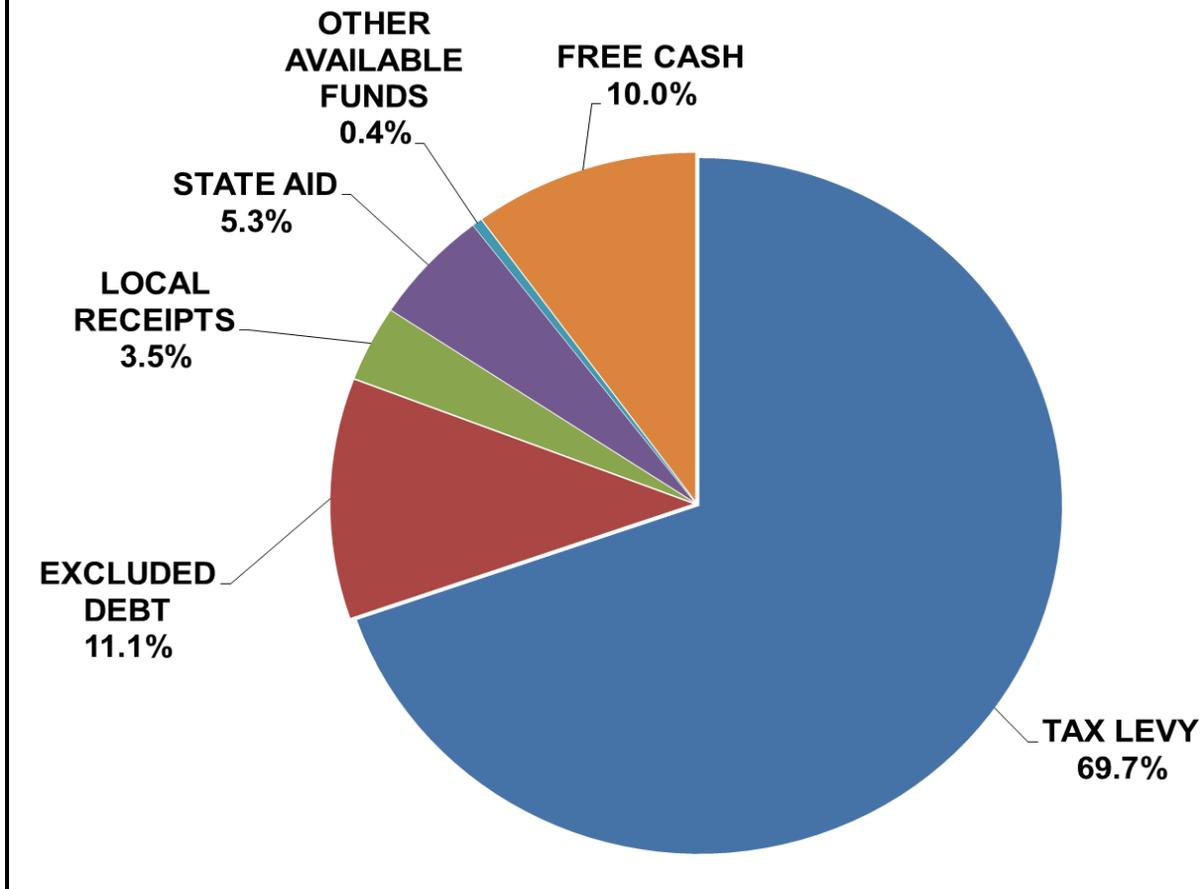
Following many years in which the financial reserves were well below the 3% minimum, the Finance Committee recommended that the Town work to rebuild its financial reserves. Since FY '08, targeted minimum reserves (also known as "unspent certified Free Cash") have been set at 3% of the General Fund budget for that year (including capital and other articles). The budget proposed for FY '20 would maintain the financial reserve at no less than 3%.

The committee also recognizes the importance of maintaining the Town's favorable bond rating. Thanks to the Town's ongoing prudent financial management, commitment to maintenance of adequate cash reserves, and recent efforts to formalize financial management policies, the Town was able to retain its AAA bond rating from S & P in February 2019, the highest available rating, despite the impact of the large school project debt exclusion recently approved. This rating enhances the Town's financial flexibility and reduces the Town's costs of borrowing money for future capital projects.

3. Revenues

Total Town revenues for FY '20 are projected at \$41,547,376 (excluding Water Department revenues), a 10.3% increase as compared to FY '19. Revenue from state aid is projected to increase 1% from FY '19, while local receipts are anticipated to be flat. Excluded debt will increase by \$3,648,107, a 367% increase compared to FY '19, due to the addition of the school project debt service, although note this increase is softened somewhat by an underlying decrease of \$645,944 or 65% as existing debt outstanding is being paid down. The pie chart shows the revenue categories and the percentages of total revenue that they represent. The categories are real estate taxes (tax levy and excluded debt), local receipts, state aid, Free Cash, and other available funds.

Revenues by Category: FY'20



Proposition 2 ½ allows towns to raise the real estate tax levy by 2.5% per year without an override. The tax levy may also increase because of taxes attributable to new construction. For FY '20, real estate taxes are projected to account for about 81% of revenue. As compared to FY '19, real estate taxes are projected to increase by \$3,788,566 with CPA offset), including an increase of \$740,000 within the Proposition 2 ½ limit, a net increase of \$ 3,048,107 from debt service and capital exclusions previously approved (including the recently approved school project), and an increase of \$459 from a marginally higher assumed amount of new construction.

Additional property tax revenues may be raised through debt exclusion, following approval by a two-thirds vote at Town Meeting and a majority vote at the Town Election. Excluded debt includes property tax revenues that pay for such Town debt (for example, the school project, new trucks, new buildings or major repairs to roads or existing buildings) as well as the Lincoln portion of the principal and interest payments on debt for the Lincoln-Sudbury Regional School District. When payment is complete, the debt is retired and the property tax to fund the project is no longer collected. In FY '20, excluded debt is projected to represent 11.1% of revenues.

The application of Free Cash is projected to provide 10.0% of FY '20 revenue. In October 2018, the Department of Revenue certified Free Cash for the Town from FY '18 at \$6,308,450. This represented a 20.9% increase from the amount certified in October 2017. The FY '20 budget targets Free Cash as part of Emergency Reserves at year-end of \$1,130,450. This is the major component of the Town's Emergency Reserves. Other contributors to the FY '18 Free Cash balance were: (1) a turn back from the Lincoln Schools and savings in health insurance, (2) receipts in excess of budget, such as for motor vehicle excise and licenses and permits, and (3) a one-time receipt of building permit fees from the Minuteman High School project. The Free Cash balance is a major contributor to the Finance Committee's ability to propose a budget that can be funded without an operating override.

Local receipts, which include excise taxes, rental fees, license and permit fees, investment income, cell tower income, and other fee income, such as parking, recreation and ambulance fees, are projected to provide 3.5% of revenue in FY '20, compared to 3.9% in FY '19.

State aid, which includes Chapter 70 (education reform) funds, lottery, and other assistance, is projected to provide 5.3% of revenue in FY '20, compared to 5.1% in FY '19. Actual State Aid is not yet known, as the state budget is determined after the Town budget, but it is projected to increase 1% relative to FY '18. If the actual amount is greater than budgeted, the difference will accrue to Free Cash. If the amount were to be lower than budgeted, the Town would first look to available Free Cash to make-up the difference.

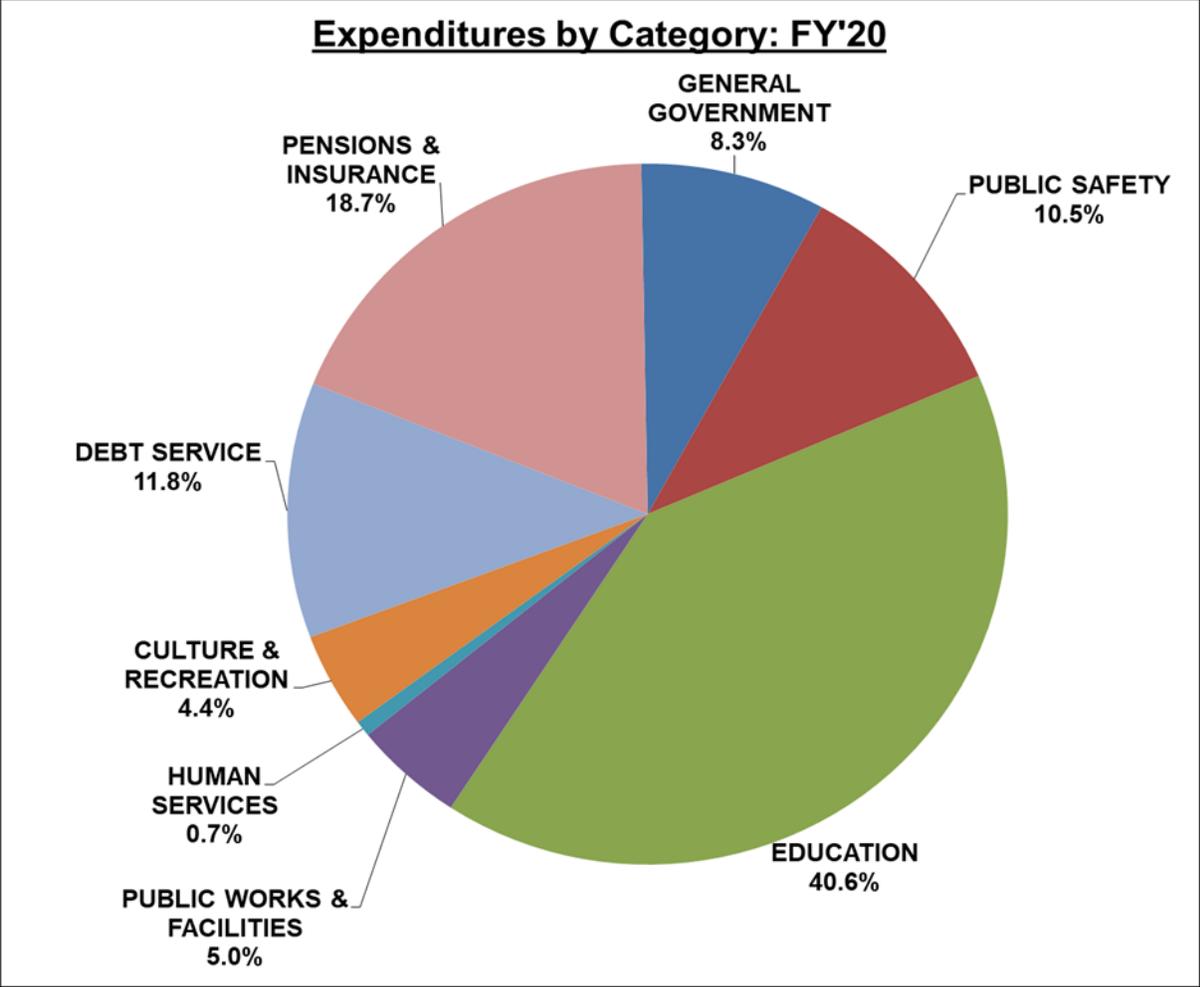
Other available funds, which are projected to provide 0.4% of revenue in FY '20, are a small category of miscellaneous items, such as payments from the Water Department and Hanscom Air Force Base for certain services provided by the Town. In general, the amounts received are offset by corresponding debits.

4. Operating Expenditures

Total Town operating expenditures consist of both the General Fund and the Water Enterprise Fund. The Water Department's operating budget (\$1,373,204 for FY '20) is funded entirely through fees paid by water consumers. The General Fund budget includes all other operating expenditures.

The proposed FY '20 budget is \$41,547,376. The General Fund total is \$39,113,742 exclusive of capital items and other articles.

The following pie chart shows the breakdown of expenditures by category (excluding Water Department expenditures). Education is the largest component, representing 40.6% of General Fund expenditures. This includes the Lincoln Public Schools, Lincoln-Sudbury Regional High School and expenditures for Vocational Technical High School. For high school expenditures, the education component includes all costs to Lincoln, including debt service, pensions and insurance. For the Lincoln Public Schools, debt service, pensions and insurance are not included in the education component; they are part of the Town expenditures for these items.



The growth in the appropriated budget for the Lincoln Public Schools is 2.5%, exclusive of pensions and insurance. The budget for Lincoln-Sudbury Regional High School is shared between Lincoln and Sudbury; it reflects a two-part formula that incorporates relative wealth between the two towns and a three-year rolling average of the number of students enrolled from each town. The FY '20 ratios are 12.1% for Lincoln and 87.9% for Sudbury, which is an approximately 0.85% lower percentage for Lincoln than in FY '19. While Lincoln's portion of the high school's operating budget is based on the level service budget presented by Lincoln-Sudbury Regional High School to the Finance Committee, Lincoln's assessment may be less than the recommended appropriation or less than the budget guideline due to factors discussed below (See "Lincoln-Sudbury Regional High School").

The General Government budget in FY '20 is 5.1% above its level in FY '19. The growth in the Public Safety budget is 2.5%. Pensions and Insurance expenditures for FY '20 are projected at \$7,297,973, compared to \$7,009,321 for FY '19, a 4.1% increase. Pensions and Insurance represent 18.7% of General Fund expenditures.

Debt service, excluding the debt service for Lincoln-Sudbury Regional High School (and before application of the proposed CPC offset), is \$4,991,326 representing a 476% increase versus FY '19, a much larger than usual change due to the school project debt service coming online.

Including the proposed application of CPA funds to debt service for the Town Offices project, however, would trim the debt service increase to 439%.

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

A P&L-based presentation of Revenues and Expenditures for FY '20 compared to FY '19 follows:

Town of Lincoln				
FY2020 Proposed Budget				
	FY2019	FY2020	\$ change	% change
REVENUE				
TAX LEVY	28,943,354	29,083,813	140,459	
EXCLUDED DEBT	994,234	4,642,341	3,648,107	
LOCAL RECEIPTS	1,452,406	1,452,406	-	
STATE AID	1,994,324	2,014,267	19,943	
OTHER AVAILABLE FUNDS	176,549	176,549	-	
FREE CASH	4,119,077	4,178,000	58,923	
TOTAL REVENUE	37,679,944	41,547,376	3,867,432	10.3%
EXPENDITURES				
GENERAL GOVERNMENT	3,089,951	3,246,689	156,738	
PUBLIC SAFETY	4,020,614	4,119,983	99,369	
EDUCATION				
<i>Lincoln K-8 School</i>	11,455,608	11,741,998	286,390	
<i>Lincoln Sudbury High School</i>	3,830,529	3,846,292	15,763	
<i>Vocational School Assessment(s)</i>	225,000	310,000	85,000	
PUBLIC WORKS & FACILITIES	1,904,117	1,937,968	33,851	
HUMAN SERVICES	257,515	283,650	26,135	
CULTURE & RECREATION	1,685,636	1,724,138	38,502	
DEBT SERVICE	951,000	4,605,051	3,654,051	
PENSIONS & INSURANCE	7,009,321	7,297,973	288,652	
CAPITAL PLAN	924,850	1,082,261	157,411	
STABILIZATION FUND	625,807	549,331	(76,476)	
WARRANT ARTICLES	1,699,996	802,042	(897,954)	
TOTAL EXPENDITURES	37,679,944	41,547,376	3,867,432	10.3%

5. Capital Expenditures

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

Board of Selectmen, the School Committee, the Conservation Commission, and the Library Board.

The CapCom reviews all requests for equipment and facility and infrastructure construction or improvements with a life of 5 years or more and a value of at least \$5,000. It also reviews maintenance warrant articles. During the past year, the committee continued to look longer-term and updated its 10-year capital plan. The Finance Committee strongly believes that timely maintenance, combined with a comprehensive understanding of the Town’s assets, is the best way to protect the Town’s investment in capital infrastructure. All proposed capital expenditures are also assessed to determine whether they might qualify for funding under the Community Preservation Act. Appropriate requests are referred to the Community Preservation Committee for its review.

Most approved capital expenditures are financed within the annual budget. Expensive items with a long useful life may be proposed for debt exclusion (bonding), which requires approval at Town Meeting and the Town Election. Bonding allows the Town to finance the purchase and spread the cost of capital items over several years, outside of the limitations of Proposition 2½. For FY ‘20, the Finance Committee set guidelines of \$464,000 for capital expenditures within the annual budget, and \$242,000 for the annual maintenance warrant articles, representing a 2.5% increase from the previous year. Initial FY ‘20 requests (cash capital and maintenance) totaled \$1,579,323.

The Capital Committee suggested the following disposition:

Recommended funding for cash capital: \$215,898
Recommended funding for maintenance: \$206,363
Recommended for bonding/capital exclusion/other funding: \$660,000

These recommendations represented a preferred budget and were in excess of initial guidelines by \$376,261. Variations from guidance often occur, as capital projects are lumpy by nature. The projects recommended for bonding/debt exclusion/other funding consisted of \$660,000 for the design and replacement of the Hartwell roof, which hasn’t been replaced since 1988 and in the last two years has had a significant increase in the frequency of leaks requiring repairs. The approved items with the exception of the Hartwell roof were under the recommended budget for cash capital and maintenance by a combined \$283,739.

The Finance Committee has reviewed these funding requests and recommends the capital expenditure and maintenance articles at proposed levels, including the Hartwell roof repairs, which will be funded from other sources within the budget and not require a capital or debt exclusion.

Warrant Articles

Article 9, Cash Capital Expenditures:	\$875,898
New DPW Pickup Truck	\$42,000
Fire Mobile Radios	\$14,000

COA Phone System	\$6,500
Library Facilities Assessment	\$30,000
LSRHS Kubato Tractor	\$6,897
Replacement of Police Marked Car	\$37,063
Replacement of Police Marked Car	\$41,938
Radio System Upgrade (Phase 1)	\$37,500
Hartwell Roof Repair	\$660,000
Article 13, Annual Classroom Maintenance	\$45,000
Article 14, Town Buildings Maintenance	\$111,363
Article 15, Library Maintenance	\$50,000

6. Community Preservation Act

The Town of Lincoln approved the Community Preservation Act (CPA) in November 2002. Pursuant to the CPA, the Town levies a surcharge of 3% on Lincoln real estate bills. These local CPA revenues are matched by the state from a dedicated fund. Through FY07, the state matched local CPA revenues at 100%. Due to an increasing number of cities and towns participating in the CPA, and a decline in funds to the state matching fund, Lincoln received a percentage match on its fiscal year surcharges since FY07 as follows:

FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
81%	45%	35%	34%	34%	65%	40%	38.5%	26%	22%	22%

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

Spending must be recommended by the CPC and then approved at Town Meeting.

