

FINANCIAL SECTION AND WARRANT
FOR THE
2007 ANNUAL TOWN MEETING
LINCOLN, MASSACHUSETTS



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To all Lincoln Residents

Enclosed in this booklet are materials relating to the Annual Town Meeting to be held on Saturday March 24. We hope they will enlighten you and stimulate as many as can do so to attend and participate in Town Meeting. We especially urge and welcome new residents to come and take part in the legislative process of town government, where the actions of all registered voters who attend and vote determine the policies and priorities of Town Government which will affect the future of the Town.

What follows is the report of the Finance Committee explaining the preparation of the Town's operating budget, then the proposed budget for the fiscal year beginning July 1. After the budget is an outline of certain relevant procedures for the conduct of Town Meeting. The Warrant for the Meeting is at the end of the booklet; this lists the Articles to be presented at the meeting for consideration and action by the voters present.

The Annual Town Meeting is both a significant event in the conduct of the business of the Town, and equally important it is an enjoyable community gathering at which there is opportunity to meet and greet your neighbors. While the Meeting may seem intimidating and suited only to knowledgeable "old hands", it is intended that all should feel free to participate, and we encourage you to do so. If you feel you do not know enough, this is an opportunity to become more informed and to have your questions answered.

John B. French, Moderator

Sarah Cannon Holden, Chair
Gary A. Taylor
Sara Mattes

Board of Selectmen

REPORT
of the
FINANCE COMMITTEE
of the
TOWN OF LINCOLN
for the
FISCAL YEAR
JULY 1, 2007 - JUNE 30, 2008

LINCOLN FINANCE COMMITTEE

Paul E. Giese

Stuart Haber

Mary Hartman, Vice Chair

John L. Koenig

Pat Phillipps

John D. Robinson

Robert Steinbrook, Chair

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1. Introduction

The Finance Committee is charged with advising and making recommendations to Town Meeting on the budget and other areas of finance and administering the 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 our annual report, we describe the FY '08 Budget and its component parts, and provide supporting detail. Building the budget is a collaborative endeavor and the Finance Committee works closely with many boards and committees. Among many others, we thank Lincoln Town Administrator Tim Higgins, Asst. Town Administrator Anita Scheipers, and Finance Director Colleen Wilkins.

2. Overview

For FY '08, the Finance Committee is recommending a base budget of \$26,345,973, which represents a 3.6% increase compared to FY '07. The Finance Committee is also recommending that the Town pass a \$350,000 override for the operating budget. This represents a 1.3% increase as compared to the base (non-override) budget. In FY '07, Lincoln did not have an operating override. Between FY '01 and FY '06, the Town passed operating overrides each year.

For FY '08, the property taxes on an average house (assessed value of \$1.14 million) would increase by about \$157 (1.4 percent) with the base budget and by about \$351 (3.2 percent) with the override budget. In addition, a debt exclusion for a new fire truck would increase the property taxes for an average home by an additional \$6.00 in FY08 due to an interest only payment. In future years, the anticipated additional increase for the fire truck would be approximately \$35 for a ten year term.

The proposed uses of the override funds are specifically explained in other sections of this report. In general, they allow for the maintenance of existing staff and services, such as at Lincoln-Sudbury Regional High School. They also allow for modest improvements, such as for services provided by the Public Safety and Public Works and Facilities departments. At the Lincoln Public Schools, the funds would improve the use of technology in educational programs.

The breakdown of the proposed override is as follows:

Town	\$ 155,541
Lincoln Public Schools	\$ 93,573
Lincoln-Sudbury Regional High School	\$ 100,886

This table shows the FY '08 budgets of the Town, Library, Lincoln Public Schools and Lincoln-Sudbury Regional High School (amount paid by Lincoln), with and without an override, and the percentage increases from FY '07.

Agency	Override Distribution				FY '08 Override Budget as % Increase over FY '07
	FY '07 Budget	FY '08 Base Budget	Override Increment	FY '08 Override Budget	
Town Operating	\$6,586,344	\$6,785,933	\$155,541	\$6,941,474	5.4%
Library	\$737,158	\$760,245	\$0	\$760,245	3.1%
K-8 Schools	\$8,353,788	\$8,619,402	\$93,573	\$8,712,975	4.3%
Lincoln-Sudbury HS	\$2,976,852	\$3,196,672	<u>\$100,886</u>	\$3,297,558	10.8%
			<u>\$350,000</u>		

The Town budget reflects local needs and available funds in the context of the economic and political conditions of the Commonwealth and the United States. The budget is heavily dependent on residential real estate taxes (the tax levy and excluded debt). In 2001, this accounted for 68 % of revenue. In FY '08, real estate taxes (tax levy plus excluded debt) are projected to account for about 74 % of revenue. The Town has a small number of commercial properties. There are relatively few opportunities to increase local revenues, although the Town actively seeks to identify possible sources. State aid to Lincoln increased in FY '07, but as a percentage of the Town's revenue, has generally decreased over time. Although the FY '08 state budget is not yet known, the Commonwealth is addressing substantial budget issues. The availability of increased state aid is uncertain.

The Finance Committee builds the budget by reviewing available funds and revenue projections and setting aside funds for fixed costs, such as pensions and insurance. This process, which the committee calls a "funds available analysis," results in a budget guideline for the base budget. In FY '08, this guideline permitted 3 % growth in operating expenses, exclusive of fixed costs. It also permitted an increase in the budget for the capital planning committee of about \$150,000 as compared to FY '07.

In addition to the operating budget (Warrant Article 7) and capital budget (Warrant Articles 9-23), Town Meeting will consider other appropriations (Warrant Articles 24-29). The Finance Committee takes these other appropriations into account when determining the funds available for the base and capital budgets. Items recommended for bonding and debt exclusion, such as the replacement of a fire truck (Warrant Article 23) do not affect the available funds.

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. It also places a high priority on maintaining the Town's favorable bond rating which reduces its costs of borrowing money and is the result of prudent financial management. Lincoln has a bond rating from S & P of AAA, the highest available rating.

The committee's goal is to set aside an amount equal to 3 to 5 % of the prior year's General Fund budget as Emergency Reserves. (The General Fund budget is the Town operating budget less the total for the Water Enterprise Fund as shown in Table 1) The Emergency Reserves are defined as the total of no more than half of the Reserve Fund, a Stabilization Fund, if one has been established and unspent certified Free Cash. It is desirable that the 3 % minimum be set aside entirely from unspent certified Free Cash.

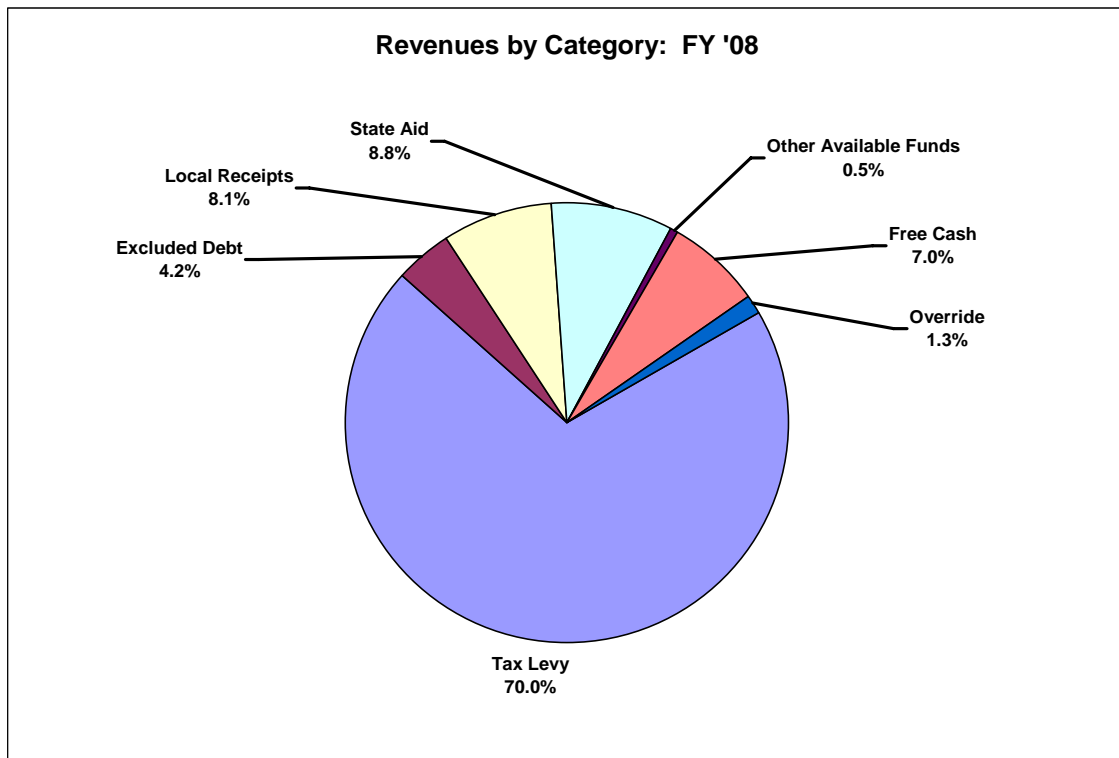
Over the last several years, the Finance Committee has been seeking to build the financial reserves, following years in which they had been expended. In 2004, the certified free cash remaining was \$96,182. In 2007, it was \$251,823. In FY '08, the Emergency Reserves are projected to be about 3 % of the General Fund budget, with about \$650,000 to \$700,000 representing unspent certified Free Cash.

Over the next five years, the Finance Committee anticipates that the usual year-to-year growth in the Town's revenue will continue to be insufficient to meet the goals of maintaining the existing level of services, maintaining and improving the Town's infrastructure, and modestly improving services in key areas. The reasons are many, but include growth in enrollment at Lincoln-Sudbury Regional High School, the costs of personnel (which account for about 80% of the budget), the costs of special education at all grade levels, pension and insurance costs, uncertainty about state aid, and substantial capital needs for Town roads and buildings and the Lincoln Public Schools. Good management and a willingness by budgeting agencies to reduce or shift personnel to meet changing service needs are essential. Nonetheless, the Finance Committee anticipates that although it may not recommend overrides to support the operating budget each year, overrides are likely to be needed on a recurring basis.

3. Revenues

Total town revenues for FY '08 are projected at \$26,386,795 (excluding Water Department Revenues) without an override and at \$26,736,795 with a \$350,000 override. These totals represent, respectively, a 4.1 %, and 5.5 % increase over FY '07.

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



Proposition 2 ½ allows towns to raise real estate taxes by 2.5 % a year without an override. The tax levy may also increase because of taxes attributable to new construction.

Additional property tax revenues may be raised through debt exclusion, following approval by a majority vote at Town Meeting and the Town Election. Excluded debt includes property tax revenues that pay for such Town debt (for example, a new fire truck, new buildings or major repairs to existing buildings) as well as the Lincoln portion of the principal and interest payments for such debt for the Lincoln-Sudbury Regional School District. When payment is complete, the debt is retired and the property tax to fund the project is no longer collected. In FY'08, excluded debt is projected to represent 4.2 % of revenues.

In October 2006, the Department of Revenue certified Free Cash for the Town of Lincoln at \$2,593,009. This represented a substantial increase from the \$1,537,416, which was the amount certified in the fall of 2005. Among the reasons for the increase were the \$458,952 received from the close out of the NESWC contract for solid waste disposal, an increase in investment income received by the town, and a remaining balance of \$163,147 in the reserve fund for FY '06. The

increase in Free Cash allowed the Finance Committee to set a budget guideline for the FY '08 base budgets of 3 percent growth in operating expenses, exclusive of fixed costs, as compared to the FY '07 budget. It also allowed the FY '08 capital budget to be set at \$700,000, as compared to \$550,000 in FY '07. (This budget does not include capital items that are recommended for bonding).

Local receipts 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.

State aid includes Chapter 70 (education reform) funds, state reimbursements for the K-8 school construction, METCO, lottery, and other assistance. State aid increased in FY '07, as compared to FY '06, following several years of decreases. State aid for FY '08 is not yet known (the state budget is settled after the Town budget) but is projected to increase by 4 percent as compared to FY '07. If the actual increase is greater, the difference will accrue to Free Cash. If the actual increase is smaller or if state aid decreases, the Town will use available Free Cash to make-up the difference.

