

FINANCIAL SECTION AND WARRANT
FOR
THE 2022 ANNUAL TOWN MEETING
LINCOLN, MASSACHUSETTS



SATURDAY, MARCH 26, 2022
9:30 AM

DONALDSON AUDITORIUM

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



TOWN OF LINCOLN

MIDDLESEX COUNTY MASSACHUSETTS

Sarah Cannon Holden
Town Moderator

TOWN OFFICES
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Lincoln, MA 01773
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To All Lincoln Registered Voters,

2022 MEETING OVERVIEW. As I write this we are preparing to return to the Donaldson Auditorium for the first time in more than two years for our Annual Town Meeting on March 26, 2022. I look forward to the return. The Auditorium is located in the newly renovated Lincoln School. Parking may be tight – walking and biking are always options!

You will find the Warrant Articles that will come before the Town for your consideration in the following pages.

1. The 2022 Warrant begins after the report of the Finance Committee.
2. We will put several issues on the CONSENT CALENDAR with the hope that those items may be taken up as a whole with one vote if none is held out. If something is held out it will be considered as we come to it in the warrant listings.
3. We will then move to the OPERATING BUDGET, the BY-LAWS and the CITIZEN PETITIONS.

We will continue with some of the pre-meeting procedures introduced in response to Covid-19 and for which we have received positive reviews.

PRE-MEETING INFORMATION. In the days before our in-person Town Meeting all the Town Boards and Committees as well as proponents of Citizen Petitions will be given the opportunity to offer on-line background information on the Warrant Articles they have sponsored. Our goal here is to try to cut down on the time for presentations at our March 26th meeting. We want to complete our work on Saturday by early afternoon.

ADDITIONAL VIEWING SPACE. To ensure maximum comfort, we ask all attendees to seat themselves with 2 open chairs between parties, and there will be additional seating in the Reed Gymnasium to accommodate any overflow. Attendees in the gym will be able to participate fully in the meeting.

MASKING. We will follow any local masking mandates in place at the time of Town Meeting, and attendees are always welcome to wear a mask even without a mandate.

GENERAL COMMENTS. All Lincoln registered voters are encouraged to attend this meeting. It is your chance to participate in direct democracy, to see your elected officials in action – and to be with others we may not have seen in awhile. If this is your first Town Meeting, come to listen and

participate and learn. We hope that you will find a way to volunteer for one of the Town Boards or Committees.

SCHEDULE. You may check in for the meeting on March 26, 2022 at 8:30 am. The meeting will be called to order at 9:30 am assuming that we have a quorum by then. We hope to be done around noon but bring a snack as there will be little if anything available at the meeting.

I look forward to being with you on the 26th.

REMINDER TO VOTE - ELECTIONS. There are contested elections this year. Please exercise your right to vote on **Monday, March 28th** at the polls which are located in the Reed Gym at the Lincoln School.

Voice Of The Electorate

REPORT
of the
FINANCE COMMITTEE
of the
TOWN OF LINCOLN
for the
FISCAL YEAR
JULY 1, 2022 - JUNE 30, 2023

LINCOLN FINANCE COMMITTEE

Paul Blanchfield, Vice Chair

Gina Halsted

Fuat Koro

Nancy Marshall

Andrew Payne, Chair

Rich Rosenbaum

Ellen Meyer Shorb

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1. Introduction

The Finance Committee is charged with advising and making recommendations to Town Meeting on the budget, capital projects and other areas of finance, 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 report, we describe the FY23 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, former and current Lincoln Public Schools Administrators for Business and Finance Buck Creel and Mary Ellen Normen, Lincoln-Sudbury Regional High School Business Manager Kirsteen Patterson, Library Director Barbara Myles and Capital Planning Committee Chair Audrey Kalmus.

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 FY23, the Finance Committee is recommending a base budget of \$44,521,892 which includes \$4,291,450 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 and the uncertainty regarding pandemic-related expenses and revenue risks, the Finance Committee established a modest budget increase guideline of 2.5%.

In addition, the Committee recommends funding two capital projects in excess of guidance: \$350,000 to remove the temporary modular classrooms at the school complex & restore the ballfield, and \$30,000 for trash compactors at the transfer station. Note: the cost for modular removal and field restoration are expected to be fully offset by future proceeds from a sale of the modular classrooms to another school district. For more information, see the "School Building Update" section.

The Town continues to benefit from the strong financial position that it established before the 2008 recession, strong cooperation from town employees in contract negotiations, changes in health insurance providers and plan design changes, and for the fifteenth year in a row, the operating budget can be funded without an override.

For FY23, the property taxes on the median value house (assessed value of \$1,131,00) will increase by about \$602 (3.6%) with the proposed budget. This figure assumes:

- The application of CPA funds to the payment of Town Offices debt (included in Warrant Article 13), which represents a reduction of .9% (\$147).

- Bonding of the second tranche of funding for the school building project in March of 2022, which is estimated to contribute \$212 of the \$602 increase for a median-value house.

Note: 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 FY01, real estate taxes (tax levy plus excluded debt) accounted for 68% of revenue. For FY23, real estate taxes are projected to account for about 80% of revenue. The Town has a small number of commercial properties and relatively few opportunities to increase local revenues. Although the FY23 state budget is not yet finalized, the Town's FY23 budget assumes that net state aid will increase by 2.3% relative to FY22 to \$2,289,950.

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 school project debt, pandemic uncertainties, results of FY22, and assumptions considered reasonable at that time. All departments and committees were very cognizant of the tax impact of the school project, the uncertainty due to the pandemic, and the need for compliance with the budget guideline.

In addition to the operating budget (Warrant Article 8) and the cash capital budget (Warrant Article 10), Town Meeting will consider maintenance articles and other appropriations (Warrant Articles 11, 14, 15, 16). The Finance Committee is also recommending a significant increase in the Stabilization Fund balance in FY23 (Warrant Article 18) 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 19 and 20). 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 8). 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 FY08, targeted minimum reserves (also known as "unspent certified Free Cash") have been set at

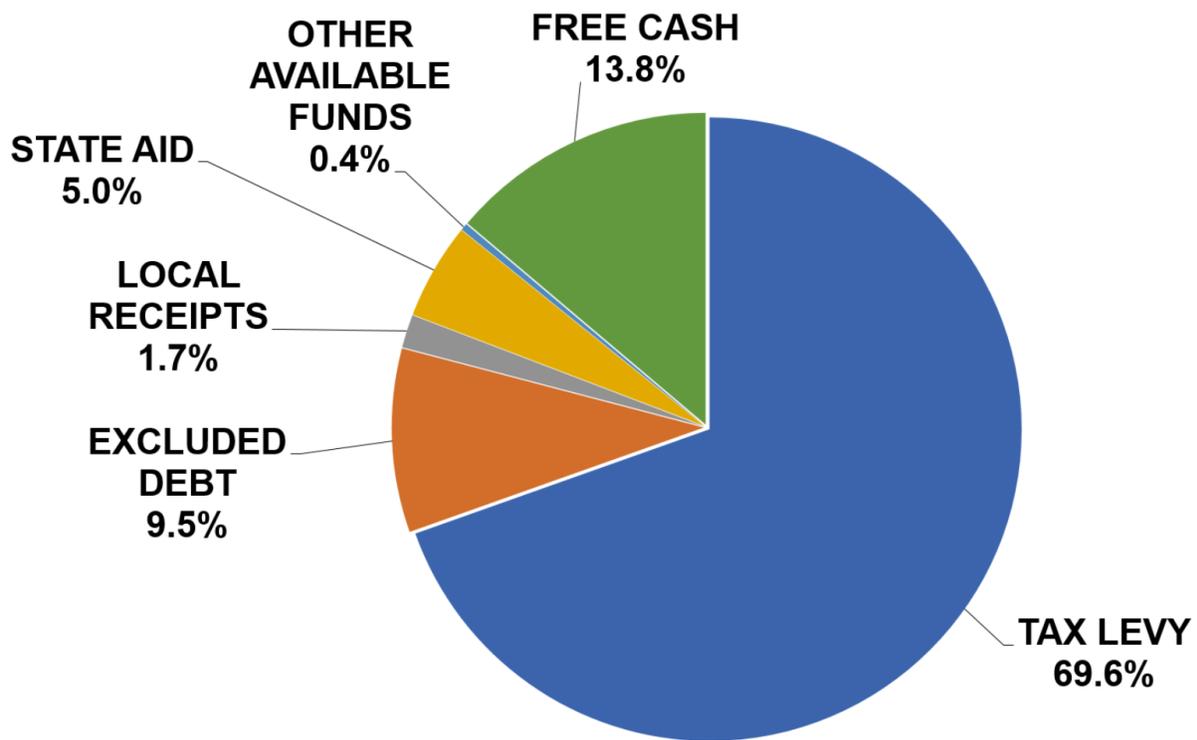
3% of the General Fund budget for that year (including capital and other articles). The budget proposed for FY23 would maintain the financial reserve at no less than 3%.

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 (the best rating possible) from S&P in October 2020, despite the impact of the large school project debt exclusion approved in December 2018. This rating enhances the Town’s financial flexibility and allows borrowing at the lowest possible interest rates.

3. Revenues

Total Town revenues for FY23 are projected at \$45,786,832 (excluding Water Department revenues), a 3% increase compared to FY22. Revenue from state aid is projected to increase 2.3% from the initial FY22 projection, while local receipts are anticipated to increase by 1.7%. The chart below shows revenue categories and the percentages of total revenue that they represent.

Revenues by Category: FY'23



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 FY23, real

estate taxes are projected to account for about 70% of revenue. Compared to FY22, real estate tax revenues are projected to increase by \$833,549. This projection assumes CPA funds are used to service town office debt, an increase within the Proposition 2 ½ limit, a decrease from debt service and capital exclusions previously approved (including the school project), and a significantly lower amount of new construction relative to prior years.

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 FY23, excluded debt (from prior-year votes) is projected to represent 10% of revenues.

The application of Free Cash is projected to provide 14% of FY23 revenue. In October 2021, the Department of Revenue certified Free Cash for the Town from FY21 at \$7,911,140. This represented a 7% increase from the amount certified in October 2020. The FY23 budget targets Free Cash as part of Emergency Reserves at year-end of \$1,580,400. This is the major component of the Town's Emergency Reserves. Other contributors to the FY21 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) interest earned from bonded but unspent funds for the school building 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 1.7% of revenue in FY23, comparable to FY22.

State aid, which includes Chapter 70 (education reform) funds, lottery, and other assistance, is projected to provide 5% of revenue in FY23, compared to 4.8% in FY22. Actual state aid is not yet known, as the state budget is determined after the Town budget, but it is projected to increase by about 2.3% relative to FY22 to \$2,289,950.

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 FY23, include 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.

ARPA Funding

In addition to the regular revenue sources, the Town has been allocated up to \$2,063,000 in funding under the American Rescue Plan Act of 2021 ("ARPA"). Under ARPA regulations, the funds

must be spent by December 31, 2024, except in the case of construction projects that have a deadline of December, 2026.

The Select Board appointed a Working Group in the fall of 2021 to develop spending plan recommendations. The group began meeting in November 2021, developed a set of decision-making criteria to help evaluate proposals, and invited all departments and boards to submit formal applications.

The US Treasury has since issued its final ARPA rule which significantly expanded project eligibility criteria, and simplified accounting/reporting requirements. The Working Group is now confident that all of the applications submitted by departments and boards are ARPA-eligible. In the end, the decision-making criteria developed ended up being less critical since (1) the Final Rule had the effect of making all of proposed uses eligible, (2) the Working Group determined that all of the proposals were well-thought out and worthwhile, and (3) the total amount requested was less than our total \$2 million allocation. The Working Group has remained mindful of the fact that ARPA is a one-time revenue and any uses that will necessitate ongoing funding commitments will be carefully considered.

As of mid-February, the Working Group is *recommending* the following projects to the Select Board for approval. More details and an updated list will be available by Town meeting.

Project	Sponsor	Amount
Restore Parks & Trails	Conservation	\$6,823
Water Storage Tank- Bedford Road	Water	\$500,000
Water Distribution Repairs	Water	\$200,000
Water Well Replacement- Tower Road	Water	\$600,000
School Retention & Incentive Pay- Food Service Employees	School	\$21,441
School Faculty Residency –Antiracism Inclusion Diversity & Equity (AIDE) & Deeper Learning Coach	School	\$71,999
Emergency Assistance- Housing Grants	COA & HS	\$43,500
Mental Health Clinics	COA & HS	\$12,000
Social Worker	COA & HS	\$106,228
IDEA Consultant	Select Board	\$100,000
LSRHS Ventilation System Improvement	LSRHS	\$15,000
Subtotal		\$1,676,991
ARPA Unallocated/Covid Response Contingency	All	\$386,420
Total Requests		\$2,063,411

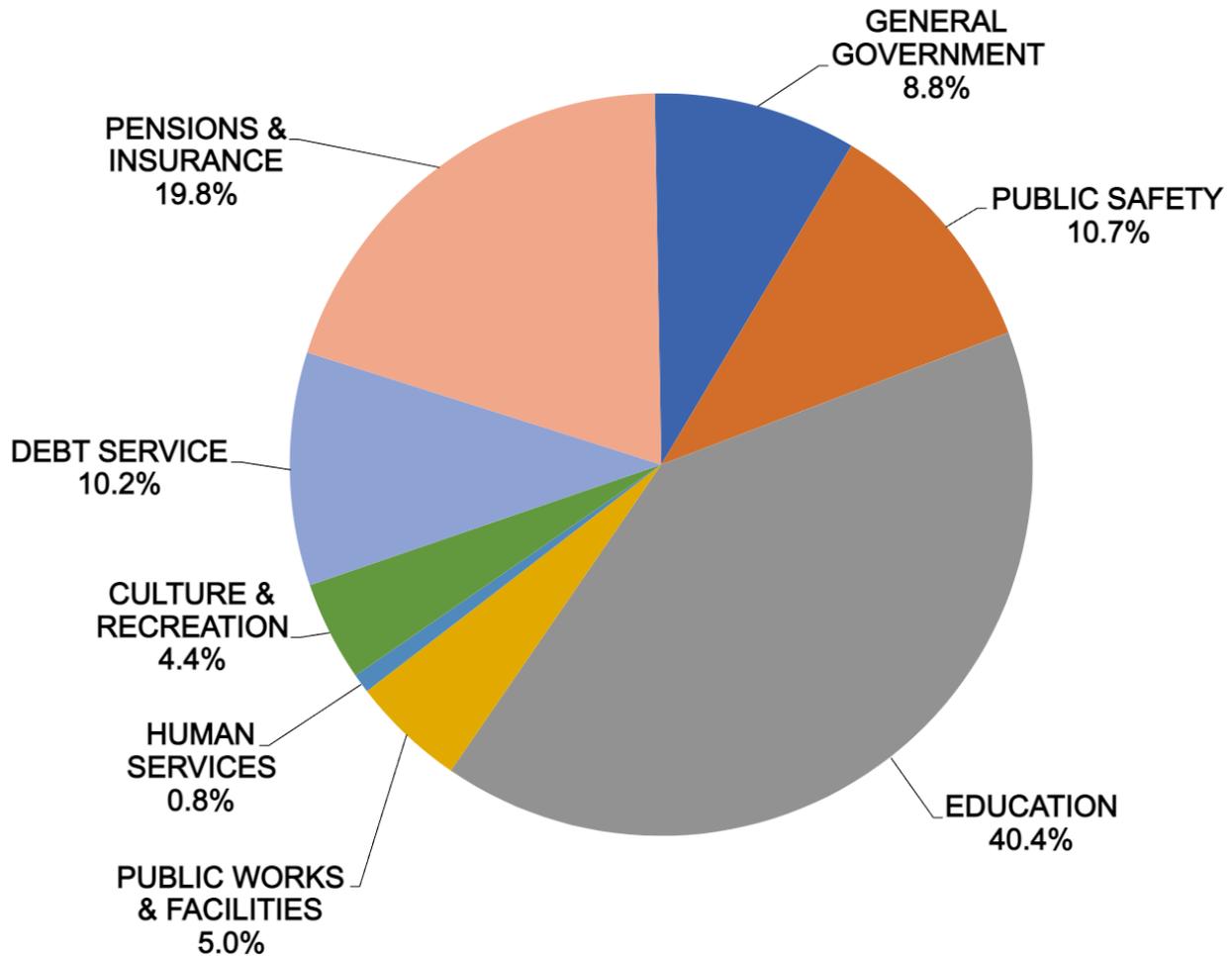
4. Operating Expenditures

Total Town operating expenditures consist of both the General Fund and the Water Enterprise Fund. The Water Department's operating budget (\$2,001,301 for FY23) is funded entirely through fees paid by water consumers. The General Fund budget includes all other operating expenditures.

The proposed FY23 budget is \$44,521,892. The General Fund total is \$42,520,591 exclusive of capital items and other articles.

The following chart shows the breakdown of expenditures by category (excluding Water Department expenditures). Education is the largest component, representing 40.4% of General Fund expenditures. This includes the Lincoln Public Schools, Lincoln-Sudbury Regional High School and expenditures for vocational technical high school students. For high school expenditures, the education component includes all costs to Lincoln, including debt service, pensions and insurance. For the 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.

Expenditures by Category: FY'23



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 FY23 ratios are 12.4% for Lincoln and 87.6% for Sudbury, nearly unchanged from FY22. While Lincoln's portion of the high school's operating budget is based on the 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 the "Lincoln-Sudbury Regional High School" section below). Any excess appropriation amounts for Lincoln-Sudbury Regional High School are added to the Town's Stabilization Fund.

The General Government budget in FY23 is about 5% above its level in FY22. The growth in the Public Safety budget is 3%. Pensions and Insurance expenditures for FY23 are projected at

\$8,433,422, a 6.6% increase over FY22. Pensions and Insurance represent approximately 19.8% of General Fund expenditures.

Debt service for FY23, excluding debt service for Lincoln-Sudbury Regional High School and after application of the proposed CPC offset, is \$4,316,450 representing a very slight decrease versus FY22. About 90% of the Town’s debt service is for the school building debt, bonded in February 2019, with the second tranche to be issued in March 2022 and payments starting in September 2022.