Generally, the CPA also requires a minimum of 10% of annual revenues 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 fiscal periods 2003 through 2018, the CPC has recommended, and the Town has approved, funding for the following projects:

Town of Lincoln					
CPA Appropriations & Project Status					
		Appropriation	Paid to Date	Balance	Status of Project
Battle Rd Farm Unit		150,000	150,000	-	Complete
Codman Barn A restoration		112,000	112,000	-	Complete
Construction of archival vault at the Library		489,097	489,097	-	Complete
Consultant to update Consolidated Housing Plan		32,000	17,230	14,770	Complete
Control invasive species on conservation land		51,300	51,280	20	Complete
Conservation stonewall restoration		20,000	20,000	-	Complete
Funding of Affordable Housing Trust		4,217,829	4,217,829	-	Complete
Funding of Conservation Fund		398,359	398,359	-	Complete
Historic records archive and preservation		279,250	242,095	37,155	In progress
Historic Town buildings needs assessment		160,000	160,000	-	Complete
Inventory of historic properties		75,250	56,734	18,516	In progress
Model historic preservation restriction easement		5,000	5,000	-	Complete
Pierce House repairs		401,976	324,283	77,693	In progress
Purchase of conservation land		1,875,000	1,875,000	-	Complete
	<i>Harrington Row property</i>	<i>350,000</i>			
	<i>Booth property</i>	<i>250,000</i>			
	<i>MacDowell property</i>	<i>400,000</i>			
	<i>DeNormandie property (Rt 2 parcel)</i>	<i>100,000</i>			
	<i>Schmid Property</i>	<i>200,000</i>			
	<i>Jerodel Property</i>	<i>100,000</i>			
	<i>Hargreaves-Heald</i>	<i>225,000</i>			
	<i>Wang Property</i>	<i>500,000</i>			
<i>Conservation Restriction 241 & 247 Old Concord Rd</i>	<i>100,000</i>				
Repairs & Improvements to Lincoln Library		808,587	798,112	10,475	Complete
Repairs to historic cemetery monument		42,300	42,300	-	Complete
Sunnyside Lane		792,500	792,500	-	Complete
Tot-lot at Codman Pool		50,000	50,000	-	Complete
Codman Tot Pool Renovation		182,000	151,475	30,525	In progress
Multisport Court		146,000	146,000	-	Complete
Tennis Court Rehabilitation		20,000	20,000	-	Complete
Town Office Renovation		1,000,000	1,000,000	-	Complete
Bemis Hall Repairs		639,985	639,244	741	In progress
Bemis Hall Basement Reconstruction		290,000	107,946	182,054	In progress
LSRHS Softball Fields		50,000	-	-	Withdrawn
Arborvitae Cemetery Stonewall		50,000	47,300	2,700	In progress
75 Tower Rd Renovation		150,000	150,000	-	Complete
Codman Farm Repairs		21,500	21,500	-	In progress
Flint Homestead Survey		8,000	7,860	140	Complete
Smith School Playground		50,000	50,000	-	Complete
School Wetland Trail & Observation Platform		137,355	114,543	22,812	In progress
FoMA Area Studies		6,000	6,000	-	Complete
Wayfinding Battle Road Byway		1,000		1,000	In progress
Admin Expenses		38,500	38,500	-	Complete
Fund debt service on borrowing for CPC projects		1,633,966	1,628,011	5,955	In progress
Fund debt service on borrowing for Town Offices		2,902,550	2,902,550	-	In progress
GRAND TOTAL		17,287,304	16,832,749	404,556	

This table summarizes money raised and appropriations to date:

CPA Revenues and Expenditures														
Revenues	FY '03-06	FY '07	FY '08	FY '09	FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18	FY '19*
Town Rev's‡	\$1,443,291	\$590,877	\$583,127	\$607,048	\$574,463	\$615,705	\$644,328	\$649,035	\$667,117	\$691,581	\$765,657	\$ 740,896	\$893,839	\$804,365
State Match	885,680	500,519	517,657	420,180	246,798	195,935	206,190	216,875	424,815	266,411	259,639	191,804	164,520	116,305
Total Revenues	\$2,328,971	\$1,091,396	\$1,100,784	\$1,027,228	\$821,261	\$811,640	\$850,518	\$865,910	\$ 1,091,932	\$ 957,992	\$1,025,296	\$ 932,700	\$ 1,058,359	\$ 920,670
Expenditures#														
Housing	\$ 942,500	\$ -	\$ -	\$ 912,000	\$553,500	\$260,000	\$ 90,000	\$ 90,000	\$ -	\$ 151,600	\$ -	\$ -	278,329	
Historic	445,047	331,182	246,731	528,385	339,175	139,500	64,593	629,250	558,051	564,364	491,255	533,607	434,680	469,926
Conservation	513,500	36,500	250,000	56,585	20,300	400,000	-	20,000	62,774	-	525,000	70,512	541,088	100,000
Recreation	-	45,191	-	-	-	-	-	-	232,000	109,020	25,000	201,593	41,000	
Administrative	5,000	-	-	5,000	3,000	2,500	2,500	3,000	3,000	2,875	2,875	2,875	2,875	3,000
Total Approp's	\$ 1,906,047	\$ 412,873	\$ 496,731	\$ 1,501,970	\$ 915,975	\$ 802,000	\$ 157,093	\$ 742,250	\$ 855,825	\$ 827,859	\$1,044,130	\$ 808,587	\$ 1,297,972	\$ 572,926
* revenues not yet certified														
‡ includes interest earned														
# actual amount spent is shown, where less than appropriation														

At Town Meeting in March 2019, the CPC anticipates recommending a total of \$1,126,150 of funding for the following projects.

Warrant Article 10

Proposal	Sponsored by:	CPA Category	Amount
Town Office Renovation -debt service	Board of Selectmen	Historic	\$386,275
Codman Farm Barn B, C and office roofs	Facilities	Historic	\$110,000
Assistance for residents at risk	Housing Commission	Housing	\$30,000
First Book of Records 1754-1806	Town Archives	Historic	\$20,825
Culvert	Pierce House	Historic	\$6,000
Water Chemistry Controller	Parks and Recreation Committee	Recreation	\$42,500
Wang Property Debt Service (prior year vote)		Recreation	\$127,550
Administrative Expenses (CPA Coalition dues)		Admin	\$3,000
TOTAL			\$726,150

Warrant Article 11

Installation of an irrigation system at the Codman Athletic Fields as well as potential infrastructure to support future Ballfield Road campus irrigation projects.

Proposal	Sponsored by:	CPA Category	Amount
Athletic field irrigation	Parks and Recreation Committee	Recreation	\$400,000

7. Other Post-Employment Benefits (OPEB) Liability

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

Beginning in FY ‘09, as a municipal government, the Town of Lincoln became subject to Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This accounting rule 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, first recorded by the Town in its FY ’09 financial statements, represents the present value of these benefits earned to date, which are estimated for the Town by an actuary. Biannual updates to the actuarial valuation are required. Many variables in actuarial assumptions contribute to the liability amount, including discount rate, demographics of retirees and active employees, how health care costs are shared between employees and the Town, and benefit eligibility.

Beginning in FY ’17, 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 FY ’18, 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. Prior to the issuance of GASB 75, the OPEB liability was being “phased in” to the Town’s statement of net position over a 30 year period. Reporting the entire OPEB liability had a negative impact on the Town’s Unrestricted Net Position. However, bond

rating agencies and other informed readers have been considering OPEB liabilities for years, and in February 2019 Standard & Poors maintained the Town's AAA bond rating despite the impact on the Town's FY '18 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 the numerous steps to fund this liability and reduce its size.

Actions taken by the Town include establishing and depositing monies into an OPEB trust fund and adopting Section 18, under which qualified retirees must join Medicare. The Town also moved to provide health insurance through the Massachusetts Interlocal Insurance Association (MIIA) instead of self-insurance and made health care plan design changes. In FY'17, the Town took further steps to reduce the cost of retiree prescription drug benefits by implementing a switch from Medex III to Medex II, and in FY '18, the Town implemented additional plan design changes including increasing emergency room co-pays. Other changes put in place to reduce the liability include 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 in June 2017 and December 2018, regarding trust fund contributions going forward.

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. From FY '09 through FY '19, the Finance Committee recommended, and the Town approved, increasing annual contributions to the OPEB Trust Fund, ranging from \$100,000 in FY '10 to \$950,000 in FY '19. In recent years the Water Department has also included amounts in their budget, \$30,000 in FY '19, to transfer to the Town's OPEB trust fund to cover their portion of the liability. The balance in the OPEB trust fund is now \$8,644,490.

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 down to \$43.4 million in 2015 and \$21.4 million as of the most recent July 1, 2017 valuation date, with the most recent drop due primarily to the Medex III to Medex II plan change, as well as an increase in the discount rate deemed appropriate under the new GASB standards.

The most recent actuarial valuation also showed an Actuarially Determined Contribution for FY '19 of \$2.5 million, of which \$1.2 million represents current payments to retirees. The remaining \$1.3 million would be the amount that the Town would need to contribute to the OPEB trust fund annually to fully fund the liability over a 30 year period. In fact the Town contributed \$980,000 in FY '19, which when combined with the current payments to retirees represents 87% of the Actuarially Determined Contribution.

As part of the most recent actuarial valuation, the Town's actuary encouraged the Finance Committee to also 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 2035 and then fall off sharply. As a result, the Finance

Committee is currently considering a major revision to our OPEB Policy that is less aggressive in its funding of the OPEB liability until the pension plan is fully funded, then re-appropriates some portion of the “freed up” pension funding to OPEB for some number of years until the OPEB liability is fully funded. This new approach would materially smooth the combined required contributions by the Town over the next 25-30 years, arguably resulting in a more even distribution of resident tax burden across the decades.

Exact details of the revised OPEB Policy are still being deliberated on by the Finance Committee, but as an interim step, for FY '20, the committee recommends that Town Meeting appropriate \$650,000 (Article 17) as a further contribution to the trust fund against the liability. The Water Department has also included \$40,000 in its FY '20 budget to transfer to the Town’s OPEB trust fund. In addition, the committee recommends that the Town Meeting appropriate \$48,042 for Lincoln’s portion of the high school’s funding of its OPEB trust (Article 18).

The Finance Committee continues to be alert to any additional actions needed to manage the Town’s OPEB liability, and we continue to explore options that could further reduce our liability without significant impact on the Town’s operations or capital plans. Our current practice of funding the annual cost of retirees and contributing an amount to the trust fund – as well as closely managing health care expenses – puts Lincoln ahead of many peer communities in addressing the OPEB issue.

Warrant Articles

- Article 17, Funds for Group Insurance Liability Trust Fund: \$650,000
- Article 18, Funds for Lincoln Sudbury Regional High School District Retirees Health Insurance Trust Fund: \$48,042

8. Property Tax

The table shows the estimated tax impact on the median house of the proposed FY ‘20 budget. The estimate assumes a FY ‘19 assessment value for the median value single family home of \$998,400. FY ‘20 assessment values will be determined in the fall when the Town sets its tax rate. It should be noted that the impact on individual homeowners who have undertaken construction or made improvements to their property could be higher.

FY20 Known Tax Increases						Potential Offsets to Reduce Taxes (To reduce debt service)				
Fiscal Year Impact	FY 2019	Prop 2.5% FY 2020	FY19 One-time Capital Exclusion Coming Off Levy	Existing Debt Exclusions	Total FY19 Estimated Tax Bill	CPC Funds FY 2020	Total Tax Bill FY 2020	Potential Capital Exclusion(s)	Additional Debt Exclusion - School Project	Grand Total Tax Bill
			FY 2020	FY 2020	FY 2020			FY 2020	FY 2020	
Increases/(decreases)		\$710,459	\$(600,000)	\$(243,120)	\$(132,661)	\$ (386,275)	\$(518,936)	0	4,294,051	3,775,115
Dollar Tax Impact		\$ 335	\$ (283)	\$ (115)	\$ (63)	\$ (182)	\$(245)		2,026	1,781
% Tax Impact		2.39%	-2.02%	-0.82%	-0.45%	-1.30%	-1.75%	0.00%	14.46%	12.7%
Median Tax Bill	\$14,008				\$ 13,945		\$ 13,763			15,789

9. Looking Forward

The Finance Committee works closely with the Town, the Lincoln Public Schools, Lincoln-Sudbury Regional High School, the Capital Planning Committee and independent Boards to anticipate the Town's future needs and to analyze the financial impact of these needs and various policy options for addressing them. The committee draws upon the expertise of the Town's very able professional staff to manage Lincoln's finances in the midst of uncertainties that impact both revenues and expenditures.

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 uncertainty and need to be estimated as part of the budget process.

Some indicators point to improved economic conditions that could provide the Town comfort to boost spending for enhanced levels of service or capital investment. Unemployment is declining nationally and in Massachusetts. While both interest rates and inflation have recently displayed upward pressure, they remain relatively low. Here in Lincoln, the assessed value of the median single family home rose in FY '19 to \$998,400, after steadily falling from a peak of \$948,400 in FY '07 to \$796,700 in FY '13. Town finances are strong, and the Finance Committee is able to recommend an annual budget with no operating override for the twelfth year in a row.

Despite the positive data, the committee remains cautious about committing Town resources, chiefly due to the dependence on Free Cash in the operating budget and concern about the capital needs facing Lincoln. Free Cash represents amounts accumulated from savings in prior years' budgeted expenditures as well as receipts in excess of budgeted sources. In recent years, the balance has grown due to savings in health insurance costs, higher revenues than estimated, and savings in the Lincoln Schools budget that were returned to the Town. Lincoln's high Free Cash balance of approximately \$6.3 million demonstrates the capabilities of the Town's professional staff and the success of a conservative budgeting philosophy. Nevertheless, Free Cash has become a greater share of the operating budget in recent years. In the FY '20 budget, Free Cash represents 10.0% of projected revenues. As recently as FY '08, that share was just 7.3%. The committee believes that savings which contributed to the current balance may come under pressure, and that there may be pressure on the tax levy in future years.

The Town took a major step forward with its capital investments at its December, 2019 Special Town Meeting by deciding to move forward with a \$93.9 million renovation project at Lincoln School, with \$88.5 million of the financing being raised thru bond issuance, \$4.4 million appropriated from the Stabilization Fund, and \$1.0 million appropriated from Free Cash. This is the largest capital project in the Town's history. The Finance Committee understands that the large increase in debt service resulting from required bonding for this project is a burden for residents, and we have made it a priority to minimize the likelihood of requesting residents approve any additional debt or capital exclusions over the next couple of years.

Other new capital needs and projects are inevitable of course. In particular, the Finance Committee is mindful that the Town intends to resume discussion of whether to build a new Community Center on the Ballfield Road campus, after completion of the Lincoln School renovation project, potentially utilizing designs and ideas generated by the work in 2017 and 2018 by the Community Center Planning & Preliminary Design Committee (CCPPDC).

As a result, and as a matter of best practices, the Finance Committee will continue to act to preserve Lincoln's financial capacity and flexibility. For FY '20, these actions include maintaining a budget that supports efficient operations and does not require an override for operations. Adding money to the Town's OPEB trust is an important step to take in support of Lincoln's long term financial health, given its substantial post-employment benefit liabilities.

In addition, the Finance Committee recommends that the Town continue to build its reserves. With the FY '20 budget, we propose adding \$549,331 to the Stabilization Fund to buffer the impact of future capital projects on our property tax bills. In addition, any appropriation to Lincoln Sudbury Regional High School not assessed to the Town would, as in previous years, provide additional funds to the Stabilization Fund, although this turnback amount is likely to be smaller than prior years due to revised guidance procedures by the Finance Committee for FY'19 onwards which should reduce the gap between budgeted amounts and actual assessment by the High School.

The budget maintains the Committee's previous decision to appropriate money to the Reserve Fund at a level that represents 1.30% of the prior year's operating budget, with a small additional amount this year to act as additional insurance against the need for near term capital and debt exclusions. Consistent with the Finance Committee's Emergency Reserves Policy, the FY '20 budget deliberately sets aside Free Cash at a level of at least 3% of the prior year's operating budget and deliberately attempts to incorporate conservative estimates of uncertain revenues and expenditures.

The rating agencies and the financial markets are increasingly focused on local government financial results and financial policies that ensure sufficient reserves and that address future and contingent liabilities. The Town's AAA rating, its access to debt financing and its flexibility to consider major capital projects are all dependent on maintaining and improving sound financial decisions and practices.

10. Departmental Budgets

General Government

FY '18 Actual	FY '19 Budget	FY '20 Proposed
\$2,749,199	\$3,089,951	\$3,246,689

General Information

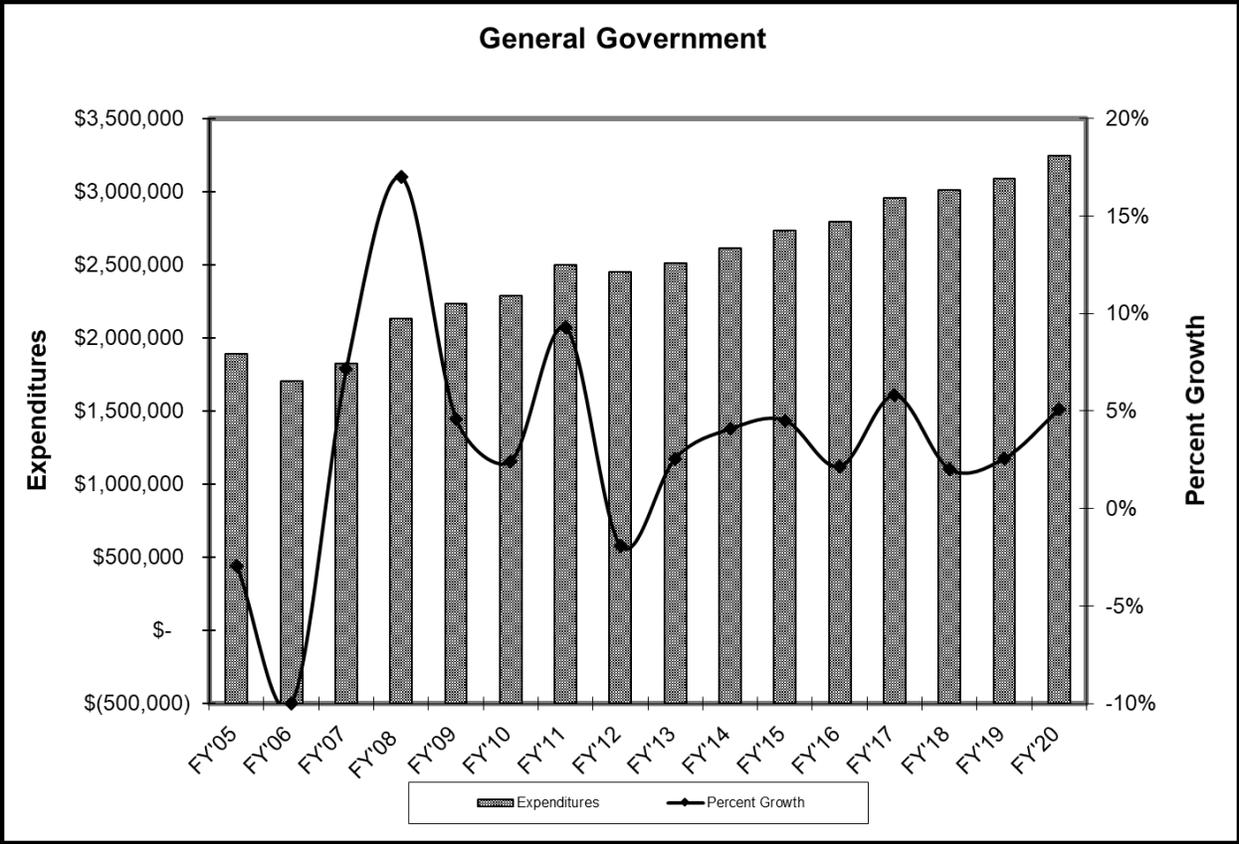
General Government includes: Town Moderator, Board of Selectmen, Finance Committee, Town Offices, Legal Services, Reserve Fund, Assessors, Law Department, Town Clerk, Town Archives, Registrar of Voters, Conservation Commission, Planning Board, Agricultural Commission, Board of Appeals, Town Report, Town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

Key Issues

- The FY '20 budget represents an increase of 2.6% vs the FY'19 budget. 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 that the Reserve Fund be set at 1.30% of the prior year's budget, per usual policy, plus an additional \$75,000 to help minimize the risk of an unforeseen expenditure which otherwise might result in a subsequent undesired debt or capital exclusion. The Finance Committee reconsiders this percentage annually based on risks and operating experience.
- All Town labor agreements were renegotiated under collective bargaining in FY '19. Town budgets include a 2.5% cost of living adjustment for FY '20 based on the agreements.
- The total Town staff count remains unchanged under the recommended budget. There are no additional positions or increased hours budgeted for FY20. It is worth noting that the total FTE count for the Town segment of the budget has not changed appreciably over the past 25 years, despite a significant increase in programs, services and compliance requirements.