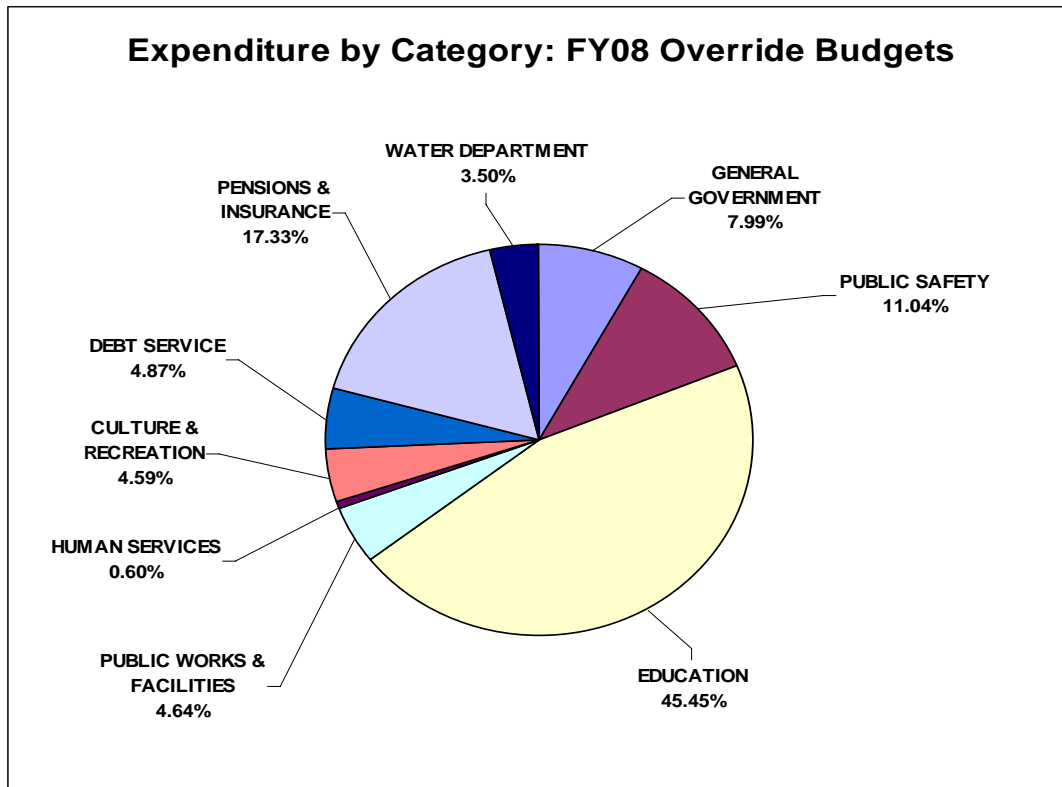
Available funds are a small category of other items, such as payments from the Water Department for certain services provided by the Town or payments from Hanscom Air Force Base for certain services provided by the Lincoln Public Schools. In general, the amounts received are offset by corresponding debits.

4. Operating Expenditures

Total town operating expenditures are the total of the General Fund and the Water Enterprise Fund. The Water Department's operating budget (\$933,487 for FY '08) is funded entirely through fees paid by water consumers. The General Fund budget includes all other operating expenditures.

The projection for total Town operating expenditures in the FY '08 base budget is \$26,345,973. This is an increase of 3.6% over FY '07. The proposed \$350,000 operating override results a FY '08 override budget of \$26,695,973. This budget represents a 4.9% increase over FY '07.

The pie chart shows the breakdown of expenditures by category. Education is the largest component, representing 45.6 % of the total. This includes the Lincoln Public Schools, the Lincoln-Sudbury Regional High School and the Minuteman Regional High School. For the two regional schools, the education component includes all costs to Lincoln, including debt service, pensions and insurance. For the Lincoln Public Schools, debt service, pensions and insurance are not included in the education component; they are part of the Town expenditures for these items.



The growth in the Lincoln Public Schools budget is 3.2 % for the base budget and 4.3 % for the override budget. The growth in the Lincoln portion of the Lincoln-Sudbury Regional School District budget is 7.4% for the base budget and 10.8 % for the override budget. The regional school district budget is shared between Lincoln and Sudbury, reflecting a three-year rolling average of the number of students enrolled from each town. The FY '08 apportionment ratio is 14.67 % for Lincoln and 85.33 % for Sudbury, which is a slightly higher percentage for Lincoln than in FY '07. The Minuteman assessment is lower in FY '08 than FY '07 because fewer Lincoln students will be enrolled.

Pensions and Insurance costs for FY '08 are \$4,627,201, compared to \$4,039,564 for FY '07. They represent 17.3 % of total expenditures. Debt service, excluding the debt service for the Lincoln-Sudbury Regional High School accounts for 4.8 % of total expenditures. FY '08 debt service is \$1,301,031, about a 20 % decrease from FY '07.

The growth in required non-discretionary expenditures, such as pensions and insurance (and in particular health insurance) consumes most of the Town's annual increases in revenues and drives the need for consideration of override budgets to simply maintain services, or to implement modest improvements.

The categories of operating expenditures are covered in more detail in the departmental section of the report.

5. Capital Expenditures and Community Preservation Act

Capital Expenditures

The Capital Planning Committee (CPC) makes capital expenditure recommendations. The CPC has one representative each from the Board of Selectmen, the K-8 schools, the Finance Committee, the Library, two at-large members, and the Town Administrator and Finance Director *ex-officio*. The CPC considers all spending requests for tangible assets with a life of 5 years or more and valued at \$15,000 or more. It also evaluates planning studies and design services for projects that may result in future funding requests in excess of \$15,000.

To plan ahead, the committee works with the Town's budgeting agencies to prepare a five-year forecast of capital expenditures. This allows the Town to avoid a year in which expenditures deferred from prior years overwhelm the budget. It also ensures that expenditures are made in a timely fashion to protect the Town's long-term investment in facilities and other infrastructure, distinct from short-term budget constraints.

All proposed capital expenditures are assessed to determine whether they might qualify for funding under the Community Preservation Act. Appropriate requests are referred to the Community Preservation Committee for their review.

Most approved capital expenditures are financed within each year's budget. Expensive items may be proposed for capital exclusion, (bonding), which requires approval at Town Meeting and the Town Election. A capital exclusion allows the Town to finance the purchase and spread the cost of that item over several years, outside of the limitations of Proposition 2½. For FY '08, The replacement of Engine 2 has been recommended for capital exclusion.

The Finance Committee recommended a ceiling of \$700,000 for capital expenditures for FY'08. Total initial requests for capital funding for FY'07 were \$1,547,800. The CPC suggested the following disposition: (The final capital budget is \$690,808.)

Recommended for funding:	\$693,308
Recommended for CPA consideration:	\$577,500
Deferred for future consideration:	\$76,700
Withdrawn from consideration:	\$200,000

Community Preservation Act

The Town of Lincoln approved the Community Preservation Act (CPA) in November 2002. The act authorizes the Town to levy a surcharge of up to three percent on Lincoln real estate bills. The local CPA revenues are matched by the State, currently on a dollar for dollar basis, from a dedicated matching fund. The CPA requires that a Community Preservation Committee be formed with four members appointed by the Selectmen and five other members nominated from each of the following: Conservation Commission, Housing Commission, Historical Commission, Planning Board, and Recreation Committee. The Act allows the Town to spend the money for affordable housing, historic preservation, land conservation, and recreation. Spending must be recommended

by the Community Preservation Committee and approved at Town Meeting. Passage of the CPA required that Lincoln commit to the surcharge for a minimum of 5 years.

At Town Meeting in March 2003, the Town authorized the use of Community Preservation Committee funds to purchase a state-owned lot on Sunnyside Lane to be used for affordable housing, to “buy-down” a condominium for affordable housing, and to replace the roof on the historic Pierce House.

At Town Meeting in March 2004, the Town authorized the use of committee funds to build three affordable housing units on Sunnyside Lane, to repair windows at the Lincoln Library, to provide funds to the Lincoln Conservation Commission for open space purchases, to inventory Lincoln’s historic properties, and to create a model historic preservation easement.

At Town Meeting in April 2005, the Town authorized the use of committee funds to contribute to the purchase price of the Harrington-Row properties, for construction of affordable housing units and condominium buy-downs, to replace the roof on the Lincoln Library, and to prepare an engineering design for the Lincoln historic documents vault.

At Town Meeting in March 2006, the Town authorized the use of committee funds to replace windows at the Lincoln Library, to construct a Tot Lot at the Codman Pool, to implement safety features at the Pierce House, to design a fire suppression system for the Lincoln Library, to provide funds to the Lincoln Conservation Commission for open space purchases, and to fund the Lincoln Affordable Housing Trust.

At the March 2007 Town Meeting, the CPC will be recommending funds (Warrant Article 31) to improve the Lincoln Library fire suppression/detection system, to purchase land for conservation, to repair the Pierce House, to repair an historic monument in the Bemis Hall Cemetery, and to preserve and protect historic records in the office of the Town Clerk.

The table shows CPA contributions for FY '03 to FY '07 and appropriations for FY '04 to FY '06.

CPA Appropriations

Contributions	FY '03	FY '04	FY '05	FY '06	FY '07	FY '08	Total
Town Share	\$201,159	\$220,000	\$469,528	\$503,622	\$526,596		
State Share		\$203,000	\$220,879	\$461,436	\$500,119		
Sub-Total	\$201,159	\$423,000	\$690,407	\$965,058	\$1,026,715		\$3,306,339
Appropriations							
Affordable Housing		\$269,000	\$239,500	\$434,000	\$900,000		
Historic Preservation		\$80,000	\$95,000	\$485,750	\$555,600		
Consrvation			\$163,500	\$350,000	\$139,100		
Recreation					\$50,000		
CPC Expenses		\$5,000					
Sub-Total		\$354,000	\$498,000	\$1,269,750	\$1,644,700		\$3,766,450
Unallocated Funds	\$201,159	\$69,000	\$192,407	\$875,058			

6. Property Tax

The table shows the tax impact on an average house of the proposed FY '08 base and override budgets.

TAX IMPACT ON AVERAGE (\$1,139,220) HOUSE AND PROPERTY

		FY '07	FY '08 BASE BUDGET	FY '08 OVERRIDE BUDGET
AVERAGE TAX BILL		\$10,894	\$11,050	\$11,245
	\$ Increase		\$157	\$351
	% Increase		1.44%	3.22%
Fire Truck Debt Cost (Interest only payment FY08)	\$ Increase		\$6	\$6
	TOTAL		\$11,056	\$11,250
	% Increase		1.49%	3.27%

****If approved, the full impact of the new fire truck (principal and interest) will result in an additional \$35 in taxes on the average home for a ten year term, commencing in FY09.**

7. Stabilization Funds

A Stabilization Fund is not part of the General Fund. It is a separate fund that may be appropriated for any municipal purpose, such as to level out peaks and valleys in the tax bills. A Stabilization Fund is usually established for a specific purpose. A two-thirds vote at Town Meeting is required to appropriate monies to and from a Stabilization Fund. A Stabilization Fund, if one has been established, is part of the Emergency Reserves.

Lincoln does not currently have a Stabilization Fund. At the FY' 07 Town Meeting, the Town applied the remaining \$140,000 of such funds to reduce the impact on taxes of outstanding debt.

In FY' 08, there is no recommendation to establish a Stabilization Fund. In future years, the Finance Committee may recommend that stabilization funds again be set aside. Such a recommendation would take into account the specific municipal purpose that a fund might be desirable for and the overall financial situation of the town, including the funds available for establishing such a fund.

8. Looking Forward

The Finance Committee works closely with the Town, the Lincoln Public Schools, Lincoln-Sudbury Regional High School, 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. For example, the Town's land use choices, including changes in the number and types of houses, impact school enrollment and infrastructure requirements. The Town's fiscal choices usually impact the residential property tax. Thus, the Finance Committee will continue to emphasize the importance of long-term budgeting, so that major expenditures can be anticipated and their impact planned for. During FY '08, it will coordinate its efforts with those of the Capital Planning Committee, the Community Preservation Committee, and the master planning committee.

The Finance Committee anticipates substantial building permit and real estate tax revenues following construction of "The Groves in Lincoln," the Deaconess Abundant Life Community that was approved at the Special Town Meeting in November 2006. Some of this revenue will be offset by additional town services that will be required. Construction, however, has yet to begin; it is difficult to predict when these additional revenues will be available.

The Finance Committee will place a high priority on continuing to maintain adequate Emergency Reserves, working with the Town for expanded tax relief for those homeowners on limited or fixed incomes, and advocating for continued participation in the CPA program. The Finance Committee also strives to maintain and improve communications with boards, committees, and town residents. This includes close communications with the Sudbury Finance Committee and the Lincoln-Sudbury Regional School Committee, with which it shares oversight of the budget for the regional school district.

General Government

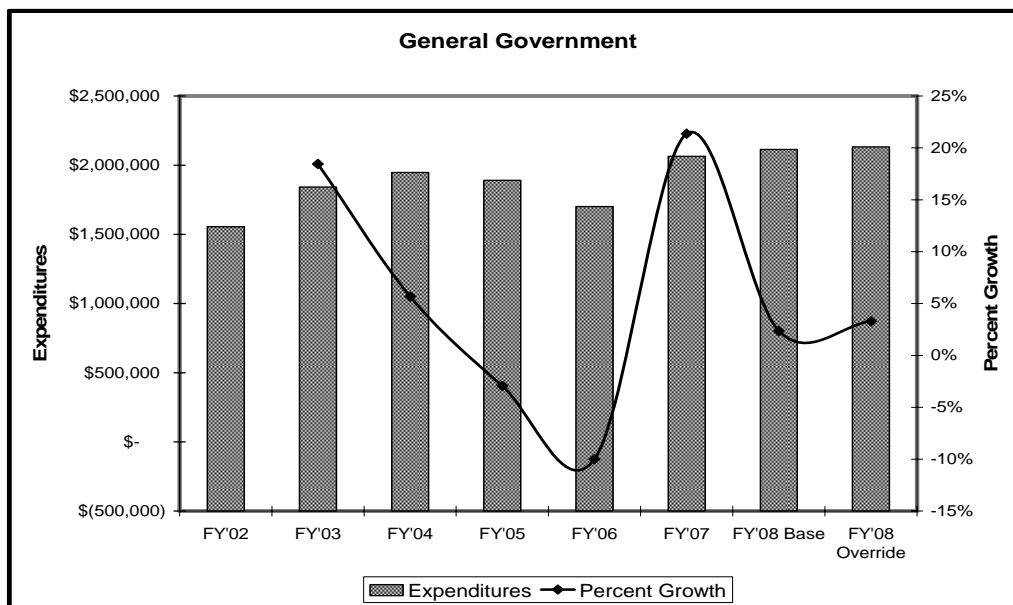
FY '06 Actual	FY '07 Budget	FY '08 Base Budget	FY '08 Override Impact
\$1,701,350	\$2,064,972	\$2,113,620	\$19,291

General Information

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

Key Issues

- The 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. It is funded at \$450,000.
- FY '08 is the third year of a three-year collective bargaining agreement.
- The FY '08 base budget is a level services budget. The preferred budget adds funds for various purposes, including additional work hours for the Town Clerk and maintenance contracts for information systems.