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 FY23 compared to FY22 follows:

Town of Lincoln				
FY2023 Proposed Budget				
	FY2022	FY2023	\$ change	% change
REVENUE				
TAX LEVY	31,019,481	31,853,030	833,549	
EXCLUDED DEBT	4,363,019	4,360,254	(2,765)	
LOCAL RECEIPTS	772,746	785,651	12,905	
STATE AID	2,239,131	2,289,950	50,819	
OTHER AVAILABLE FUNDS	160,946	166,947	6,001	
FREE CASH	5,883,813	6,331,000	447,187	
TOTAL REVENUE	44,439,136	45,786,832	1,347,696	3.0%
EXPENDITURES				
GENERAL GOVERNMENT	3,574,450	3,754,411	179,961	
PUBLIC SAFETY	4,399,377	4,532,670	133,293	
EDUCATION				
<i>Lincoln K-8 School</i>	12,347,239	12,655,921	308,682	
<i>Lincoln Sudbury High School</i>	3,906,750	4,167,628	260,878	
<i>Vocational School Assessment(s)</i>	333,996	342,346	8,350	
PUBLIC WORKS & FACILITIES	2,108,810	2,114,632	5,822	
HUMAN SERVICES	317,589	352,828	35,239	
CULTURE & RECREATION	1,804,336	1,850,283	45,947	
DEBT SERVICE	4,318,200	4,316,450	(1,750)	
PENSIONS & INSURANCE	7,908,473	8,433,422	524,949	
CAPITAL PLAN	2,928,365	1,125,960	(1,802,405)	
STABILIZATION FUND	18,376	1,323,437	1,305,061	
WARRANT ARTICLES	473,175	816,844	343,669	
TOTAL EXPENDITURES	44,439,136	45,786,832	1,347,696	3.0%

Warrant Articles

Article 10	Cash Capital Expenditures	\$621,094
	Tractor	\$59,420
	Billy Goat brush mower	\$5,113
	Heavy hook truck	\$240,000
	Trash compactors	\$30,000
	Brush truck skid pump	\$17,500
	Phone system upgrade	\$18,000
	Town Hall Security	\$10,000
	Pierce house rug replacement	\$20,000
	Hartwell pod roof	\$60,000
	School firewall	\$26,000
	LSRHS Fence	\$19,757
	LSRHS Firewall	\$6,205
	LSRHS F350 pickup	\$4,964
	LSRHS Gehl skid steer	\$4,902
	Police marked car 4	\$54,322
	Police unmarked car 2	\$37,428
	5 Tasers	\$7,483
Article 11	Modular classroom removal	\$350,000
Article 14	Annual Classroom Maintenance	\$25,000
Article 15	Town Buildings Maintenance	\$74,866
Article 16	Library Maintenance	\$55,000

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, a decline in funds to the state matching fund, and legislative changes for state funding sources, the amounts matched by the state have varied over recent years.

Lincoln received a percentage match on its fiscal year surcharges since FY10 as follows:

FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
34%	33%	34%	65%	40%	39%	25%	22%	22%	32%	38%	52%

The CPA requires that a Community Preservation Committee (CPC) be formed with four members

appointed by the Select Board and five other members nominated from each of the following: Conservation Commission, Housing Commission, Historical Commission, Planning Board, and Recreation Committee. The 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 2022, the CPC has recommended, and the Town has approved, funding for the following projects:

CPA Appropriations & Project Status					
Category		Appropriation	Paid to Date	Balance	Status of Project
75 Tower Rd Renovation		150,000	150,000	-	Complete
Admin Expenses		48,500	44,875	3,625	In progress
Arborvitae Cemetery		50,000	50,000	-	Complete
Battle Rd Farm Unit		150,000	150,000	-	Complete
Bemis Hall Repairs		639,985	533,150	106,835	Complete
Bemis Hall Basement Reconstruction		290,000	107,946	182,054	Complete
Borrowing costs		63,111	63,111	-	Complete
Codman & Ballfield Rd- Athletic Fields Irrigation		400,000	284,597	115,403	In progress
Codman Barn A restoration		112,000	112,000	-	Complete
Codman Barn Repairs		111,500	71,672	39,828	Complete
Codman Farm Hay Barn structural study		5,000	5,000	-	Complete
Codman Farm Main Barn electrical work		15,000	15,000	-	Complete
Codman Farm Parking Lot & Driveway Improvements		210,000	13,926	196,074	In progress
Codman Pool Chemistry Controller		42,500	42,500	-	Complete
Codman Tot Pool Renovation		182,000	151,475	30,525	Complete
Community Housing Rental Assistance Prog		109,500	45,125	64,375	In progress
Conservation Stonewall Restoration		20,000	20,000	-	Complete
Construction of archival vault at the Library		489,097	489,097	-	Complete
Control invasive species on conservation land		51,280	51,280	-	Complete
Debt Service on Town Office Renovation		3,583,591	3,275,700	307,891	In progress
Flint Homestead Survey		8,000	7,860	140	Complete
Fund debt service on borrowing for CPC project		1,869,016	1,749,516	119,500	Complete
Funding of Affordable Housing Trust		4,217,829	4,217,829	-	Complete
Funding of Conservation Fund		487,359	487,359	-	Complete
FY15 FoMA area studies		6,000	6,000	-	Complete
Historic Properties Inventory		70,250	67,050	3,200	In progress
Historic records archive and preservation		339,042	290,074	48,968	In progress
Historic Town buildings needs assessment		25,000	25,000	-	Complete
Housing Consolidated Plan		20,230	17,230	3,000	In progress
Land Acquisition		2,425,000	2,325,000	100,000	Complete
	<i>Harrington Row property</i>	<i>350,000</i>			
	<i>Booth property</i>	<i>250,000</i>			
	<i>MacDowell property</i>	<i>400,000</i>			
	<i>DeNormandie property (Rt 2 parcel)</i>	<i>100,000</i>			
	<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>Twin Pond Lane</i>	<i>200,000</i>			
	<i>Conservatin restriction 241 & 247 Old Concord Road (returned funds-not needed)</i>	<i>100,000</i>			
LSRHS Softball Field		50,000	-	50,000	Not needed
Model historic preservation restriction easement		5,000	5,000	-	Complete
Multi-sport Court		146,000	146,000	-	Complete
Pierce House Repairs		467,976	398,527	69,449	In progress
Regional Housing Support Services		36,000	14,975	21,025	In progress
Rehabilitation of tennis courts		20,000	20,000	-	Complete
Repairs & Improvements to Lincoln Library		1,198,587	833,812	364,775	In progress
Repairs to historic cemetery monument		42,300	42,300	-	Complete
To Reserves		2,823,232	2,617,808	205,424	Complete
School Playgrounds		161,200	-	161,200	In progress
Smith School Playground		50,000	50,000	-	Complete
Sunnyside Lane		792,500	792,500	-	Complete
Tot-lot at Codman Pool		50,000	45,191	4,810	Complete
Town Office Athletic Field-Drainage Study		26,800	-	26,800	In progress
Town Office Renovation		1,000,000	1,000,000	0.34	Complete
Town Office renovation feasibility study		135,000	135,000	-	Complete
Wayfinding Battle Road Byway		1,000	-	1,000	In progress
Wetland Trail and Observation Platform		137,355	114,543	22,812	In progress
Grand Total		23,333,741	21,085,028	2,248,713	

This table summarizes money raised and appropriations to date:

CPA Revenues and Expenditures														
Revenues	FY '03-09	FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18	FY '19	FY '20	FY '21	FY '22*
Town Rev's‡	\$3,224,343	\$574,463	\$615,705	\$644,328	\$649,035	\$667,117	\$691,581	\$765,657	\$740,896	\$893,839	\$ 772,958	\$ 890,954	\$ 932,229	\$ 929,146
State Match	2,324,036	246,798	195,935	206,190	216,875	424,815	266,411	259,639	191,804	164,520	\$ 197,220	\$ 253,236	336,984	108,969
Total Revenues	\$5,548,379	\$821,261	\$811,640	\$850,518	\$865,910	\$1,091,932	\$957,992	\$1,025,296	\$932,700	\$1,058,359	\$ 970,178	\$1,144,190	\$ 1,269,213	\$ 1,038,115
Expenditures#														
Housing	\$ 942,500	\$553,500	\$260,000	\$ 90,000	\$ 90,000	\$ -	\$151,600	\$ -	\$ -	278,329	\$ -	\$ 30,000	\$ 30,100	\$ 84,500
Historic	1,022,960	339,175	139,500	64,593	629,250	558,051	564,364	491,255	533,607	434,680	\$ 509,711	\$ 18,123	\$ 517,881	\$ 690,334
Conservation	800,000	20,300	400,000	-	20,000	62,774	-	525,000	70,512	541,088	\$ -	\$ -	\$ 289,000	\$ 200,000
Recreation	45,191.00	-	-	-	-	232,000	109,020	25,000	201,593	41,000	\$ 94,174	\$ 94,174	\$ 232,923	\$ 188,000
Administrative	5,000	3,000	2,500	2,500	3,000	3,000	2,875	2,875	2,875	2,875	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Total Approp's	\$2,815,651	\$915,975	\$802,000	\$157,093	\$742,250	\$ 855,825	\$827,859	\$1,044,130	\$808,587	\$1,297,972	\$ 513,211	\$ 145,796	\$ 1,073,404	\$ 1,166,334

* revenues not yet certified
‡ includes interest earned
actual amount spent is shown, where less than appropriation

At Town Meeting, the CPC anticipates recommending a total of \$1,179,571 of funding for the following projects:

Warrant Article 13

Proposal	Sponsor	CPA Category	Amount
Town Office Renovation -debt service	Selectboard	Historic	304,660
Housing Rental Assistance program	Housing Commission	Housing	63,500
Housing Support Services	Housing Commission	Housing	25,000
Library Building Parapet Repair	Library Trustees	Historic	205,000
Codman Farm Site Improvements	Codman Board of Directors	Historic	119,950
Town Hall Athletic Field Drainage Improvements	Parks & Recreation	Recreation	310,000
Town Offices Display Cabinet	Archives	Historic	6,875
Preservation of 1766 Indenture Deed	Archives	Historic	3,215
Preservation of Oral History Audio Tapes	Archives	Historic	801
Second Book of Records	Archives	Historic	8,020
Preservation of 1911 Adams Farm Map	Archives	Historic	2,500
Pierce Pond Bathymetrical Survey	Selectboard	Open Space	15,000
Wang Property Debt Service (prior year vote)	Parks & Recreation	Recreation	111,550
Administrative Expenses (CPA Coalition dues)		Admin	3,500
	TOTAL		\$1,179,571

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 FY09, 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 FY09 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 FY17, GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, changed the requirements on OPEB accounting and reporting for the Town. GASB 74 requires additional disclosures and Required Supplementary Information schedules regarding the Town's OPEB Trust Fund. Most of the reporting necessary for the new requirement is provided by an actuary based on data provided by the Town. GASB 74 also more tightly defines what discount rates can be utilized in the valuation based on the Town's OPEB Policy and the funding status of the OPEB liability.

Beginning in FY18, GASB Statement No. 45 requirements were replaced by GASB Statement #75, *Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pensions*, which most significantly obligates the Town to report its entire OPEB liability on its financial statements. 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 and in October 2020, Standard & Poors reaffirmed the Town's AAA bond rating despite the impact on the Town's financial statements.

The Town's OPEB liability was originally estimated at \$61.7 million in 2007. Although there is currently no federal or state requirement to fund this liability, due to its large size and the ultimate need to meet the Town's obligations, the Finance Committee and the Town have taken numerous steps to fund this liability and reduce its size.

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 FY17, 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 FY18, 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, December 2018, and March 2019 regarding trust fund contributions going forward.

The Finance Committee’s March 2019 revision to its OPEB Policy was motivated by recommendations from the Town’s actuary, as part of the actuarial valuation performed in December 2018, to consider how funding the OPEB liability interacts with the Town’s state mandated assessments under its pension obligation, which are estimated to climb steadily until the pension plan is fully funded in 2037 and then fall off sharply. As a result, the Finance Committee significantly amended our OPEB Policy to be less aggressive in its funding of the OPEB liability until the pension plan is fully funded, then to re-appropriate a portion of the “freed up” pension funding to OPEB for some number of years until the OPEB liability is fully funded. This new approach will 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.

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 FY09 through FY19, the Finance Committee recommended, and the Town approved, increasing annual contributions to the OPEB Trust Fund, ranging from \$100,000 in FY10 to \$950,000 in FY19. In recent years, the Finance Committee recommended, and the Town approved smaller contributions, based on the Finance Committee’s latest OPEB Policy:

	OPEB Contribution
FY20	\$650,000
FY21	\$350,000
FY22	\$350,000
FY23	\$650,000*

* Recommended in this budget

In recent years the Water Department has also included amounts in their budget, \$40,000 in FY23, 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 \$16,007,878 (up about 25% from the prior year).

As a result of the above actions, as well as changes in actuarial assumptions, the Town’s estimated unfunded OPEB liability has declined from \$61.7 million in 2007 down to \$43.4 million in 2015 and \$22.6 million as of the most recent July 1, 2019 valuation date, with the most recent small increase due primarily to changes in actuarial assumptions for mortality and morbidity costs of medical care.

The most recent actuarial valuation also showed an Actuarially Determined Contribution for FY20 of \$2.5 million, of which \$1.5 million represents current payments to retirees. The remaining \$1.0 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 \$690,000 in FY20, which when combined with the current payments to retirees represents 89% of the Actuarially Determined Contribution.

The next actuarial valuation is set to be completed in the fall of 2022.

For FY23, the committee recommends that Town Meeting appropriate \$650,000 (Article 19) as a further contribution to the trust fund against the liability. The Water Department has also included \$40,000 in its FY23 budget to transfer to the Town’s OPEB trust fund. In addition, the committee recommends that the Town Meeting appropriate \$47,544 for Lincoln’s portion of the high school’s funding of its OPEB trust (Article 20).

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 19	Funds for Group Insurance Liability Trust Fund	\$650,000
Article 20	Funds for Lincoln Sudbury Regional High School District Retirees Health Insurance Trust Fund	\$47,544

8. Estimated Property Tax Impact

The table shows the estimated tax impact on a median-value house for the proposed FY23 budget. The estimate assumes a median FY22 assessment value for a single-family home of \$1,131,000. FY23 assessment values will be determined in the fall when the Town sets its tax rate. Note: the

impact on individual homeowners who have undertaken construction or made improvements to their property could be higher.

FY23 Known Tax Increases					Potential Offsets to Reduce Taxes (To reduce debt service)				
		Prop 2.5%	Existing Debt Exclusions	Total FY23 Estimated Tax Bill	CPC Funds	Total Tax Bill	Potential Capital Exclusion(s)	Additional Debt Exclusion- 2nd Tranch School Project	Grand Total Tax Bill
Fiscal Year Impact	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	
Increases/(decreases)		\$ 809,192	\$ 301,895	\$ 1,111,087	\$ (304,660)	\$ 806,427	0	438,728	1,245,155
Dollar Tax Impact		\$ 391	\$ 146	\$ 537	\$ (147)	\$ 390		212	602
% Tax Impact		2.32%	0.86%	3.18%	-0.87%	2.31%	0.00%	1.26%	3.57%
Median Tax Bill	\$ 16,886			\$ 17,423		\$ 17,276			17,488

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.

In addition, the COVID-19 pandemic has continued to create uncertainties on multiple levels. State aid and some local revenue sources have been directly impacted. Pandemic-related operating expenses, particularly for the school systems, are a major source of uncertainty. Finally, various state and federal funding sources are available for pandemic expenses (such as the recently passed American Rescue Plan Act of 2021 “ARPA”), and many details are now available. The Town has been allocated up to \$2,063,000 of ARPA funds and established a Working Group in the fall of 2021 to develop recommendations to use those funds.

Some indicators point to improved pandemic and economic conditions. The assessed value of the median single family Lincoln home rose in FY22 to \$1,131,000, after steadily falling from a peak of \$948,400 in FY07 to \$796,700 in FY13. Town finances remain strong, and the Finance Committee is able to recommend an annual budget with no operating override for the fifteenth year in a row.

However, 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 \$7.9 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 FY23 budget, Free Cash represents 12.8% of projected revenues. As recently as FY08, 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 capital investments at its December, 2018 Special Town Meeting by deciding to move forward with a \$93.9 million renovation project at Lincoln School. At that meeting and following ballot, residents approved \$88.5 million of financing being raised via 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 Town raised \$80 million for this project through a bond issuance in February, 2019, and currently expects to raise the remaining \$8.5 million in March 2022, with payments starting in September 2022. 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. 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 FY23, 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 FY23 budget, we propose adding \$1,323,438 to the Stabilization Fund to buffer the impact of future capital projects on our property tax bills (Article 18). Also, 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. That contribution may be larger this year due to conservative budgeting assumptions relative to state aid, and the Governor's budget coming in higher than expected.