Warrant Articles

- Article 9, Information Technology- Update COA phone system: \$6,500
- Article 10, Debt Service on Town Offices Renovation: \$386,275
- Article 10, Archives Preserve- First Book of Records 1754-1806: \$20,825
- Article 10, Administrative Expenses: \$3,000
- Article 12, Sense of the Town Vote: Ban on E-Cigarette Sales: \$0.00
- Article 14, Town buildings maintenance: \$111,363
- Article 21, Bright Light Award: \$500
- Article 22, Cable Television Revolving Fund: Required Annual Appropriation: \$50,000



Public Safety

FY '18 Actual	FY '19 Budget	FY '20 Proposed
\$3,872,311	\$4,020,614	\$4,119,983

General Information

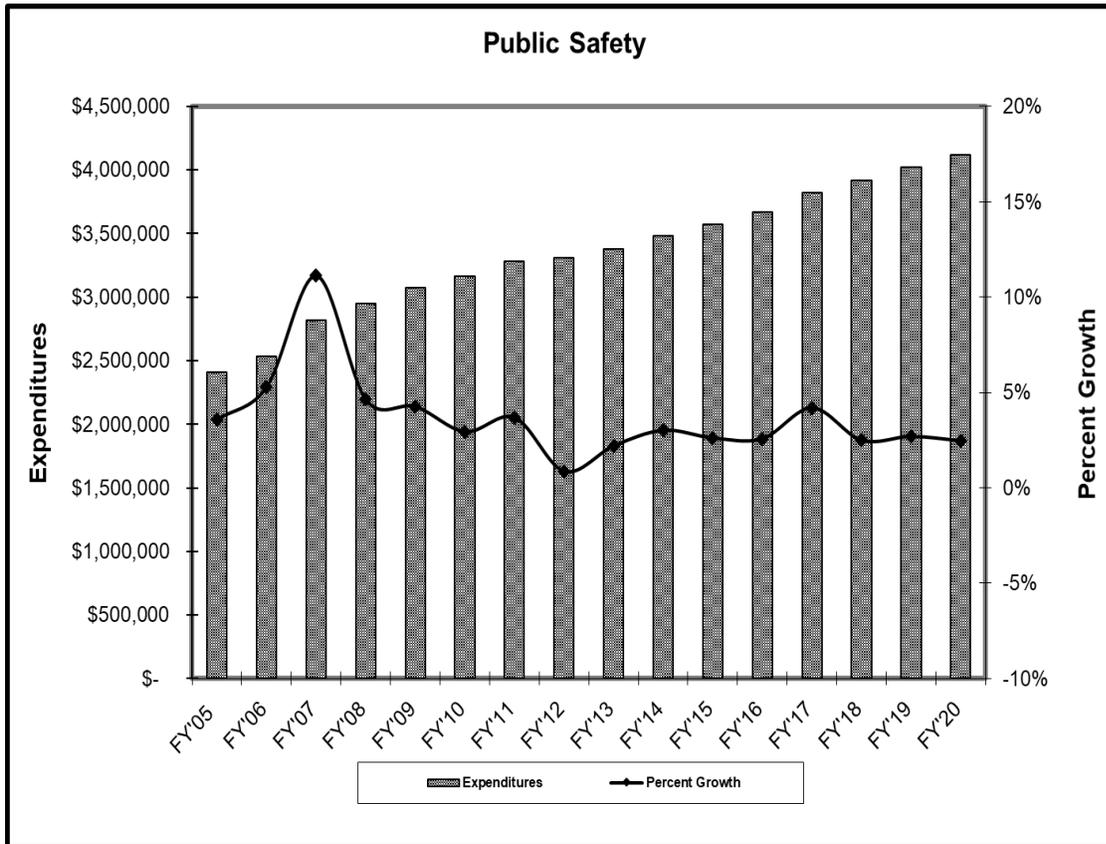
Public Safety includes the police department, the fire department, emergency medical services, the building department, the communications center, emergency management, the dog officer and the public safety building.

Key Issues

- The FY '20 budget is a level services budget and represents an increase of 2.5% versus FY '19.
- All Town labor agreements were renegotiated under collective bargaining in FY '19. Town budgets include a 2.5% cost of living adjustment for FY '20 based on the agreements.

Warrant Articles

- Article 9, Replacement of Marked Police Car: \$37,063
- Article 9, Replacement of Marked Police Car: \$41,938
- Article 9, Phase 1 of Radio System Upgrade: \$37,500
- Article 9, Replacement of Fire Department Mobile Radios: \$14,000



Lincoln Public Schools

FY '18 Actual	FY '19 Budget	FY '20 Proposed
\$11,137,753	\$11,455,608	\$11,741,998

General Information

The Lincoln Public School Committee operates the Lincoln Public School’s Preschool to Grade 8 programs on the Lincoln Campus on Ballfield Road and at the Hanscom Primary School and Hanscom Middle School located on Hanscom Air Force Base. The Committee’s overarching goal is to maintain and improve educational programming and school facilities within the fiscal

constraints established by the Lincoln Finance Committee and the contract with the Department of Defense to operate the Hanscom schools.

The budget request for FY '20 for the operation of the Lincoln School represents an increase of 2.5% over FY '19, which is within the growth guideline established by the Finance Committee. The budget is also supported by approximately \$1.33 million in grants, fees and reimbursements. This level of support will provide the resources needed to maintain the existing program and make modest improvements in supports for students and teachers. The School Committee continues to operate the schools at Hanscom under a contract with the Department of Defense. This contract is beneficial to the district, as it provides funding for half the cost of central office operations, as well as curriculum and instructional leadership and professional development. The value of the contract is between \$70 million and \$76 million over five years, depending on enrollment.

At the 2015 Town Meeting an allocation of \$750,000 was approved to fund an MSBA feasibility study if invited into the MSBA process. In December 2016 the Town received notification that the Lincoln School was not invited into the eligibility process. The 2017 Town Meeting approved a warrant article to reappropriate the funds allocated in 2015 to conduct a Lincoln-only funded feasibility study to start a school project. The School Building Committee started work in the summer of 2017 to develop options to be presented for Town consideration at a special Town Meeting on June 9, 2018, and the Town decided to proceed with further development of an L-shaped layout scheme. At the Special Town Meeting in December 2018, the Town approved the construction of the Lincoln School revitalization project at a total budget not to exceed \$93.9M. The School Committee will give a brief update on progress to date at the regular 2019 Town Meeting.

The School Committee and administration continue to work with the Department of Defense on a design and construction program for a new Primary School for Hanscom. The federal government has funded the entire project. The total project cost for the Hanscom Middle School was approximately \$34 million and can serve 310 students in 85,000 square feet of new educational space. Construction was completed in April 2016. The construction contract for the replacement Hanscom Primary School to serve 450 was awarded in the summer of 2017, and is currently under construction. The new Primary School is projected to cost \$42 million for the 80,000 square feet of new educational space to be constructed on the current Primary School footprint, and will be connected directly to the new Middle School when completed in the summer of 2019.

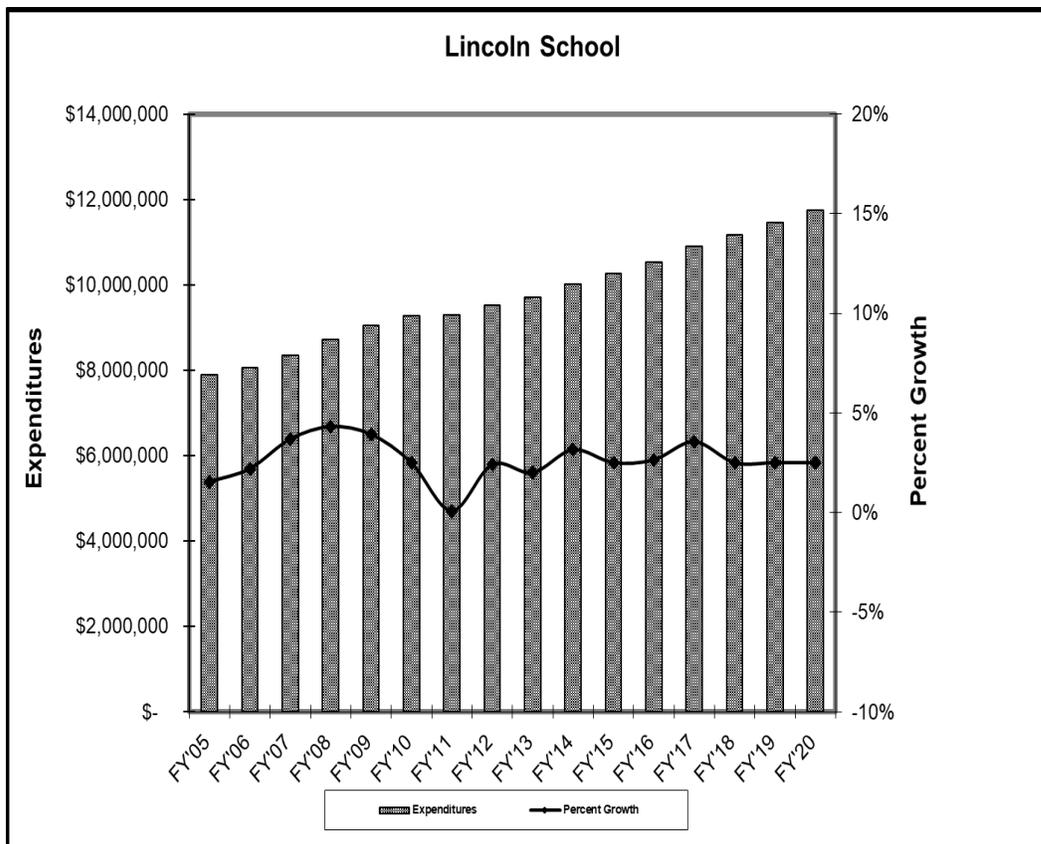
The School Committee is also requesting funds for several capital warrant initiatives in recognition of the need for continued maintenance and repair of the current Lincoln School pending the completion of the building project in design. Cash capital in the amount of \$45,000, down from the \$75,000 budget of prior years, is recommended for continued preventive maintenance and classroom rehabilitation. These funds support routine maintenance for several smaller projects each year. Maintenance projects will be needed until the revitalization project is completed.

Key Issues

- Lincoln School K – 8 enrollment for the 2019-2020 school year is projected to remain almost constant at 544, compared to 547 students enrolled on October 1, 2018. The number of classroom sections will remain constant at 30 sections, and the number of sections at each grade will adjust to match the size of each cohort moving through the school. The Lincoln School will continue to enroll students from Boston through the METCO program, and the projected enrollment of METCO students is 91.
- Personnel costs continue to represent over 80% of the Lincoln School operating costs. The School Committee is in negotiations with the union representing the secretaries, completed negotiations with the unions representing the faculty and custodians, and remains confident that it will be possible to advance this year’s program into next year and stay within the proposed budget.
- Two major initiatives related to the educational program are included in the FY '20 budget request. The first supports some significant professional and curriculum development in areas resulting from the curriculum review process, particularly in the area of literacy. The second initiative will enhance the K-5 classroom libraries.

Warrant Articles

- Article 9, Replace the Hartwell Roof: \$660,000
- Article 13, Annual classroom rehabilitation and preventive maintenance program: \$45,000
- Article 20, Transfer Medicaid reimbursements into budget: \$26,000



**Annual Town Report: FY19
Lincoln School District
Report on Educational Outcomes**

Lincoln is a unique district which represents multiple distinct cohorts of learners – students from the town of Lincoln, our METCO program, and the Hanscom Air Force base. All three of these groups include students with diverse learning and social-emotional needs.

As a district, we seek to answer the following questions for *all* cohorts through the use of qualitative and quantitative measures: “How are all of our students a) performing academically; b) growing academically; and c) feeling about school?” We particularly care about our students’ performance and growth in literacy and numeracy and believe it is important to not only examine data of all students across measures but also to disaggregate by campus and by subgroups.

There is no one, simple yearly measure to indicate our performance against these objectives. State-wide measures and standards are changing in ways that make it challenging to derive clear insights and direction from a year-over-year analysis.

In fact, there are many mechanisms to measure educational outcomes – and to be successful we need to define which outcomes measures are most useful. One of our challenges is to rationalize the many different assessment tools and standards and leverage those that are most instructive in teaching us how to adapt our approach to education to achieve our desired goals. In the last year we made choices to eliminate redundant or unhelpful assessments but we do not yet feel we have a comprehensive assessment system that is robust, effective, and efficient. More work in this area is needed and is already ongoing. Central to this is our ‘Profile of a Learner’ work coupled with consideration of how we can take advantage of opportunities presented through our school building projects at both the Hanscom and Lincoln campus facilities to continue developing deep, engaging, innovative teaching and learning practices.

With this larger context in mind, what follows is a brief extract from our analysis of Key Yearly Measures report.

Regarding MCAS (Massachusetts Comprehensive Assessment System):

Last spring was the second year of the new, next-generation MCAS in math and ELA; this upcoming spring our students will take the first next-generation science MCAS. As we reported last year, all facets of the test were new including scoring categories, the scoring standards, and the online testing platform. Indeed, the DESE made it clear that measures on this next-generation assessment are distinct and should not be used when comparing to past performance on the older models.

Overall achievement in grades 3-8 across the district

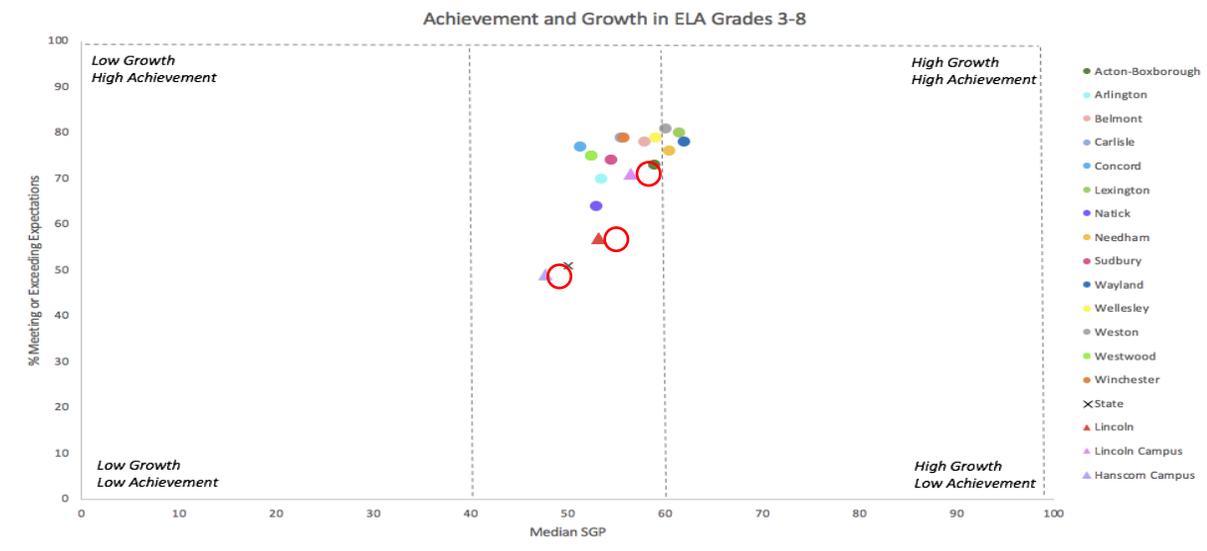
One basic indicator for student achievement on MCAS is the percent of students across the district in grades 3-8 who meet or exceed expectations. In the spring of 2018, 57% of our students in ELA and 59% of our students in math met or exceeded expectations on MCAS as compared to 49% in ELA and 48% in math statewide. On the Lincoln campus, nearly three-quarters of students in grades 3-8 met or exceeded expectations. Of the students who did not

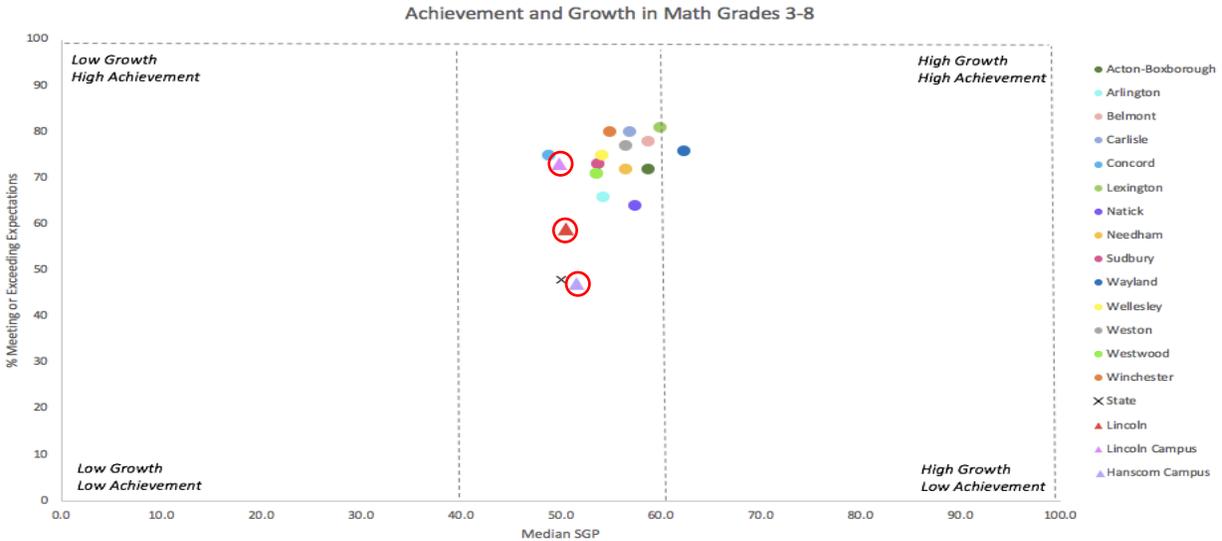
meet or exceed expectations, nearly all partially met expectations and only a small fraction did not meet expectations in ELA and math. Additionally, we note that across the district on the ELA assessment reading was a relative strength of our students and writing a relative weakness. In math, there were no obvious trends around strengths or areas for growth.

