

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2020

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 55,068,344	\$ -
Last Year's Levy Tax Collection	935,767	-
Prior Years Property Tax Collection	115,177	-
Interest & Penalty	382,212	-
PILOT & Tax Treaty (excluded from levy) Collection	78,904	-
Other Local Property Taxes	-	-
Licenses and Permits	41,334	-
Fines and Forfeitures	46,809	-
Investment Income	121,097	-
Departmental	1,115,763	-
Rescue Run Revenue	1,126,016	-
Police & Fire Detail	1,101,423	-
Other Local Non-Property Tax Revenues	459,171	-
Tuition	-	182,761
Impact Aid	-	-
Medicaid	-	636,130
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	401,557
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,699,473
COVID - ESSER	-	-
COVID - CRF	-	-
COVID - CDBG	-	-
COVID - FEMA	-	-
COVID - Other	-	-
MV Excise Tax Reimbursement	206,198	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	209,703	-
Library Construction Aid	-	-
Public Service Corporation Tax	272,625	-
Meals & Beverage Tax / Hotel Tax	934,271	-
LEA Aid	-	13,936,075
Group Home	-	-
Housing Aid Capital Projects	185,050	-
Housing Aid Bonded Debt	747,240	-
State Food Service Revenue	-	11,950
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	4,817,985	-
Motor Vehicle Phase Out	860,659	-
Other Revenue	-	467,679
Local Appropriation for Education	-	41,786,267
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	<u><u>\$ 68,825,749</u></u>	<u><u>\$ 59,121,892</u></u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2020

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 419,224	\$ 549,052	\$ 230,467	\$ 21,509	\$ 137,755	\$ 624,575	\$ 2,076,110	\$ 272,096	\$ 2,765,660
Compensation - Group B	-	-	-	-	-	-	-	-	83,120
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	224	1,108	359	-	-	284	110,905	7,703	108,687
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	947,827
Active Medical Insurance - Group A	101,316	158,466	76,903	16,886	23,896	189,393	550,987	47,791	529,441
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	23,896
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,759	5,880	2,853	626	886	2,182	20,441	1,773	19,642
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	886
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	30,891	40,517	16,999	1,584	9,982	46,018	161,065	20,606	287,312
Life Insurance	764	1,013	570	-	228	909	4,211	581	8,838
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,404,818
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	22,678	41,793	7,470	-	10,386	9,631	34,421	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	29,376	47,163	11,633	1,737	5,260	51,311	224,254	15,884	10,520
Purchased Services	225,846	53,110	56,070	119,719	5,400	29,918	45,465	-	-
Materials/Supplies	6,360	15,091	15,476	48,172	723	173,371	17,318	32,746	103,911
Software Licenses	6,000	-	-	69,652	-	-	482	-	-
Capital Outlays	-	-	-	-	-	-	1,439,403	-	92,862
Insurance	780,152	-	-	-	-	-	-	-	-
Maintenance	-	-	38,181	-	-	8,929	329,970	52,299	43,557
Vehicle Operations	-	312	7,499	-	-	-	273,833	1,890	173,134
Utilities	20,929	16,743	39,297	2,097	4,186	32,475	41,858	30,030	17,460
Contingency	6,374	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	532,354	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	196,549	-	-
Trash Removal & Recycling	-	-	-	-	-	-	391,123	-	-
Claims & Settlements	3,933	-	-	-	-	-	-	-	-
Community Support	62,500	-	-	-	-	-	-	-	-
Other Operation Expenditures	127,865	3,035	175	1,160	-	3,156	51,142	-	73,520
Tipping Fees	-	-	-	-	-	-	571,308	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,848,191	\$ 933,283	\$ 503,952	\$ 283,142	\$ 198,701	\$ 1,172,154	\$ 7,073,198	\$ 483,399	\$ 6,695,090