In light of continued pandemic operating expense and reimbursement uncertainties, the FY23 budget maintains the Committee's FY22 decision to appropriate money to the Reserve Fund at a level above our policy guidelines. The Committee is recommending a Reserve Fund of \$760,000,

representing about 1.7% of the prior year's operating budget, an increase over current policy of 1.3% of the prior year budget. Consistent with the Finance Committee's Emergency Reserves Policy, the FY23 budget deliberately sets aside Free Cash at a level of at least 3% of the prior year's operating budget and 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

FY21 Actual	FY22 Budget	FY23 Proposed
\$3,004,248	\$3,574,450	\$3,754,411

General Information

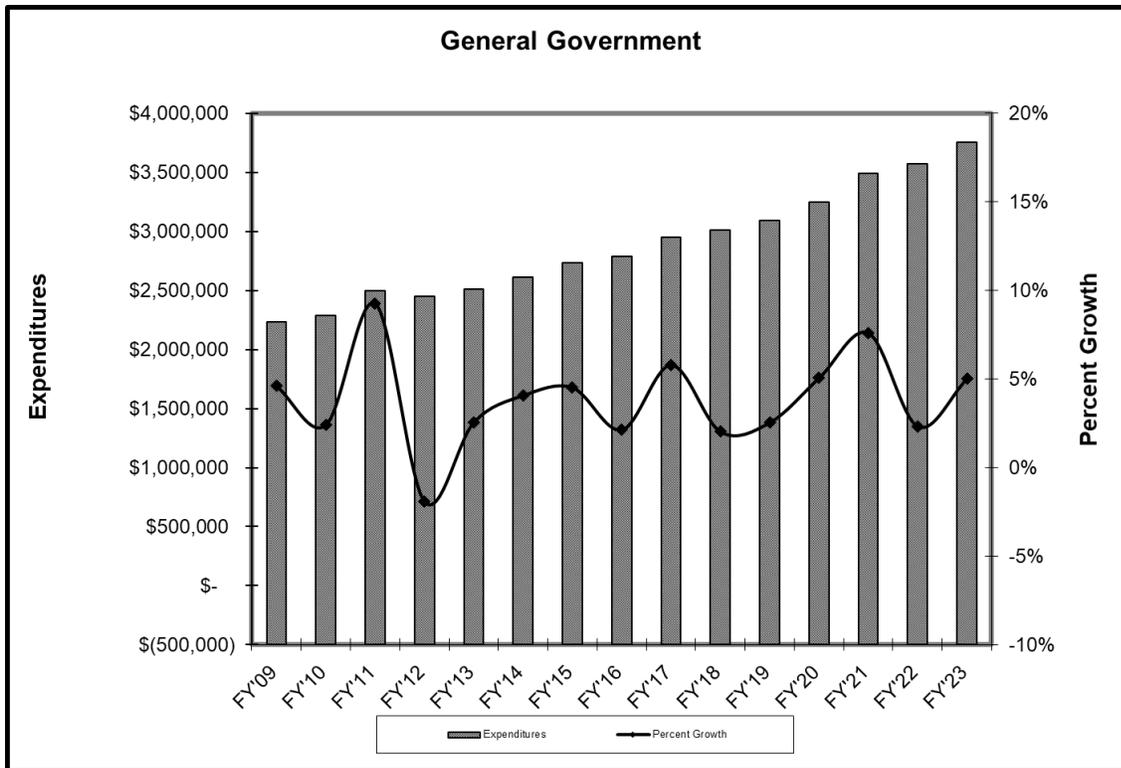
General Government includes: Town Moderator, Select Board, Finance Committee, Town Offices, Legal Services, Reserve Fund, Assessors, Law Department, Town Clerk, Town Archives, Registrar of Voters, Conservation Commission, Planning Board, Agricultural Commission, Board of Appeals, Town Report, Town Buildings,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

Key Issues

- The FY23 budget represents an increase of 5% vs the FY22 budget and maintains current service levels. The Reserve Fund is part of the General Fund and is intended to cover extraordinary and unforeseen needs of the Town, the Lincoln Public Schools, and independent boards. The Finance Committee recommends the Reserve Fund be set at approximately 2.4% of the prior year's budget (vs usual policy of 1.30%) to cover unforeseen expenses related to the pandemic. The Committee reconsiders this percentage annually based on risks and operating experience.
- For budgetary purposes, the Town is assuming a cost-of-living adjustment of 2% for the upcoming year.
- A line item was added to last year's budget to support diversity and anti-racism initiatives. This year an increase of \$5,000 is proposed.
- The proposed budget includes funds (\$27,500) to add a part-time support position to the Finance Department. The staffing level in this office has remained unchanged for 30+/- years, despite a significant increase in services and compliance requirements.
- A \$5,000 stipend has been budgeted within the Green Energy Committee line item to support the Committee's climate action planning (CAP) initiative. Also, \$25,000 has been added to amend the Town's electricity contracts to take advantage of tax incentives that encourage increased investment in local renewable energy sources.
- Separate from the Town's operating budget, \$100,000 has been allocated from the American Rescue Plan Act (ARPA) funds that the Town received from the federal government, to support the Town's Diversity & Inclusion initiative.

Warrant Articles

Article 9: Climate Action electricity costs	\$25,000
Article 10: Information Technology Phone System Upgrade	\$18,000
Article 10: Information Technology Town Office Security System	\$10,000
Article 13 (CPA): Debt Service on Town Office Renovation	\$304,660
Article 13 (CPA): Archives Preservation of Historic Documents	\$21,411
Article 13 (CPA): Codman Farm Site Improvements	\$119,950
Article 15: Town Buildings Maintenance	\$74,866
Article 17: Annual Bright Light Award	\$500
Article 18: Debt Stabilization Fund appropriation	\$1,323,438
Article 19: Other Post-Employment Benefits (OPEB) Fund transfer	\$650,000
Article 20: LSRHS OPEB Fund transfer	\$47,544



Public Safety

FY21 Actual	FY22 Budget	FY23 Proposed
\$4,235,288	\$4,399,377	\$4,532,670

General Information

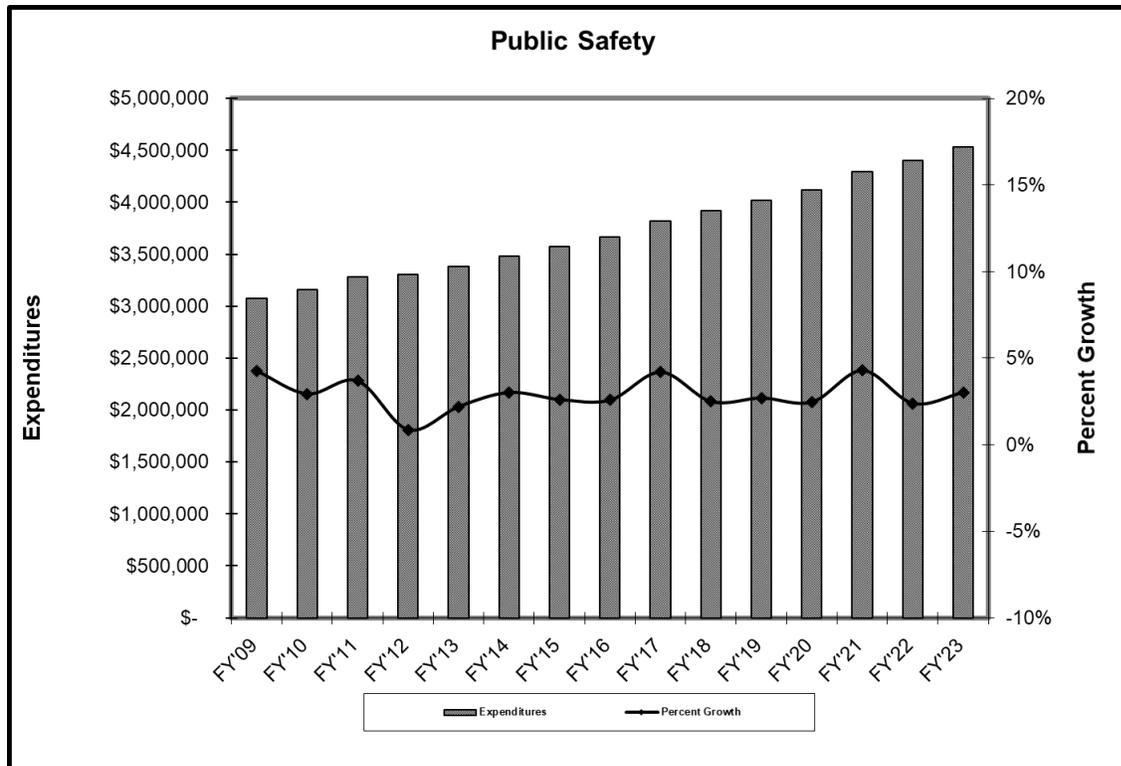
Public Safety includes the police department, the fire department, emergency medical services, the building department, the communications center, emergency management, the dog officer and the public safety building.

Key Issues

- The FY23 budget is a level services budget and represents an increase of about 3% versus FY22.
- The FY22 capital budget included \$61,400 to allow the Police Department to purchase cruiser cameras and body-worn cameras. The proposed budget includes \$25,000 for training, software, and records storage.
- For budgetary purposes, the Town is assuming a cost-of-living adjustment of 2% for the upcoming year.

Warrant Articles

Article 10: Fire Dept replace brush truck skid pump	\$17,500
Article 10: Police marked cruiser	\$54,422
Article 10: Police unmarked cruiser	\$37,428
Article 10: Tasers	\$7,483



Lincoln Public Schools

FY 21 Actual	FY22 Budget	FY23 Proposed
\$11,784,918	\$12,347,239	\$12,655,921

General Information

The Lincoln Public Schools District serves students from Pre-School through Eighth Grade from three communities: Lincoln resident students, children who reside and attend school on Hanscom Air Force Base, and students who reside in Boston and attend the Lincoln School via the METCO Program. Additionally, many children of Lincoln town employees attend school on the Lincoln campus. The student population is diverse with students who speak about 30 languages.

Schools on the Lincoln campus are supported about 90 percent by appropriation of Town funds and about 10 percent by fees, reimbursements, and several state and federal grant programs. The Hanscom school budget is funded by a contract with the U.S. Department of Defense Education Activity. The DoDEA contract was renewed in FY21 for five years and benefits Lincoln because Hanscom shares the cost of the district’s central administration and common special services.

FY22 Budget Request for Lincoln Schools

Education is Lincoln’s biggest investment – about 40% of the Town’s operating budget is dedicated to running our schools.

Note: costs for the Lincoln School Building Project are funded separately, and an update is included later in this report.

The Lincoln School Committee has approved a \$12,670,221 operating budget request for FY23, including \$12,655,921 from town’s general fund appropriation within the 2.5% increase guideline issued by the Finance Committee, and \$14,300 in federal Medicaid grants for separate appropriation by Town Meeting (Article 22). This budget assumes a continuation of the regular educational models and class sizes that resumed in fall 2021 after a year of holding in-person and remote learning under pandemic conditions in FY21.

The FY23 budget includes \$151,217 for improvement initiatives, including:

- Expanded staffing and/or hours for a psychologist, special education tutor, METCO program coordinator, and academic tutor.
- Manager for schools’ complex networked building systems and energy usage (shared with Town)

- District training for all staff in Antiracism, Inclusion, Diversity, Equity (AIDE) and Social and Emotional Learning

In addition, the School has two funding requests for the town’s ARPA Working Group: \$21,441 for school retention and incentive pay for food service employees, and \$71,999 for a school faculty residency (Antiracism Inclusion Diversity & Equity (AIDE) and Deeper Learning Coach). If approved and funded, these line items would be funded by the Town’s ARPA allocation.

Personnel costs for faculty and staff continue to comprise about 80 percent of the District’s operating expenses and are set by contracts, including the newly established Educational Support Professionals Union. The number of teachers and support staff on each campus is determined by enrollment, class size policy, the individual needs of our students, and COVID-19 safety protocols.

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

Key Issues for the FY23 budget:

- Utility costs may differ from estimates for use of temporary classrooms and school spaces during the renovation of the Lincoln school buildings, and for operation of the renovated all-electric Brooks building before the solar project comes on-line
- First year of new state reimbursements for Special Education transportation costs previously carried by the District
- Uncertainty in predicting fall 2022 Kindergarten enrollment, particularly due to pandemic conditions of past two school years and to changes in METCO enrollments.
- Unknown ongoing support for COVID protocols, including HVAC adjustments.
- Unanticipated costs of equipment, storage, or other needs may arise due to the school building project.

Warrant Articles

- | | |
|--|-----------|
| ● Article 10: Hartwell roof replacement | \$60,000 |
| ● Article 10: Firewall replacement | \$26,000 |
| ● Article 11: Modular removal/fields restoration | \$350,000 |
| ● Article 14: Annual classroom maintenance | \$25,000 |
| ● Article 22: Transfer Medicaid reimbursements into budget | \$14,300 |

District Enrollment

Lincoln's school budget is dependent on enrollment, student needs, and class size. As of October 1, 2021, the LPS total enrollment pre-K - 8 was 1099 students. Enrollment on the Lincoln campus was 558, including 34 pre-K students, 292 students in the Lincoln School grades K - 4, and 232 students in the Lincoln School grades 5 - 8. Enrollment on the Hanscom campus was 541, including 63 pre-K students, 235 students at Hanscom Primary School in grades K - 3, and 243 students at Hanscom Middle School grades 4 - 8. Included in these totals, the district had 26 students in out-of-district placements and 3 students in our CASE classroom on October 1, 2021.

In FY23 the Lincoln Public Schools expect to continue the regular, in-person pre-pandemic educational models and class sizes of FY22 after operating reduced class sizes in FY21 as one of only 3 percent of Commonwealth school districts in FY21 to provide in-person learning five-days-a-week. At the same time, COVID-19 virus variants may result in the continuation of protocols and mitigations to reduce the spread of the COVID-19 virus in schools. This may require the need for revised practices and protocols updated on an on-going basis to meet the needs of the ever-evolving COVID-19 conditions in our state and local communities.

Mission and Progress on Educational Strategic Objectives

The Lincoln Public Schools seek to unite our communities in challenging and equipping our students to acquire essential skills and knowledge, think creatively and independently, exhibit academic excellence, appreciate and respect diversity, display creativity, value reflection, and demonstrate social and emotional competencies.

To meet these goals, the School Committee and District Administration annually adopt Strategic Objectives. This year, the objectives focused on four goals:

Strategic Objectives:

- *Educator Growth and Innovation:* Educators demonstrate continual growth, professional collaboration, innovation, and risk-taking built on a shared vision of effective teaching and practices and equity for all students.
- *Curriculum:* Curriculum is engaging, provides high cognitive demand, and supports the creative, social and emotional development, and academic growth of all students.
- *Instruction:* Instruction is student-centered and focused on the engagement, achievement, and social and emotional development of all learners.
- *Equity and Culture:* Educators and students work together to build a school culture that values, respects and responds to students' identities, and develops the social and emotional well-being of all students.

The District Strategic Plan is available here: <https://www.lincnet.org/strategicplan>

The District's areas of high priority include:

Educator Growth and Innovation

- Continue to develop a culture of trust, openness, reflection, and collaboration among our faculty, staff, and administrators.
- Cultivate a culture of continual feedback and growth with a focus on improved student outcomes.
- Create a common understanding of our vision of high-quality Deeper Learning instructional practices and continue to develop our equity lenses to ensure that curriculum and instruction are free from bias and provide equal access and relevance to all students, especially our students of color.

Equity and Culture

- Develop a multi-year action plan to uproot and disrupt explicit, implicit, and systemic racism in our district in order to a) provide access to an equitable school experience that meets the unique needs of students and families; b) to foster a strong sense of belonging for all members of our school communities; and c) to become an intentionally antiracist district
- Grow the capacity of faculty and staff to:
 1. Meet the needs of all learners by implementing antiracist, deeper learning teaching strategies.
 2. Develop self, other, and organizational awareness related to race, inclusion, diversity, and equity.
 3. Develop collaborative relationships with community partners in supporting district efforts to create equitable conditions for students in their extended day activities.

School Building Project Update

The school building project is the largest capital project in the Town's history. The Finance Committee works closely with the School Building Committee (SBC), the School Committee, and the town professional staff to track schedule and budget risks.

Construction Phase (June 2020 – present): Phase 1 demolition and construction began in June 2020. Phase 1 included renovation or construction of the Reed Gym, the connector between the gym and the auditorium, The Donaldson Auditorium, the Lecture Hall, the Brooks Middle School, the new kitchen, and Dining Commons. Phase 1 was completed during the summer of 2021, and

the Middle School students, faculty and staff have been enjoying the new building and learning areas since the first day of school in September. All students are appreciating the new kitchen and Dining Commons and the renovated Reed Gym is being used after school hours by Lincoln Parks & Recreation programs and by Lincoln Youth Soccer.

Additionally, the new bike/pedestrian path from the Hartwell Parking lot to the Middle school and pool has been completed.

Phase 2 of the project began shortly after the last day of school in June, 2021. Phase 2 includes construction of a new 3rd grade wing, Learning Commons, Media Center and main entrance. The remaining portions of the buildings will be renovated to hold grades pre-K-2 and a new centralized administrative suite for both building principals.

Solar Update: To address the Town's sustainability goals for municipal buildings, the School Building Committee proposed, and the Town agreed, to design buildings and systems in the buildings that, other than the emergency generator, are powered entirely by electricity, and to provide that electricity with a sufficient number of solar photovoltaic ("PV") panels to meet all of their energy needs when measured on an annual basis (i.e. to be "net zero energy"). To eliminate the need to provide upfront financing for the solar PV project, and also because the state and federal financial incentives for such solar PV systems are in the form of tax incentives only beneficial to a taxpaying entity, the School Building Committee decided to enter into a power purchase agreement ("PPA") with a third party provider of such systems, and it formed the PPA Subcommittee to select such a counterparty and pursue such an agreement. As of the date of this report, the School Committee has entered into a contract with SunPower Corporation as the counterparty to provide the solar PV system, through a municipal solar program organized by PowerOptions, Inc. that is administered under Massachusetts G.L.c 164. PowerOptions is a non-profit organization that has negotiated low electric rates for Lincoln Schools for many years.