Achievement and growth as compared to other districts

Comparing districts is somewhat challenging. Districts phased in computer-based testing at different rates and there is no way to easily note which ones had a small number, majority, or all of their students test on computers last year. Additionally, in prior years some districts opted to assess their students with PARCC (Partnership for Assessment of Readiness for College and Careers—of which aspects of next-generation MCAS are modeled after) and so their students may have been more prepared for some types of items or test components.

Lastly, while the districts mentioned in the charts below are ones we consider to be our peers, it is important to note that Lincoln is unique among this group, given the cohort variability in our district. Over 50% of our students reside on Hanscom Air Force Base, and frequently arrive throughout the year, come to us from disparate backgrounds, and rarely stay with us for longer than a few years. Relatedly, our student population had the fifth lowest stability rate out of traditional public districts. Serving our students at Hanscom is something our district is proud, committed, and honored to do. We are developing better ways to track the growth of our students so that we can monitor their success in ways that feel appropriate and helpful.





Regarding Fountas and Pinnell (F&P BAS):

The F&P BAS is the district’s primary reading assessment, administered to all students in grades 1-5 in September and March. F&P BAS is an interview-style assessment that measures a child’s accuracy, fluency, and comprehension in texts arranged by increasing complexity along an A-Z continuum. The district has instructional level benchmarks set at intervals throughout the year, and our goal is to move all students towards reaching or moving beyond the grade level benchmarks by the end of the year.

- 71% of students in grades 1-5 met or exceeded the March grade-level benchmark expectations
- Significant progress was made toward closing gaps between African-American/Black and Hispanic/Latino subgroups and the White subgroup, and between Economically Disadvantaged and Non-Economically Disadvantaged subgroups
- A significant gap between the Students with Disabilities and Non-Disabled subgroups persists

Gaps Between Subgroups

While gaps are small when comparing subgroups’ growth, significant gaps exist between subgroups when looking at achievement, particularly between our high-needs students, students with disabilities, and our Latino and Black students when compared to our non-high-needs students, students without disabilities, and our White and Multi-race students. Some of these gaps were minimized or even closed in F&P BAS but persist in MCAS.

The School Committee welcomes your engagement

A comprehensive analysis can be difficult to share in a brief report; the School Committee welcomes any questions and discussion from Town members on how we can better fulfill our Educational vision.

Lincoln-Sudbury Regional High School

	FY18 Actual	FY 19 Final Appropriation	FY20 Proposed ***
Total Budget	\$30,924,170	\$32,105,742	\$33,143,914
Offsets*	\$-3,377,269	\$-3,658,668	\$-3,527,040
Total Assessment	\$27,386,901	\$28,447,074	\$29,616,874
Lincoln Assessment**	\$3,705,319	\$3,684,359	\$3,582,784
Lincoln Appropriation	\$4,231,790	\$3,830,529	\$3,846,292

*Offsets include State and Other Revenues. Although not included above, after State certification of the FY '19 balance in LSRHS District's Excess and Deficiency Fund (E&D) is complete, LSRHS intends to propose using \$350,000 from E&D to support the renovation costs of 420 Lincoln Road, and an additional \$245,000 from E&D to support the first year operational costs of LS Academy (see below for more information).

**Due to Sudbury's budget process and Sudbury Town Meeting occurring after Lincoln's process, Lincoln's Assessment is subject to change after Lincoln's budget is finalized. In recent years, any amount from Lincoln's Appropriation that is not assessed, has been moved to the Stabilization Fund.

***FY20 Total Budget, Offsets, Total Assessment and Lincoln Assessment are current estimates and are subject to change based partly on the budget process and vote in Sudbury.

General Information

The FY20 proposed budget for Lincoln-Sudbury Regional High School generally reflects the continuation of current service levels and meets the Town of Lincoln's budget guidance. The budget aspires to carry forward all existing staff positions, but due to financial assumptions as outlined below, including an above-average increase in Out-of-District tuitions, the District has recommended a few operational and staffing reductions, including a \$25,000 reduction to Utilities, a \$25,000 reduction to the restoration of Instructional Capital, a reduction of 1.0 FTE in Student Services (Special Education Teacher), and a reduction of 0.67 FTE equivalent in Support Staff (main, student service, and finance office).

In FY20, LSRHS will propose funding for the creation and staffing (1 teacher, 1 counselor), of a new program within LSRHS, utilizing the former White House Preschool building at 420 Lincoln Road (at the Lincoln/Concord Road corner of the LS campus). The program and building will be named LS Academy. The objective of the program is to allow a cohort of students who would otherwise be placed in non-LS, off-campus programs to be brought back onto campus, receive their education and services from LSRHS faculty and staff and provide an

opportunity for inclusion in activities and programs on campus, and realize a cost savings relative to off-campus tuition costs in the process. This program offers the possibility of both cost avoidance and cost reduction. It is projected that LS Academy will be cost neutral within its first 2-3 years and possibly offer a collaborative setting to receive tuitioned-in students from other area districts to receive services on a space available basis. LSRHS Buildings and Grounds have worked to rehabilitate the facility to prepare it to receive students for fall 2019. The cost of start-up for the LS Academy to include staffing and operations is \$245,000, and the Administration and LS School Committee support that the funding for LS Academy year one be charged to the LSRHS Excess and Deficiency Fund (E&D), the free cash equivalent for Regional School Districts, pending DOR certification. Both towns Boards of Selectmen have expressed support for this proposed use of E&D.

The budget also reflects the continuation of the negotiated agreements, FY20 being year 2 of 3, for teacher and staff compensation, that include Cost of Living Adjustments (COLA) as follows:

	COLA EFFECTIVE DAY 1	COLA MULTI-YEAR
JULY 1, 2019-JUNE 30, 2020	0.0%	3.0%
JULY 1, 2020-JUNE 30, 2021	0.5%	2.0%

The district is anticipating a 5% increase in expenditures for regular transportation, an 8% increase for Out-of-District tuition (although note that the LSRHS School Committee approved using \$200,000 in circuit breaker reserves to help defray Out-of-District costs in FY '20), a 10% increase for health insurance, and an 8.8% increase for Middlesex Retirement System assessments. Additionally, there is a directive for LSRHS to increase funding allocations for its Other Post-Employment Benefits (OPEB) accrued actuarial liability.

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 FY19 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 enrollment for FY19 is 1528. The number of Lincoln students attending LSRHS was 171 in FY19 (October 1, 2018 enrollment) and are projected to be 180 in FY20. Projections as of October 1, 2018 indicate that the overall on-campus enrollment could fall as low as 1384 by FY24. While enrollment is declining, staffing has remained constant, with modest partial FTE additions in FY19, to reduce the number of large classes. The addition of .25FTE to Math, Science and Instructional Technology in FY19 was a positive insofar as addressing large class sizes. The net increase in number of students in out-of-district educational placements is from 51 in FY19 to 57 in FY20.

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 that include 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. That portion 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 FY20, incorporating the two factors described above is estimated at 12.10%, a decrease from the FY19 net assessment of 12.95%. Lincoln's apportioned share for LSRHS has been in the 12-16% for the last 20 years. Lincoln's minimum contribution for FY20 is 11.65%. Lincoln's share of LSRHS funding above the required minimum contribution is confirmed at 12.54% for FY20, down from 13.05%, reflecting a decline in relative number 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 be the lowest budget approved by Lincoln or Sudbury. Both the Lincoln and Sudbury Finance Committees adopt annual budget guidelines that establish an allowable increase in spending for the upcoming year. The Lincoln guideline for FY20 is 2.5%, with an additional factor build in to allow for 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 contributions. At the time this report was written, Sudbury's guideline was still being refined; their guideline is expected to be more restrictive than Lincoln's guideline.

It is possible that the amount of funding for LSRHS that is available under the Lincoln Finance Committee's guideline will not be required for spending in FY20. The Finance Committee recommends that any allocation to LSRHS that is not required to fund its final budget assessment be transferred to Lincoln's Town Stabilization Fund to use for needs in subsequent years.

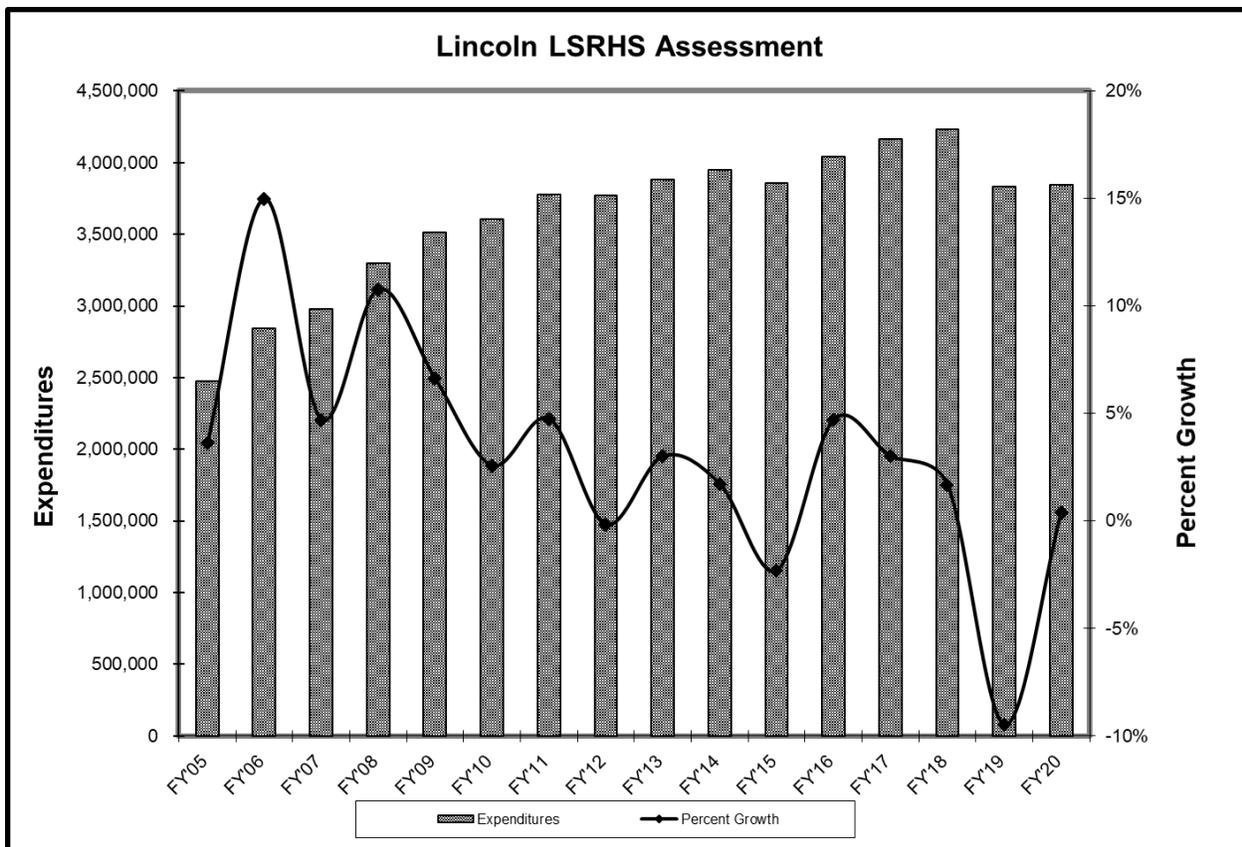
Key Issues

- The proposed FY20 budget meets Lincoln's budget guideline.
- The proposed budget retains current educational programs with the addition of the pilot of LS Academy, proposed to be funded from LS E&D in the amount of \$245,000 for operational costs and \$350,000 for building renovation, pending certification of E&D fund; tentative reductions in operations and modest reductions in personnel. It requires higher costs for in-district transportation, level funding for OPEB, a higher-than-usual increase for Out-of-District tuition costs, growth in health insurance and pension costs.

- The current on-campus enrollment is projected to decline further in FY20, and the projection is for steady decline over the next five years.
- The proposed aggregate budget increase is 3.23% (1% = \$321,057).
- Lincoln’s share of the total assessment for FY20 is 12.10%, a decrease of 6.6% from the FY19 net assessment of 12.95%.
- Lincoln’s FY20 total assessment based on the aggregate budget is projected to be \$101,575 lower than FY19.

Warrant Articles

- Article 9, Replace 2002 Kubota Tractor for LSRHS: \$6,897
- Article 18, Funds for Other Post-Employment Benefits (OPEB) Trust Fund for LSRHS: \$48,042



**Annual Town Report: FY19
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: Acton-Boxborough, Bedford, Concord-Carlisle, 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 2016-17 school year is used where 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 FY17 was \$20,428, slightly above the group average.

District	FY17 Per Pupil Expenditure	Out of District Tuition as % of Budget
Acton-Boxborough	\$15,283	10.6%
Bedford	\$17,959	11.7%
Brookline	\$19,649	3.7%
Concord-Carlisle	\$22,149	12.9%
Lexington	\$18,366	7.0%
Lincoln-Sudbury	\$20,428	15.7%
Newton	\$19,082	6.3%
Wayland	\$18,484	6.0%
Wellesley	\$19,934	8.0%
Weston	\$24,458	4.6%
Average:	\$19,579	8.7%

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. For the class of 2017, Lincoln-Sudbury had a 4-year graduation rate approximately the same as the average among the peer groups – 97.1%.

4-Year Graduation Rates	
Acton-Boxborough	95.8%
Bedford	96.7%
Concord-Carlisle	96.6%
Lexington	98.5%
Lincoln-Sudbury	97.1%
Newton	96.0%
Wayland	97.5%
Wellesley	96.4%
Weston	98.9%
Group Average:	97.1%

MCAS Results

Using the 2018 MCAS scores for 10th graders reveals that 77% of our tenth grade students were advanced (the highest category) in Math. In 10th grade English, 68% of our students were advanced. In 10th grade Science, 46% of our students were advanced. In regard to scoring Proficient/Higher on the 10th grade MCAS, the results were as follows: English – 99%, Math – 95%, and Science – 91%. LSRHS will administer the “next-generation” MCAS Math and English to students beginning in FY20.

Class Sizes

With the modest increase in staffing included in last year’s budget for Science, Math and Instructional Technology, and FY19 seeing no change in enrollment, LSRHS has seen a positive reduction in the percentage of students in classes with 25 students or more.

% of Students in Classes of 25 Students or More

	FY17	FY18	FY19
Computer (Instructional Technology)		53%	30%
English	49%	37%	10%
Fine, Applied, and Technical Arts (FATA)	22%	23%	22%
History	40%	26%	26%
Math	32%	33%	22%
Science	55%	52%	23%
World Language	25%	25%	21%
Wellness	9%	6%	20%

Vocational Technical High Schools

FY '18 Actual	FY '19 Budget	FY '20 Proposed
\$ 236,516	\$225,000	\$310,000

General Information

FY '18 marked a change in the way in which vocational technical high school was provided to Lincoln students. As a result, budget estimates for vocational technical high school expenses going forward are less certain than they were in prior years. The Finance Committee's proposal for FY '20 is based on historic enrollments as well as estimated tuition rates and other associated costs.

Through FY '17, Lincoln was a member of the Minuteman Regional Vocational Technical High School District ("Minuteman"), a four-year career and technical high school located in Lexington and Lincoln that consisted of 16 member towns. 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 that is located in Lincoln. The State is expected to pay \$44 million of the project costs. 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 will be assessed a "Capital Fee" in the amount of \$6,100 per enrolled student, starting in FY20. The Town is also still responsible for its share of prior outstanding debt. Lincoln's share of debt service on prior borrowings is \$9,808 in FY '20. 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 has varied between 2 and 11. In FY '19, the number is 10. The table below shows historic Lincoln enrollments.

Lincoln Vocational Technical High School Enrollment, 2005 to 2018
(measured at 10/1)

School Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Lincoln	8	5	4	2	3	4	4	4	6	6	11	8	11	11

Tuition Rates

Beginning in FY '18, Lincoln students were eligible to attend vocational technical high school programs at Minuteman or outside of the Minuteman district. Lincoln students who currently attend Minuteman may complete their high school programs there. At this time, there are no Lincoln resident students attending vocational technical high schools other than Minuteman. The Town has assumed that should students decide to go to another vocational technical high school in FY20 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 could vary 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 on a per-pupil basis to Minuteman member towns. The table below shows the out-of-district rates applicable at Minuteman and several other nearby regional vocational technical high schools in recent years. For all of these schools, the state-established out-of-district tuition rates had generally been declining, but have started to gradually increase.