Warrant Articles

- Article 14, technology equipment, software and installation: \$50,000
- Article 25, town-wide building maintenance: \$116,000

Public Safety

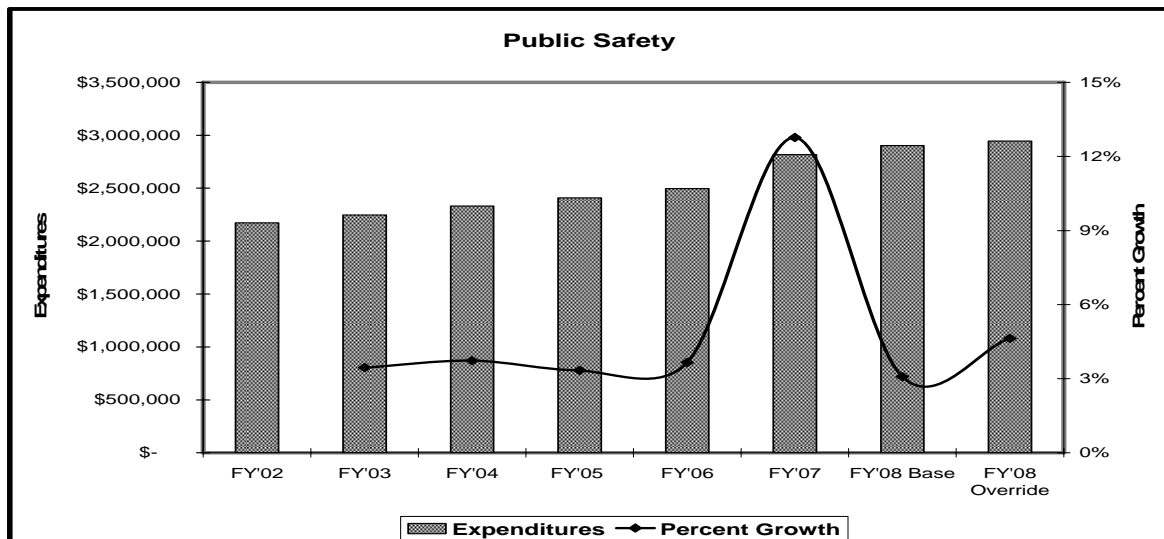
FY '06 Actual	FY '07 Budget	FY '08 Base Budget	FY '08 Override Impact
\$2,497,327	\$2,816,195	\$2,903,024	\$43,472

General Information

Public Safety includes Police, Fire, and Emergency Medical services, the Communications Center and Building Inspection.

Key Issues

- FY'08 is the third year of a 3-year collective bargaining agreement.
- The budget provides funds to increase EMT training, administrative assistant hours, and traffic enforcement, and to purchase “Reverse 911” software and contract radio maintenance.
- The FY '08 budget is, otherwise, a level services budget.
- The Capital Planning Committee is recommending funds to replace Fire Engine #2 (1984 pumper). Given the substantial cost of the engine (i.e., \$450,000) and its long projected useful life (i.e., 20 years), the Town intends to borrow the funds for this acquisition. The principal and interest on the bond would be paid through a debt exclusion from Proposition 2 ½. Passage of a debt exclusion requires an affirmative vote at Town Meeting and at the election ballot. The authorization to tax over and above the limitations of Proposition 2 ½ expires when the debt is retired. The question appears as Article #23 of the town meeting warrant and as ballot question # 2 of the election ballot.



Warrant Articles

- Article 12, replace 3 police cruisers: \$96,000.
- Article 13, emergency radio system fiber network replacement: \$81,880.
- Article 23, fire engine 2 replacement, \$450,000.

Lincoln Public Schools

FY '06 Actual	FY '07 Budget	FY '08 Base Budget	FY '08 Override Impact
\$8,221,678	\$8,353,788	\$8,619,402	\$93,573

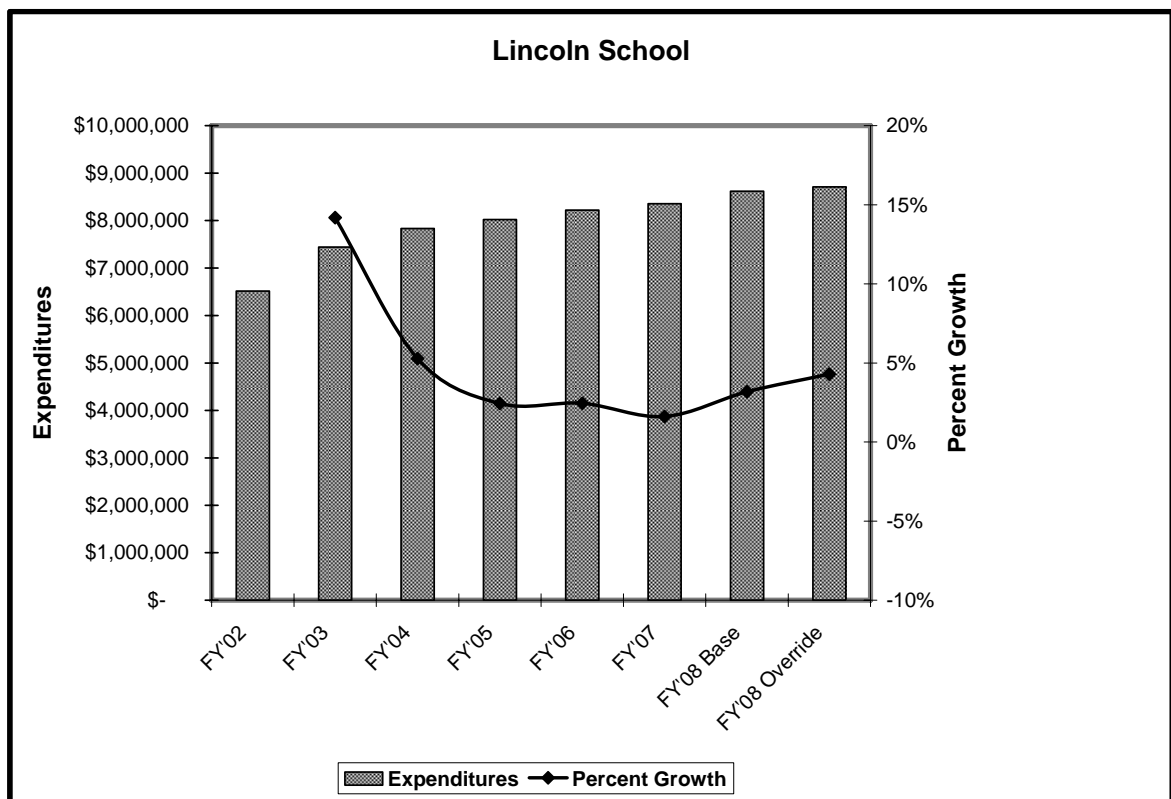
General Information

As in prior years, the Lincoln Public Schools are working to maintain and improve their educational programs, despite continuing fiscal constraints. The schools, with the assistance of a facilities subcommittee, are actively engaged in building and campus maintenance as well as planning for the potential renovation of the Lincoln School, the Hartwell Building, and the Pods. A technology initiative is being implemented in FY '08. This includes planning instructional uses of technology, professional development, and enhancements of technology infrastructure.

Key Issues

- Enrollment in FY '08 is projected to decrease by about 3%. The projected enrollment is 625 students. The number of classroom sections in FY '08 is expected to be 33, as compared to 35 in FY '07. A second grade section is being eliminated, pushing class size to the maximum permitted under the district's class size policy.
- One bus route is being eliminated in FY '08.
- Personnel costs represent about 83 % of the school budget. The Lincoln Teachers Association is in the second year of a three-year contract.
- The preferred budget includes a technology support technician, a new position that will allow the Lincoln School to maximize its increased investment in technology.

- Special education costs and reimbursement are particularly difficult to reconcile. The FY '08 budget includes about \$400,000 of "circuit breaker" reimbursement that was received for expenditures in prior years. This depletes the circuit breaker funds but additional reimbursement is anticipated in FY '09.
- The METCO program brings students from Boston to the Lincoln School. It is viewed by the School Committee as a fundamental means of educating children about how to live in a diverse world.



Warrant Articles

- Article 15, school information technology equipment,: \$129,528
- Article 16, school door hardware: \$14,400
- Article 17, school classroom maintenance: \$50,000
- Article 18, field house dividing curtain: \$10,000
- Article 19, field house joint resealing: \$55,000
- Article 20, Hartwell building repairs: \$74,500

Lincoln-Sudbury Regional High School

FY '06 Actual	FY '07 Budget	FY '08 Base Budget	FY '08 Override Impact
\$2,842,925	\$2,976,852	\$3,196,672	\$100,886

General Information

Enrollment at Lincoln-Sudbury Regional High School (LSRHS) grew by 46 students (3%) in FY'07, to 1,619. In FY '08 enrollment is expected to grow by an additional 19 students (1%), to a total of 1638. Enrollment growth in FY'09 is expected to remain low, and then to increase over the next several years at the rate of 3-5% per year. Lincoln's apportionment for the FY'08 budget will increase from 14.19% in FY '07 to 14.67%. Sudbury's apportionment is 85.33%.

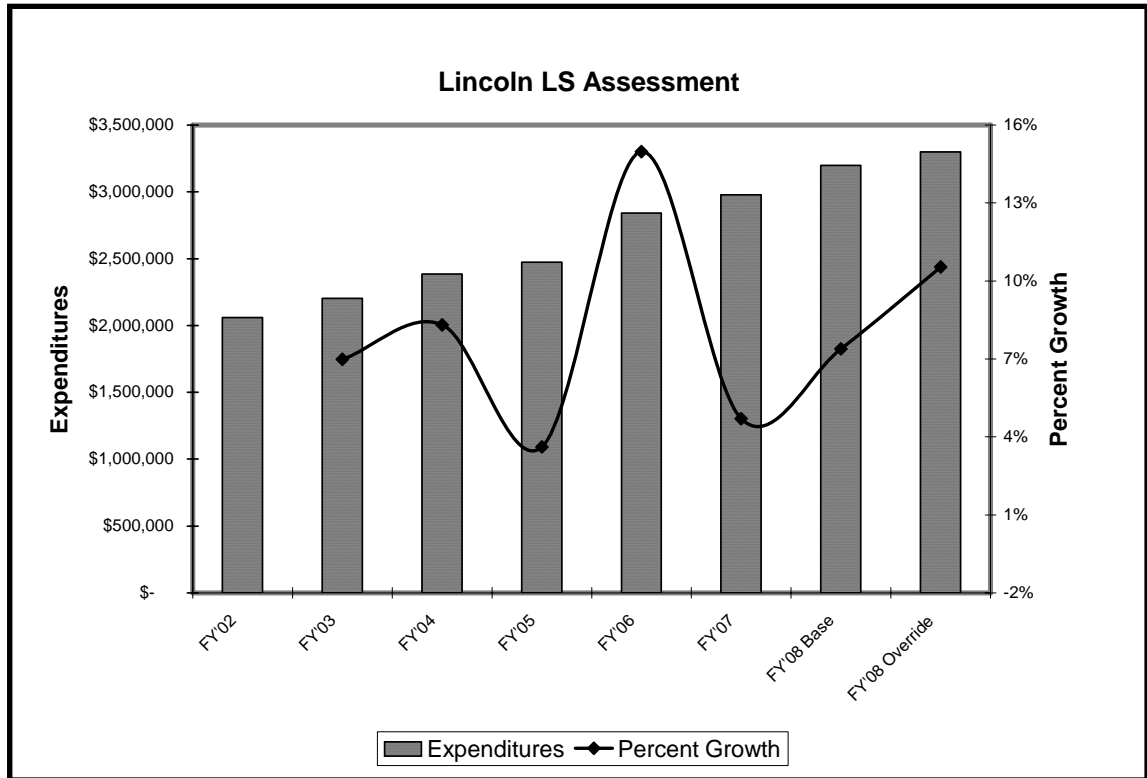
Double-digit increases in pension and health insurance costs, increasing special education costs, and contractual obligations continue to place significant financial pressure on the high school budget. The FY '07 budget represented a 6.2% increase over the FY'06 budget. This increase provided funds for an additional 3.5 FTE teachers so as to maintain constant class sizes with the expected enrollment increase. The FY'08 override budget adds 1 FTE and one insurance plan, but is otherwise a level staff budget. It is expected that class sizes will continue to increase. Without an override budget (approved in both Lincoln and Sudbury), Lincoln-Sudbury will face substantial cutbacks in staff and services.