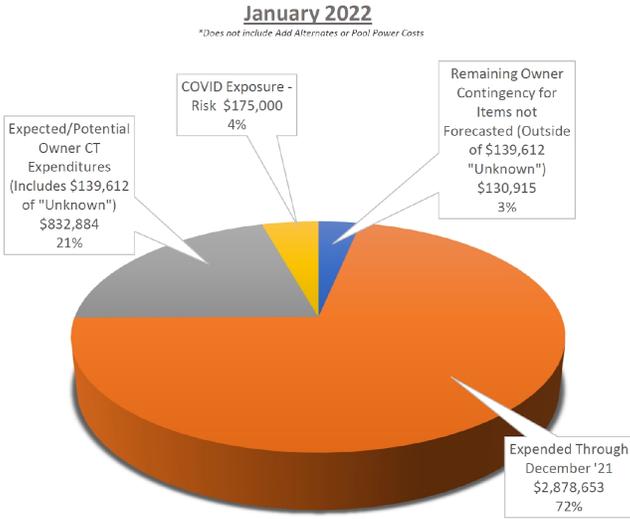
The final price for the electricity will be determined at the time that the array becomes fully operational, based on the state energy and federal tax incentives that are in effect at that moment. The currently proposed solar PV system will have approximately 1.2 MW of PV panels spread across the Smith and Brooks School roofs, and on canopies above both Smith and Brooks parking lots. The Project also includes a 500kW battery storage system. Collectively the PV panels will produce approximately 1.4 million kW hours of electricity annually, meeting the electricity consumption needs projected by the school architects. There has been some preparatory construction in the Brooks parking lot, and the installation of the solar PV system is expected to occur in one deployment after the renovation of both Smith and Brooks buildings is substantially complete, starting in June, 2022.

The system should be fully operational by November, 2022.

Contingencies: The School Building Project carries many contingencies in its budget, carried throughout the design and construction process to cover costs that cannot be accurately determined at a given time. Some contingencies are designed to be used in certain phases of the project. The contingencies being carried at this portion of the project include:

1. **Construction Manager Contingency:** This contingency is included in the construction cost estimates and is carried forward into the construction manager’s Guaranteed Maximum Price (GMP). This CM contingency is used during construction to cover items inadvertently omitted by the construction manager during the estimating and bidding process, subcontract bid overages (bid savings are added back in) or any other “cost of work” omissions in the CM’s GMP. Any unused CM contingency is returned to the Owner at the completion of the project. The original CM contingency at GMP was \$1,671,234. As of mid- January 2022, \$1,422,873 (85%) had been expended, leaving a balance of \$248,361.
2. **Project & Soft Cost (Owner) Contingency:** This contingency is carried in the overall project budget to cover the cost of any overages in individual “soft cost” line items. This includes additional design and administration costs or furniture and equipment expenditures over the project allowances. The original Lincoln School Project Owner Contingency was \$400,000 and is currently \$368,571.
3. **Construction Contingency:** This contingency is carried in the project budget and is used to cover unanticipated or unexpected construction cost during the construction period. This contingency may also be used to fund additional construction costs associated with incomplete design documents or owner directed changes. Additionally, COVID related expenses are covered by this contingency. The Lincoln School Construction Contingency is \$4,017,453 or approx. 5.8% of total construction costs. As of January, 72% of the contingency has been used, with \$2,878,653 of expenditures approved.

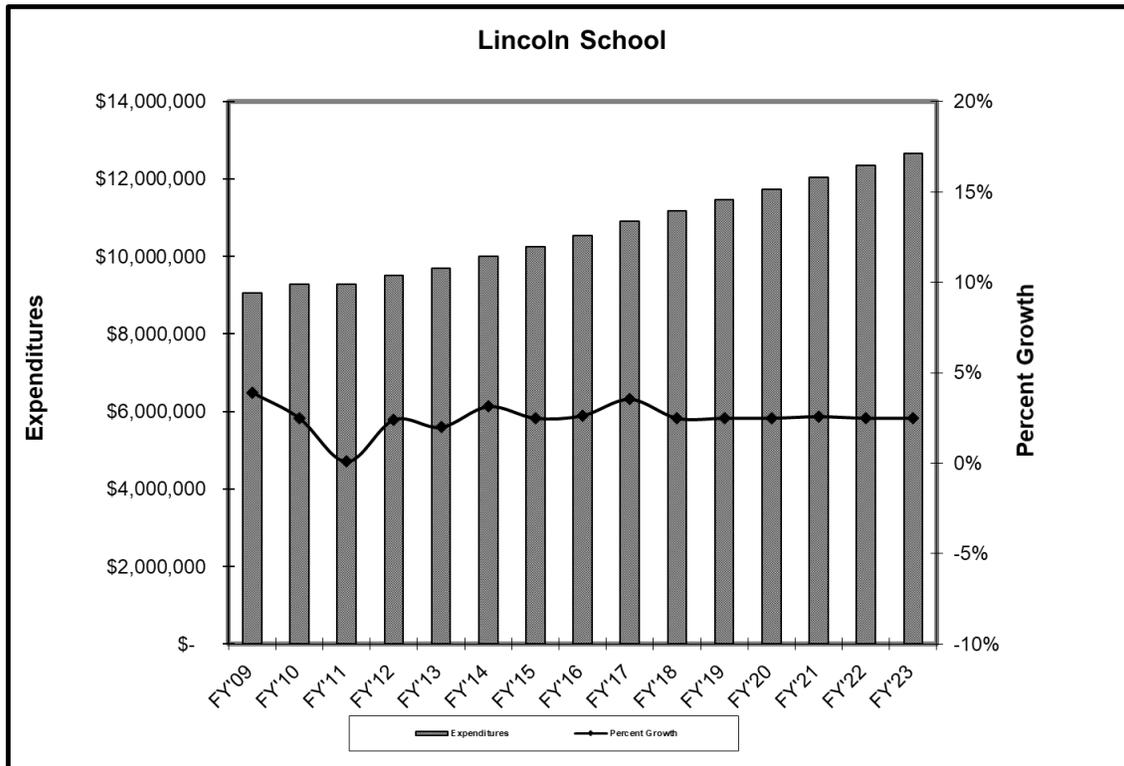
Contingency \$4,017,453



Furniture, Fixtures & Equipment (FF&E) and the School Playground: When construction bids came in over budget in early 2020, \$1.5M was removed from the original FF&E budget of \$2.1M to help close the gap. Additionally, the scope and design of the school playground was scaled back. At the 2020 Town Meeting, the Town voted to increase the remaining FF&E budget by approximately \$200K. At the 2021 Town Meeting, the Town approved a cash capital (CapCom) expenditure of \$410,556 for critical FF&E required for the opening of the Middle School. The town also approved the use of CPA funds in the amount of \$161,200 to restore the school playground back to its original design.

Modular Sale: Another school district has agreed to purchase the modular classrooms for \$550,000. Contract terms are currently in negotiations. All proceeds from that sale will return to the Town’s general fund. The SBC has requested that a portion of those proceeds be returned to the project for reinvestment, to remove the modulares and restore the ballfield. The Finance Committee supports that request (Article 11).

Final bonding for the project: At the December, 2018 Special Town Meeting, residents approved \$88.5 million of financing for the school building project being raised via bond issuance. The Town raised \$80 million through a bond issuance in February, 2019, and currently expects to raise the remaining \$8.5 million required in March 2022.



Lincoln-Sudbury Regional High School

	FY21 Actual	FY22 Final Appropriation	FY23 Proposed ***
Total Budget	\$33,921,950	\$34,864,792	\$35,910,735
Offsets *	\$-3,533,335	\$-3,657,768	\$-4,059,151
Total Assessment	\$30,388,615	\$31,207,024	\$31,851,584
Lincoln Assessment **	\$3,676,335	\$3,876,655	\$3,952,782
Lincoln Appropriation	\$3,792,961	\$3,906,750	\$4,167,628

* Offsets include State and Other Revenues.

** 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.

*** FY23 Total Budget, Offsets, Total Assessment and Lincoln Assessment are current estimates and are subject to change based partly on final Chapter 70 finding and the budget process and vote in Sudbury.

General Information

The FY23 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 most existing staff positions in the operating budget. Due to financial assumptions as outlined below, including net positive impact of the Governor's budget, which included an increase in Chapter 70 and a slight increase in regional transportation, the District has recommended modest staffing increases to provide a new special education program for students with autism spectrum disorder, .5 FTE increase to LS Academy, .75 FTE in Computer Science to fulfill the District's updated digital learning standards, .25 FTE in Mandarin to add a fourth year to that curriculum, and 1.0 FTE Reading Specialist to support an increasingly diversified spectrum of learners.

In FY23, LSRHS expects to welcome students from the feeder districts who are on the autism spectrum. In line with K-8 programs in-house that have supported these students, LSRHS will introduce their new autism spectrum disorder staffing and program in fall 2022. The program will be net neutral relative to what would have been an anticipated out-of-district expenditure of \$250,000 in the first year but is expected to result in cost avoidance in future years as additional students are welcomed to LSRHS and are enrolled in the program.

The budget also reflects the of the most recently negotiated 3-year collective bargaining agreement, FY23-FY25 as follows:

	COLA EFFECTIVE DAY 1	COLA MULTI-YEAR
JULY 1, 2022-JUNE 30, 2023	3%	N/A
JULY 1, 2023-JUNE 30, 2024	2%	N/A
JULY 1, 20240-JUNE 30, 2025	2%	N/A

The district is anticipating an 21% increase in expenditures for regular transportation, with a new bus contract effective July 1, 2022 and the increase being offset with funds from the regional transportation fund. The increase is due primarily to the significant labor shortage for bus drivers. There is an anticipated increase of 3% for special education transportation. Out-of-District tuition is currently expected to decrease 1.3%, net of Circuit Breaker reimbursement from the state. Health insurance is projected to increase by 8% and LS expects a 1% increase in pension funding. The budget reflects a return in funding allocation for its Other Post-Employment Benefits (OPEB) accrued actuarial liability for FY23 to \$383,109, up from FY22 and equal to the FY21 allocation.

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 FY23 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 FY22 is 1513. The number of Lincoln students attending LSRHS is 173 in FY22 (October 1, 2021 enrollment) and is projected to be 196 in FY23. Projections as of October 1, 2021 indicate that the overall on-campus enrollment could fall as low as 1299 by FY28. While enrollment is declining, staffing has remained almost constant, with modest partial FTE increases in FY22 and reduction in staffing occurring through natural attrition. There will again be modest increases for FY23in order to meet State frameworks, to retain our students on the

autism spectrum in-District, in Computer Science, as well Mandarin and within our student support programs. The projected number of students in out-of-district educational placements is decreasing from 51 in FY22 to 49 in FY23.

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 FY23 incorporating the two factors described above will remain at 12.4%. Lincoln's apportioned share for LSRHS has been 12-16% for the last 20 years. Lincoln's minimum contribution for FY23 is 12.6%, or \$2,001,095. Lincoln's share of LSRHS funding above the required minimum contribution is confirmed at 12.41% for FY23, up from 12.15%, reflecting a very slight increase in the three-year rolling average of Lincoln students enrolled at LSRHS.

The LSRHS Total Budget, as shown in the opening chart is the sum of the operating budget, which is subject to Lincoln and Sudbury's respective Finance Committee guidelines, and capital/debt, which is determined by the terms of the existing construction bonds or new capital projects. The Offsets are then subtracted to determine the Total Assessment. The Lincoln Assessment is then determined by the two-part apportionment ratio.

The LSRHS Regional Agreement requires that the LSRHS budget 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 FY23 is 2.5%, with an additional factor built 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 and OPEB contributions. At the time this report was written, Sudbury's FY23 guideline was set at a 3.0% increase over its FY22 budget, inclusive of pensions, insurance and OPEB. It is anticipated that Sudbury's guideline will be more restrictive than Lincoln's guideline.

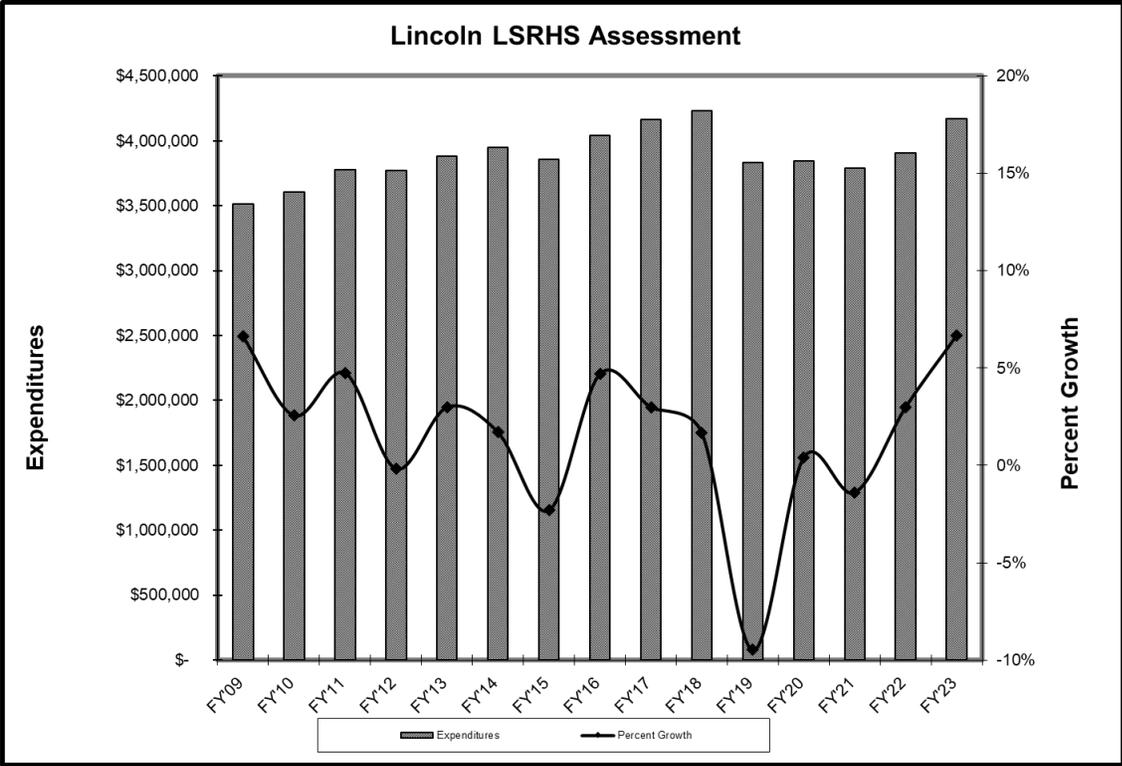
It is possible that the amount of funding for LSRHS that is available under the Lincoln Finance Committee's guideline will not be required for spending in FY23. The Finance Committee recommends that any allocation to LSRHS that is not required to fund its final budget assessment be transferred to Lincoln's Town Stabilization Fund to use for needs in subsequent years.

Key Issues

- The proposed FY23 budget meets Lincoln’s budget guideline.
- The proposed budget retains current educational programs, inclusive of the additions of the Autism program, modest adjustments upward in personnel for LS Academy, Computer Science, reading assistance and Mandarin. It requires higher costs for out-of-district and in-district transportation, increased funding for OPEB, reduced Out-of-District tuition costs, an increase in health insurance and pension costs, reduced projected utility costs, and reduced funding for instructional capital.
- The current on-campus enrollment is projected to decline slightly in FY23, and the projection is for steady decline over the next five years.
- The proposed aggregate budget increase is 3.0% (each 1% is \$348,648).
- Lincoln’s share of the total assessment for FY23 is 12.4%, level with FY22.
- Lincoln’s FY23 total assessment based on the aggregate budget is projected to be \$76,127 higher than FY22.

Warrant Articles

Article 10: Artificial Turf Field Chain link Fence	\$19,757
Article 10: Replace Technology Firewall	\$6,205
Article 10: Ford F350 Pick-up Truck	\$4,964
Article 10: Gehl Skid Steer (Bobcat – Snow Removal)	\$4,902
Article 20: Other Post-Employment Benefits (OPEB) Trust Fund for LSRHS	\$47,544



**Annual Town Report: FY23
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 2019-2020 school year is the most recent information available. This data is available at <http://profiles.doe.mass.edu>.

Expenditures

The residents of Lincoln and Sudbury provide a high level of support to their regional high school. In turn, the high school provides a high quality educational experience to its students at a fiscally

responsible per pupil expenditure. As shown below, Lincoln-Sudbury’s per pupil expenditure in FY19 was \$22,757, above the group average.

District	FY19 Per Pupil Expenditure	Out of District Tuition as % of Budget
Acton-Boxborough	\$16,428	8%
Bedford	\$19,925	8%
Brookline	\$20,543	3.3%
Concord-Carlisle	\$23,573	10.3%
Lexington	\$18,687	7.2%
Lincoln-Sudbury	\$22,757	10.2%
Newton	\$20,220	4.6%
Wayland	\$19,443	3.7%
Wellesley	\$21,016	6.1%
Weston	\$25,846	3.4%
Average:	\$20,844	6.48%

Graduation Rates

There are many data points to determine the effectiveness of the educational program at the high school. The state provides comprehensive analysis of MCAS results. These include scores on standardized tests, such as MCAS, and graduation rates. In the most recent DOE report available, for the class of 2020 Lincoln-Sudbury had a 4-year graduation rate of 95.6%, lower than the average among the peer groups – 96.5%.

4-Year Graduation Rates	
Acton-Boxborough	97.2%
Bedford	95.1%
Concord-Carlisle	98.3%
Lexington	96.6%
Lincoln-Sudbury	95.6%
Newton	96%

Wayland	97.1%
Wellesley	95.9%
Weston	97.1%
Group Average:	96.7%

MCAS Results

LSRHS did administer MCAS in May 2021 to the 10th grade class (Class of 2023). The class of 2022 never had to take MCAS due to the COVID 19 pandemic. A number of eligible students who were fully remote chose not to take MCAS last year and thus will take it this spring.

MCAS results from the 2021 “next generation” MCAS scores for 10th graders reveal that 32.63% of our tenth grade students exceeded expectations (the highest category) in Math. In 10th grade English, 34.43 % of our students exceeded expectations. Science, Technology and Engineering MCAS results are not provided because students in the class of 2023 were not required to take the STE test.

Class Sizes

With the modest staffing increases and FY22 seeing a very small decrease in enrollment, LSRHS has seen a decrease in the percentage of students in classes with 25 students or more, with the median for FY22 being 25 students or less across all subject areas.

The chart below is based on FY22 Semester 1 enrollments. The higher % enrollments in history, math and science are due in part to expanding double enrollments by students in those subjects.