Name	Location	Out-of District Tuition 2016	Out-of District Tuition 2017	Out-of District Tuition 2018	Out-of District Tuition 2019
Assabet Valley	Marlborough	\$ 16,420	\$ 16,464	\$ 16,468	\$ 16,856
Minuteman	Lincoln	\$ 17,556	\$ 16,464	\$ 16,728	\$ 17,266
Nashoba Valley	Westford	\$ 14,341	\$ 15,216	\$ 15,588	\$ 16,604
South Middlesex	Framingham	\$ 17,556	\$ 16,464	\$ 16,728	\$ 17,266

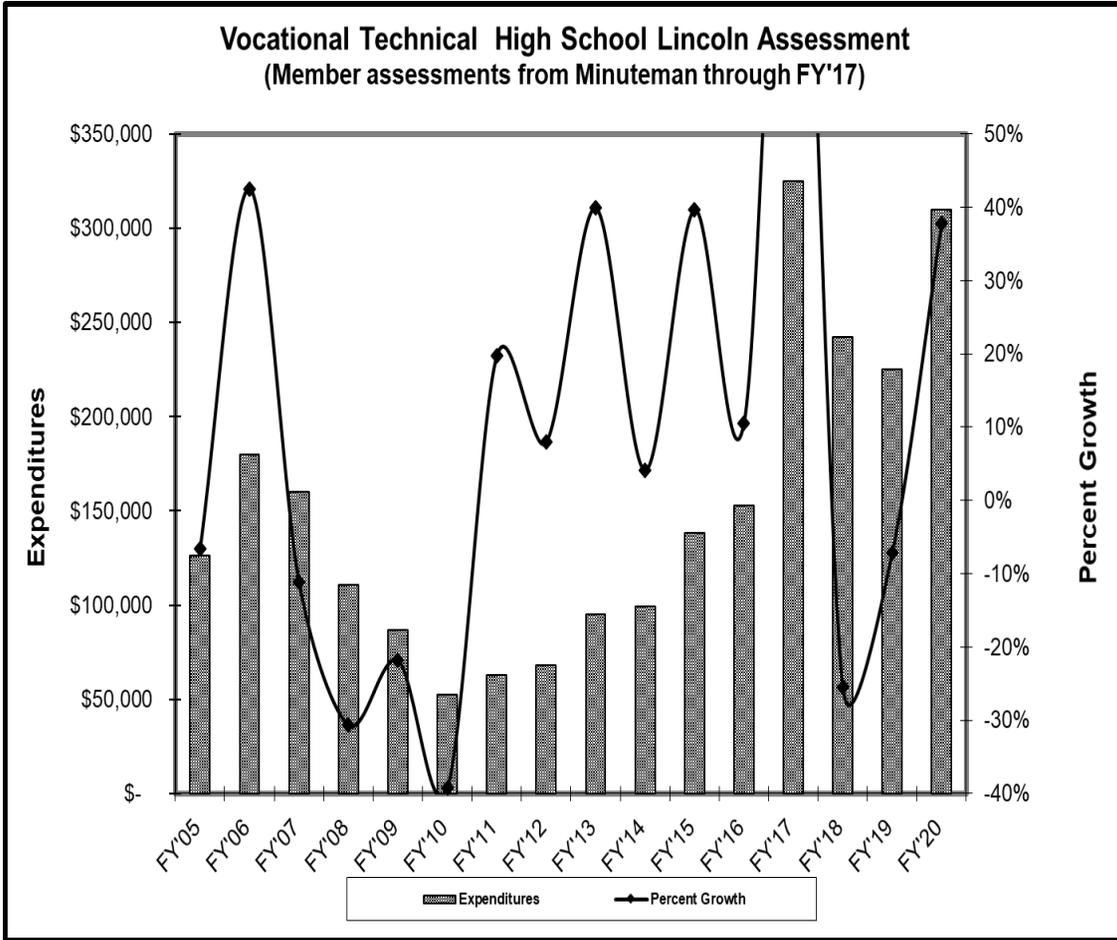
Additional Costs

In addition to out-of-district tuition, some of the vocational technical high schools assess a fee for special education services. Minuteman will charge an additional fee of \$6,200 per student in FY ‘20. The Town is also expected to pay for transportation for students to vocational technical schools.

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

- Following Lincoln’s decision to exit the Minuteman District, Lincoln high school students who wish to enroll in vocational technical programs have expanded choices.
- Lincoln’s historic number of vocational technical high school students has varied in recent years.
- Lincoln students at vocational technical high schools will pay out-of-district tuition rates, which are set by the State and are not yet known for FY ’20.
- The Town also expects to pay transportation costs for 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.
- Lincoln remains obligated for debt service on borrowings undertaken while the Town was a member of the Minuteman District.
- Beginning in 2020 non-member towns will be assessed a Capital Fee for each student who attends Minuteman.



Public Works and Facilities

FY '18 Actual	FY '19 Budget	FY '20 Proposed
\$2,026,277	\$1,904,117	\$1,937,968

General Information

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

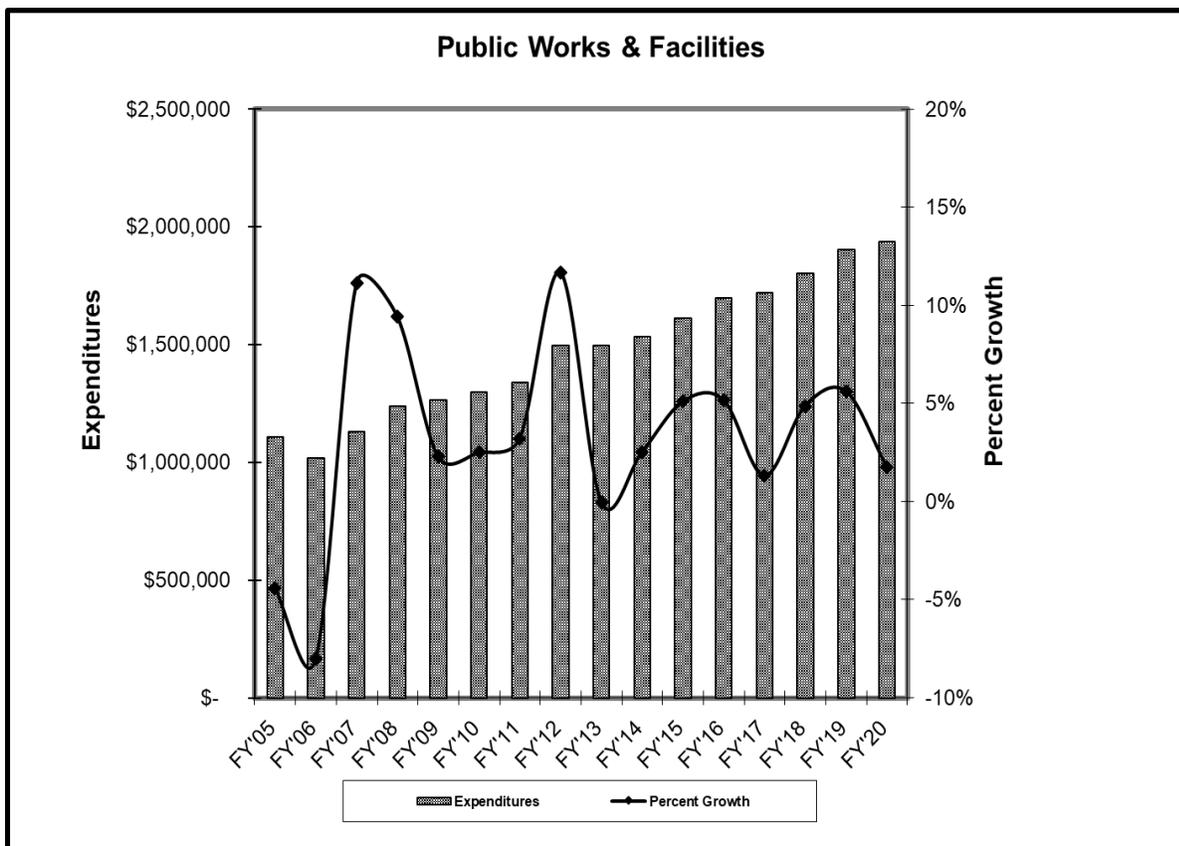
Key Issues

- The FY '20 budget represents an increase of 1.5% vs the FY '19 budget. The decrease in the Consulting & Engineering line item, which falls within this function, is a result of FY '20 being an off-cycle year for OPEB valuation consulting.

- All Town labor agreements were renegotiated under collective bargaining in FY '19. Town budgets include a 2.5% cost of living adjustment for FY '20 based on the agreements.
- Lincoln receives Chapter 90 funds from the state each year, typically about \$200,000 depending on the state budget. These funds are typically used to resurface secondary roads.
- Parenthetically, the Town received state funding for “Complete Streets” grant which was used to improve various intersections and roadside paths.

Warrant Articles

- Article 9, New Pickup Truck: \$42,000
- Article 10, Codman Farm Barn B, C and Office Roofs: \$110,000
- Article 23, Transfer from Cemetery Perpetual Care Account –Cemetery Improvements: \$5,000



Human Services

FY '18 Actual	FY '19 Budget	FY '20 Proposed
\$211,951	\$257,515	\$283,650

General Information

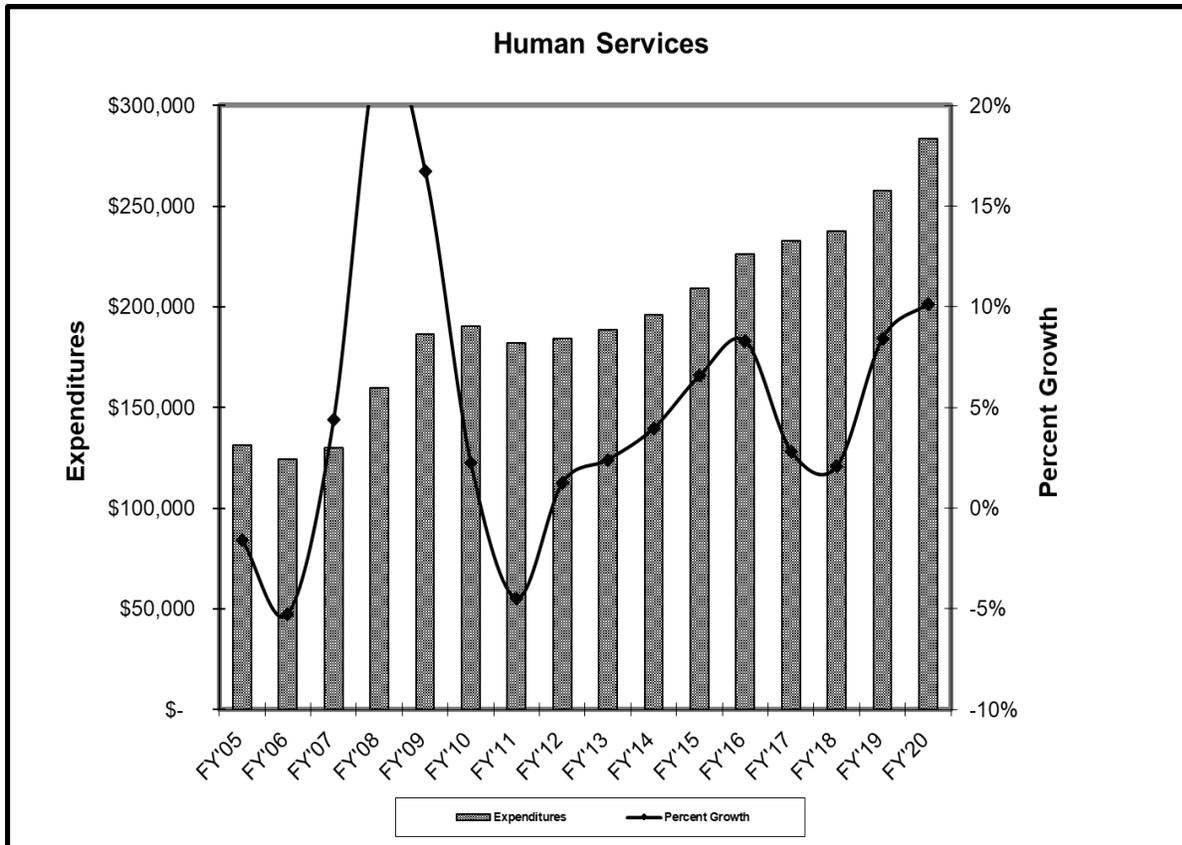
Human Services covers a broad range of programs. It includes the Board of Health, the Council on Aging, Veterans' Services, and the Minuteman Home Care Membership. The Council on Aging is the largest component. Lincoln has an agreement with Concord that provides for inspection services and health-related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

Key Issues

- The FY '20 budget represents an increase of 10.1% vs the FY'19 budget.
- Funds were added to the COA's budget to restore prior year expense cuts and to reclassify the Assistant Director's Position.
- Board of Health services are provided through an inter-town agreement with the Town of Concord. The contract includes an inflationary adjustment.
- The budget includes \$33,138 for veterans' benefits. The state reimburses 75% of town expenditures for veterans' services. The budget also includes \$5,300 as a stipend for the Veterans' Service Officer.
- All Town labor agreements were renegotiated under collective bargaining in FY '19. Town budgets include a 2.5% cost of living adjustment for FY '20 based on the agreements.
- The Town has enacted multiple programs to provide some measure of tax relief to residents who qualify, in the case of programs that have income and other limitations, or who are willing to work for the Town in various capacities, in the case of our Senior and Veteran Tax Work-off Programs. This year we are proposing to increase the budget for the Senior Tax Work-off Program by \$15,000, adding ten additional slots. A description of the Town's tax relief programs is included as an Appendix to this report.

Warrant Articles

- Article 6, Senior Tax Work-off Program: \$72,500
- Article 7, Veterans Tax Work-off Program: \$5,000
- Article 10, Housing Commission-Assistance for Residents at Risk: \$30,000



Recreation, Conservation, Celebrations and Pierce House

	FY '18 Actual	FY '19 Budget	FY '20 Proposed
Recreation	\$478,882	\$493,345	\$506,285
Conservation	\$102,116	\$123,218	\$123,706
Celebrations	\$23,743	\$25,175	\$25,175
Pierce House	\$40,000	\$40,000	\$40,000

General Information

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

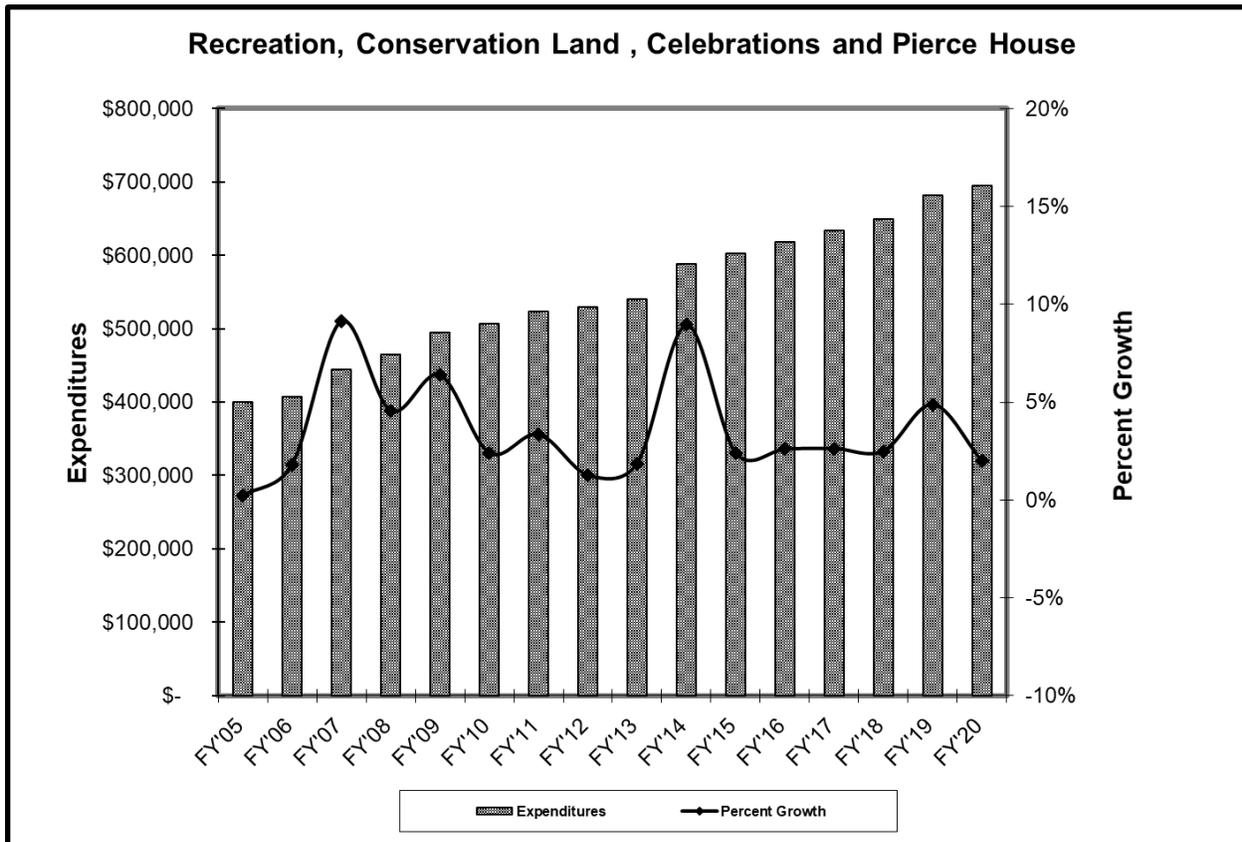
The Parks and Recreation Department also has responsibility for organizing town celebrations, including Memorial Day, all July Fourth festivities, and the Pierce Park Summer Concert Series. The conservation land budget includes expenses for the maintenance and recreational use of conservation land. Personnel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

Key Issues

- The FY '20 budget represents an increase of 2% maintaining the current level of services, programs and staff.
- The Parks and Recreation Department recovers approximately 80% of its costs from user fees.
- All Town labor agreements were renegotiated under collective bargaining in FY '19. Town budgets include a 2.5% cost of living adjustment for FY '20 based on the agreements.

Warrant Articles

- Article 10, Pierce House –Culvert Repair: \$6,000
- Article 10, Recreation –Pool Water Chemistry Controller: \$42,500
- Article 10, Debt Service on previously approved projects- Wang Property: \$127,550
- Article 11, Recreation- Codman Field and Ballfield Road Athletic Field Irrigation: \$400,000



Library

FY '18 Actual	FY '19 Budget	FY '20 Proposed
\$976,183	\$1,003,898	\$1,028,972

General Information

The Lincoln Public Library provides residents with services and resources that are at a level equal to those found in neighboring towns having higher populations. The library's experienced staff provides a wide range of services for adults, teens and children seven days a week from October to April, six days a week from May through July, five days a week in August and six days a week in September. Free Internet access is available on Town-owned computers in the reference room, children's department, basement, and throughout the library on a wireless connection.

Through the website www.lincolnpl.org, residents have online access at all times to the resources of the Minuteman Library Network's forty one member libraries (36 public and 5 college libraries), reference sources, downloadable titles (books, magazines, music, newspapers, and videos), language-learning, test taking, investment publications, genealogy databases and more!