As a regional school district, Lincoln-Sudbury's budget covers all costs incurred, including items not normally found in local school budgets, such as health and life insurance, workers' compensation, property and casualty insurance, FICA, retirement assessments and debt service. Growth in these costs reduces the funds available for other expenditures.

Key Issues

- Reimbursement under the State Building Assistance Fund of 75% of the construction cost of the new high school building will save Lincoln taxpayers \$1.5 million over the next several years versus the original projected capital and interest costs for the new school.
- Expected Reimbursement in state Circuit Breaker funds in FY'08 of \$805,416, along with \$100,000 in Circuit Breaker funds from FY'07, will partially fund the expected \$2,695,880 in SPED costs.
- As a regional high school, LSRHS receives Chapter 70 state aid and transportation aid directly. In FY'07 LSRHS budgeted \$2,263,671 in state aid, and has budgeted the receipt of \$2,463,758 in FY'08, a projected increase of 8.8%. This "increase" is level-funding based on the final state aid received by LSRHS in FY'07, which exceeded the amount budgeted.
- Insurance costs are expected to increase by 15 % in FY '08.

- The regional agreement under which LSRHS operates provides that the lowest funding rate approved by either member Town sets the growth rate for the overall budget. Thus, if Sudbury approves an assessment that corresponds to a lower Budget than that voted by Lincoln, Lincoln's assessment will drop accordingly.



Minuteman Regional High School

FY '06	FY '07	FY '08
Actual	Budget	Budget
\$179,882	\$159,890	\$122,003

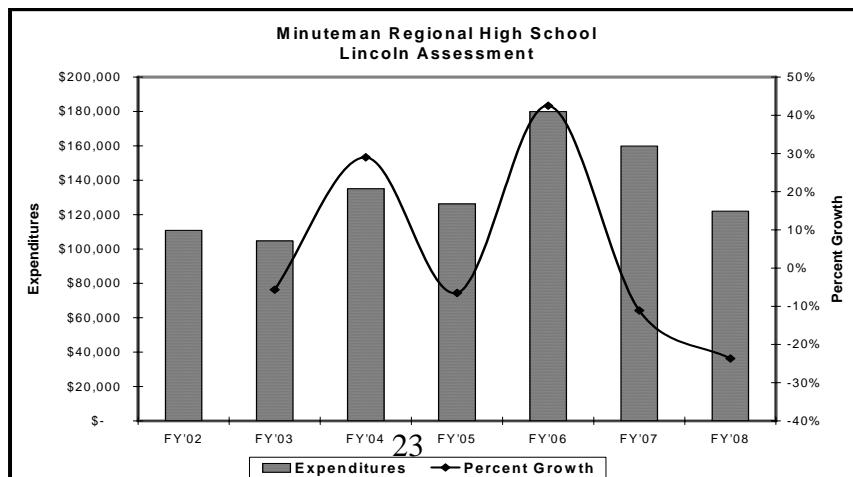
General Information

The Minuteman Regional High School offers one of the strongest science and engineering programs in the state, comprehensive student learning-style analysis, and associated career exploration. The school provides career and technical education in more than 20 professional and occupational fields and a full college academic program. With full-time enrollments for grades 9-12, Minuteman also has a variety of part-time, after-school, middle school, career and technical educational activities, and college and industrial linkages.

Lincoln is one of 16 member municipalities comprising the Minuteman Regional School District. The district is funded by a combination of assessments from each of its municipal members, state and federal reimbursements, and tuition payments by non-member municipalities for their own enrolled students. Assessment of member towns is based primarily on the proportion of their students attending to the total of member town enrollments.

Key Issues

- Lincoln’s student share of the member-municipalities total this year is about 0.8%. Lincoln’s total of 5.47 FTE, is down from 8.88 FTE last year.
- Lincoln’s FY '08 proposed assessment of \$122,003 is down from this year's \$159,890 assessment, largely due to Lincoln’s reduction in student enrollment. In addition, Minuteman compensated for accumulated state and federal under-funded mandates last year; this resulted in an unusually high assessment in FY '06.
- About \$10 million of Minuteman’s \$16.7 million FY '08 budget will be assessed from the 16 member towns. The government will reimburse about \$3.2 million. The remaining \$3.5 million will be derived from tuition payments from the more than 30 non-member cities and towns.
- Student enrollment is in excess of 882; about 635 students are from member towns.



Public Works & Facilities

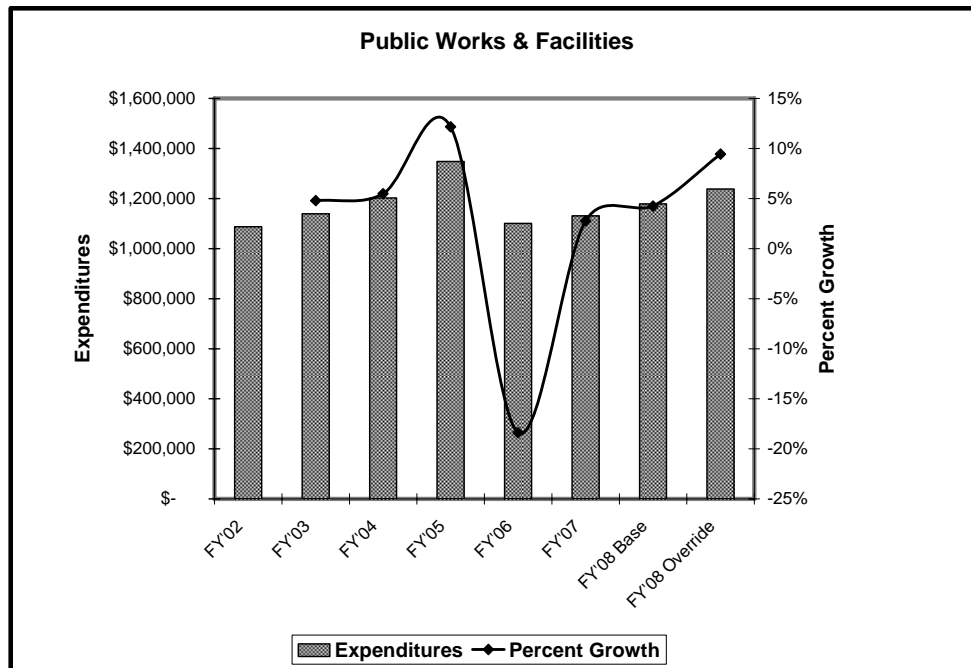
FY '06 Actual	FY '07 Budget	FY '08 Base Budget	FY '08 Override Impact
\$1,100,329	\$1,130,923	\$1,178,925	\$58,835

General Information

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

Key Issues

- The cost of solid waste disposal has been sharply reduced with the termination of the NESWC contract.
- The override budget provides additional resources and supplies for road repair and maintenance.
- Lincoln is planning a major road repair program that will impact future Public Works budgets.



Warrant Articles

- Article 9, DPW slide in sander: \$16,000
- Article 10, DPW one ton pickup with plow: \$59,500
- Article 11, DPW Bobcat broom: \$6,500
- Article 21, DPW site improvements: \$27,500

Human Services

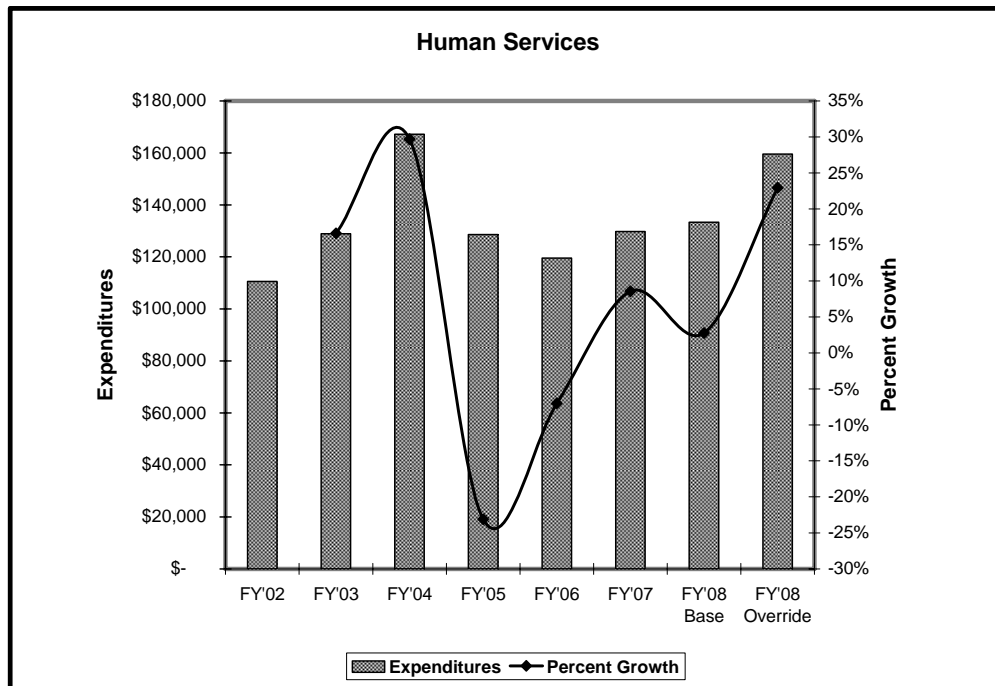
FY '06 Actual	FY '07 Budget	FY '08 Base Budget	FY '08 Override Impact
\$119,548	\$129,784	\$133,354	\$26,193

General Information

Human Services covers a broad range of programs provided by Lincoln to its citizens in order to promote their well-being. It includes the Board of Health (BOH), the Council on Aging (COA), Veteran's Services, the Housing Commission, and the Minuteman Home Care Membership.

Key Issues

- The Council on Aging provides a variety of services to elders and their families. It is the largest component of this department. The assistant director position, which is currently part-time, would be increased to full time under the FY '08 override budget.
- This FY '08 budget is otherwise a level services budget.



Recreation, Conservation Land and Celebrations

	FY '06 Actual	FY '07 Budget	FY '08 Base Budget	FY '08 Override Impact
Recreation	\$310,129	\$317,577	\$327,112	\$6,400
Celebrations	\$20,298	\$20,899	\$20,399	\$0
Conservation Land	\$72,090	\$65,994	\$67,474	\$1,350
Pierce House		\$40,000	\$42,025	\$0
	\$402,517	\$444,470	\$457,010	\$7,750

General Information

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

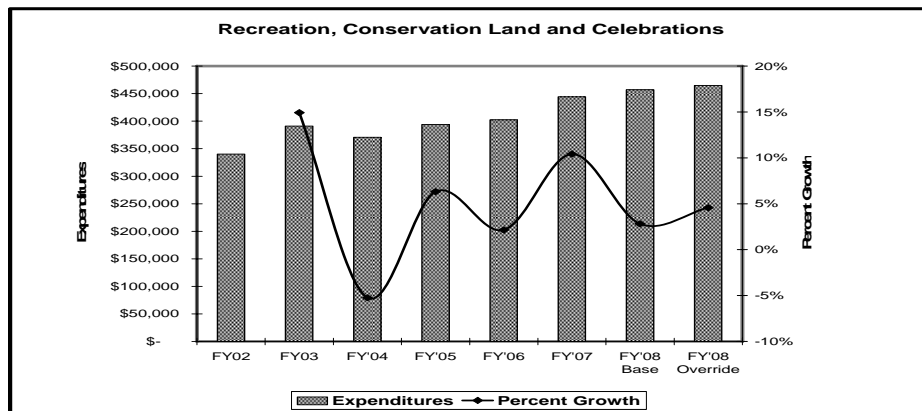
Appointed by the Board of Selectmen, the Celebrations Committee is responsible for supporting the Lincoln Minutemen's Patriot's Day activities, the Memorial Day Observance, all July Fourth festivities, and the Pierce Park Summer Concert Series.

The Conservation Land budget includes the expenses associated with the maintenance and recreational use of conservation land.

Since FY' 07, personnel costs for the Pierce House have been included in this category.

Key Issue

- This is a level services budget with the exception of additional funds added for various playground maintenance expenditures.