% of Students in Classes of 25 Students or More

	FY20	FY21	FY22
Computer (Instructional Technology)	14%	61%	49.6%
English	3.5%	36%	15.5%
Fine, Applied, and Technical Arts (FATA)	16%	19%	9.3%
History	34%	39%	36.0%

Math	24%	33%	13.9%
Science	43.2%	44%	35.8%
Wellness	15.4%	21%	14.0%
World Language	17%	26%	19.3%

Vocational Technical High Schools

FY21 Actual	FY22 Budget	FY23 Proposed
\$ 293,447	\$333,996	342,346

General Information

FY18 marked a change in the way in which vocational technical high school services are provided to Lincoln students. As a result, budget estimates for vocational technical high school expenses going forward are less certain than they were in prior years. The Finance Committee’s proposal for FY22 is based on historic enrollments as well as estimated tuition rates and other associated costs.

Through FY17, Lincoln was a member of the Minuteman Regional Vocational Technical High School District (“Minuteman”), a four-year career and technical high school 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, located in Lincoln. That building was completed in 2019.

Having voted to exit the district, Lincoln is not obligated to pay for the debt service associated with the new building project, however, the Town is assessed a “Capital Fee” (currently, about \$3,900 per student). The Town is also still responsible for its share of prior outstanding debt. Lincoln’s share of debt service on prior borrowings is \$6,902 in FY23. Both the Capital Fee and the prior outstanding debt amounts are included in the recommended budget appropriation.

Enrollment

Enrollment of Lincoln students in the vocational technical high school program at Minuteman in recent years ranged between 6 and 11. In 2021, there were 3 students enrolled. The table below shows historic Lincoln enrollments.

Lincoln Vocational Technical High School Enrollment, 2006 to 2020
(measured at 10/1)

School Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Lincoln	5	4	2	3	4	4	4	6	6	11	8	11	11	10	8	3

Tuition Rates

Beginning in FY18, Lincoln students were eligible to attend vocational technical high school programs at Minuteman or outside of the Minuteman district. 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 FY22, 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.

Name	Location	Out of District Tuition		
		FY20	FY21	FY22 ¹
Assabet Valley	Marlborough	\$16,787	\$16,335	\$17,070
Minuteman	Lincoln	\$17,965	\$18,400	\$18,679
Nashoba Valley	Westford	\$17,965	\$18,048	\$18,143
South Middlesex	Framingham	\$17,965	\$18,400	\$18,679

Additional Costs

In addition to out-of-district tuition, some of the vocational technical high schools assess a fee for special education services. Minuteman charges an additional fee of \$6,200 per student for FY21. The Town is also expected to pay for transportation for students to vocational technical schools, the cost of which is currently shared with the Town of Sudbury.

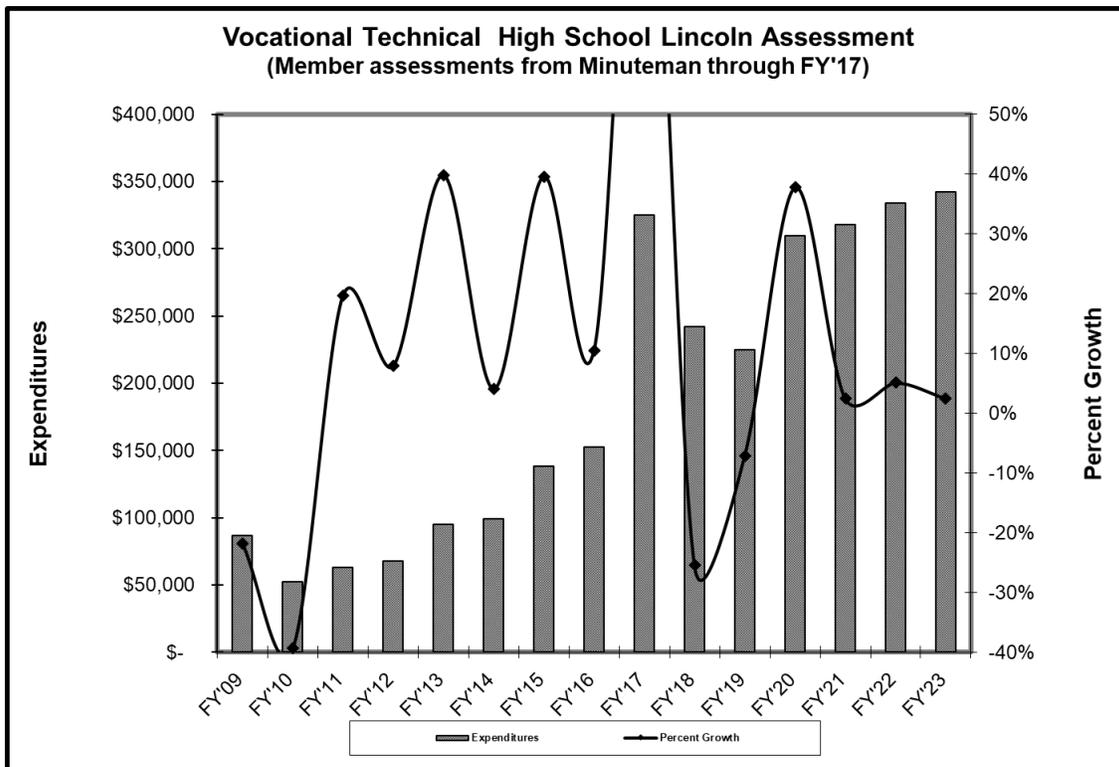
The Finance Committee believes the proposed budget amount would be sufficient to fund Lincoln’s share of existing debt service for Minuteman as well as tuition, the Capital Fee, special

¹ Final FY23 rates were not available at the time of this printing.

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 more choice.
- Lincoln students at vocational technical high schools will pay out-of-district tuition rates, which are set by the State.
- 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 are assessed a Capital Fee for each student who attends Minuteman.



Public Works and Facilities

FY21 Actual	FY22 Budget	FY23 Proposed
\$1,939,736	\$2,108,810	\$2,114,632

General Information

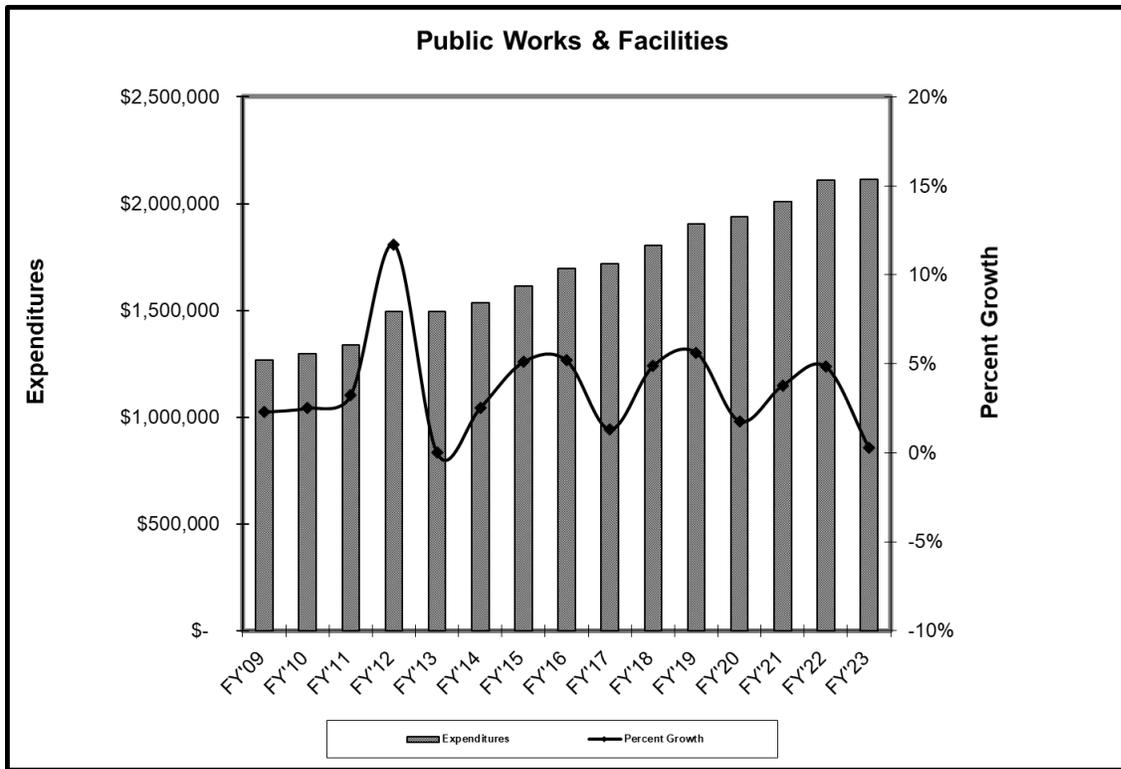
Public Works and Facilities includes Engineering & Consulting, DPW Operation & Maintenance, Snow & Ice Control, Street Lighting, Tree Warden, Building Maintenance, Rubbish Removal, Transfer Station, Facilities, and Cemetery.

Key Issues

- The FY23 budget represents an increase of 0.3% vs the FY22 budget.
- For budgetary purposes, the Town is assuming a cost-of-living adjustment of 2% for the upcoming year.
- The Consulting & Engineering budget is down by 25% as the FY22 budget included a one-time expenditure for a consulting service in support of a South Lincoln septic capacity study.
- The Facilities Department line item includes an additional \$10,000 to fund the Town’s share of a newly created Town/School shared position of Building Systems and Energy Manager.
- 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.

Warrant Articles

Article 10: Heavy Hook Truck	\$240,000
Article 10: Transfer Station compactors	\$30,000
Article 21: State Roadway Funds (Chapter 90)- annual vote to accept state highway grant	



Human Services

FY21 Actual	FY22 Budget	FY23 Proposed
\$362,908	\$317,589	\$352,828

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

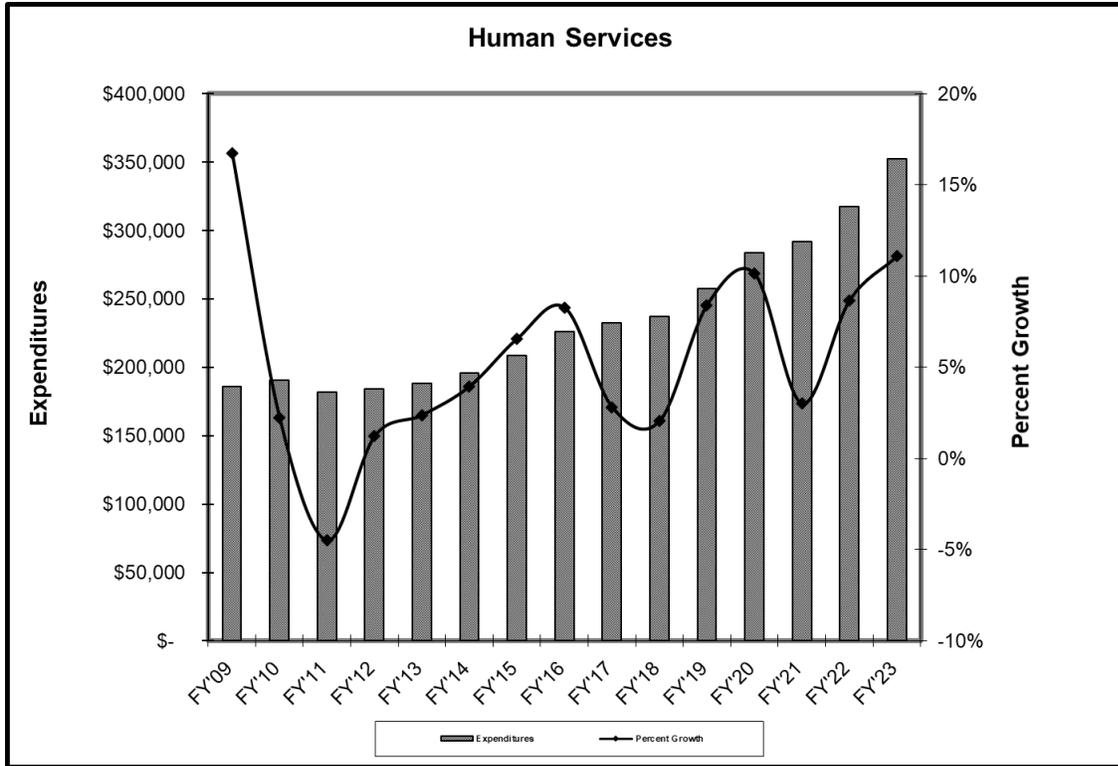
- The FY23 budget represents an increase of 11.1% vs the FY22 budget.
- Board of Health services are provided through an inter-town agreement with the Town of Concord. The contract includes an inflationary adjustment.
- Several years ago, the Town identified an increased need for social services support, and responded by adding funds through a variety of sources including grants. This year’s

proposed budget continues this trend by adding \$38,000 for additional social worker hours.

- The budget includes \$36,141 for veterans' benefits. The state reimburses 75% of town expenditures for veterans' services. The budget also includes \$5,202 as a stipend for the Veterans' Service Officer.
- For budgetary purposes, the Town is assuming a cost-of-living adjustment of 2% for the upcoming year.
- 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. A description of the Town's tax relief programs is included as an Appendix to this report.
- Separate from the Town's budget, funds have been allocated from the American Rescue Plan Act (ARPA) for emergency assistance housing grants (\$43,500), mental health clinics (\$12,000), and a social worker (\$106,228).

Warrant Articles

Article 5: Senior Tax Work-off Program	\$74,500
Article 6: Veterans Tax Work-off Program	\$5,000
Article 13 (CPA): Housing Rental Assistance Program	\$63,500
Article 13 (CPA): Housing Support Services	\$25,000



Recreation, Conservation, Celebrations and Pierce House

	FY21 Actual	FY22 Budget	FY23 Proposed
Recreation	\$397,126	\$551,525	\$565,299
Conservation	\$110,032	\$124,940	\$129,917
Celebrations	\$4,838	\$6,806	\$6,976
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.

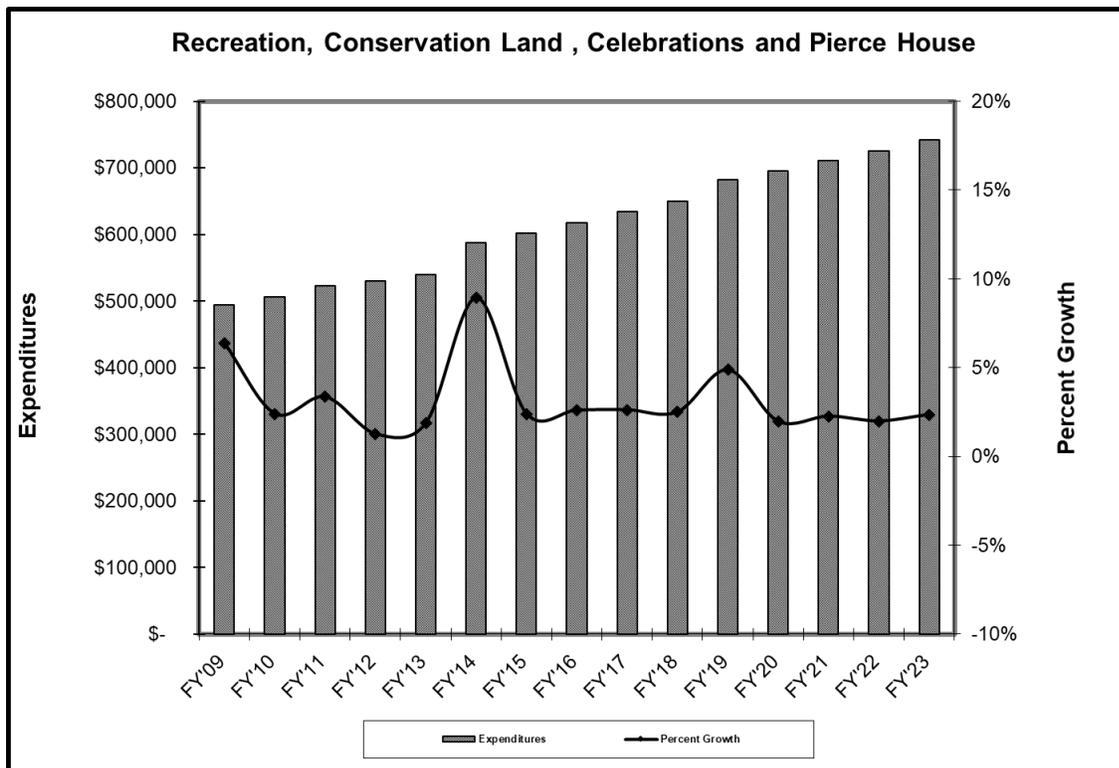
The conservation land budget includes expenses for the maintenance and recreational use of conservation land. Personnel costs for the Pierce House are also included in this category.

Key Issues

- The FY23 budget maintains the current level of services, programs and staff.
- Celebrations expenses are significantly reduced for FY23 because, like last year, the July Fourth fireworks show is not planned for this year due to construction activities on the school campus.
- Pierce House depends on the revenues from events to fund the house and its upkeep. Due to COVID-19 closures, FY23 revenues for Pierce House have been impacted.
- For budgetary purposes, the Town is assuming a cost-of-living adjustment of 2% for the upcoming year.

Warrant Articles

Article 10: Conservation tractor w/flail mower and attachment	\$59,420
Article 10: Conservation Billy Goat brush mower	\$5,113
Article 10: Pierce House rug replacement	\$20,000
Article 13 (CPA): Wang Property Debt Service (prior year vote)	\$115,500
Article 13 (CPA): Pierce Pond Bathymetrical Survey	\$15,000
Article 13 (CPA): Town Hall Athletic Field Drainage Improvements	\$310,000



Library

FY21 Actual	FY22 Budget	FY23 Proposed
\$955,697	\$1,081,064	\$1,108,091

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 42 member libraries (36 public and 6 college libraries). Residents can borrow physical titles (books, magazines, music, and videos) and can borrow downloadable titles (eBooks, eAudiobooks, digital magazines, eMusic, digital newspapers, and eVideos). Databases are also available on the library's website that allow residents to search for topics of interest in a variety of subject areas such as: consumer affairs, biography, encyclopedias, health, medicine, language-learning, law, investment publications, genealogy, and science.