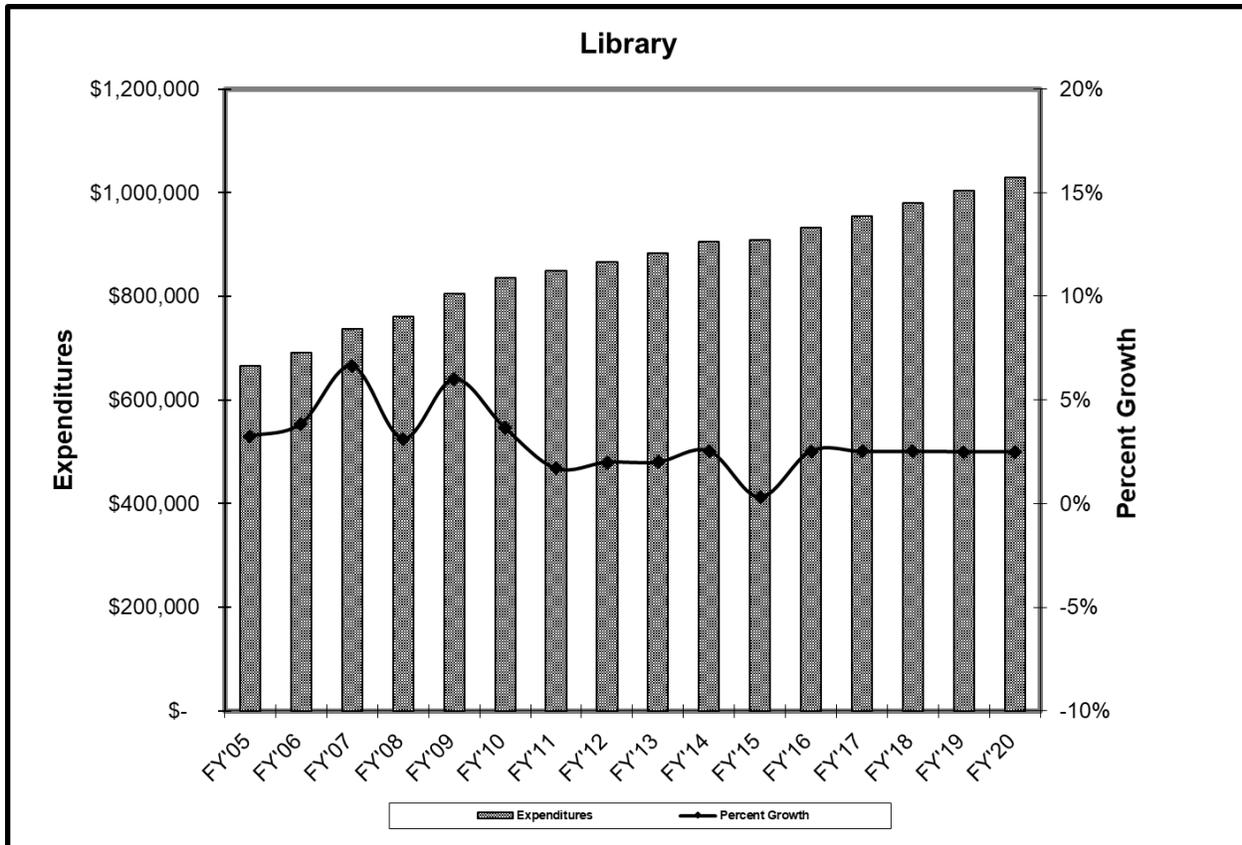
The library trustees and staff continue to manage and maintain the historic and architecturally significant library building and grounds that anchor the town center and include Lincoln's War Memorial.

Key Issues

- This budget is a level service budget.
- Rapidly increasing availability of Internet-based library services depends on the high-speed Internet connections, the Town's IT Department maintaining up-to-date computers, and on continued staff training and professional development.
- High demand for events and programs at the library.
- The library depends on donations raised by The Friends of the Library to pay for special programs for children and adults, publicity, printing, and professional development opportunities.
- Collaborative programming with other Town departments and organizations keeps the library at the forefront of providing services to the community.

Warrant Articles

- Article 9, Facilities Condition Assessment: \$30,000
- Article 15, Library Building Maintenance: \$50,000



**Annual Town Report: FY '19
Library
Executive Summary**

The Library’s Vision Statement

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

Introduction

The Lincoln Public Library provides all the traditional services people expect from a library while extending services into the Internet. We have 3 full-time staff and 26 part-time staff for a total of 11.2 FTE plus 2 summer interns. Eleven staff members hold Master’s degrees in Library Science. Two staff members also hold Master of Arts in Teaching degrees.

In order to be certified by the Massachusetts Board of Library Commissioners (MBLC), the Library is required to serve anyone who is a resident of Massachusetts. Having MBLC certification makes it possible for the Library to borrow materials from other Massachusetts libraries for Lincoln residents. During FY ‘18 the Library borrowed 25,040 items from other libraries for Lincoln residents and loaned 30,604 items to other libraries for their residents.

Most of these inter-library loans were transacted within the Minuteman Library Network (MLN) although some borrower requests were filled from libraries around the U.S. and Canada.

Library Services

- Adult Services – While the Library resides in a small town, the educational level of the population demands sophisticated, innovative and cutting edge materials and programs with a staff that matches those expectations. Our goal is to maintain the highest standards of library service for the entire community.
- Children’s Services – Lincoln residents demand high-quality educational programs from their children’s schools. For many children, the Library is their first introduction to a group learning environment. We are dedicated to providing comprehensive and innovative library services for children (from infancy through teenage years) and adults (including parents, educators and other caregivers).
- The Library as a Commons – A library that provides a commons environment helps address the need of people to meet and interact with others in their community and to participate in public forums about community issues and broader issues of shared interest and concern. Our goal is to give library patrons ready access to meeting rooms and public spaces.

FY20 Budget

The 2.5% budget increase will allow the Library to maintain the current level of services. We greatly appreciate the support of Lincoln residents who make it possible for us to provide these services.

Accomplishments

- A new five-year strategic plan was developed in 2018. It is available on the library’s website www.lincolnpl.org. We will continue with most of our current activities while focusing on a few areas for improvement. For example, we need to do a better job of promoting and marketing the downloadable eBooks, eAudios, and eVideos we have to increase usage. One of the activities we started doing recently that we plan to do more of, is to give training sessions at non-municipal locations. For example, there are many elderly people who cannot get themselves physically to the library. We can train them how to virtually get to the library from their homes by using the Internet. With their computers or mobile phones or tablets, they can download and enjoy books, magazines, music, audiobooks, and movies.
- Total circulation increased in FY2018. 87% of the items that were checked out were tangible items (eg. books, DVDs, magazines, music CDs) and 13% were downloaded (eg. eBooks, eAudios, and eVideos). The number of patron visits, reference questions, programs offered, attendance at those programs decreased. There was a large increase in downloaded titles.

	FY2017	FY2018	% Increase
Tangible Circulation	157,220	155,795	-0.91%

Downloaded Circulation	12,694	22,636	78.32%
Total Circulation	169,914	178,431	5.01%
HAFB Circulation	3,375	3,773	11.79%
Reference Questions	11,218	10,678	-4.81%
Programs	651	560	-13.98%
Program Attendance	12,170	11,458	-5.85%
Patron Visits	87,894	85,803	-2.38%
Website Visits	134,562*	101,917	-24.26%
* New website launched in December 2016			

- Summer Reading Program – This past summer 385 children participated in the summer reading program. This is a 15.2% decrease from 2017. 101 children completed the Summer Reading Challenge, 33 of these kids who were entering grades four through seven attended the Annual Great Summer Sleepover.
- Collaborations with Lincoln Organizations – Staff participated at school events sponsored by the Lincoln PTO and Lincoln School Foundation. The Children’s Librarians also read stories to students in Lincoln preschools. Each year the library has a program during the Recreation Department’s Winter Carnival. We regularly have joint programs with the Council on Aging. We continue to collaborate with the Green Energy Committee to reduce energy consumption at the library.

Challenges

- The library is a place: to get information and learn, to study or work by oneself or collaborate with others, to play, to enjoy library events or to meet up with friends. Over time library services expand and change to meet new demands. It is important to keep the library relevant and popular with residents.
- Growing the library’s online usage while maintaining a thriving physical environment, requires creative and engaged staff members.

Debt Service

FY ‘18 Actual	FY ‘19 Budget	FY ‘20 Proposed
\$956,150	\$951,000	\$4,605,051

General Information

Debt service represents principal and interest payments on the Town’s outstanding loan obligations. It increases when Town Meeting authorizes short-term borrowing or the issuance of bonds. It decreases as the loans or bonds mature. Because principal has traditionally been repaid on a level basis and interest is paid on outstanding balances, debt service is “front loaded” with high payments initially that decline as principal is paid down over time (unlike a mortgage

payment that remains level throughout its life). Some debt, however, such as the debt for the Town Offices renovation, was issued with a hybrid financing structure, with initial years of level debt service (like a home mortgage), converting to level principal payments in later years. This structure has the effect of reducing the front loading effect of the debt, resulting in a smaller impact on property taxes, but does result in more total interest paid out over the life of the bond. Most recently the Lincoln School renovation project is being bonded over a 30 year term and entirely with level debt service due to its large size and the desire by the Finance Committee to best match the impact and term of the debt to the expected lifetime of the renovated buildings.

The Town of Lincoln has the highest long-term bond rating available, AAA, from S & P. This rating provides for the lowest borrowing costs available for future indebtedness. Town approval of debt exclusions (votes to exclude debt service from Proposition 2 ½ property tax limitations) is a positive credit rating factor.

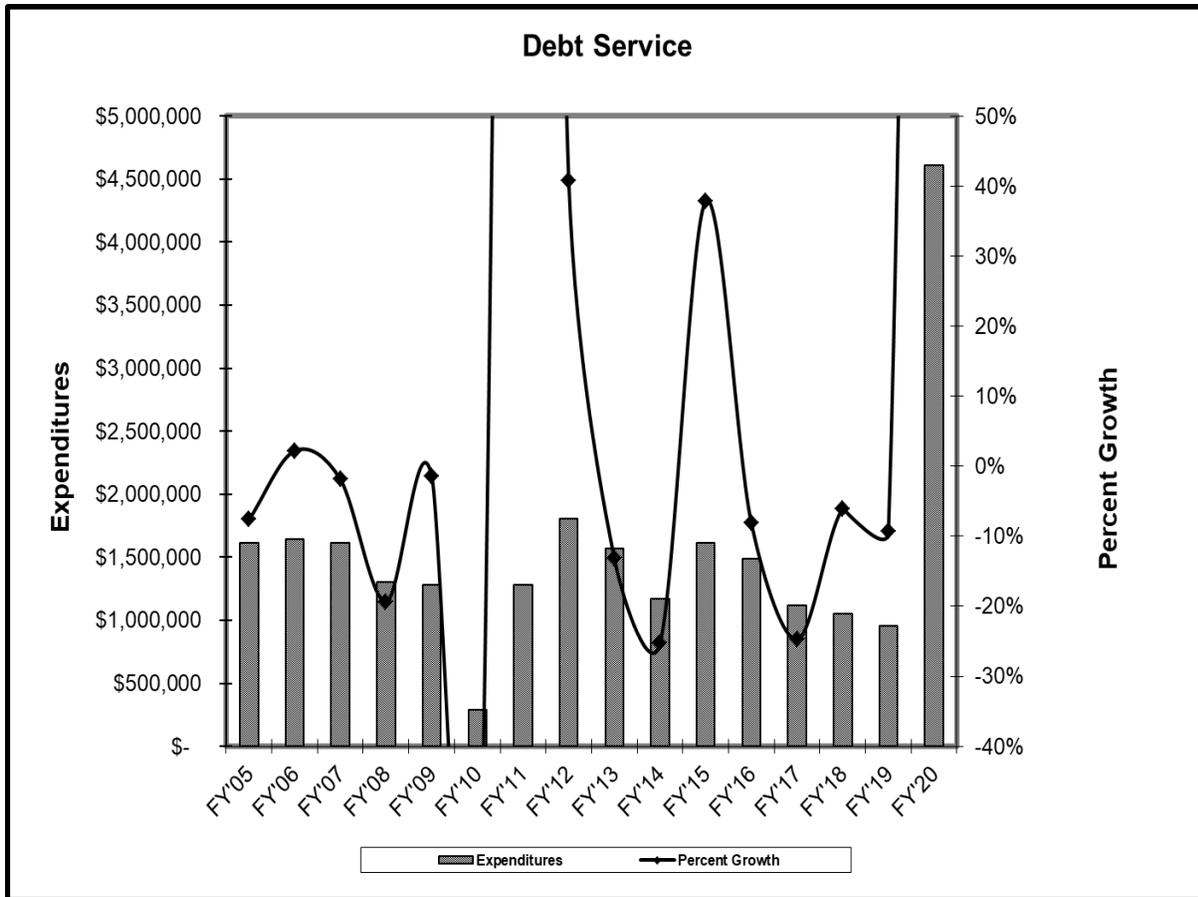
Debt service for LSRHS is part of the high school budget and not included in this section of the report.

Key Issues

- Projected debt service in FY '20 is \$4,605,051, which is 484% more than the amount in FY '19. The large increase is due to the Town issuing \$80 million in debt in February 2019, out of the total \$88.5 million authorized for the Lincoln School renovation project, which resulted in \$4,294,051 in additional debt service for the Town in FY '20.
- The amount assumed excludes \$386,275 of debt service on the Town Offices project in FY '20 that the Community Preservation Committee is recommending be funded with Community Preservation Act funds.
- Remaining debt service costs represent continued payments on previously-issued debt for a variety of projects.

Warrant Articles

- Article 10, Debt service on Town Offices renovation: \$386,275
- Article 16, Additional funds to the Debt Stabilization Fund: \$549,331



Pensions and Insurance

FY '18 Actual	FY '19 Budget	FY '20 Proposed
\$6,066,781	\$7,009,321	\$7,297,973

General Information

This category covers health insurance, retirement insurance, unemployment insurance, FICA/Medicare, life insurance, and general insurance, e.g., property and casualty. Overall for FY '20, this budget is 4.1% higher than FY '19.

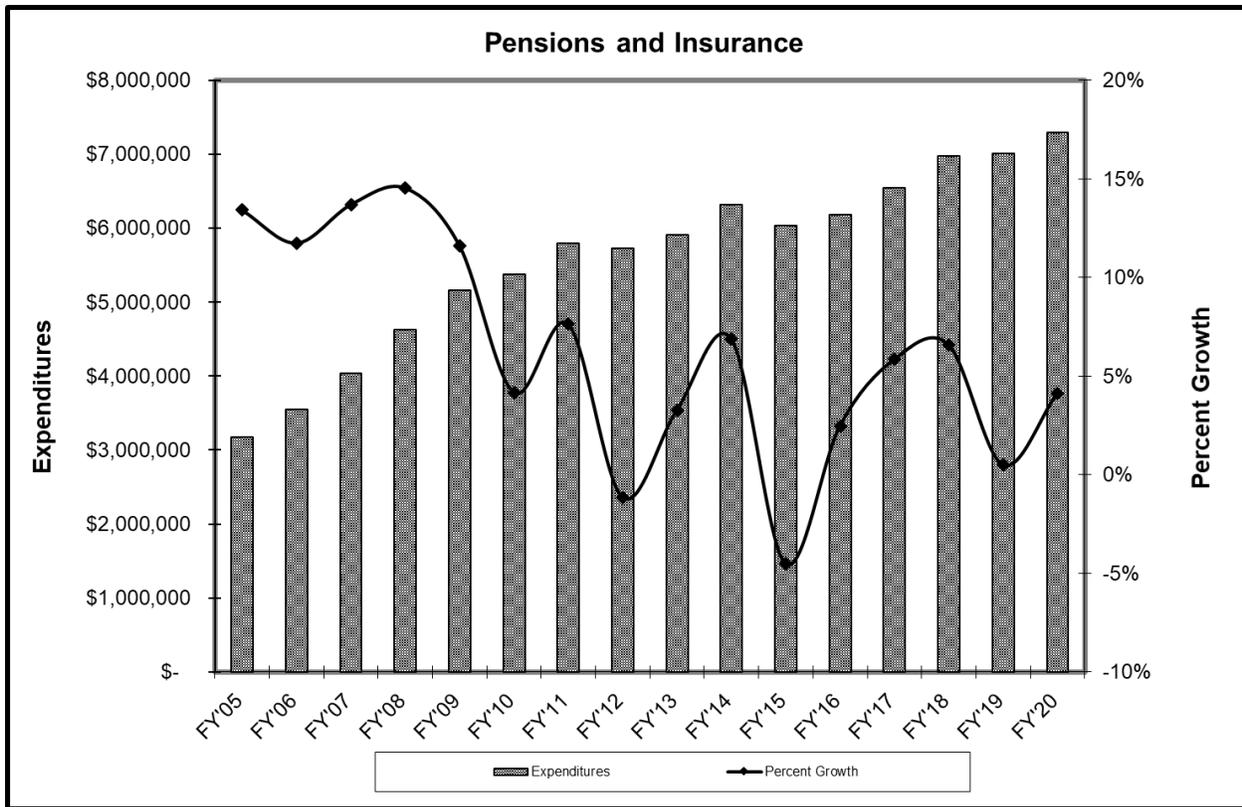
The largest component of this category of expense is health insurance, which represents \$4.0 million, or 55%, of the FY '20 Pensions and Insurance budget. The Town offers health insurance plans to its employees, including employees of the Lincoln Public Schools. These school employee health insurance expenses are carried in this line item, not in the K-8 School Budget. For FY '20, health insurance costs are expected to increase by 2.0% (\$80,187). 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: adoption of Section 18, which requires qualified retirees to join Medicare (FY '09); health insurance plan design changes (FY '12); conversion of health insurance program to Massachusetts Interlocal Insurance Association (MIIA) from self-insurance (FY '11); steps to reduce the cost of retiree prescription drug benefits (FY '17); plan design changes including an increase in ER co-pay (FY '18). In addition, the Town has implemented plan design changes that shifted enrollment to lower premium plans. The Town pays 60% of premium costs.

The Town's assessment for retirement contributions accounts for \$2.3 million, or 31%, of the FY '20 Pensions and Insurance budget. Lincoln is a member of the Middlesex Retirement System and contributes annually to a retirement fund that covers public sector employees within the former Middlesex County. The assessment continues to grow each year as employees earn a portion of their retirement with each year of service as well as with the requirement to fully fund the liability by the year 2035. For FY '20, the cost is expected to increase by 10% as compared to FY '19.

General Insurance includes worker's compensation, liability insurance, and the bonding of appropriate Town personnel. This cost of this insurance is expected to be \$489,500 in FY '20, no change from FY '19.

The Town also pays for unemployment, life insurance and employee related FICA/Medicare costs. State and federal law, personnel by-laws, and union contracts determine the Town's contributions. In combination, these expenses are expected to total \$531,740 in FY '20, which is an increase of 0.5% as compared to FY'19.



Water Department

FY '18 Actual	FY '19 Budget*	FY '20 Proposed**
\$1,108,566	\$1,186,885	\$1,373,204

* FY '19 budget included a \$50,000 emergency reserve fund that reverts to the water surplus fund if not used.