Library

FY '06 Actual	FY '07 Budget	FY '08 Budget
<u>\$693,081</u>	<u>\$737,158</u>	<u>\$760,245</u>

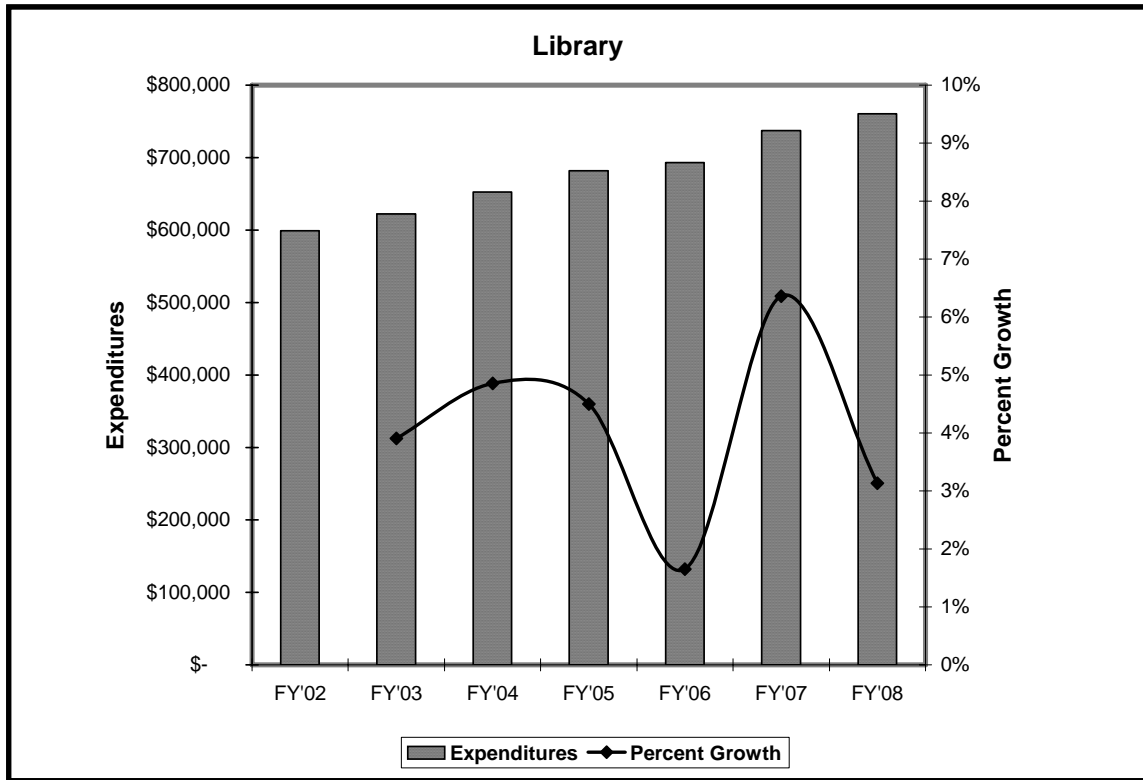
General Information

The Lincoln Public Library is open seven days a week during the winter months (57 hours) and five days a week during the remainder of the year. It maintains full service staffing and a book budget commensurate with the needs of a highly literate public. It is currently a member in good standing of the Minuteman Library Network. The network provides access for residents to books, tapes, DVDs and reference materials from the facilities of the libraries of the 41 member towns. The Library continues to be extremely busy responding to the varied needs of town residents.

The Friends of the Lincoln Library sponsored a Jazz Brunch for Books to benefit the New Orleans Public Library in October. The event was a big success with more than 150 people in attendance and raising \$9,016 for the New Orleans Public Library.

Key Issues

- The FY'08 budget enables the library to meet the level of book expenditures required to maintain state Certification. Certification is a condition of the Town's continued participation in the Minuteman Library Network and qualifies the Library for some state funding.
- The proposed budget includes maintaining current hours and services.
- Approximately one percent of Lincoln residents volunteered at the Library in 2006!
- Repairs and maintenance to the Library's physical plant continue. The Gund Building's roof was replaced and the foundation of the Preston Building was re-pointed during the summer of 2006. These projects were funded by Community Preservation Act funds.



Warrant Articles

- Article 21, Library elevator smoke vent: \$20,000
- Article 26, Library building maintenance: \$27,000

Pensions and Insurance

FY '06 Actual	FY '07 Budget	FY '08 Budget
\$3,389,816	\$4,039,564	\$4,627,201

General Information

This category covers retirement insurance, health insurance, general insurance (e.g. property and casualty), FICA/Medicare, life insurance, and unemployment insurance.

The Town 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 for Lincoln in FY'08 increased by 20% over FY'07. Because of increased enrollment and below average investment returns, elevated rates of increase are expected to continue.

The Town offers several health insurance plans to its employees, including employees of the local K-8 school system. These expenses are carried in this line item, not in the K-8 School Budget. Health insurance costs for FY '08 are expected to increase by 15% over FY'07.

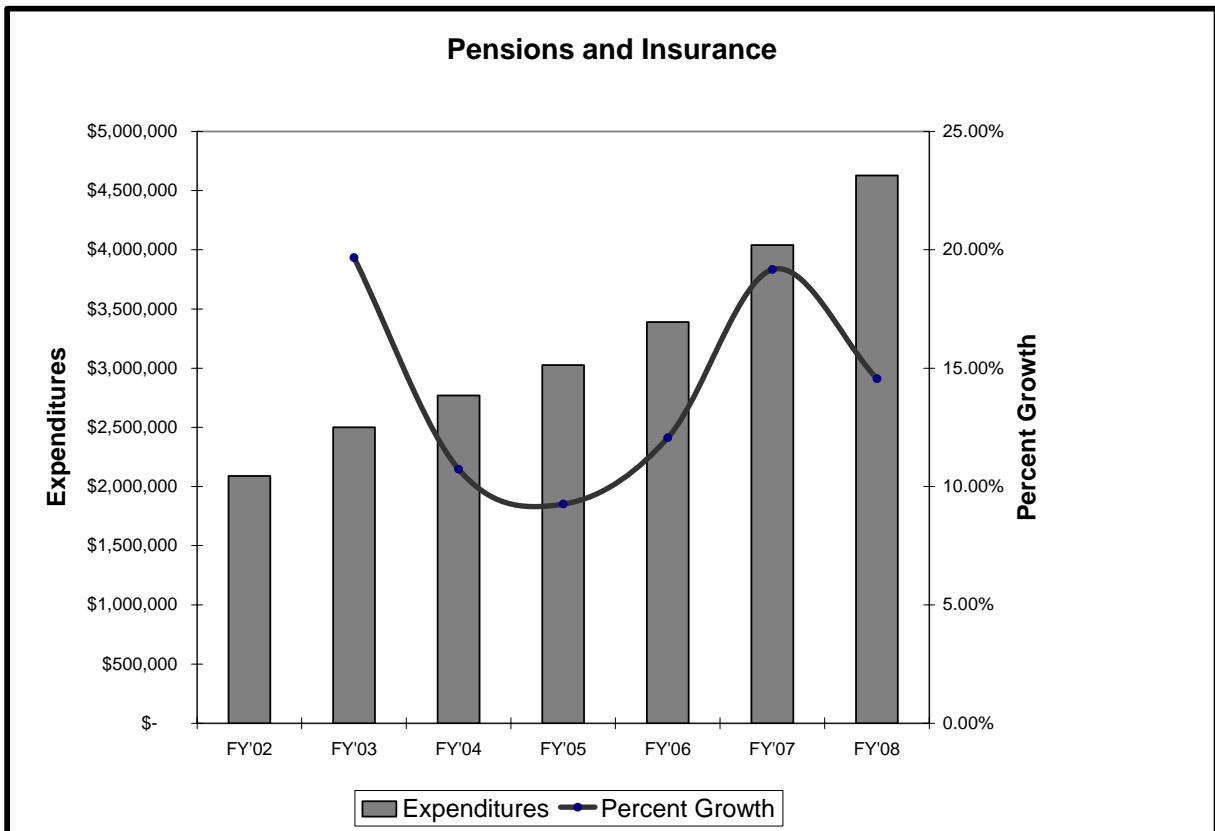
The Town also pays for unemployment, life insurance and employee related FICA costs. State and federal law, personnel by-laws, and contract negotiations determine the Town's share of contributions to these programs and benefits.

General insurance (property and indemnity) includes worker's compensation, liability insurance, and the bonding of appropriate town personnel. Lincoln is anticipating increases of 5% for FY '08.

	FY '04	FY '05	%	FY '06	%	FY '07	%	FY '08	%	
			growth		growth		growth		growth	
Retirement Assessment	637,917	726,385	14%	773,665	7%	910,000	18%	1,091,972	20%	
Unemployment Insurance	35,749	30,000	-16%	21,682	-28%	30,000	38%	30,000	0%	
Health Insurance	1,663,099	1,940,100	17%	2,108,900	9%	2,520,200	20%	2,897,140	15%	
Life Insurance	7,007	9,000	28%	6,922	-23%	9,000	30%	9,000	0%	
FICA/Medicare	197,603	210,420	6%	222,447	6%	223,304	0%	234,469	5%	
General Insurance	227,235	263,258	16%	256,199	-3%	347,060	35%	364,620	5%	
	2,768,610	3,179,163	15%	3,389,815	7%	4,039,564	19%	4,627,201	15%	60% over 4 years

Key Issues

- The primary drivers of the increases in this category are the Middlesex County Retirement Assessment and health insurance.
- Changes in pensions and insurance have been highly volatile over the last few years, with substantial annual rates of increase. This pattern is expected to continue.
- All rates of increase are consistent with comparable insurance rate increases for municipal governments across the Commonwealth.



Debt Service

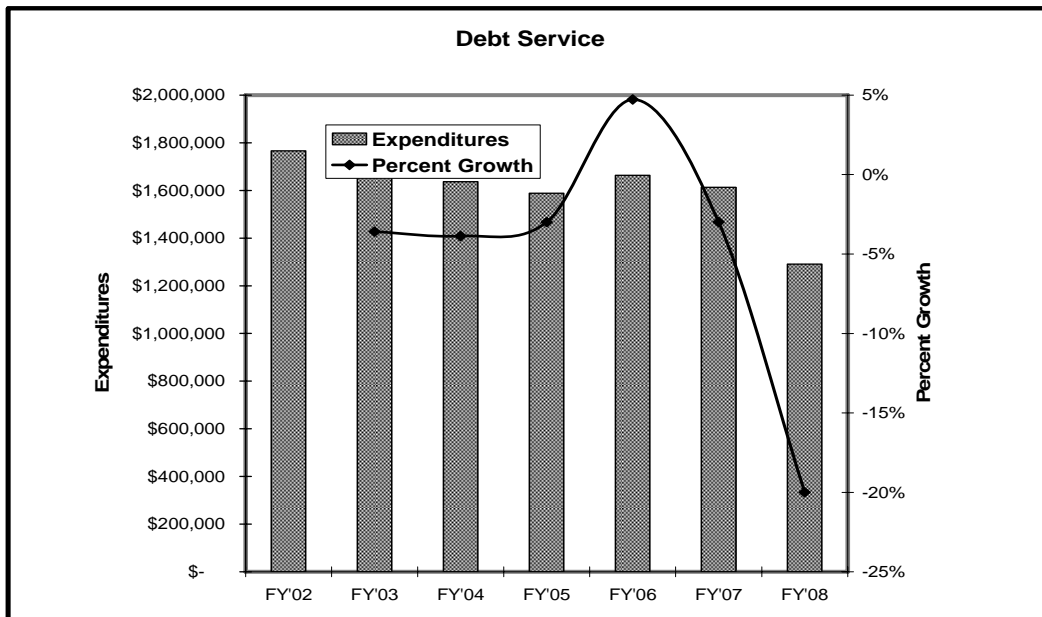
FY'06 Actual	FY'07 Budget	FY'08 Budget
\$1,662,997	\$1,613,400	\$1,301,031

General Information

Debt service represents principal and interest payments on the Town's outstanding loan obligations. It increases when Town Meeting decides to incur indebtedness through short-term borrowing or issuing bonds and decreases as the loans or bonds mature. Because principal is 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). Municipal bonds may not be retired on an accelerated basis in order to take advantage of declining interest rates. The Town has the highest rating possible, AAA from S & P. This means the lowest borrowing costs for future indebtedness.

Key Issue

- FY '08 debt service is lower than FY '07 debt service primarily because the Town has finished paying both principal and interest for the Public Safety building built in 1996.



Water Department

FY'06 Actual	FY'07 Budget**	FY'08 Budget**
\$475,888	\$968,061	\$933,487

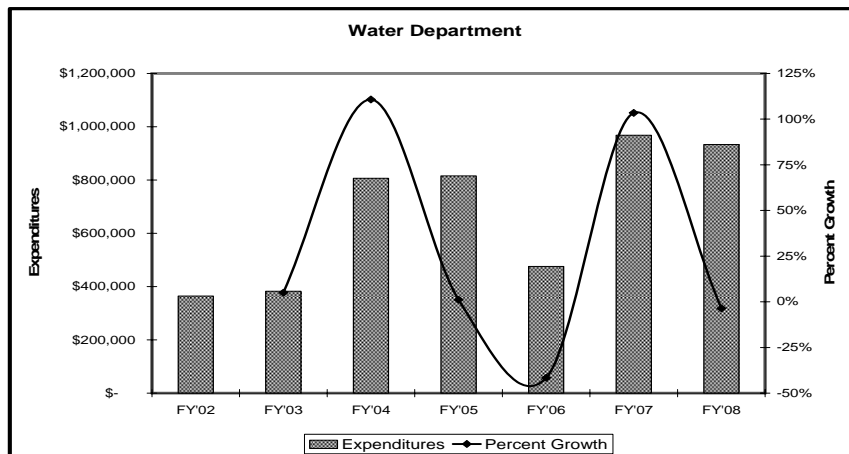
**Budget includes a \$45,000 emergency reserve fund which reverts to the Water Surplus if not used.