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.
- The COVID-19 pandemic forced library staff to find new ways to provide programs and services online that we used to perform in-person and to create new programs and services. Staff learned how to provide online programming and we plan to continue offering it after the COVID-19 pandemic ends. Some programs will be presented in a hybrid format in which some people attend programs in person while others attend virtually. An increasing percentage of the library's book budget is spent on downloadable and streaming titles.
- The new online programs and services created during the pandemic increases the library's need for reliable, high-speed Internet connections, the Town's IT Department maintaining up-to-date computers, and continued staff training and professional development.
- 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 13 (CPA): Library Parapet Repairs Project – Construction Phase	\$205,000
Article 16: Library Building Maintenance	\$55,000

The Library’s Vision Statement

The Library will be recognized as one of the town’s premier intellectual and cultural centers, serving 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 2 full-time staff and 20 part-time staff for a total of 10.8 FTEs as well as 2 summer interns. 12 staff members hold Master’s degrees in Library Science; 1 staff member also holds a Master of Arts in Teaching degree; and 1 staff member also holds a Master of Business Administration degree.

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 FY21 the Library borrowed 41,778 items from other libraries for Lincoln residents and loaned 44,600 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 as long as we practice social distancing and wear masks.

FY23 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

- Total circulation increased sharply in FY21. People were confident that they could go back to the library after COVID-19 safety protocols were established and people got vaccinated. The library was closed to the public from January 11 through March 7, 2021 and again from January 10 through January 21, 2022. Each time the library closed to the public the library’s curbside pickup service was reactivated. Eighty percent of the items that were checked out were physical items (e.g., books, DVDs, magazines, music CDs) and 20% were downloaded or streamed (e.g., eBooks, eMagazines, eAudios, and eVideos). The number of patron visits and reference questions declined but the number of programs offered and attendance at those programs increased. Digital circulation grew compared to physical circulation.

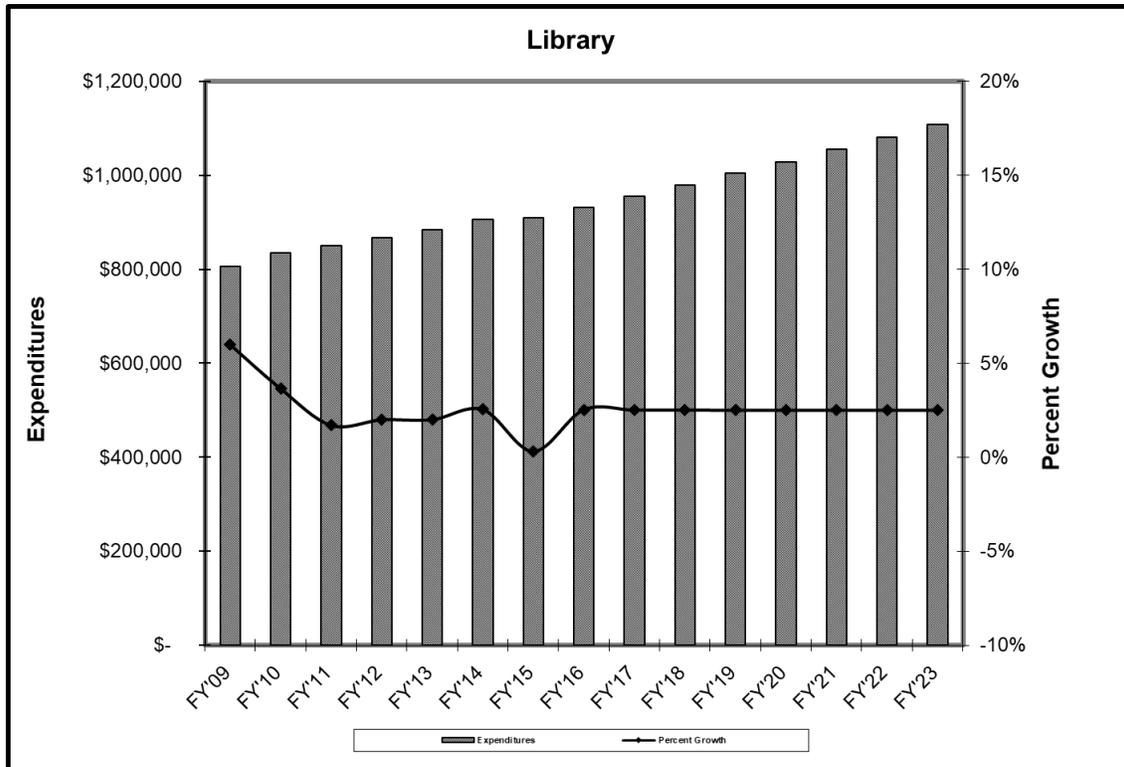
	FY2020	FY2021	% Increase
Physical Circulation	75,053	102,927	37.14%
Digital Circulation	22,226	23,482	2.83%
Total Circulation	97,279	126,409	29.14%
Ratio of Physical to Digital Circ.	77% : 23%	80% : 20%	3% decrease of digital circulation
Hanscom AFB Circulation	1,968	2,447	23.68%
Reference Questions	7,264	4,257	-41.40%
Programs	308	341	10.39%
Program Attendance At Library	4,964	3,241	-34.71%
Program Attendance Outdoors or Virtual	n/a	3,295	↑
Patron Visits	61,758	6,929	-88.78%
Website Visits	893,807	234,438	-73.77%

- **Collaborations with Lincoln Organizations** – Children’s librarians continued to reach out to the schools with information about supporting at-home learning, summer reading opportunities, virtual programming and other resources. Librarians are co-sponsoring programs offered by the First Parish in Lincoln’s Racial Justice Journey.

Challenges

- As the COVID-19 pandemic continues, staff are mastering online programming and offering services that would not have been considered pre-pandemic. For example, the library only had in person book groups before the pandemic but now we plan on continuing online book groups that people at the library can also attend. The library recently subscribed to

Beanstack, which has curated reading challenges. It is also possible for librarians to create new reading challenges. Participating in reading challenges is easy with the Beanstack mobile app.



Debt Service

FY21 Actual	FY22 Budget	FY23 Proposed
\$4,368,888	\$4,318,200	\$4,316,450

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 building 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 first tranche of that funding (\$80 million in bonds) was issued in February 2019, out of \$88.5 million of debt authorized for the project. The Town currently expects to raise the remaining \$8.5 million authorized in March of 2022, with payments starting in September 2022.

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

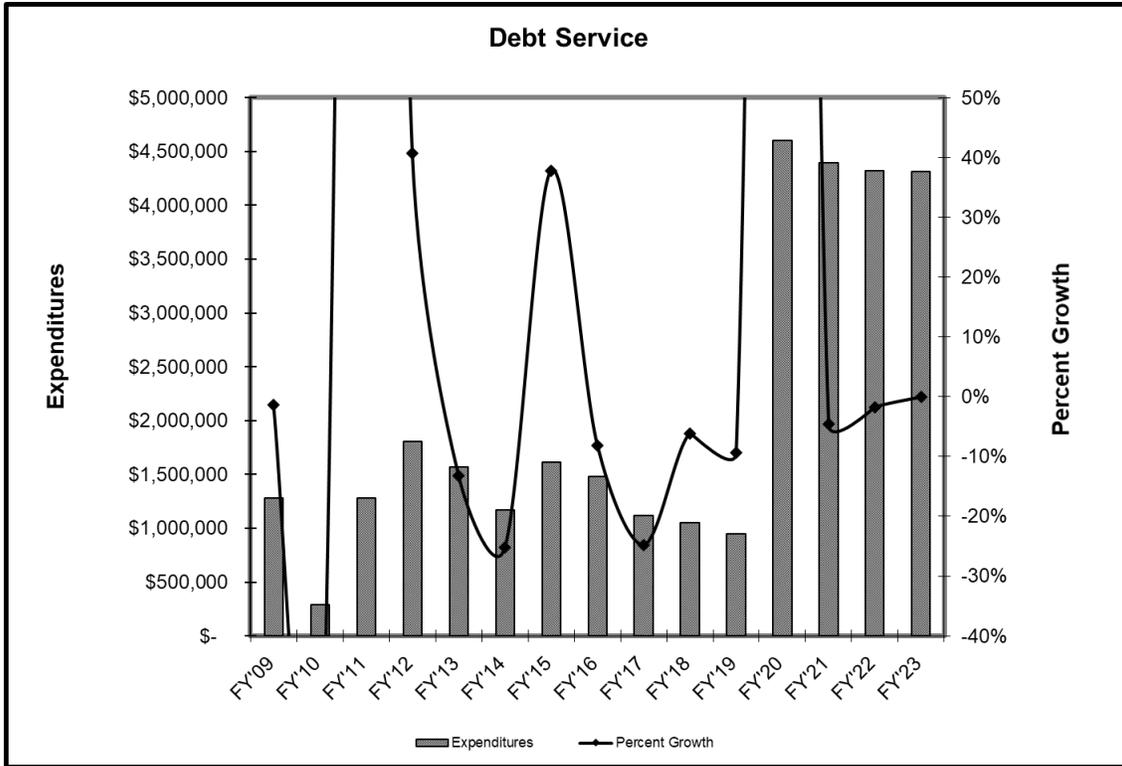
Note: debt service for LSRHS is part of the high school budget and not included in this section of the report.

Key Issues

- Projected debt service for FY23 is slightly less than FY22.
- The FY23 amount assumed excludes \$304,660 of debt service on the Town Offices project, that the Community Preservation Committee is recommending be funded with Community Preservation Act (CPA) funds. It also excludes \$115,500 of debt service for the Wang property, which was authorized for CPA funds by a prior year vote.

Warrant Articles

Article 13 (CPA): Wang Property Debt Service (prior year vote)	\$115,500
Article 13 (CPA): Debt Service on Town Office Renovation	\$304,660
Article 18: Debt Stabilization Fund Appropriation	\$1,323,438



Pensions and Insurance

FY21 Actual	FY22 Budget	FY23 Proposed
\$6,501,968	\$7,908,473	\$8,433,422

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 FY23, this budget is 6.6% higher than FY22.

The largest component of this category of expense is health insurance, which represents about \$4.5 million, or about 54%, of the FY23 Pensions and Insurance budget. The Town offers health insurance plans to its employees, including employees of the Lincoln Public Schools. Note: school employee health insurance expenses are carried in this line item, not in the K-8 School Budget.

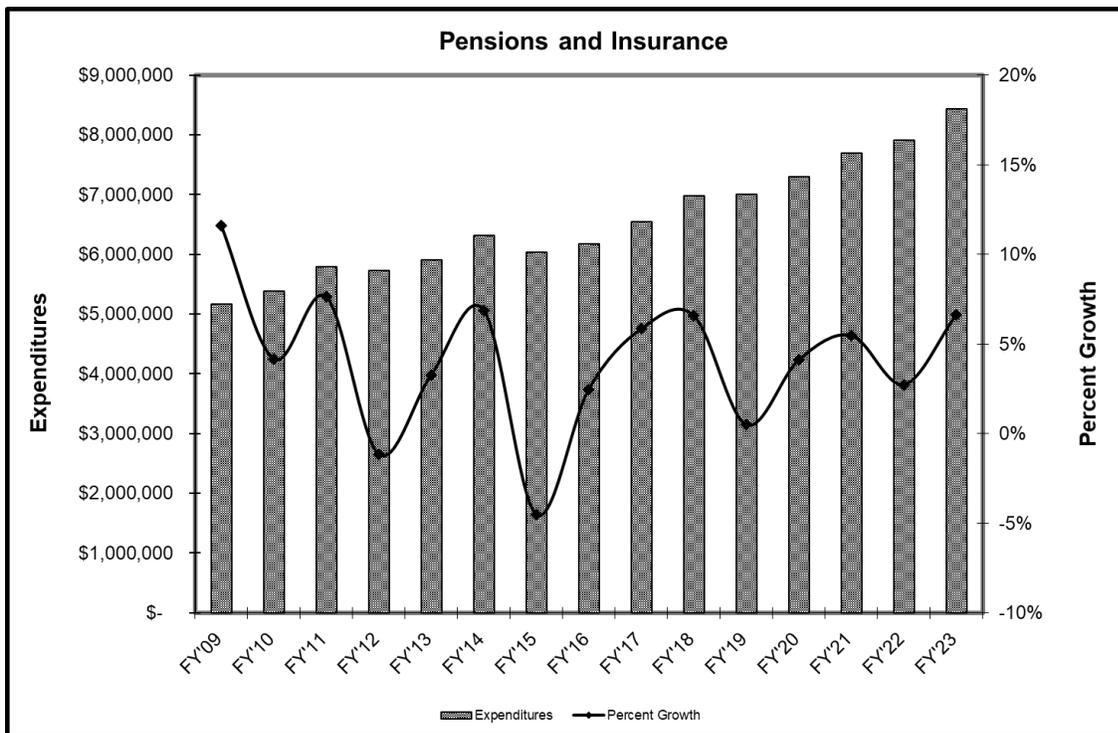
In recent years the Town, with the assistance of the employee unions, has saved approximately \$1.6 million in annual health care costs. The savings result from a number of actions including:

adoption of Section 18, which requires qualified retirees to join Medicare (FY09); health insurance plan design changes (FY12); conversion of health insurance program to Massachusetts Interlocal Insurance Association (MIIA) from self-insurance (FY11); steps to reduce the cost of retiree prescription drug benefits (FY17); plan design changes including an increase in ER co-pay (FY18). In addition, the Town has implemented plan design changes that shifted enrollment to lower premium plans. The Town pays 60% of premium costs.

The Town’s assessment for retirement contributions accounts for about \$2.7 million, or about 33%, of the FY23 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 2037. For FY23, the cost is expected to increase by 6.4% compared to FY22.

General Insurance includes worker’s compensation, liability insurance, and the bonding of appropriate Town personnel. The cost of this insurance is expected to be \$577,830 in FY23, an 18% increase over FY22, largely driven by a Property & Casualty insurance premium increase due to the new school.

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 \$509,307 in FY23, a 2.5% increase from FY22.



Water Department

	FY21	FY22	FY23
Budget	\$1,885,468 *	\$1,931,686 **	\$2,001,301***
Actual	\$1,576,182		
Voted from retained earnings	\$390,000	\$127,600	\$62,500

* FY21 budget includes a \$50,000 emergency reserve fund that reverts to the water surplus fund if not used.

** FY22 budget also includes a \$50,000 emergency reserve fund that reverts to the water surplus fund if not used.

*** FY23 budget includes a \$75,000 emergency reserve fund that reverts to the water surplus fund if not used.

General Information

The Lincoln Water Department (LWD) maintains Lincoln’s water supply and distribution system, providing firefighting capability and assuring the Town is supplied with an adequate quantity and quality of drinking water. As an Enterprise Fund, its operating budget is funded entirely through fees paid by water consumers. Revenues in excess of operating costs are contributed to retained earnings, which are used as a surplus fund for capital or emergency needs; its balance is currently \$1,439,399, an increase of \$689,919 from its balance in May 2021 of \$749,480. Voters at Town Meeting will be asked to take \$62,500 out of retained earnings to fund capital projects detailed below, leaving the retained earnings level at \$1,376,899. The LWD’s policy is to keep retained earnings at a minimum of \$500,000. The expectation is that the higher water rates approved in spring 2020 will increase LWD revenue and enable the LWD to continue to replenish its retained earnings in 2022, which will better position LWD to handle larger emergencies such as breaks in our aging mains, as well as shortfalls in revenues that can occur from lower water usage.

Key Issues

- *Staffing:* LWD is happy to report that the Department returned to full staffing in 2021, hiring Darin LaFalam in March, 2021 as the new Superintendent, and re-hiring Will McInnes in August, 2021 as a Water Operator (a post he had previously held in 2017-2019), which had the side benefit of bolstering the Department’s institutional knowledge of our water distribution system. The current experienced and highly credentialed staff is a dramatic improvement after being understaffed for several years and having to rely on higher cost temporary assistance.
- *Capital projects:* The capital projects to both improve chemical handling systems and waste water handling at the Water Treatment Plant, and to add a coagulation system at the Pump Station, are now substantially complete. Tests of the coagulation system are underway, and based on pilot tests, the Department expects that this new system will reduce organics in water

used from Flint Pond to a low enough level to return the Department to compliance with Mass DEP regulations regarding the levels of TTHM, a by-product of the organic matter and our chlorination treatment process. Two capital projects previously approved by the Town to upgrade the chemical handling systems at the Tower Road Well, as well as replace the Tower Road Well itself, should now move forward and be completed in 2022.

- *Longer-term financial strategic planning:* Based on a report from Tata & Howard and the Water Commissioners' subsequent analysis, and as reported verbally at the Annual Town Meeting in May 2021, the Commissioners voted in April 2021 to stick with our current treatment plant and operations, rather than pursuing a switch to MWRA or building a new treatment plant with the latest technology. This was primarily due to the fact that we were already well into the capital replacement cycle at our current Water Treatment Plant, and thus the other options were estimated to be \$400,000 - \$700,000 more expensive per year. In addition, there is no precedent of Water Resources Authority granting access to MWRA water unless the Town is unable to produce sufficient potable water locally, which is not the case in Lincoln. The Commissioners recommend reevaluating this plan every 5-10 years, and certainly before beginning the next major round of capital investment at the Water Treatment Plant.
- *Water rates:* Based on the healthy and desired growth in Retained Earnings in FY21, the Water Commissioners did not hold a rate hearing or consider higher water rates in 2021. Thanks to the modest budget increase in FY22 and the proposed budget increase for FY23, the Commissioners do not currently see any such need in 2022 either. Current water rates in Lincoln result in an annual cost of \$997 for a typical use of 100,000 gallons / year, marginally higher than the median of \$883 for neighboring towns, but well below the median of \$1,301 for a sample of eight similarly small towns in MA that, like Lincoln, need to amortize high fixed costs over a small population.²

LWD greatly appreciates the American Rescue Plan Act (ARPA) Working Group recommendation that ARPA funds be provided for the Water Department's three highest priority projects for FY23, although this is still subject to approval by the Select Board. This includes \$600,000 for the Tower Road Well replacement project, which the Town previously appropriated \$480,000 for in May 2021. As a result, LWD and the Water Commissioners anticipate being able to recommend that the Town rescind most or all of that \$480,000 appropriation in our Annual Town Meeting in 2023, and instead use the Federal ARPA funds to execute that project. In addition, the ARPA Working Group recommended funding LWD's \$500,000 capital project to recondition the surface of the Bedford Road Storage Tank. This project is needed due to deterioration of the concrete cap and undesirable ponding of water occurring on the surface of the tank, and will be done instead of the project to study the situation that the Town previously appropriated \$39,000 for in May 2021. The LWD and Water Commissioners may also recommend rescinding that \$39,000 appropriation at our Annual Town Meeting in 2023. Finally, the ARPA Working Group has also recommended funding LWD's \$200,000 project for water distribution

² Comparing town water rates in MA is complicated by the multitude of different methods used by towns to implement *rate tiers*. Due to a bug in the Water Commissioners' spreadsheet for computing annual water cost, we incorrectly reported in last year's 2021 Annual Town Report that Lincoln's annual water cost was higher than neighboring and comparable small towns.