** FY '20 budget has a \$40,000 emergency reserve fund that reverts to the water surplus fund if not used.

General Information

The Water Department maintains Lincoln's water supply and distribution system and assures the quality of the Town's drinking water. Its operating budget is funded entirely through fees paid by water consumers. Revenues in excess of operating costs are contributed to a surplus fund, for capital or emergency use; its balance is \$1,346,916, a decrease of roughly \$190,000 from its balance in January 2018 of \$1,536,091.

Key Issues

- The Massachusetts Department of Environmental Protection issued the Town's current water withdrawal permit in 2013. There are two major permit provisions with respect to water consumption: that we achieve the state-wide goal of 65 gallons per person per day

residential use, and that our total annual withdrawal, including non-residential users and unaccounted for (lost) water not exceed 182.5 million gallons per year. We have only achieved the residential water use goal twice in the last eight years, one of which was the result of the mandatory watering ban. In addition, our unaccounted for or lost water (UAW) amounts must be below a maximum of 10% of water usage; Lincoln has been at 24-25% in the last 3 years. In summary, Lincoln has yet to meet the total annual withdrawal limit, despite its efforts to encourage and incentivize low-flow fixtures and water conservation.

- The Department continued its aggressive efforts to reduce leaks in the mains and service lines in an effort to reach the DEP 10% UAW limit. Using a new, more sensitive technology, we identified ten service line leaks and three water main leaks, all of which have been repaired. The estimated total leakage rate was estimated to be 100,000 gallons per day. In 2018 the LWD identified and remedied a significant water leak on Beaver Pond Road, ongoing for years, which had been causing an estimated 64,800 gallons a day to leak.
- Outdoor water restrictions were implemented from 2016-2017 in response to water levels dropping to 5 feet below full level in Flint’s Pond. Water levels have since fully recovered but Lincoln’s permanent outdoor water restrictions of 2 days a week remain in effect.

Warrant Articles

The Water Department has significant capital requests in FY20 totaling \$1,010,000, which it plans to bond through a 20-year bond, assuming the town approves this at 2019 Town Meeting; The Water Board further requests to take \$155,000 out of retained earnings for new projects and roughly \$335,000 from retained earnings for an operating deficit in FY2019. These significant capital expenses represent a combination of: a) expenses that the town has put off for a while which finally need to be met; b) increased state regulation, which requires additional expenditures that were not previously required (e.g., ventilation of Tower Road Well and new chemical-handling capacity; Water Treatment Plant neutralization tank repairs); and c) the failure of some aging equipment (e.g., the water main break on Bedford Road). Over 60% of the capital requests are compliance requirements from the Mass Department of Environmental Protection (DEP) 2018 Sanitary survey.

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

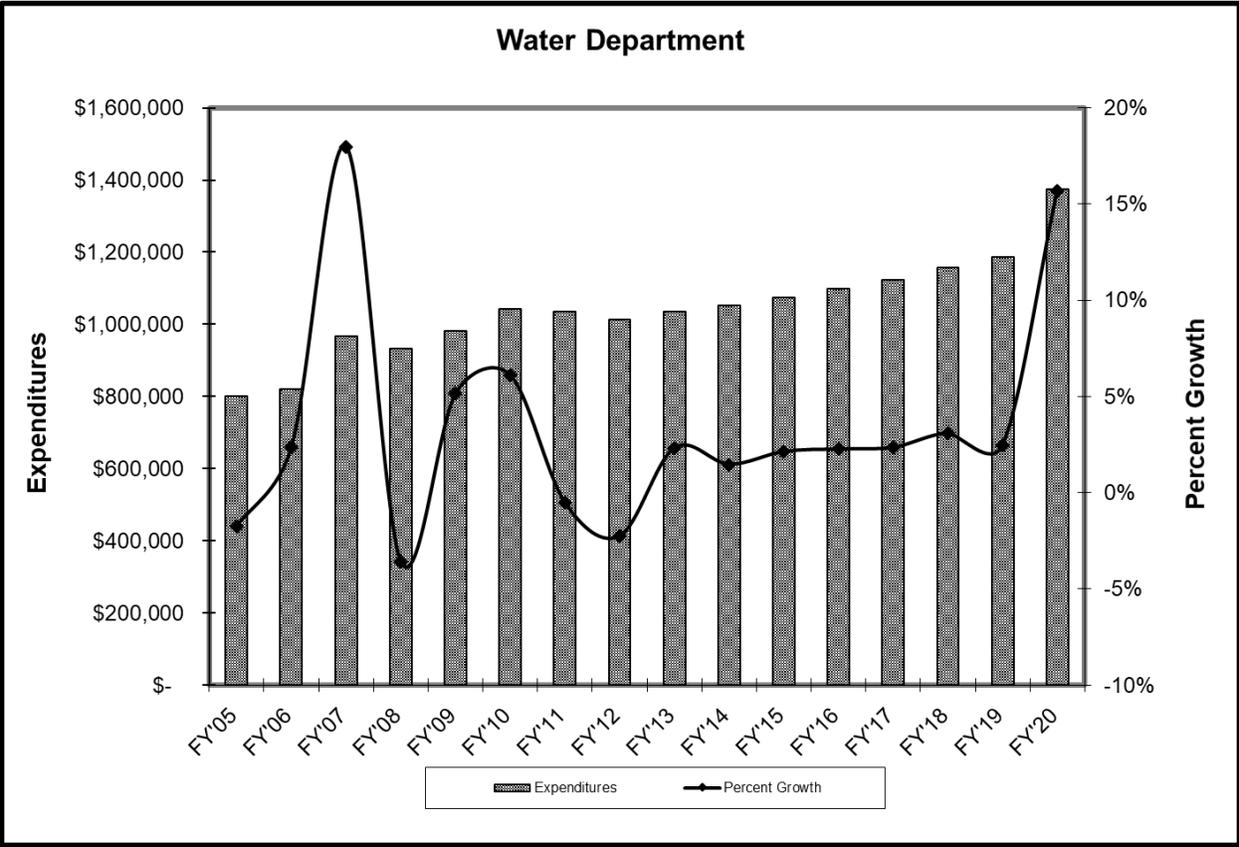
Warrant Article 24 – Authorize \$1,165,000 for Water Capital Improvements

Category	Description	Amount	Funding Source
Mass DEP 2018 Sanitary Survey regulatory compliance	Water Treatment Plant (WTP) SCADA add redundant controlling computer	\$32,000	Bonding
Mass DEP 2018 Sanitary Survey regulatory compliance	Safe chemical Handling storage and ventilation upgrades	\$355,000	Bonding
Mass DEP 2018 Sanitary Survey regulatory	Chemical handling and ventilation compliance at Tower Road Well/Bedford Road Tank	\$400,000	Bonding

compliance			
Overdue maintenance / failure of aging equipment	Distribution system repairs (42 broken curb boxes, 6 gate valves, and 9 hydrants)	\$128,000	Bonding
To provide uninterrupted water service and communications	Emergency standby generator Tower Road Well	\$60,000	Bonding
Required by Mass DEP for ACO compliance	Engineering Assistance for chloramination at the WTP to comply with Admin. Compliance Order	\$30,000	Bonding
To provide uninterrupted water service and communications	Bedford Rd. Tank Generator	\$5,000	Bonding
Sub-Total from Borrowing:			\$1,010,000

Category	Description	Amount	Funding Source
Mass DEP 2018 Sanitary Survey regulatory compliance	Investigate groundwater under the influence of surface water per Mass DEP 2018 Sanitary Survey	\$20,000	Water Retained Earnings
Overdue maintenance	Office furniture	\$12,000	Water Retained Earnings
Upgrade equipment for reliable communications	Telephone and radio upgrades since current system works intermittently	\$13,000	Water Retained Earnings
Vehicle past its useful life Repair cost are now more than half the cost of a new vehicle	Vehicle replacement Truck #23 F350 truck with lift gate	\$62,000	Water Retained Earnings
Overdue maintenance and code compliance	Pump station interior electrical work to upgrade to code; repairing the entrance to all exterior doors; exterior lighting; replacing garage door; painting exterior trim of pump house and small building	\$20,000	Water Retained Earnings
Repair necessitated by damage caused by main break	Paving Bedford Road to repair damage caused by main break of aging water mains	\$28,000	Water Retained Earnings
Sub-Total from Water Retained Earnings:			\$155,000
Grand Total Water Capital Projects:			\$1,165,000

Article 25 -Appropriate and transfer \$335,000 from Water Retained Earnings to support the FY19 Budget.



**Annual Town Report: FY '19
Lincoln Water Department
Executive Summary**

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

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

In 2018, Lincoln hired a new Superintendent for their Water Department, MaryBeth Wisser, to replace outgoing Greg Woods.

LWD expenditure growth was quite moderate between FY 11 and FY19, averaging only 3% per year. Retained Earnings peaked in FY19 at \$1,536,091, far in excess of the minimum of 20% of budget (\$275,000) that is considered financially prudent to keep. That said, an aging water infrastructure, some unexpected water pipe failures (at Bedford Rd. and north of Rte. 2), and increased regulation and state-mandated compliance have dramatically increased the budget and capital needs. Lincoln voters will be asked at the March 2019 Town Meeting to approve a reserve fund transfer (to cover a FY19 operating deficit) out of Water Fund retained earnings of \$335,000 from a current Water Fund retained earnings balance of \$1,346,916. In January of 2019, the Water Commissioners approved an increase in water rates (retroactive to the beginning of the month) for each 1,000 gallons used to: \$5.08 per quarter (for gallons 0-20,000 “Tier 1”); \$10.71 per quarter (for gallons 20,001-40,000 “Tier 2”); \$25.03 (for gallons 40,001 and higher “Tier 3”). This is a 25% increase in all three tiers. The quarterly base charge per water meter is also increasing from \$30 a quarter to \$35 a quarter. It is expected that this would increase average water bills in town from \$520 to \$640. Even with the water rate increases, Lincoln appears to be middle of its comparison towns, generally higher than Lexington (which uses MWRA) or Concord, but lower than Wayland or Acton.

Despite these rate increases, leading to a proposed FY20 budget of \$1,373,204 (a 16% increase over FY19), the FY19 budget is projected to have a \$335,000 shortfall which Article 25 at Town Meeting would cover by transferring funds from the Water Enterprise retained earnings fund. The Water Commission decided that with the new school building project and bonds from its treatment facility that will come off of its expense sheet in 4 years, this is not the time to raise rates further. They plan to keep a minimum retained earnings balance of \$500,000 over the next 4 years. After 4 years, the Water Commission will have an additional \$187,000 per year of reduced expenditures from retiring this existing bond.

As to the large increase from FY19 to proposed FY20 budget: 84% of the increase stems from: **debt service** (to pay the capital expenditures listed earlier), **an increase in LWD staffing**; and **increase in outside services/engineering services**. The Outside services/engineering services are driven by a recognition that the Water Treatment Plant and Tower Road well have not had recommended regular preventative maintenance/inspections for many years and these activities ensure that equipment is operational and extend the life of equipment. The staffing covers an increase in an Administrative Assistant position from 3 days to 5 days a week (to correct billing system errors, increase telephone response and handle increased capital budget) and a new Water Treatment Plant operator (32 hours/week) position to eliminate/reduce LWD overtime costs, ensure that prudent maintenance duties for the distribution system are not deferred and respond to increased regulatory requirements for water sampling and data collection.

At the 2019 Town Meeting, there are thirteen items for capital consideration by the Town, as noted above.

LWD faces several challenges for the future, which drive the agenda for the Commissioners. The most immediate is water conservation, since the State has reduced Lincoln’s annual allowable

water use to 182.5 million gallons per year. LWD has a multi-faceted program to reduce consumption including new leak-detecting meters in the home, regressive water billing, increased leak detection surveys of the water distribution mains, and encouraging conservation in the home by several means. The main reason Lincoln consumes too much water is lawn and other irrigation in the summer, when overall water use is twice the winter rate. A very large water leak on Beaver Pond Rd. was discovered in 2018 that might account for a substantial percentage of all unaccounted for water, which will help to bring LWD into compliance.

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

The third major issue LWD faces is the provision of fire-protection water in the event the storage tank on Bedford Hill is out of service for repairs. Some options have been examined and rejected because of their cost, and others are under active consideration by the Commissioners. This will be included in a warrant for consideration at a future Town Meeting when a decision of the right strategy is reached.

A full copy of the original 2014 report is posted on the LWD page of the Town website.

11. Appendix

**TABLE 1
FISCAL DETAIL
FY 2018-2020**

		ACTUAL EXPENDITURES FY 2018	CURRENT YEAR BUDGET FY 2019	PROPOSED BUDGET FY 2020
GENERAL GOVERNMENT				
1114	MODERATOR			
	Personnel Services	-	500	500
	Expense		1,500	1,500
	TOTAL 1114	-	2,000	2,000
1122	SELECTMEN			
	Personnel Services	400	400	400
	Expense	2,046	3,000	3,000
	TOTAL 1122	2,446	3,400	3,400
1290	TOWN OFFICES			
	Personnel Services	961,427	1,000,488	1,051,657
	Expense	537,148	537,638	526,117
	TOTAL 1290	1,498,575	1,538,126	1,577,774
11312	FINANCE COMMITTEE			
	Expense	280	566	580
	TOTAL 11312	280	566	580
11322	RESERVE FUND			
	Reserve Fund Appropriation	233,887	475,000	564,831
	TOTAL 11322	233,887	475,000	564,831
1137	ASSESSORS			
	Personnel Services	64,769	66,450	68,585
	Expense	91,329	95,865	91,700
	TOTAL 1370	156,098	162,315	160,285
11512	LAW DEPARTMENT			
	Expense	124,500	124,500	124,500
	TOTAL 11512	124,500	124,500	124,500
1590	TOWN ARCHIVES			
	Personnel Services	17,496	23,740	22,446
	Expense	1,158	1,250	1,250
	TOTAL 1590	18,654	24,990	23,696
1161	TOWN CLERK			
	Personnel Services	174,821	191,451	190,975
	Expense	8,157	11,110	10,110
	TOTAL 1161	182,978	202,561	201,085
1162	REGISTRAR OF VOTERS			
	Personnel Services	200	1,200	2,200
	Expense	9,070	9,200	15,000
	TOTAL 1162	9,270	10,400	17,200

1171	CONSERVATION COMMISSION			
	Personnel Services	130,258	135,153	145,514
	Expense	3,742	4,625	3,350
	TOTAL 1171	134,000	139,778	148,864
1175	PLANNING BOARD			
	Personnel Services	184,205	194,995	205,823
	Expense	9,673	8,378	8,378
	TOTAL 1175	193,878	203,373	214,201
1176	BOARD OF APPEALS			
	Personnel Services	24,419	25,782	27,416
	Expense	1,702	4,048	3,159
	TOTAL 1176	26,121	29,830	30,575
1792	AGRICULTURAL COMMISSION			
	Personnel Services		1,132	1,160
	Expense	5,520	4,526	4,639
	TOTAL 1792	5,520	5,658	5,799
1195	TOWN REPORT			
	Expense	28,790	19,950	20,150
	TOTAL 1195	28,790	19,950	20,150
1191	TOWN BUILDINGS			
	Personnel Services	56,483	66,914	71,159
	Expense	77,719	80,590	80,590
	TOTAL 1991	134,202	147,504	151,749
TOTALS FOR GENERAL GOVERNMENT		2,749,199	3,089,951	3,246,689
PUBLIC SAFETY				
1211	POLICE DEPARTMENT			
	Personnel Services	1,509,840	1,571,340	1,613,583
	Expense	107,451	115,309	115,232
	TOTAL 1211	1,617,291	1,686,649	1,728,815
1221	FIRE DEPARTMENT			
	Personnel Services	1,390,392	1,435,110	1,470,987
	Expense	83,580	58,583	60,047
	TOTAL 1221	1,473,972	1,493,693	1,531,034
1231	EMERGENCY MEDICAL SERVICES			
	Personnel Services	60,003	79,991	81,791
	Expense	24,806	25,426	26,235
	TOTAL 1231	84,809	105,417	108,026
1249	BUILDING DEPARTMENT			
	Personnel Services	208,193	211,671	216,521
	Expense	10,032	14,532	14,532
	TOTAL 1249	218,225	226,203	231,053
1251	COMMUNICATIONS CENTER			
	Personnel Services	308,326	345,017	354,167
	Expense	47,583	38,883	39,283
	TOTAL 1251	355,909	383,900	393,450

1291	EMERGENCY MANAGEMENT			
	Personnel Services	4,296	5,048	5,150
	Expense	10,962	11,214	11,478
	TOTAL 1291	15,258	16,262	16,628
1292	DOG OFFICER			
	Expense	8,402	9,000	9,000
	TOTAL 1292	8,402	9,000	9,000
1299	PUBLIC SAFETY BUILDING			
	Personnel Services	-	-	-
	Expense	98,445	99,490	101,977
	TOTAL 1299	98,445	99,490	101,977
TOTALS FOR PUBLIC SAFETY		3,872,311	4,020,614	4,119,983
EDUCATION				
1310	LOCAL SCHOOL SYSTEM			
	Personnel Services & Expense	11,137,753	11,455,608	11,741,998
	TOTAL 1310	11,137,753	11,455,608	11,741,998
1331	LINCOLN-SUDBURY REG HS			
	Regional School District Assessment	3,705,319	3,830,529	3,846,292
	TOTAL 1331	3,705,319	3,830,529	3,846,292
1333	VOCATIONAL SCHOOL ASSESSMENT(S)			
	Regional School District Assessment	236,516	225,000	310,000
	TOTAL 1332	236,516	225,000	310,000
TOTALS FOR EDUCATION		15,079,588	15,511,137	15,898,290
PUBLIC WORKS & FACILITIES				
1411	ENGINEERING & CONSULTING			
	Expense	102,425	148,500	138,500
	TOTAL 1411	102,425	148,500	138,500
1422	DPW OPERATION & MAINTENANCE			
	Personnel Services	695,825	730,480	756,500
	Expense	360,787	357,200	360,000
	TOTAL 1422	1,056,612	1,087,680	1,116,500
1423	DPW SNOW & ICE CONTROL			
	Personnel Services	121,558	80,230	81,570
	Expense	362,777	212,800	218,000
	TOTAL 1423	484,335	293,030	299,570
1424	STREET LIGHTING			
	Expense	17,373	18,500	18,500
	TOTAL 1424	17,373	18,500	18,500
1427	TREE WARDEN			
	Expense	13,241	7,500	7,700
	TOTAL 1427	13,241	7,500	7,700
1429	DPW BUILDING			
	Expense	33,491	35,650	35,850
	TOTAL 1429	33,491	35,650	35,850