General Information

The Water Department maintains Lincoln’s water supply and distribution system and assures the quality of the Town’s drinking water. Its operating budget is funded entirely through fees paid by water consumers. Although water fees generated a significant surplus in recent years, current revenues are expected to barely equal current operating costs. The existing surplus is not expected to increase.

Key Issues

- The water department’s surplus currently stands at approximately \$1.6 million.
- A two-tier water rate has been in effect for several years and is still under review. To promote further water conservation, the Commission instituted a third tier to the rate structure, to be reflected in the May 2007 bills.
- Over 51% of the total annual water usage is consumed by less than 20% of the users. There is a need for more water conservation efforts.
- The Department of Environmental Protection continues to apply pressure on the Town to reduce water usage. To this end, the Water Commission will continue in its efforts to reduce the amount of water used per person per day. A Water Conservation Fund was established at the Fall 2006 Town Meeting to assist in this effort.



**FISCAL DETAIL
FY 2006-2008**

		ACTUAL EXPENDITURES FY06	CURRENT BUDGET FY07	BASE BUDGET FY08	PREFERRED BUDGET FY08
GENERAL GOVERNMENT					
1122	SELECTMEN				
	Personnel Services	0.00	400.00	400.00	400.00
	Expense	<u>0.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>
	TOTAL 1290	0.00	3,400.00	3,400.00	3,400.00
1290	TOWN OFFICES				
	Personnel Services	631,295.91	681,464.00	705,604.00	706,734.00
	Expense	<u>240,259.66</u>	<u>248,825.00</u>	<u>259,941.00</u>	<u>275,422.00</u>
	TOTAL 1290	871,555.57	930,289.00	965,545.00	982,156.00
11312	FINANCE COMMITTEE				
	Expense	<u>60.00</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>
	TOTAL 1310	60.00	150.00	150.00	150.00
11322	RESERVE FUND				
	Reserve Fund Appropriation	<u>286,853.41</u>	<u>450,000.00</u>	<u>450,000.00</u>	<u>450,000.00</u>
	TOTAL 1320	286,853.41	450,000.00	450,000.00	450,000.00
1137	ASSESSORS				
	Personnel Services	62,559.69	61,150.00	38,468.00	38,468.00
	Expense	<u>35,584.03</u>	<u>82,370.00</u>	<u>78,770.00</u>	<u>80,070.00</u>
	TOTAL 1370	98,143.72	143,520.00	117,238.00	118,538.00
11512	LAW DEPARTMENT				
	Expense	<u>79,485.64</u>	<u>120,000.00</u>	<u>120,000.00</u>	<u>120,000.00</u>
	TOTAL 1510	79,485.64	120,000.00	120,000.00	120,000.00
1161	TOWN CLERK				
	Personnel Services	68,355.06	63,920.00	78,149.00	78,149.00
	Expense	<u>3,387.98</u>	<u>5,900.00</u>	<u>5,900.00</u>	<u>5,900.00</u>
	TOTAL 1610	71,743.04	69,820.00	84,049.00	84,049.00
1162	REGISTRARS OF VOTERS				
	Personnel Services	0.00	200.00	200.00	200.00
	Expense	<u>2,445.60</u>	<u>10,400.00</u>	<u>10,718.00</u>	<u>10,718.00</u>
	TOTAL 1620	2,445.60	10,600.00	10,918.00	10,918.00
1171	CONSERVATION COMMISSION				
	Personnel Services	79,198.02	99,921.00	105,009.00	105,009.00
	Expense	<u>3,222.15</u>	<u>7,100.00</u>	<u>5,720.00</u>	<u>7,100.00</u>
	TOTAL 1710	82,420.17	107,021.00	110,729.00	112,109.00
1175	PLANNING BOARD				
	Personnel Services	93,495.66	100,030.00	105,156.00	105,156.00
	Expense	<u>3,493.44</u>	<u>11,900.00</u>	<u>10,132.00</u>	<u>10,132.00</u>
	TOTAL 1750	96,989.10	111,930.00	115,288.00	115,288.00
1176	BOARD OF APPEALS				
	Personnel Services			14,664.00	14,664.00
	Expense	<u>1,388.31</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
	TOTAL 1760	1,388.31	5,000.00	19,664.00	19,664.00
1195	TOWN REPORT				
	Expense	<u>11,108.83</u>	<u>14,275.00</u>	<u>14,703.25</u>	<u>14,703.25</u>
	TOTAL 1950	11,108.83	14,275.00	14,703.25	14,703.25
1191	TOWN BUILDINGS				
	Personnel Services	46,364.56	47,462.00	48,599.00	48,599.00
	Expense	<u>52,792.10</u>	<u>51,505.00</u>	<u>53,337.00</u>	<u>53,337.00</u>
	TOTAL 1990	99,156.66	98,967.00	101,936.00	101,936.00
TOTALS FOR GENERAL GOVERNMENT		<u>1,701,350.05</u>	<u>2,064,972.00</u>	<u>2,113,620.25</u>	<u>2,132,911.25</u>

		ACTUAL EXPENDITURES FY06	CURRENT BUDGET FY07	BASE BUDGET FY08	PREFERRED BUDGET FY08
PUBLIC SAFETY					
1211	POLICE DEPARTMENT				
	Personnel Services	1,085,174.27	1,114,640.00	1,149,015.00	1,154,890.00
	Expense	56,971.95	71,202.00	72,402.00	71,702.00
	TOTAL 2110	1,142,146.22	1,185,842.00	1,221,417.00	1,226,592.00
1221	FIRE DEPARTMENT				
	Personnel Services	764,033.11	996,828.00	1,026,733.00	1,036,652.00
	Expense	39,944.63	43,900.00	45,217.00	52,101.00
	TOTAL 2210	803,977.74	1,040,728.00	1,071,950.00	1,088,753.00
1231	EMERGENCY MEDICAL SERVICES				
	Personnel Services	33,233.97	60,259.00	62,067.00	62,067.00
	Expense	36,164.26	21,918.00	22,574.00	22,574.00
	TOTAL 2310	69,398.23	82,177.00	84,641.00	84,641.00
12442	SEALER OF WEIGHTS & MEASURES				
	Expense	0.00	0.00	0.00	0.00
	TOTAL 2440	0.00	0.00	0.00	0.00
1249	BUILDING DEPARTMENT				
	Personnel Services	150,973.57	152,180.00	155,535.00	155,535.00
	Expense	4,730.46	4,576.00	5,050.00	5,050.00
	TOTAL 2490	155,704.03	156,756.00	160,585.00	160,585.00
1251	COMMUNICATIONS CENTER				
	Personnel Services	231,740.32	248,672.00	258,429.00	261,698.00
	Expense	16,160.40	22,670.00	24,053.00	32,753.00
	TOTAL 2510	247,900.72	271,342.00	282,482.00	294,451.00
1291	EMERGENCY MANAGEMENT				
	Personnel Services	990.72	1000.00	1000.00	1000.00
	Expense	489.46	836.00	836.00	10361.00
	TOTAL 2910	1,480.18	1836.00	1,836.00	11,361.00
1292	DOG OFFICER				
	Expense	7,689.24	8,000.00	8,158.00	8,158.00
	TOTAL 2910	7,689.24	8,000.00	8,158.00	8,158.00
1299	PUBLIC SAFETY BUILDING				
	Personnel Services	13,093.60	13,264.00	13,865.00	13,865.00
	Expense	55,937.09	56,250.00	58,090.00	58,090.00
	TOTAL 2990	69,030.69	69,514.00	71,955.00	71,955.00
TOTALS FOR PUBLIC SAFETY		2,497,327.05	2,816,195.00	2,903,024.00	2,946,496.00
EDUCATION					
1310	LOCAL SCHOOL SYSTEM				
	Personnel Services & Expense	8,221,678.33	8,353,788.00	8,619,402.00	8,712,975.00
	TOTAL 3100	8,221,678.33	8,353,788.00	8,619,402.00	8,712,975.00
1331	LINCOLN-SUDBURY REG HS				
	Regional School District Assessment	2,842,924.59	2,976,851.92	3,196,672.00	3,297,558.00
	TOTAL 3310	2,842,924.59	2,976,851.92	3,196,672.00	3,297,558.00
1332	MINUTEMAN REG VOC TECH SCH				
	Regional School District Assessment	179,882.00	159,890.00	122,003.00	122,003.00
	TOTAL 3320	179,882.00	159,890.00	122,003.00	122,003.00
TOTALS FOR EDUCATION		11,244,484.92	11,490,529.92	11,938,077.00	12,132,536.00

		ACTUAL EXPENDITURES FY06	CURRENT BUDGET FY07	BASE BUDGET FY08	PREFERRED BUDGET FY08
PUBLIC WORKS & FACILITIES					
1411	ENGINEERING & CONSULTING				
	Expense	43,966.63	69,000.00	85,000.00	85,000.00
	TOTAL 4110	43,966.63	69,000.00	85,000.00	85,000.00
1422	DPW OPERATION & MAINTENANCE				
	Personnel Services	461,039.25	494,718.00	512,110.00	527,110.00
	Expense	133,414.74	153,500.00	155,590.00	199,425.00
	TOTAL 4220	594,453.99	648,218.00	667,700.00	726,535.00
1423	DPW SNOW & ICE CONTROL				
	Personnel Services	26,847.66	62,000.00	63,800.00	63,800.00
	Expense	169,279.54	43,060.00	44,400.00	44,400.00
	TOTAL 4230	196,127.20	105,060.00	108,200.00	108,200.00
1424	STREET LIGHTING				
	Expense	38,670.50	33,660.00	34,670.00	34,670.00
	TOTAL 4240	38,670.50	33,660.00	34,670.00	34,670.00
1427	TREE WARDEN				
	Expense	6,309.59	5,610.00	5,780.00	5,780.00
	TOTAL 4270	6,309.59	5,610.00	5,780.00	5,780.00
1429	DPW BUILDING				
	Expense	22,818.09	24,280.00	25,010.00	25,010.00
	TOTAL 4290	22,818.09	24,280.00	25,010.00	25,010.00
1433	RUBBISH REMOVAL				
	Expense	8,314.74	11,220.00	12,510.00	12,510.00
	TOTAL 4330	8,314.74	11,220.00	12,510.00	12,510.00
1434	TRANSFER STATION				
	Personnel Services	60,539.87	67,470.00	69,280.00	69,280.00
	Expense	107,086.43	138,400.00	142,770.00	142,770.00
	TOTAL 4340	167,626.30	205,870.00	212,050.00	212,050.00
1491	CEMETERY DEPARTMENT				
	Personnel Services	271.50	3,075.00	3,075.00	3,075.00
	Expense	21,770.02	24,930.00	24,930.00	24,930.00
	TOTAL 4910	22,041.52	28,005.00	28,005.00	28,005.00
TOTALS FOR PUBLIC WORKS & FACILITIES		1,100,328.56	1,130,923.00	1,178,925.00	1,237,760.00

		ACTUAL EXPENDITURES FY06	CURRENT BUDGET FY07	BASE BUDGET FY08	PREFERRED BUDGET FY08
HUMAN SERVICES					
1511	BOARD OF HEALTH				
	Expense	19,042.07	23,753.00	24,157.00	24,157.00
	TOTAL 5110	19,042.07	23,753.00	24,157.00	24,157.00
1522	MINUTEMAN HOME CARE				
	Expense	1,043.00	1,081.00	1,103.00	1,103.00
	TOTAL 5220	1,043.00	1,081.00	1,103.00	1,103.00
1541	COUNCIL ON AGING				
	Personnel Services	87,952.60	92,075.00	96,069.00	120,962.00
	Expense	11,510.62	12,875.00	12,025.00	13,325.00
	TOTAL 5410	99,463.22	104,950.00	108,094.00	134,287.00
1543	VETERANS' SERVICES				
	Expense	0.00	0.00	0.00	0.00
	TOTAL 5430	0.00	0.00	0.00	0.00
1591	HOUSING COMMISSION				
	Expense	0.00	0.00	0.00	0.00
	TOTAL 5910	0.00	0.00	0.00	0.00
1596	CODMAN COMPLEX				
	Expense	0.00	0.00	0.00	0.00
	TOTAL 5960	0.00	0.00	0.00	0.00
TOTALS FOR HUMAN SERVICES		119,548.29	129,784.00	133,354.00	159,547.00
CULTURE & RECREATION					
1611	LIBRARY				
	Personnel Services	503,675.55	529,524.60	546,365.00	546,365.00
	Expense	141,538.61	151,295.73	157,398.00	157,398.00
	TOTAL 6110	645,214.16	680,820.33	703,763.00	703,763.00
1612	LIBRARY BUILDING				
	Expense	47,866.85	56,337.85	56,482.00	56,482.00
	SUB-TOTAL	47,866.85	56,337.85	56,482.00	56,482.00
	Capital Outlay			-	
	TOTAL 6120	47,866.85	56,337.85	56,482.00	56,482.00
1631	RECREATION DEPARTMENT				
	Personnel Services	239,699.96	256,817.00	264,837.00	265,637.00
	Expense	70,429.36	60,760.00	62,275.00	67,875.00
	TOTAL 6310	310,129.32	317,577.00	327,112.00	333,512.00
1651	CONSERVATION LAND				
	Personnel Services	55,926.55	51,844.00	54,674.00	54,674.00
	Expense	16,163.57	14,150.00	12,800.00	14,150.00
	TOTAL 6510	72,090.12	65,994.00	67,474.00	68,824.00
1661	CELEBRATIONS COMMITTEE				
	Expense	20,297.51	20,899.00	20,399.00	20,399.00
	TOTAL 6610	20,297.51	20,899.00	20,399.00	20,399.00
1662	PIERCE HOUSE				
	Personnel Services		40,000.00	42,025.00	42,025.00
	TOTAL '016620		40,000.00	42,025.00	42,025.00
TOTALS FOR CULTURE & RECREATION		1,095,597.96	1,181,628.18	1,217,255.00	1,225,005.00