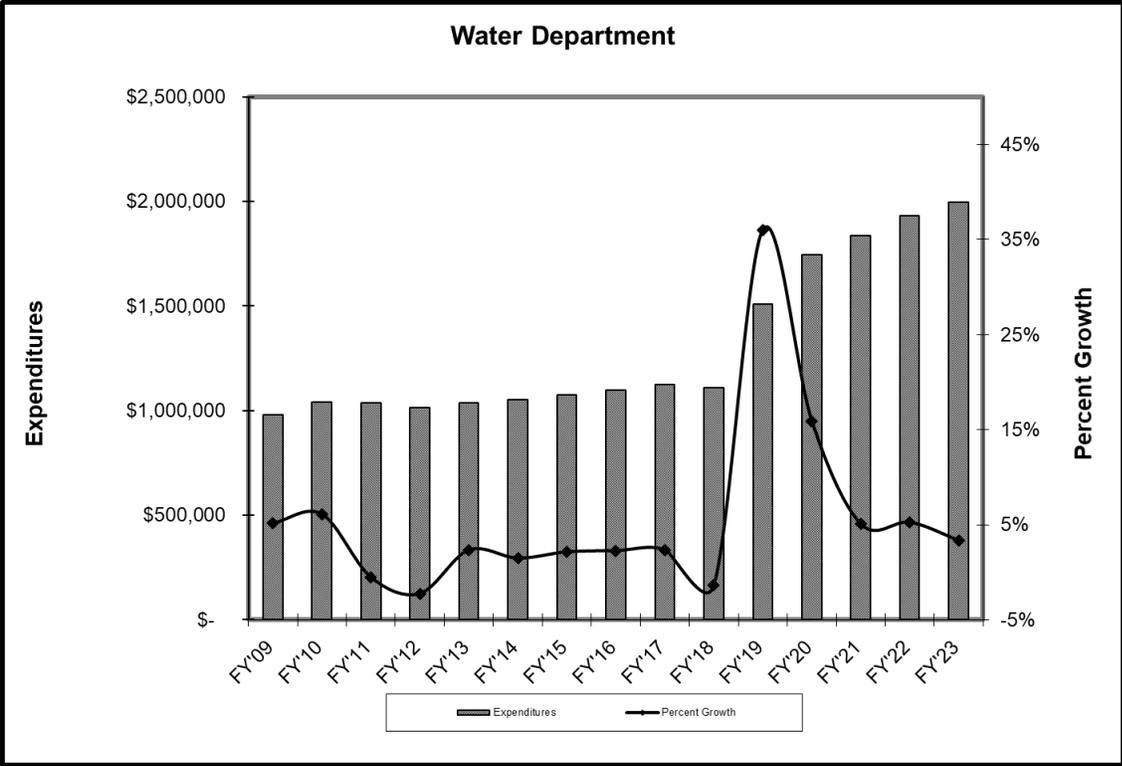
system repairs, which should enable the Department to tackle much of the backlog of repair projects that accumulated while the Department was understaffed.

As a result of this much appreciated federal ARPA funding, LWD’s proposal for FY23 capital appropriations, shown in the table below, are relatively modest compared to prior years. For FY23, LWD is proposing \$142,500 in capital requests, with \$80,000 to come from bonding and \$62,500 to come from water retained earnings.

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

Warrant Article 29– Authorize \$142,500 for Water Capital Improvements

Category	Description	Amount	Funding Source
Aging infrastructure	Replace roof of Water Treatment Plant, to protect newly replaced equipment inside the Plant.	\$80,000	Bonding
Routine vehicle replacement	Replace 2010 Ford Ranger truck, which was used for plowing, has a rotting frame, and is no longer safe to drive.	\$40,000	Water Retained Earnings
Capital Planning	Develop an Asset Management Plan for LWD that will include an inventory and assessment of all assets, a risk-based capital plan for those assets, funding analysis and associated software and training. This appropriation would pay Lincoln’s portion of a Mass DEP funded program which is 60% state funded, 20% LWD in kind services and 20% funded by LWD.	\$22,500	Water Retained Earnings
	Total Water Capital Projects	\$142,500	



**Annual Town Report: FY23
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 58 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 and operates as an Enterprise Fund, meaning that revenues are expected to meet or exceed expenditures on a year-to-year basis, with the surplus (Retained Earnings) held in reserve to fund emergency repairs and system improvements. LWD’s annual operating and capital budgets must be approved by residents at a Town Meeting.

As you can see from the above chart, in general the Water Department has generally kept a tight lid on expenses and expenditure growth, but a combination of increased state regulation, needing to dramatically increase salaries to recruit trained staff in a very tight market for qualified personnel, a growth in organics during the summer months in Flint Pond, and not keeping up with capital expenditures required large increases in FY19 and FY20 to get back on track. The Commissioners are also keen to follow the Town's best practices, and although as an Enterprise Fund they are not required to do so, since 2021 they have presented LWD's budget to the Finance Committee and LWD's capital requests to the Capital Planning Committee, for any recommended suggestions from those bodies. In FY22 LWD increased its operating budget by 2.5%, and for FY23 are proposing a 2.4% increase in operating budget, both within Finance Committee guidance to town agencies.

Retained Earnings, which peaked in FY19 at \$1,536,091 and subsequently declined to \$749,480 in FY20, based on votes to use retained earnings for capital expenses and to cover budget shortfalls, has now recovered to \$1,439,399, thanks to increases in water rates in 2019 and 2020 and tighter budgeting practices since then. LWD recommends appropriating \$62,500 from retained earnings to cover two capital projects as described above. If approved, retained earnings would fall to \$1,376,899, still well above the \$500,000 minimum LWD recommends preserving. In addition, the Commissioners hope to continue to grow Retained Earnings in FY23 based on the proposed FY23 Operating Budget relative to the expected revenues generated from the current water rates, so that the Department will be well prepared to handle future unanticipated events.

As the Department completes the current list of capital projects, it will also have to deal with aging water mains, many of which are 100+ years old and beyond their expected life, as is true in many towns in Massachusetts. A consultant's report concluded over a decade ago that replacement of these mains and other portions of the distribution system will probably be necessary in the next 20-50 years. The Department is exploring approaches to detect which mains are at high risk of failure in order to replace these in a prioritized order since water main replacement is very expensive, typically costing at least \$1,000,000 per mile.

11. Appendix

TABLE 1				
FISCAL DETAIL				
FY 2021-2023				
		ACTUAL	CURRENT YEAR	PROPOSED
		EXPENDITURES	BUDGET	BUDGET
		FY21	FY22	FY23
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	-	3,000	3,000
	TOTAL 1122	400	3,400	3,400
1124	DIVERSTIY & ANTI-RACISM			
	Personnel Services	-	-	-
	Expense	-	10,000	15,000
	TOTAL 1122	-	10,000	15,000
1290	TOWN OFFICES			
	Personnel Services	1,045,091	1,101,554	1,186,726
	Expense	517,839	547,403	577,724
	TOTAL 1290	1,562,930	1,648,957	1,764,450
11312	FINANCE COMMITTEE			
	Expense	180	609	625
	TOTAL 11312	180	609	625
11322	RESERVE FUND			
	Reserve Fund Appropriation	421,153	742,000	760,000
	TOTAL 11322	421,153	742,000	760,000
1137	ASSESSORS			
	Personnel Services	69,999	71,377	72,776
	Expense	79,357	97,000	99,800
	TOTAL 1370	149,356	168,377	172,576
11512	LAW DEPARTMENT			
	Expense	56,253	96,200	92,500
	TOTAL 11512	56,253	96,200	92,500
1590	TOWN ARCHIVES			
	Personnel Services	6,118	24,250	24,947
	Expense	122	1,300	1,242
	TOTAL 1590	6,240	25,550	26,189
1161	TOWN CLERK			
	Personnel Services	173,889	224,585	234,761
	Expense	3,235	11,595	11,595
	TOTAL 1161	177,124	236,180	246,356
1162	REGISTRAR OF VOTERS			
	Personnel Services	25,883	7,244	7,341
	Expense	14,366	15,820	16,300
	TOTAL 1162	40,249	23,064	23,641

1171	CONSERVATION COMMISSION			
	Personnel Services	142,159	165,316	175,553
	Expense	3,346	3,350	4,237
	TOTAL 1171	145,505	168,666	179,790
1172	GREEN ENERGY COMM			
	Personnel Services	-	-	5,000
	Expense	1,034	2,500	2,500
	TOTAL 1171	1,034	2,500	7,500
1175	PLANNING BOARD			
	Personnel Services	219,242	203,742	210,987
	Expense	4,420	8,700	8,500
	TOTAL 1175	223,662	212,442	219,487
1176	BOARD OF APPEALS			
	Personnel Services	28,725	30,307	32,632
	Expense	2,540	3,159	2,950
	TOTAL 1176	31,265	33,466	35,582
1792	AGRICULTURAL COMMISSION			
	Personnel Services	-	1,213	1,243
	Expense	5,100	4,880	5,002
	TOTAL 1792	5,100	6,093	6,245
1195	TOWN REPORT			
	Expense	32,669	30,000	30,000
	TOTAL 1195	32,669	30,000	30,000
1191	TOWN BUILDINGS			
	Personnel Services	7,075	-	-
	Expense	144,053	164,946	169,070
	TOTAL 1991	151,128	164,946	169,070
TOTALS FOR GENERAL GOVERNMENT		3,004,248	3,574,450	3,754,411
PUBLIC SAFETY				
1211	POLICE DEPARTMENT			
	Personnel Services	1,640,134	1,707,012	1,767,844
	Expense	112,327	121,112	131,222
	TOTAL 1211	1,752,461	1,828,124	1,899,066
1221	FIRE DEPARTMENT			
	Personnel Services	1,580,252	1,615,564	1,656,225
	Expense	89,315	67,799	69,500
	TOTAL 1221	1,669,567	1,683,363	1,725,725
1231	EMERGENCY MEDICAL SERVICES			
	Personnel Services	70,899	83,500	86,100
	Expense	29,881	29,990	30,233
	TOTAL 1231	100,780	113,490	116,333
1249	BUILDING DEPARTMENT			
	Personnel Services	222,992	226,426	229,156
	Expense	6,781	10,236	13,636
	TOTAL 1249	229,773	236,662	242,792
1251	COMMUNICATIONS CENTER			
	Personnel Services	330,103	360,124	368,013
	Expense	32,213	41,456	41,605
	TOTAL 1251	362,316	401,580	409,618

1291	EMERGENCY MANAGEMENT			
	Personnel Services	3,000	5,000	5,000
	Expense	9,431	12,020	12,321
	TOTAL 1291	12,431	17,020	17,321
1292	DOG OFFICER			
	Expense	7,702	12,000	12,000
	TOTAL 1292	7,702	12,000	12,000
1299	PUBLIC SAFETY BUILDING			
	Personnel Services	-	-	-
	Expense	100,258	107,138	109,815
	TOTAL 1299	100,258	107,138	109,815
TOTALS FOR PUBLIC SAFETY		4,235,288	4,399,377	4,532,670
EDUCATION				
1310	LOCAL SCHOOL SYSTEM			
	Personnel Services & Expense	11,784,918	12,347,239	12,655,921
	TOTAL 1310	11,784,918	12,347,239	12,655,921
1331	LINCOLN-SUDBURY REG HS			
	Regional School District Assessment	3,792,961	3,906,750	4,167,628
	TOTAL 1331	3,792,961	3,906,750	4,167,628
1333	VOCATIONAL SCHOOL ASSESSMENT(S)			
	Regional School District Assessment	293,447	333,996	342,346
	TOTAL 1332	293,447	333,996	342,346
TOTALS FOR EDUCATION		15,871,326	16,587,985	17,165,895
PUBLIC WORKS & FACILITIES				
1411	ENGINEERING & CONSULTING			
	Expense	106,859	197,000	148,000
	TOTAL 1411	106,859	197,000	148,000
1422	DPW OPERATION & MAINTENANCE			
	Personnel Services	747,160	792,224	814,100
	Expense	339,708	367,381	383,540
	TOTAL 1422	1,086,868	1,159,605	1,197,640
1423	DPW SNOW & ICE CONTROL			
	Personnel Services	76,718	85,750	87,890
	Expense	316,045	229,000	234,700
	TOTAL 1423	392,763	314,750	322,590
1424	STREET LIGHTING			
	Expense	9,512	17,500	14,000
	TOTAL 1424	9,512	17,500	14,000
1427	TREE WARDEN			
	Expense	6,765	8,100	8,300
	TOTAL 1427	6,765	8,100	8,300
1429	DPW BUILDING			
	Expense	23,672	34,150	29,370
	TOTAL 1429	23,672	34,150	29,370

1434	TRANSFER STATION			
	Personnel Services	54,751	51,900	55,600
	Expense	167,605	230,100	234,000
	TOTAL 1434	222,356	282,000	289,600
1435	FACILITIES DEPARTMENT			
	Personnel Services	60,232	61,581	69,594
	Expense	1,933	1,800	2,406
	TOTAL 1435	62,165	63,381	72,000
1491	CEMETERY DEPARTMENT			
	Personnel Services	10,954	15,534	15,784
	Expense	17,822	16,790	17,348
	TOTAL 1491	28,776	32,324	33,132
TOTALS FOR PUBLIC WORKS & FACILITIES		1,939,736	2,108,810	2,114,632
HUMAN SERVICES				
1511	BOARD OF HEALTH			
	Expense	37,569	45,377	46,377
	TOTAL 1511	37,569	45,377	46,377
1522	MINUTEMAN HOME CARE			
	Expense	1,518	1,556	1,594
	TOTAL 1522	1,518	1,556	1,594
1541	COUNCIL ON AGING			
	Personnel Services	186,734	214,150	246,964
	Expense	16,634	16,147	16,550
	TOTAL 1541	203,368	230,297	263,514
1543	VETERANS' SERVICES			
	Personnel Services	5,000	5,100	5,202
	Expense	115,453	35,259	36,141
	TOTAL 1543	120,453	40,359	41,343
TOTALS FOR HUMAN SERVICES		362,908	317,589	352,828
CULTURE & RECREATION				
1611	LIBRARY			
	Personnel Services	722,546	804,412	794,173
	Expense	182,891	215,453	245,418
	TOTAL 1611	905,437	1,019,865	1,039,591
1612	LIBRARY BUILDING			
	Expense	50,260	61,200	68,500
	TOTAL 1612	50,260	61,200	68,500
1631	RECREATION DEPARTMENT			
	Personnel Services	268,626	397,805	416,779
	Expense	128,500	153,720	148,520
	TOTAL 1631	397,126	551,525	565,299
1651	CONSERVATION LAND			
	Personnel Services	99,374	114,185	118,894
	Expense	10,658	10,755	11,023
	TOTAL 1651	110,032	124,940	129,917
1661	CELEBRATIONS COMMITTEE			
	Expense	4,838	6,806	6,976
	TOTAL 1661	4,838	6,806	6,976

16931	PIERCE HOUSE			
	Personnel Services	40,000	40,000	40,000
	TOTAL 16931	40,000	40,000	40,000
TOTALS FOR CULTURE & RECREATION		1,507,693	1,804,336	1,850,283
DEBT SERVICE				
1791	INTEREST SHORT-TERM DEBT/ISSUANCE COSTS			
	Expenses	-	25,000	25,000
	TOTAL 1791	-	25,000	25,000
17750	MACDOWELL LAND ACQUISITION			
	Principal Long-Term Debt	75,000	-	-
	Interest Long-Term Debt	2,438	-	-
	TOTAL 17750	77,438	-	-
17753	TOWN OFFICES RENOVATION			
	Principal Long-Term Debt	-	-	-
	Interest on Short Term Debt	-	-	-
	TOTAL 17753	-	-	-
17755	2019 SCHOOL BUILDING PROJECT			
	Principal Long-Term Debt	1,365,000	1,435,000	1,505,000
	Interest on Long Term Debt	2,926,450	2,858,200	2,786,450
	TOTAL 17755	4,291,450	4,293,200	4,291,450
TOTALS FOR DEBT SERVICE		4,368,888	4,318,200	4,316,450
UNCLASSIFIED				
INSURANCE				
1911	RETIREMENT ASSESSMENT			
	Expense	2,268,990	2,587,296	2,754,456
	TOTAL 1911	2,268,990	2,587,296	2,754,456
1913	UNEMPLOYMENT INSURANCE			
	Personnel Services	15,098	38,125	39,078
	TOTAL 1913	15,098	38,125	39,078
1914	HEALTH INSURANCE			
	Personnel Services	3,386,999	4,255,981	4,510,580
	Expense	1,512	30,000	31,485
	TOTAL 1914	3,388,511	4,285,981	4,542,065
1915	LIFE INSURANCE			
	Personnel Services	6,315	10,686	10,686
	TOTAL 1915	6,315	10,686	10,686
1916	FICA/MEDICARE			
	Personnel Services	400,028	496,885	509,307
	TOTAL 1916	400,028	496,885	509,307

1942	GENERAL INSURANCE			
	Expense	423,026	489,500	577,830
	TOTAL 1942	423,026	489,500	577,830
TOTALS FOR UNCLASSIFIED		6,501,968	7,908,473	8,433,422
TOTALS FOR GENERAL FUND		37,792,055	41,019,220	42,520,591
WATER ENTERPRISE FUND				
61451	WATER DEPARTMENT			
	Personnel Services	552,216	629,686	650,526
	Expense	841,965	772,000	795,775
	SUB-TOTAL	1,394,181	1,401,686	1,446,301
	Capital Outlay	182,001	480,000	480,000
	TOTAL 61451	1,576,182	1,881,686	1,926,301
614513	WATER DEPARTMENT			
	Emergency Reserve	-	50,000	75,000
	TOTAL 614513	-	50,000	75,000
TOTALS FOR WATER ENTERPRISE FUND		1,576,182	1,931,686	2,001,301
APPROPRIATION SUMMARY -				
GENERAL GOVERNMENT		3,004,248	3,574,450	3,754,411
PUBLIC SAFETY		4,235,288	4,399,377	4,532,670
EDUCATION		15,871,326	16,587,985	17,165,895
PUBLIC WORKS & FACILITIES		1,939,736	2,108,810	2,114,632
HUMAN SERVICES		362,908	317,589	352,828
CULTURE & RECREATION		1,507,693	1,804,336	1,850,283
DEBT SERVICE		4,368,888	4,318,200	4,316,450
UNCLASSIFIED		6,501,968	7,908,473	8,433,422
WATER DEPARTMENT		1,576,182	1,931,686	2,001,301
TOTAL - ARTICLE 8		39,368,237	42,950,906	44,521,892

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.