1434	TRANSFER STATION			
	Personnel Services	45,204	46,900	48,100
	Expense	185,276	177,900	182,580
	TOTAL 1434	230,480	224,800	230,680
1435	FACILITIES DEPARTMENT			
	Personnel Services	58,271	58,437	59,898
	Expense	1,430	-	-
	TOTAL 1435	59,701	58,437	59,898
1491	CEMETERY DEPARTMENT			
	Personnel Services	14,907	14,370	14,993
	Expense	13,712	15,650	15,777
	TOTAL 1491	28,619	30,020	30,770
TOTALS FOR PUBLIC WORKS & FACILITIES		2,026,277	1,904,117	1,937,968
HUMAN SERVICES				
1511	BOARD OF HEALTH			
	Expense	19,619	43,100	44,100
	TOTAL 1511	19,619	43,100	44,100
1522	MINUTEMAN HOME CARE			
	Expense	1,410	1,445	1,481
	TOTAL 1522	1,410	1,445	1,481
1541	COUNCIL ON AGING			
	Personnel Services	154,303	165,113	183,254
	Expense	12,084	10,357	16,377
	TOTAL 1541	166,387	175,470	199,631
1543	VETERANS' SERVICES			
	Personnel Services	1,500	1,500	5,300
	Expense	23,035	36,000	33,138
	TOTAL 1543	24,535	37,500	38,438
TOTALS FOR HUMAN SERVICES		211,951	257,515	283,650
CULTURE & RECREATION				
1611	LIBRARY			
	Personnel Services	703,532	738,207	761,362
	Expense	207,617	205,781	202,960
	TOTAL 1611	911,149	943,988	964,322
1612	LIBRARY BUILDING			
	Expense	65,034	59,910	64,650
	TOTAL 1612	65,034	59,910	64,650
1631	RECREATION DEPARTMENT			
	Personnel Services	337,152	354,545	367,485
	Expense	141,730	138,800	138,800
	TOTAL 1631	478,882	493,345	506,285
1651	CONSERVATION LAND			
	Personnel Services	92,485	112,064	112,944
	Expense	9,631	11,154	10,762
	TOTAL 1651	102,116	123,218	123,706

1661	CELEBRATIONS COMMITTEE			
	Expense	23,743	25,175	25,175
	TOTAL 1661	23,743	25,175	25,175
16931	PIERCE HOUSE			
	Personnel Services	40,000	40,000	40,000
	TOTAL '16931	40,000	40,000	40,000
TOTALS FOR CULTURE & RECREATION		1,620,924	1,685,636	1,724,138
DEBT SERVICE				
1791	INTEREST SHORT-TERM DEBT/ISSUANCE COSTS			
	Expenses	-	25,000	25,000
	TOTAL 1791	-	25,000	25,000
17748	ROAD PROJECT			
	Principal Long-Term Debt	595,000	590,000	150,000
	Interest Long-Term Debt	40,050	22,200	4,500
	TOTAL 17748	635,050	612,200	154,500
17750	MACDOWELL LAND ACQUISITION			
	Principal Long-Term Debt	80,000	80,000	75,000
	Interest Long-Term Debt	9,675	7,275	4,875
	TOTAL 17750	89,675	87,275	79,875
17751	IT STRATEGIC PLAN			
	Principal Long-Term Debt	50,000	50,000	50,000
	Interest Long-Term Debt	4,625	3,125	1,625
	TOTAL 17751	54,625	53,125	51,625
17754	LIBRARY FIRE SUPPRESSION			
	Principal Long-Term Debt	170,000	170,000	-
	Interest Long-Term Debt	6,800	3,400	-
	TOTAL 17754	176,800	173,400	-
17755	2019 SCHOOL BUILDING PROJECT			
	Principal Long-Term Debt			2,944,051
	Interest Long-Term Debt			1,350,000
	TOTAL 17755	-	-	4,294,051
TOTALS FOR DEBT SERVICE		956,150	951,000	4,605,051
UNCLASSIFIED				
INSURANCE				
1911	RETIREMENT ASSESSMENT			
	Expense	1,853,133	2,068,246	2,274,023
	TOTAL 1911	1,853,133	2,068,246	2,274,023
1913	UNEMPLOYMENT INSURANCE			
	Personnel Services	9,215	33,600	36,288
	TOTAL 1913	9,215	33,600	36,288
1914	HEALTH INSURANCE			
	Personnel Services	3,436,816	3,895,562	3,973,473
	Expense	4,900	26,961	29,237
	TOTAL 1914	3,441,716	3,922,523	4,002,710

1915		LIFE INSURANCE			
		Personnel Services	6,605	10,686	10,686
		TOTAL 1915	6,605	10,686	10,686
1916		FICA/MEDICARE			
		Personnel Services	369,577	484,766	484,766
		TOTAL 1916	369,577	484,766	484,766
1942		GENERAL INSURANCE			
		Expense	386,535	489,500	489,500
		TOTAL 1942	386,535	489,500	489,500
TOTALS FOR UNCLASSIFIED			6,066,781	7,009,321	7,297,973
TOTALS FOR GENERAL FUND			32,583,181	34,429,291	39,113,742
WATER ENTERPRISE FUND					
61451		WATER DEPARTMENT			
		Personnel Services	397,629	418,585	478,304
		Expense	482,918	538,300	587,900
		SUB-TOTAL	880,547	956,885	1,066,204
		Capital Outlay	178,019	180,000	267,000
		TOTAL 61451	1,058,566	1,136,885	1,333,204
614513		WATER DEPARTMENT			
		Emergency Reserve	50,000	50,000	40,000
		TOTAL 614513	50,000	50,000	40,000
TOTALS FOR WATER ENTERPRISE FUND			1,108,566	1,186,885	1,373,204
APPROPRIATION SUMMARY -					
GENERAL GOVERNMENT			2,749,199	3,089,951	3,246,689
PUBLIC SAFETY			3,872,311	4,020,614	4,119,983
EDUCATION			15,079,588	15,511,137	15,898,290
PUBLIC WORKS & FACILITIES			2,026,277	1,904,117	1,937,968
HUMAN SERVICES			211,951	257,515	283,650
CULTURE & RECREATION			1,620,924	1,685,636	1,724,138
DEBT SERVICE			956,150	951,000	4,605,051
UNCLASSIFIED			6,066,781	7,009,321	7,297,973
WATER DEPARTMENT			1,108,566	1,186,885	1,373,204
TOTAL - ARTICLE 8			33,691,747	35,616,176	40,486,946

An Outline of Town Meeting Procedures

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

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

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

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

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

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

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

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

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

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

TOWN OF LINCOLN, MASSACHUSETTS

ANNUAL TOWN MEETING: Saturday, March 23, 2019: 9:30 a.m.
ANNUAL ELECTION: Monday, March 25, 2019: 7:30 a.m. – 8:00 p.m.

2019 WARRANT



TOWN OF LINCOLN

COMMONWEALTH OF MASSACHUSETTS

MIDDLESEX, ss

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

GREETINGS:

In the name of the Commonwealth you are hereby required to notify the legal voters of said Town of Lincoln qualified to vote at Town Meeting for the transaction of Town Affairs to meet for the annual election at the Smith School Gymnasium on Monday, the twenty fifth day of March, 2019 next, starting at 7:30 a.m., then and there to act on the following Article 1, **and also to meet for the annual town meeting in the Donaldson Auditorium in said Lincoln on Saturday, the twenty third day of March, 2019 at 9:30 a.m., then and there to act on the following articles, except Article 1**, by posting a copy of this Warrant, by you attested, in said Town, seven days at least before the 23rd day of March next.

The polls for voting the ballot on Monday, March 25, 2019 will be opened at 7:30 a.m. and will be closed at 8:00 p.m.

Any person requiring this warrant in a larger print format, or anyone requiring handicap related assistance at the town meeting, please contact the Selectmen's Office at 781-259-2601 prior to Wednesday, March 13, 2019. Every reasonable attempt will be made to provide the necessary assistance.

Note: Town Meeting shall be continued to Tuesday, March 26, 2019 at 7:30 p.m. in the Donaldson Auditorium, if needed.

ARTICLE 1

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

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

And to consider the following question:

1. Shall the Town adopt the following bylaw?

Summary

Massachusetts General Laws, Chapter 94G, Section 3 allows a town, through adoption of zoning bylaws, to prohibit all or certain types of adult use marijuana establishments, also known as “recreational” or “non-medical” marijuana establishments, from operating in that town. In a town such as Lincoln that voted “yes” on Question 4 at the November 8, 2016 State Election in favor of allowing adult use of marijuana and lawful operation of marijuana establishments, a ballot question is also required. The Zoning Bylaw amendment set forth below, which was approved at the October 20, 2018 Special Town Meeting, must also be approved at this election to prohibit in the Town of Lincoln all “marijuana establishments”, as that term is defined in Massachusetts General Laws, Chapter 94G, Section 1. The prohibition would apply to commercial marijuana establishments only and would have no impact on medical marijuana uses or the lawful use of recreational marijuana by adults.

A “yes” vote would be in favor of implementing the prohibition of all types of recreational marijuana establishments as approved at the October 20, 2018 Special Town Meeting.

A “no” vote would be opposed to implementing the prohibition of all types of recreational marijuana establishments as approved at the October 20, 2018 Special Town Meeting.

Text of Zoning Bylaw Approved at the October 20, 2018 Special Town Meeting:

18.7 Recreational Marijuana Establishments Prohibited. Consistent with G.L. c.94G, S 3(a)(2), all types of “marijuana establishments” as defined in 935 CMR 500.002, including marijuana cultivators, independent testing laboratories, research facilities, marijuana product manufacturers, marijuana retailers or any other types of licensed marijuana–related businesses, shall be prohibited in the Town of Lincoln. This Section shall be effective upon passage by the voters at a Town Election.

YES

NO

ARTICLE 2

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

Selectmen

ARTICLE 3

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

Selectmen

ARTICLE 4

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

Selectmen

ARTICLE 5

To see if the Town will hear a report on Property Tax Relief options; or take any other action relative thereto.

Selectmen

ARTICLE 6

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, or otherwise, to fund the Town’s Senior Tax Work-off Program, as established pursuant to Massachusetts General Laws, Chapter 59, Section 5K, as it may be amended from time to time; or take any other action relative thereto.

Selectmen

ARTICLE 7

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

Selectmen

ARTICLE 8

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

Finance Committee

ARTICLE 9

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

Capital Planning Committee

ARTICLE 10

To receive and act upon a report from the Community Preservation Committee on the Fiscal Year 2020 Community Preservation Budget, and to appropriate or reserve for later appropriation monies for the administrative expenses of the Community Preservation Committee, the payment of debt service, the undertaking of Community Preservation projects and all other necessary and proper expenses for the year, and to determine whether such sums shall be raised from the Community Preservation Fund, transferred from available funds, borrowed, or any combination thereof; or take any other action relative thereto.

Community Preservation Committee

ARTICLE 11

To receive and act upon a report from the Community Preservation Committee for the installation of an irrigation system at the Codman Athletic Fields and infrastructure to support future Ballfield Road campus irrigation projects, and to determine whether such sums shall be raised from the Community Preservation

Fund, transferred from available funds, borrowed, or any combination thereof; or take any other action relative thereto.

Community Preservation Committee

ARTICLE 12

To see if the Town will vote to support the proposal of the Eighth Grade Warrant Article Group to ban the sale of electronic cigarettes (vapes) in the Town of Lincoln; or take any other action relative thereto.

Citizens' Petition/8th Grade Civics Group

ARTICLE 13

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

School Committee

ARTICLE 14

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

Selectmen

ARTICLE 15

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

Library Trustees

ARTICLE 16

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds (including any amount appropriated under Article 8 that exceeds the final Lincoln assessment voted no later than July 31st, by the Lincoln Sudbury Regional High School Committee for the fiscal year 2020, in accordance with law), by borrowing or any combination thereof, to add funds to the Debt Stabilization Fund, so called, previously established in accordance with Massachusetts General Laws,

Chapter 40, Section 5B at the March 26, 2011 Annual Town Meeting, Article 19, for the purpose of funding future debt service obligations; or take any other action relative thereto.

Finance Committee

ARTICLE 17

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to add funds to the Group Insurance Liability Fund established by Chapter 474 of the Acts of 2008, which Fund will help offset the Town's so-called "Other Post-employment Benefits (OPEB)" liability established by Statements 74 and 75 of the Governmental Accounting Standards Board; or take any other action relative thereto.

Finance Committee

ARTICLE 18

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to add funds, representing Lincoln's proportionate share of the contribution recommended by the LSRHS School Committee, to the Lincoln Sudbury Regional School District Retirees Health Insurance Trust Fund, established by the acceptance of Chapter 32B, Section 20 of the Massachusetts General Laws, as amended by Chapter 68, section 57 of the Acts of 2011, for Lincoln Sudbury Regional High School, which Fund will help offset the High School's so-called "Other Post-employment Benefits (OPEB)" liability established by Statements 74 and 75 of the Governmental Accounting Standards Board; or take any other action relative thereto.

Finance Committee

ARTICLE 19

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

Selectmen

ARTICLE 20

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 FY20 Lincoln School operating budget; or take any other action relative thereto.

School Committee

ARTICLE 21

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

Selectmen

ARTICLE 22

To see if the Town will vote to appropriate a sum of money from the PEG Access and Cable Related Fund, previously established at the March 19, 2016 Town Meeting, Article 32, 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.

Selectmen

ARTICLE 23

To see if the Town will vote to transfer a sum of money from the Cemetery Perpetual Care Account for cemetery improvements; or take any other action relative thereto .

Cemetery Commissioners

ARTICLE 24

To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow a sum of money or any combination thereof, to purchase 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 Selectmen, to borrow all or a portion of said funds under the provisions of G.L. c.44 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 Board of Selectmen 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 surplus; that the Treasurer with the approval of the Board of Selectmen 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 Board of Selectmen, Board of Water Commissioners or other appropriate local body or officials is authorized to enter into a project regulatory agreement with the Department of Environmental Protection, to expend all funds available for the project and to take any other action necessary or convenient to carry out the projects; and that any premium received upon the sale of any bonds or notes approved by this vote, and any prior vote authorizing debt, less any such premium applied to the payment of the costs of issuance of such

bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount, or take any other action relative thereto.

Water Commissioners

ARTICLE 25

To see if the Town will vote to appropriate and transfer a sum of money from Water Enterprise Retained Earnings for the purpose of supporting the FY 2019 Water Department operating budget including all costs incidental and related thereto; or take any other action relative thereto.

Water Commissioners

ARTICLE 26

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

Finance Committee

ARTICLE 27

To see if the Town will vote to approve Amendments to the Bylaws of DeCordova and Dana Museum and Park (“DeCordova”) proposed by DeCordova in connection with its proposed integration with The Trustees of Reservations; or take any other action relative thereto.

Board of Selectmen

ARTICLE 28

To see if the Town will vote to Amend the Town of Lincoln Zoning By-Law Section 13.6. Solar Energy Systems to allow the sale of energy to the grid or other third party; add requirements for stand-alone Canopy/Carport structures; add a requirement for surety for abandonment and removal of commercial solar systems, as substantially on file with the Town Clerk; or take any other action relative thereto.

Planning Board

ARTICLE 29

To see if the Town will vote to Amend the Town of Lincoln Zoning By-Law Section 4.1 (c) to provide that a non-conforming lot which is hereafter decreased in size loses its non-conforming protection under **Section 4.5, except when such lot is altered by a taking, acquisition by, or donation to the Town or other governmental entity for a public purpose**, as substantially on file with the Town Clerk; or take any other action relative thereto.

Planning Board

ARTICLE 30

To see if the Town will vote to establish a Parking Benefit District, pursuant to G.L., c. 40, s. 22A ½, and create a special fund which would allow a portion of the monies collected from commuter parking fees to be used for improvements at Lincoln Station; or take any other action relative thereto.

Planning Board

ARTICLE 31

To see if the Town will vote to add certain properties to the existing Town of Lincoln Brown's Wood Historic District under Section 1.2 of Article XXV (Brown's Wood Historic District) of the Town of Lincoln General By-Laws, the locations and boundaries of which proposed additions are shown on plans to be filed with the Lincoln Town Clerk and the Massachusetts Historical Commission and to be recorded with the Middlesex South Registry of Deeds; or take any other action relative thereto.

Historic District Commission/Friends of Modern Architecture

ARTICLE 32

To see if the Town will vote to amend its General Bylaws, Article XXI (Demolition of Significant Buildings or Structures), Section 2.3 (Definition of Demolition) for the purpose of clarifying the definition of "Demolition" so that proposals to encase an existing significant building or structure within another building or structure shall be deemed to be a "demolition" requiring an application to the Historical Commission and compliance with the Bylaw, and to make other clarifying amendments, as substantially on file with the Town Clerk; or take any other action relative thereto.

Lincoln Historic Commission

ARTICLE 33

To see if the Town will vote to amend its General Bylaw, by adding a new Section titled "Leaf Blowers", for the purpose of limiting the use of leaf blowers to certain seasons and certain hours of the day, as substantially on file with the Town Clerk; or take any action relative thereto.

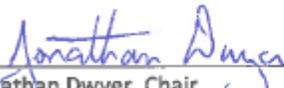
Conservation Commission

ARTICLE 34

To see if the Town will vote to adopt citizen sponsored Resolution in Support of Changing the State Flag and Seal of Massachusetts, as substantially on file with the Town Clerk; or take any other action relative thereto.

Citizens' Petition

Hereof fail not and make return of this Warrant with your doings, thereon to the Town Clerk, at or before the time for the meeting aforesaid. Given under our hands this the 11th day of February, 2019.



Jonathan Dwyer, Chair



Jennifer Glass



James Craig

Board of Selectmen

Glossary

Debt Exclusion and Capital Exclusion: Proposition 2½ allows a town to raise monies for capital projects or for the payment of debt service costs using either a **capital** or **debt exclusion**, respectively. Unlike the override, which results in a permanent increase in the town's levy limit, a **capital exclusion** is added to the levy limit or ceiling only for the year in which the project is being undertaken, 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 unforeseen revenues. These monies are certified annually by the Department of Revenue as the town's **free cash**.

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

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

- **Levy ceiling** - This establishes an overall cap on the levy. Ordinarily a town cannot levy more than 2.5% of the total full and fair cash value of all taxable real and personal property, 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.

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 \$57,000 Married \$86,000	Financial hardship	None	Single \$21,807. Married \$32,708. excluding some SS	None	Single \$57,000 Married \$86,000
Asset Limit	None	None	Financial hardship	\$42,756. excluding domicile	Single \$43,611. Married \$59,965. excluding domicile	None	Domicile \$747,000
Assistance	Up to \$1,500	Total Bill (but not CPA tax)	Total Bill (but not CPA tax)	\$627	\$2,000	\$1,000	For 2018, tax credit of up to \$1,080*
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

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	