		ACTUAL EXPENDITURES FY06	CURRENT BUDGET FY07	BASE BUDGET FY08	PREFERRED BUDGET FY08
DEBT SERVICE					
1712	SCHOOL CONSTRUCTION 1996				
	Principal Long-Term Debt	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
	Interest Long-Term Debt	205,500.00	150,000.00	90,000.00	90,000.00
	TOTAL 7120	1,205,500.00	1,150,000.00	1,090,000.00	1,090,000.00
1734	PUBLIC SAFETY BLDG 1996				
	Principal Long-Term Debt	250,000.00	250,000.00		
	Interest Long-Term Debt	21,375.00	7,500.00		
	TOTAL 7340	271,375.00	257,500.00	-	0.00
176-177	BEMIS, TOWN OFFICE ROOF, POOL				
	Principal Long-Term Debt	149,000.00	149,000.00	149,000.00	149,000.00
	Interest Long-Term Debt	37,121.50	31,900.00	26,905.50	26,905.50
	Interest Short-Term				
	TOTAL 7340	186,121.50	180,900.00	175,905.50	175,905.50
1791	INTEREST SHORT-TERM DEBT				
	Interest Short-Term Debt	0.00	25,000.00	25,000.00	25,000.00
	TOTAL 7910	0.00	25,000.00	25,000.00	25,000.00
1792	FIRE TRUCK PURCHASE				
	Principal Long-Term Debt				
	Interest Long-Term Debt			10,125.00	10,125.00
	TOTAL LAND PURCHASE			10,125.00	10,125.00
TOTALS FOR DEBT SERVICE		1,662,996.50	1,613,400.00	1,301,030.50	1,301,030.50
UNCLASSIFIED					
INSURANCE					
1911	RETIREMENT ASSESSMENT				
	Expense	773,665.17	910,000.00	1,091,972.00	1,091,972.00
	TOTAL 9110	773,665.17	910,000.00	1,091,972.00	1,091,972.00
1913	UNEMPLOYMENT INSURANCE				
	Personnel Services	21,682.43	30,000.00	30,000.00	30,000.00
	TOTAL 9130	21,682.43	30,000.00	30,000.00	30,000.00
1914	HEALTH INSURANCE				
	Personnel Services	2,100,799.94	2,510,000.00	2,886,500.00	2,886,500.00
	Expense	8,100.00	10,200.00	10,640.00	10,640.00
	TOTAL 9140	2,108,899.94	2,520,200.00	2,897,140.00	2,897,140.00
1915	LIFE INSURANCE				
	Personnel Services	6,922.42	9,000.00	9,000.00	9,000.00
	TOTAL 9150	6,922.42	9,000.00	9,000.00	9,000.00
1916	FICA/MEDICARE				
	Personnel Services	222,446.57	223,304.00	234,469.20	234,469.20
	TOTAL 9160	222,446.57	223,304.00	234,469.20	234,469.20
1942	GENERAL INSURANCE				
	Expense	256,199.00	347,059.65	364,619.79	364,619.79
	TOTAL 9420	256,199.00	347,059.65	364,619.79	364,619.79
TOTALS FOR UNCLASSIFIED		3,389,815.53	4,039,563.65	4,627,200.99	4,627,200.99

		ACTUAL EXPENDITURES FY06	CURRENT BUDGET FY07	BASE BUDGET FY08	PREFERRED BUDGET FY08
WATER ENTERPRISE FUND					
61451	WATER DEPARTMENT				
	Personnel Services	336,568.19	361,803.00	367,462.50	367,462.50
	Expense	475,888.00	381,130.00	341,960.00	341,960.00
	SUB-TOTAL	<u>297,328.91</u>	<u>742,933.00</u>	<u>709,422.50</u>	<u>709,422.50</u>
	Capital Outlay	178,559.18	180,128.39	179,064.19	179,064.19
	TOTAL 4510	<u>475,888.09</u>	<u>923,061.39</u>	<u>888,486.69</u>	<u>888,486.69</u>
614513	WATER DEPARTMENT				
	Emergency Reserve		45,000.00	45,000.00	45,000.00
	TOTAL 614153		<u>45,000.00</u>	<u>45,000.00</u>	<u>45,000.00</u>
TOTALS FOR WATER ENTERPRISE FUND		<u>475,888.09</u>	<u>968,061.39</u>	<u>933,486.69</u>	<u>933,486.69</u>
APPROPRIATION SUMMARY -					
	GENERAL GOVERNMENT	1,701,350	2,064,972	2,113,620	2,132,911
	PUBLIC SAFETY	2,497,327	2,816,195	2,903,024	2,946,496
	EDUCATION	11,244,485	11,490,530	11,938,077	12,132,536
	PUBLIC WORKS & FACILITIES	1,100,329	1,130,923	1,178,925	1,237,760
	HUMAN SERVICES	119,548	129,784	133,354	159,547
	CULTURE & RECREATION	1,095,598	1,181,628	1,217,255	1,225,005
	DEBT SERVICE	1,662,997	1,613,400	1,301,031	1,301,031
	UNCLASSIFIED	3,389,816	4,039,564	4,627,201	4,627,201
	WATER DEPARTMENT	475,888	968,061	933,487	933,487
TOTAL - ARTICLE 7		<u>23,287,337</u>	<u>25,435,057</u>	<u>26,345,973</u>	<u>26,695,973</u>

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.

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 sponsoring agency to make some general comments about a group of 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. My guideline is to limit the explanation to no more than ten (10) minutes and this is usually but not always followed. 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. Anyone wishing to make a comment or raise a question need only raise their hand and when called upon by the Moderator wait for the delivery of

a portable microphone by one of the pages. There are also two standing microphones at the rear of the front section of the auditorium for the convenience of speakers. 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 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 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 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 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.

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 which are not expected to generate any discussion or opposition to be placed on the Consent Calendar. There

will be distributed at the Meeting a separate Consent Calendar sheet which will list the Articles that have been put on the Consent Calendar and the Motions under those Articles. When the Meeting reaches the first of the Articles that are on the Consent Calendar the entire 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 and any individual voter can remove an Article from the Consent Calendar by simply calling out the Article upon being recognized by the Moderator, in which event it will be taken up in the normal manner in its regular sequence on the Warrant. The motions under the Articles remaining on the Consent Calendar will be adopted in a single vote, presumably unanimous, which will incorporate the votes under each of the Articles as printed on the Consent Calendar. This procedure speeds up and expedites the conduct of the business of the Meeting by not requiring individual presentation and discussion of those Articles which are deemed to qualify for Consent Calendar treatment.

TOWN OF LINCOLN, MASSACHUSETTS
ANNUAL TOWN MEETING: Saturday, March 24, 2007 - 9:30 a.m.
ANNUAL ELECTION: Monday, March 26, 2007 - 7:30 a.m. – 8:00 p.m.

WARRANT



TOWN OF LINCOLN

COMMONWEALTH OF MASSACHUSETTS

MIDDLESEX, Ss

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

GREETINGS:

In the name of the Commonwealth you are hereby required to notify the legal voters of said Town of Lincoln qualified to vote at Town Meeting for the transaction of Town Affairs to meet for the annual election at the Smith School Gymnasium on Monday, the twenty sixth day of March, 2007 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 fourth day of March, 2007 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 24th day of March next."

The polls for voting the ballot on Monday, March 26th will be opened at 7:30 a.m. and will be closed at 8:00 p.m.

Any person requiring this warrant in a larger print format, or anyone requiring handicap related assistance at the town meeting, please contact the Selectmen's Office at 781-259-2600 prior to Monday, March 19, 2007. Every reasonable attempt will be made to provide the necessary assistance.

Note: Town meeting shall be continued to Tuesday, March 27, 2007 at 7:30 p.m. if needed.

ARTICLE 1

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

- Town Clerk for one year
- Selectman for three years
- Treasurer for one year
- Collector of Taxes for three years
- Assessor for three years
- School Committee member for three years
- School Committee member for three years
- Water Commissioner for three years
- Board of Health member for three years
- Cemetery Commissioner for three years
- Planning Board member for five years
- Commissioner of Trust Funds for three years
- Trustee of Bemis Fund for three years
- Trustee of Lincoln Library for three years
- DeCordova & Dana Museum and Park Trustee for four years
- Housing Commission member for three years
- Recreation Committee member for three years
- Regional School Committee member (2) for three years

And further, to answer the following questions:

1. Shall the Town of Lincoln be allowed to assess an additional \$350,000 in real estate and personal property taxes for the purposes of supplementing the operating budget for the fiscal year beginning July first, 2007?

YES NO

2. Shall the Town of Lincoln be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bond issued in order to purchase a new fire truck and associated equipment, including all costs incidental and related thereto?

YES NO

3. Shall the Town vote to have its elected Treasurer become an appointed Treasurer of the Town?

YES NO

4. Shall the Town vote to have its elected Collector of Taxes become an appointed Collector of Taxes of the Town?

YES NO

5. Shall the licensing authority in the Town of Lincoln be authorized to grant 1 license for the sale of wine and malt beverages to be drunk on the premises?

YES NO

This question proposes acceptance of a special act adopted by the General Court, the text of which was approved by the March 25, 2006, Annual Town Meeting. If accepted by the voters of the Town, the special act will authorize the Board of Selectmen, as licensing authority, to issue a single license for the sale of wine and malt beverages to be consumed on the premises where beverages are sold to consumers. State liquor license laws, which require, among other things, that the Board of Selectmen provide notice to abutters, hold a hearing, and determine that the applicant is of good character and has premises suitable for such purposes, will apply to the issuance of the license. Acceptance of this act will not authorize the Board of Selectmen to issue any liquor licenses other than the single license for the sale of wine and malt beverages to be consumed on the premises.

ARTICLE 2

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

Selectmen

ARTICLE 3

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

Selectmen

ARTICLE 4

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

Selectmen

ARTICLE 5

To see if the Town will vote to accept Chapter 73, Section 4 of the Act of 1986 as amended by Chapter 126 of the Acts of 1988, for the purpose of increasing the real estate tax

exemptions by 100 percent to all persons who qualify for property tax exemptions under Clauses 17, 17C, 17C1/2, 17D, 22, 22A, 22B, 22C, 22D, 22E, 37, 37A, 41, 41B and 41C under Chapter 59, Section 5 of the Massachusetts General Laws; or take any other action relative thereto.

Assessors

ARTICLE 6

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to fund the Town's Senior Tax Work-off Program, established pursuant to Massachusetts General Law Chapter 59, Section 5K, and by vote of the Town under Article 6 of the 2003 Annual Town Meeting; or take any other action relative thereto.

Selectmen

ARTICLE 7

To raise and appropriate money for the necessary and expedient purposes of the Town; or take any other action relative thereto.

Finance Committee

ARTICLE 8

To see if the Town will vote to accept a gift of land from the estate of Florence S. Hollingsworth, shown as Assessors Map 120, Block 5, Lot 0 and located at 18 Twin Pond Lane, Lincoln, Massachusetts, for general municipal purposes and the purpose of conveyance, and further, to authorize the Board of Selectmen to convey said property, upon such terms and conditions as the Board of Selectmen deem appropriate, including, but not limited to, conveyance of the property to the Board of Directors of the Town of Lincoln Municipal Affordable Housing Trust Fund for purposes consistent with G.L. c.44, §55C for the creation and preservation of affordable housing in municipalities for the benefit of low and moderate income households, or take any other action relative thereto.

Selectmen

ARTICLE 9

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 purchase a new slide-in sander for the DPW, and to see if the Town will authorize the disposal by sale or otherwise of any related excess equipment; or take any other action relative thereto.

Selectmen

ARTICLE 10

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 purchase a new one ton pickup truck with plow for the DPW, and to see if the Town will authorize the disposal by sale or otherwise of excess vehicles and equipment; or take any other action relative thereto.

Selectmen

ARTICLE 11

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 purchase a Bobcat broom attachment for the DPW; or take any other action relative thereto.

Selectmen

ARTICLE 12

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to purchase three cruisers and related equipment for the Lincoln Police Department, and to see if the Town will authorize the disposal by sale or otherwise of excess vehicles and equipment; or take any other action relative thereto.

Selectmen

ARTICLE 13

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to purchase necessary emergency radio system fiber network components for the Town Public Safety departments including fiber, installation, and other related costs; or take any other action relative thereto.

Selectmen

ARTICLE 14

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof, to purchase new computer equipment for Town departments including hardware, software, licenses, installation, training, maintenance and other related costs; or take any other action relative thereto.

Selectmen

ARTICLE 15

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof to purchase computer technology including hardware, software, licenses, installation, training, maintenance and other related costs for the Lincoln schools; or take any other action relative thereto.

School Committee

ARTICLE 16

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof to purchase replacement hardware for various Lincoln School doors; or take any other action relative thereto.