Donaldson Auditorium
TOWN OF LINCOLN, MASSACHUSETTS

ANNUAL TOWN MEETING
Saturday, March 26, 2022, at 9:30 a.m.
2022 WARRANT



TOWN OF LINCOLN

COMMONWEALTH OF MASSACHUSETTS

MIDDLESEX, ss

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

GREETINGS:

In the name of the Commonwealth you are hereby required to notify the legal voters of said Town of Lincoln qualified to vote at Town Meeting for the transaction of Town Affairs to meet for the **Annual Election (Article 1) at the Reed Gymnasium on Monday, the twenty eighth day of March, 2022 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 sixth day of March, 2022 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 26th day of March next.

The polls for voting the ballot on Monday, March 28, 2022, will be opened at 7:30 a.m. and will be closed at 8:00 p.m.

Public Health Note: In recognition of ongoing public health concerns, protective measures are being implemented to enable town meeting to proceed in the safest possible manner. Said measures include following all local Board of Health mandates and recommendations, encouraging the use of masks if not mandated, asking all participants to allow for 2 empty seats between parties while inside the auditorium, broadcasting the meeting in the Reed Gymnasium to allow participants maximum opportunity to socially distance, making full use of the so-called "consent calendar" to expedite the voting process, and virtual presentations in advance of town meeting to minimize discussion time

during town meeting. Our mitigation plans were developed in consultation with the Lincoln Board of Health and our public health nurse.

Additional Dates: In the event meeting business cannot be completed within the time allotted for the meeting, per the discretion of the moderator, town meeting will be continued on Tuesday, March 29th at 7:00 p.m.

Accommodations: Any person requiring this warrant in a larger print format, or in need of other meeting accommodations is urged to contact the Select Board's Office at 781-259-2601 prior to Wednesday, March 16, 2022. Every reasonable attempt will be made to provide the necessary assistance.

ARTICLE 1 – (Annual Town Election)

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

- Board of Assessors — one seat for three years
- Board of Health — one seat for three years
- Cemetery Commission — one seat for three years
- Commissioners of Trust Funds — one seat for three years
- Housing Commission — one seat for three years
- Lincoln-Sudbury Regional District School Committee — two seats for three years each
- Parks and Recreation Committee — one seat for three years
- Planning Board — two seats for three years
- K-8 School Committee — one seat for three years
- Select Board — one seat for three years
- Town Clerk — one seat for three years
- Bemis Trustee — one seat for three years
- Trustees of Lincoln Library – one seat for three years
- Water Commissioner — one seat for three years
- Water Commissioner — one seat for two years

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.

Select Board

ARTICLE 3

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

Select Board

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.

Select Board

ARTICLE 5

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

Select Board

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 Veteran Tax Work-off Program, as established pursuant to Massachusetts General Laws, Chapter 59, Section 5N, as it may be amended from time to time; or take any other action relative thereto.

Select Board

ARTICLE 7

To see if the Town will vote to hear a report from the Select Board's American Rescue Plan Act (ARPA) Working Group, appointed by the Board to develop a recommended spending plan for the funds received under ARPA; or take any other action relative thereto.

Select Board

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 see if the Town will vote to hear a report from the Green Energy Committee's Climate Action subcommittee, and to support two specific climate initiatives: 1) the development of a comprehensive Climate Action Plan (CAP) to provide a framework for the Town to achieve its carbon reduction goals, and 2) amending the Town and Water Department's electricity contracts to take advantage of tax incentives that encourage increased investment in local renewable energy sources; and further, in support of the foregoing, to raise and appropriate by taxation, by transfer from available funds or otherwise fund a sum of money to apply to the relevant budget line-items to cover the anticipated cost of "greening-up" the Town's electricity contracts, and to authorize the Town Accountant to allocate such funds accordingly; or take any other action relative thereto.

Select Board / Green Energy Committee

ARTICLE 10

To receive and act upon a report of the Capital Planning Committee on the Fiscal Year 2023 Capital Budget, and to see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, including stabilization funds, by borrowing or any combination thereof, to purchase 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 11

To see if the Town will vote to raise and appropriate by taxation, by transfer from available funds, including stabilization funds, by borrowing or any combination thereof, a sum of money to remove the modular classrooms at the Lincoln School, located at Ballfield Road, and restore the ballfield surface, including demolition, breakdown, site preparation, design and engineering and all other costs incidental and related thereto; or take any other action relative thereto.

Capital Planning Committee

ARTICLE 12

To see if the Town will vote to provide the Select Board with a sense of the meeting as to restarting the Community Center planning and design process, and, if such sense of the meeting is in the affirmative, to request that the Board appoint a building committee, by whatever title, to review the results of previous planning efforts and to present its findings in an expedited manner so that a request for funds for planning and design services could appear on the warrant for a fall, 2022 Special Town Meeting; or take any other action relative thereto.

Select Board

ARTICLE 13

To receive and act upon a report from the Community Preservation Committee on the Fiscal Year 2023 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 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 Lincoln School Campus classrooms and buildings, including all costs incidental and related thereto; or take any other action relative thereto.

Lincoln School Committee

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 certain Town buildings, including all costs incidental and related thereto; or take any other action relative thereto.

Select Board

ARTICLE 16

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to 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 17

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

Select Board

ARTICLE 18

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 2023, 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 19

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 20

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 21

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

Select Board

ARTICLE 22

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 FY23 Lincoln School operating budget; or take any other action relative thereto.

School Committee

ARTICLE 23

To see if the Town will vote to appropriate a sum of money from the PEG Access and Cable Revolving 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.

Select Board

ARTICLE 24

To see if the Town vote to transfer a sum of money from the Town's Cable Revolving Fund to supplement the funds appropriated under Article 1 of the December 1, 2018 Special Town Meeting, Article 8 of the June 13, 2020, and Article 20 of the May 15, 2021 Annual Town Meeting, to design, renovate, rebuild, equip and furnish

the Lincoln School, located on Ballfield Road, Lincoln, MA, including the payment of all costs incidental or related thereto; provided, however, that the funds appropriated hereunder from the cable revolving fund shall be used for cable television infrastructure improvements, and associated costs, primarily in the Donaldson Auditorium; or take any other action relative thereto.

Select Board

ARTICLE 25

To see if the Town will vote to appropriate and transfer a sum of money from the Conservation Receipts Reserved for Appropriation account to support maintenance and improvements to agricultural conservation land; or take any other action relative thereto.

Conservation Commission

ARTICLE 26

To see if the Town will vote to appropriate and transfer from Cemetery Sale of Lots Receipts Reserved for Appropriation account and/or Cemetery Perpetual Care Trust Fund a sum of money to support expansion and improvements at the Lincoln Road Cemetery, including all incidental or related expenses; or take any other action relative thereto.

Cemetery Commission

ARTICLE 27

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

Finance Committee

ARTICLE 28

To see if the Town will vote to ratify and confirm the action taken under Article 33 of the May 15, 2021 Annual Town Meeting, and as may have been subsequently approved by the Legislature, approving the filing of a home rule petition for a so-called Property Tax Circuit-breaker program, the purpose of which is to provide a property tax discount to homeowners meeting certain income and asset tests and who have resided in Lincoln for at least five years; and further, to authorize all actions necessary for successful implementation of the program; or take any action relative thereto.

Select Board

ARTICLE 29

To see if the Town will vote to raise and appropriate, transfer from available funds, and/or appropriate any remaining bond proceed balances from previously authorized projects in accordance with the provisions of G.L. c.44, s. 20, and/or borrow a sum of money or any combination thereof, to purchase various capital items, and/or to fund capital projects of the Water Department, as recommended by the Water Commissioners, including all costs incidental or related thereto, and to authorize the Treasurer, with the approval of the Select Board, to borrow all or a portion of said funds under the provisions of G.L. c.44 or any other enabling authority and to issue bonds or notes of the Town therefor; that such bonds or notes shall be general obligations of the Town unless the Treasurer with the approval of the Select Board determines that they should be issued as limited obligations and may be secured by local system revenues as defined in Section 1 of Chapter 29C, as amended, it being the intent of the Town, however, in either such case that the entire principal of and interest on such bonds or notes shall be paid from water rates and/or surplus; that the Treasurer with the approval of the Select Board is authorized to borrow all or a portion of such amount from the Massachusetts Clean Water Trust established pursuant to Chapter 29C, as amended and in connection therewith to enter into a financing agreement and/or security agreement with the Trust and otherwise to contract with the Trust and the Department of Environmental Protection with respect to such loan and for any federal or state aid available for the project or for the financing thereof; that the Select Board, Board of Water Commissioners or other appropriate 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 30

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 FY2022 Water Department operating budget, including all costs incidental and related thereto; or take any other action relative thereto.

Water Commissioners

ARTICLE 31

To see if the Town will vote to request home rule legislation to establish the authority to restrict the installation of fossil fuel infrastructure in major new construction; or take any other action relative thereto.

Citizens' Petition

ARTICLE 32

To see if the Town will vote to amend Article XXVI of the Town of Lincoln General By-laws, the Right to Farm Bylaw, Section 26.4, Disclosure Notification, by deleting the ~~strike through~~ text and inserting the underline text as follows:

Within 30 days after this By law becomes effective, In order to promote harmony between farmers and their neighbors, residents shall be notified by the Town as set forth below, and buyers and occupants shall be notified by land owners and/or their agents or assigns, prior to the sale or exchange of real property, or prior to the acquisition of a leasehold or other possessory interest in real property, through written notification in the following form, as follows:

It is the policy of the Town of Lincoln to conserve, protect and encourage the maintenance and improvement of agricultural land for the production of food and agricultural products, and also for its natural and ecological value. This disclosure notification is to inform buyers and occupants that the property they are about to acquire or occupy lies within a town where farming activities occur. Such farming activities may include, but are not limited to, activities that cause noise, dust, and odors. Buyers or occupants are also informed that the location of property within The Town may be impacted by commercial agricultural operations including the ability to access water services for agricultural use under certain circumstances.

The Select Board shall post the ~~following~~ above disclosure at Town Hall on the official bulletin board and on the official website of the Town, as well as at any other location at its sole discretion, and such disclosure shall be available for distribution upon request in the offices of the Select Board, Board of Assessors, and the Town Clerk. A copy of the notification shall be included in the Town's Annual Report.

; or take any other action relative thereto.

Agricultural Commission

ARTICLE 33

To see if the Town will vote in accordance with G.L. c.40C, §3, to enlarge the Historic District by adding parcel No. 150-48-0 - 26 Old Winter Street to the Historic District created under Section 1.1 of Article XXV (Historic District) of the Town of Lincoln General By-Laws, the location and boundary of which proposed addition 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

ARTICLE 34

To see if the Town will vote to create a new historic district, to be known as the Twin Pond Lane Historic District, to include Parcel No. 180-17-0 – 7 Twin Pond Lane and Parcel No. 180-14-0 - 10 Twin Pond Lane,

and, further, by adding and replacing language in the Town of Lincoln General Bylaws under Article XXV (Historic District) and changing the title of said Article XXV to "Historic Districts", with the language, location, and boundaries of the new historic district to be shown on plans to be placed on file with the Town Clerk and recorded with the Middlesex South Registry of Deeds; or take any other action relative thereto.

Historic District Commission

ARTICLE 35

To see if the Town will vote to amend Section 19.3 of the Town of Lincoln Zoning By-law, to change the fine for Zoning By-law violations to \$300 per offense each day as follows (underline text to be inserted and ~~strikethrough~~ text to be deleted):

Whoever violates any provisions of this By-law shall be punished by a fine ~~not exceeding one hundred (\$100)~~ of three hundred dollars (\$300.00) for each offense. Each day or portion thereof that such violation continues shall constitute a separate offense.

; or take any other action relative thereto.

Zoning Board of Appeals

ARTICLE 36

To see if the Town will vote to transfer the care, custody and control of a portion or portions of the property located at 169 Lincoln Road from the Select Board for police and fire station purposes to the Select Board for general municipal purposes and also for the purposes of leasing for telecommunication purposes, and, further, to authorize the Select Board to lease said property or portions thereof for telecommunications purposes for terms of up to 30 years and to grant such access, utility and/or related easements as may be necessary and/or appropriate to serve the telecommunications facilities located thereon; or take any other action relative thereto.

Select Board

ARTICLE 37

To see if the Town will vote in accordance with the provisions of G.L. c.44, §53E ½ to set annual expenditure limits for the revolving funds created in Section 1 of Article XXVIII of the Lincoln General Bylaws, as set forth below, with such limits to be applicable for FY2023 and, thereafter, from year to year unless revised by a Town Meeting held prior to the start of the fiscal year, or take any other action relative thereto.

REVOLVING FUND	SPENDING LIMIT for FY2023 and until otherwise altered by vote of Town Meeting
Student Transportation	\$125,000
Preschool Program	\$140,000
Fire Alarm	\$25,000
Affordable Housing	\$100,000
Firearms Licenses	\$10,000
Ambulance	\$100,000
Parks & Recreation	\$35,000
Transfer Station/Recycling	\$30,000
Codman Farmhouse	\$25,000

Finance Committee

ARTICLE 38

To see if the Town will vote to amend Article XXXIII, Polystyrene Reduction Bylaw, Article XXXIV, Prohibition of Disposable Plastics, and Article XXIX, Plastic Bag Ban, by deleting, the words “Article VI” in Section 5 of each such bylaw and inserting in place there of the words, “Article XVI”; or take any other action relative thereto.

Town Clerk

ARTICLE 39

To see if the Town will vote to amend the General Bylaws by inserting a new bylaw authorizing the Town Clerk to make ministerial clerical corrections to the Bylaws:

The Town Clerk shall be authorized to assign to by-laws adopted or amended by Town Meeting appropriate numbers or letters to by-law sections, subsections, paragraphs and subparagraphs where none are approved by Town Meeting; and if such numbering or lettering is approved by Town Meeting, to make non-substantive editorial revisions to the same to ensure consistent and appropriate sequencing and numbering; and to make non-substantive editorial revisions to references regarding such numbering or lettering as contained within the by-laws to ensure accuracy and conformity, where all such editorial revisions shall be identified with a footnote which describes the revision and the reason therefore.

; or take any other action relative thereto.

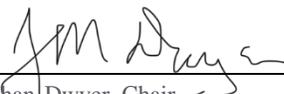
Town Clerk

ARTICLE 40

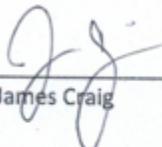
To see if the Town will vote to hear a report from the Select Board's Inclusion, Diversity, Equity and Anti-racism committee (IDEA), formed by the Board in 2021 for the purpose of celebrating and supporting diversity among Lincoln's residents, work force, students, and visitors, and to establish a long-term action plan to identify and eliminate unconscious bias, to ensure just and equitable policies and practices, and to actively promote a diverse and anti-racist community; or take any other action relative thereto.

Select Board

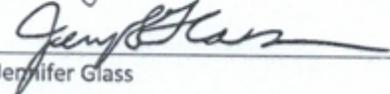
Hereof fail not and make return of this Warrant with your doings, thereon to the Town Clerk, at or before the time for the meeting aforesaid. Given under our hands this the 28th day of February, 2022.



Jonathan Dwyer, Chair



James Craig



Jennifer Glass

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 \$61,000 Married \$92,000	Financial hardship	None	Single \$23,368. Married \$35,048. excluding some SS	None	Single \$61,000 Married \$92,000
Asset Limit	None	None	Financial hardship	\$45,183. excluding domicile	Single \$46,371. Married \$64,256. excluding domicile	None	Domicile \$848,000
Assistance	Seniors up to \$1,500 Veteran's up to \$1000	Total Bill (but not CPA tax)	Total Bill (but not CPA tax)	\$672	\$2,000	\$1,000	For 2020, tax credit of up to \$1,150*
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 781-259-8611	Within 3 months after tax bill	Within 3 months after tax bill	Within 3 months after tax bill	Within 3 months after tax bill	Within 3 months after tax bill	File State Tax Form and Sch CB – can file for past 3 years

*Circuit Breaker Tax Credit = (RIE tax + 50% water bill) – (10% qualified income)
FY 2022

Veterans Exemptions

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

Veterans are also eligible for the Property Tax Work Off program

FY 2022