School Committee

ARTICLE 17

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof to complete Lincoln school classroom maintenance; or take any other action relative thereto.

School Committee

ARTICLE 18

To see if the Town will vote to raise and appropriate a sum of money by taxation, by transfer from available funds, by borrowing or any combination thereof to purchase and install a new field house curtain at the Brooks School; or take any other action relative thereto.

School 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 repair and replace the joint seals in the Brooks Field House walls; or take any other action relative thereto.

School 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 replace the deck,

conduct asbestos abatement and replace certain windows at the Hartwell School; or take any other action relative thereto.

School Committee

ARTICLE 21

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 replace an equipment and vehicle storage shed at the DPW site; or take any other action relative thereto.

Selectmen

ARTICLE 22

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 install a vent in the elevator at the Library; or take any other action relative thereto.

Library Trustees

ARTICLE 23

To see if the Town will vote to raise and appropriate by taxation, by transfer from available funds, by borrowing or any combination thereof the sum of \$450,000 more or less, for the costs of purchasing and equipping a new fire truck; including all costs incidental and related thereto; and that to meet said appropriation the Treasurer, with the approval of the Selectmen, is authorized to borrow the full amount of such appropriation under General Laws Chapter 44 or any other general or special law, and to issue bonds or notes of the Town in connection therewith; provided, however, that the vote taken hereunder shall be expressly contingent upon approval by the voters of a ballot question to exclude the amounts required to pay for the bonds or notes from the provisions of Proposition 2-1/2, so-called, or take any other action relative thereto.

Selectmen

ARTICLE 24

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 construction, reconstruction, and/or repair of roads and bridges and related costs pursuant to the State's Chapter 90 and/or other state roadway reimbursement programs, and to authorize the Board of Selectmen to accept and expend any funds received from the Commonwealth for such purposes; or take any other action relative thereto.

Selectmen

ARTICLE 25

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; or take any other action relative thereto.

Selectmen

ARTICLE 26

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

Library Trustees

ARTICLE 27

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 purchase of necessary consulting and technical services required in the comprehensive long term planning process; or take any other action relative thereto.

Planning Board

ARTICLE 28

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 funding of necessary salary adjustments associated with the reclassification of several staff positions; or take any other action relative thereto.

Personnel Board

ARTICLE 29

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

Selectmen

ARTICLE 30

To see if the Town will vote to transfer from free cash or any other source of funds a sum of money to reduce the total amount to be raised by taxation pursuant to the votes previously taken under Article 7 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 31

To hear a report from the Community Preservation Committee on the Fiscal Year 2008 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 Community Preservation Fund, transferred from available funds, borrowed, or any combination of these methods; or take any other action relative thereto.

Community Preservation Committee

ARTICLE 32

To see if the Town will vote, pursuant to G.L. c.41, §1B, to make the elected position of Treasurer an appointed Treasurer of the Town, such appointment to be made by the Board of Selectmen for a term not to exceed three years; provided, however that before such change may take effect, the change must be approved by the voters of the Town at the 2007 Annual Town Election, and further, that any individual elected to the position of Treasurer at the 2007 Annual Town Election shall hold said office and perform the duties thereof only until such time as the appointment to said office is otherwise made, or take any other action relative thereto.

Selectmen

ARTICLE 33

To see if the Town will vote, pursuant to G.L. c.41, §1B, to make the elected position of Collector of Taxes an appointed Collector of Taxes of the Town, such appointment to be made by the Board of Selectmen for a term not to exceed three years; provided, however that before such change may take effect, the change must be approved by the voters of the Town at the 2007 Annual Town Election, and further, that any individual elected to the position of Collector of Taxes at the 2007 Annual Town Election shall hold said office and perform the duties thereof only until such time as the appointment to said office is otherwise made, or take any other action relative thereto.

Selectmen

ARTICLE 34

To see if the Town will accept for Board of Selectmen, the Planning Board, the Zoning Board of Appeals, and the Conservation Commission holding adjudicatory hearings in the Town, the provisions of G.L. c.39, §23D, which provide that a member of a board, committee, or commission holding an adjudicatory hearing shall not be disqualified from voting in the matter solely due to the member's absence from one session of such hearing, provided that certain conditions are met, such as when a board member is disqualified from voting solely due to that member's absence; or when the board member is absent from a single session of an adjudicatory hearing; and when there is an available recording or transcription of the hearing at which a member is absent; and the absent member review the evidence submitted at the missed hearing and file a certification to said effect; and the member certifies that he or she has examined all evidence received at the missed session and provided further that such acceptance shall be applicable to all adjudicatory hearings opened on or after the effective date of the vote taken hereunder, or take any other action relative thereto.

Planning Board

ARTICLE 35

To see if the Town will amend the Zoning Bylaw to require site plan review for religious and educational uses listed under Section 3 G.L. c. 40A, or take any other action relative thereto: (note: additions are shown in bold italicized type and deletions are crossed out)

- 6.1 (g) religious or educational uses governed by G.L. c. 40A, s. 3. **(subject to Section 19.1.e)**
- 9.1 (h) religious or educational uses governed by G.L. c. 40A, s. 3. ~~(which are permitted without the requirement of a site plan).~~ **(subject to Section 19.1.e)**
- 19.1 (e) In conjunction with any application for a building permit involving land or structures devoted to religious or educational uses governed by G.L. c. 40A, s. 3, the applicant may also submit a written request for exemption from any one or more, or all, of the development regulations relating to the bulk and height of structures, yard sizes, lot area, setbacks, frontage, open space, width of lot, signage, parking and building coverage for the district in which the applicant's land lies. Such request shall be accompanied by appropriate information **in the form of a site plan pursuant to Section 17.1-17.6 for the above listed development regulations, and other information that** may include financial information concerning costs, which demonstrates that the regulations(s) from which an exemption is requested would be unreasonable as applied to such land or structures. Upon receipt of such an exemption request, the following procedure shall apply:
- (1) The Building Inspector shall promptly transmit a copy of the building permit application, together with **the site plan and** all additional information submitted by the applicant, to the Planning Board for its review.

(2) The Planning Board shall consider and determine **at a public hearing** whether the applicant has adequately demonstrated that compliance with the development regulations from which exemption is sought would substantially diminish or detract from the usefulness of the proposed structure, or impair the character of the applicant's setting or campus, without appreciably advancing the purposes of this By-law, and if the Planning Board determines that such an effect has been so demonstrated, which one or more of such development regulations shall be deemed not to apply to such religious or educational land or structures. The Planning Board shall report its determination in writing to the Building Inspector within ~~(twenty-eight (28) days of its receipt of the exemption request and appropriate supporting information)~~ **thirty (30) days of the close of the public hearing.**

Planning Board

ARTICLE 36

To see if the Town will amend the Zoning Bylaw Section 12.6 to require all cell tower applicants to submit correspondence between the FAA and applicants to the Planning Board for review, or take any other action relative thereto: (note: additions are shown in bold italicized type and deletions are crossed out)

Add a new Section 12.6.4 (i): ***Copies of all written or electronic communications that occurred prior to the pre-application conference between the applicant and the FAA concerning the proposed site.***

Add a new Section 12.6.4.2: ***Unless waived by the Planning Board, the applicant shall electronically transmit to the Planning Board or its representative a copy of all written and electronic communications to be submitted by the applicant to the FAA at least 14 days prior to such submission. The applicant shall electronically transmit to the Planning Board or its representative a copy of all written and electronic communications received from the FAA within three days of receipt by the applicant.***

Insert a new sentence in Section 12.6.6 (f) before the final sentence: ***The Planning Board may require installation of a cutoff fixture to limit the projection of stray light below the horizon.***

Add a new Section 12.6.6 (q): ***Acoustic emissions shall be inaudible on neighboring parcels in residential zoning districts.***

Add a new Section 12.6.6 (r): ***In the event the FAA requires aviation safety lighting, the applicant shall file an application with the FAA to waive such requirement. Communications to and from the FAA shall comply with Section 12.6.4.2.***

Planning Board

ARTICLE 37

To see if the Town will amend the Zoning Bylaw with various housekeeping corrections as follows, or take any other action relative thereto: (note: additions are shown in bold italicized type and deletions are crossed out)

- 1) Amend the Table of Contents and Section 12 to replace the words "~~**North Lincoln Planning District**~~" with the words "**North Lincoln Overlay District**".
- 2) Amend Section 6.3 (a) by replacing the word "~~**cellar**~~" with the word "**basement**".
- 3) Amend Section 6.5.1.b to add at the end of the paragraph "***(See figure 5 at the end of the bylaw)***"
- 4) Amend Section 12.7.2 in the first sentence by replacing the words "~~**votes to approve**~~" with the words "***approves by majority vote***".
- 5) Amend Section 16.2 (b) and (c) by adding the word "***unlit***" before the words "accessory sign".
- 6) Amend Section 16.2 (d) by adding the words "***Bedford Road and Morningside Lane,***" after the words South Great Road.
- 7) Amend Section 16.5 as follows:
 - a) All other signs require a special permit from the Planning Board and a permit from the Building Inspector.***
 - b) In granting a special permit for a sign, the Planning Board may impose such conditions, safeguards, limitations, and restrictions as it deems appropriate and which are not inconsistent with any of the provisions of the Zoning Bylaw. The Board may grant a special permit if in its sole judgment the sign will not be detrimental to the public safety and welfare and will be in harmony with the general purpose and intent of the Zoning Bylaw. Special Permits shall only be issued following a public hearing in accordance with Chapter 40A of the General Laws. Special permits for signs shall be granted for a period not to exceed ~~**three (3)**~~ ***3*** years and shall only be renewable upon application to the Planning Board***
 - c) In B-1, B-2, or B-3 districts, one wall-mounted or parapet-mounted accessory sign will be permitted for each separate and distinct place of business located on the ground level of a building, provided the design (colors, font, size and style, method of lighting , and form of sign) has been approved by the Planning Board. The area of such sign shall not exceed 1 square foot for every linear foot of ground level storefront, such linear footage to be measured on the longest wall of storefront and not to exceed 30 square feet in any event.***
- 8) Amend Section 23 definition Gross Floor Area, Calculated by deleting the words "~~**the portion of**~~" before the words "any attic space".

Planning Board

ARTICLE 38

To see if the Town will vote to require a permanent conservation restriction on open space land within new cluster subdivisions by amending the zoning bylaw Section 6.6.2 (h) iii as follows, or take any other action relative thereto: (note: additions are shown in bold italicized type and deletions are crossed out)

(h) provision shall be made so that Open Land shall be owned:

- i. by the Town of Lincoln
- ii. by the Lincoln Land Conservation Trust; or
- iii. an association of the **land owners** ~~owners of the land that may be~~ approved by the Planning Board, **that grants a permanent conservation restriction to either the Town or the Lincoln Land Conservation Trust. The conservation restriction shall include with provisions for limited** easements for recreational use by the residents of the Town, **and provide sufficient rights to the town provided that the town shall have sufficient rights to enable it** to enforce compliance with the restrictions imposed by the Planning Board as conditions of its special permit;

Planning Board

ARTICLE 39

To see if the Town will vote to amend the Town Bylaws by inserting a new bylaw, Article 23, Solicitors, Peddlers, and Transient Vendors, a comprehensive general bylaw governing solicitors, peddlers, and transient vendors; a copy of which bylaw is available at the Town Clerks office, or take any other action relative thereto.

Selectmen

ARTICLE 40

To see if the Town will vote to delete the text of Article XXI of the Town Bylaws, Demolition of Significant Buildings or Structures, in its entirety, and replace it with a new bylaw, a copy of which is on file with the Town Clerk, for the purpose of streamlining and clarifying the existing process for demolishing significant buildings or structures, or take any other action relative thereto.

Historic Commission

ARTICLE 41

To see if the Town will vote to amend the General Bylaws, Article XVIII, Wetlands Protection, for the purpose of further protecting the wetlands resources in the Town, a copy of such proposed General By-law amendment or amendments is on file at the Town Clerk, or take any other action relative thereto.

Conservation Commission

ARTICLE 42

To see if the Town will vote to expand the Historic District to include certain additional properties located on Conant Road; or take any other action relative thereto.

Historic District Commission

ARTICLE 43

To see if the Town will vote to accept the provisions of Section 1 of Chapter 137 of the Acts of 2003, as amended by Chapter 77 of the Acts of 2005, which authorizes the Town of Lincoln to pay to Town employees who are called to military service the difference between their military base pay and the amount they would have received as a Town employee, or take any other action relative thereto.

Veterans Agent

ARTICLE 44

To see if the Town will vote to accept the recommendation of the Town Flag Committee to create a town flag; or take any other action relative thereto.

Selectmen

ARTICLE 45 Report from Green Energy Committee

To see if the Town will vote to hear a report from the Green Energy Committee; or take any other action relative thereto.

Selectmen

ARTICLE 46


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

Selectmen

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 20TH day of February in the year of our Lord two thousand and seven.


Sarah Cannon Holden, Chair


Sara A. Mattes


Gary/A. Taylor

SELECTMEN OF LINCOLN

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF LINCOLN
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LINCOLN CENTER, MA 01773**

01773

**BULKRATE
U.S.**

**PERMIT # 11
ECRWSS
Lincoln, MA**

**POSTAL PATRON
LINCOLN, MA 01773**