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2020

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ 272,364	\$ 1,121,667	\$ -	\$ -	\$ -	\$ 8,490,478	\$ 25,276,822
Compensation - Group B	-	-	-	-	-	-	83,120	1,976,505
Compensation - Group C	-	-	-	-	-	-	-	5,205,652
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	28,968	319,446	-	-	-	577,685	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	55,566
Police & Fire Detail	-	-	-	-	-	-	947,827	-
Active Medical Insurance - Group A	-	60,017	255,998	-	-	-	2,011,093	4,236,051
Active Medical Insurance- Group B	-	-	-	-	-	-	23,896	327,411
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,114,445
Active Dental insurance- Group A	-	2,227	9,497	-	-	-	69,766	174,960
Active Dental Insurance- Group B	-	-	-	-	-	-	886	1,243
Active Dental Insurance- Group C	-	-	-	-	-	-	-	97,636
Payroll Taxes	-	22,192	106,132	-	-	-	743,299	773,597
Life Insurance	-	398	1,854	-	-	-	19,365	237,435
State Defined Contribution- Group A	-	-	-	-	-	-	-	586,858
State Defined Contribution - Group B	-	-	-	-	-	-	-	54,575
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	52,492
Other Benefits- Group B	-	-	-	-	-	-	-	8,864
Other Benefits- Group C	-	-	-	-	-	-	-	3,736
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	1,404,818	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	397,804
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	213,437	-	-	-	339,818	3,582,494
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	296,614
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	34,420	12,391	-	-	-	443,949	-
Purchased Services	-	-	75,951	-	-	-	611,479	9,615,827
Materials/Supplies	-	-	68,317	-	-	-	481,485	979,128
Software Licenses	-	-	-	-	-	-	76,134	115,271
Capital Outlays	-	-	92,069	-	-	-	1,624,334	240,729
Insurance	-	-	-	-	-	-	780,152	245,125
Maintenance	-	-	-	-	-	-	472,935	236,779
Vehicle Operations	-	-	60,800	-	-	-	517,468	17,180
Utilities	-	3,081	25,553	-	-	-	233,708	681,250
Contingency	-	-	-	-	-	-	6,374	-
Street Lighting	-	-	-	-	-	-	532,354	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	196,549	-
Trash Removal & Recycling	-	-	-	-	-	-	391,123	-
Claims & Settlements	-	-	-	-	-	-	3,933	-
Community Support	-	-	-	-	-	-	62,500	-
Other Operation Expenditures	-	-	4,499	-	-	-	264,551	616,279
Tipping Fees	-	-	-	-	-	-	571,308	-
Local Appropriation for Education	-	-	-	41,786,267	-	-	41,786,267	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	375,000	-	375,000	-
Municipal Debt- Interest	-	-	-	-	646,075	-	646,075	-
School Debt- Principal	-	-	-	-	1,780,000	-	1,780,000	-
School Debt- Interest	-	-	-	-	710,800	-	710,800	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	68,831
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,275,420	1,275,420	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 423,666	\$ 2,367,610	\$ 41,786,267	\$ 3,511,875	\$ 1,275,420	\$ 68,555,948	\$ 58,277,159

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	49,950
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	<u>\$ -</u>	<u>\$ 49,950</u>
Net Change in Fund Balance¹	269,801	794,783
Fund Balance¹- beginning of year	\$7,646,122	\$44,078
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	(3)	1,297
Fund Balance¹ - beginning of year adjusted	<u>7,646,119</u>	<u>45,375</u>
Rounding		
Fund Balance¹ - end of year	<u>\$ 7,915,920</u>	<u>\$ 840,158</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2020

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2019						\$ 7,646,122	-	\$ 7,646,122	
<i>No funds removed from RGS for fiscal 2020</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2020</i>						-	-	-	
<i>Misc. adjustments made for fiscal 2020</i>						(3)	-	(3)	
Fund Balance¹ - per MTP-2 at June 30, 2019 adjusted						<u>\$ 7,646,119</u>	-	<u>\$ 7,646,119</u>	
General Fund	\$ 67,724,326	\$ 28,071	\$ 25,662,400	\$ 41,786,267	\$ 303,730	\$ 7,312,835		\$ 7,312,835	\$ 7,616,565
Police Detail	1,101,423	-	1,107,281	28,071	(33,929)	333,284		333,284	299,355
Totals per audited financial statements	<u>\$ 68,825,749</u>	<u>\$ 28,071</u>	<u>\$ 26,769,681</u>	<u>\$ 41,814,338</u>	<u>\$ 269,801</u>	<u>\$ 7,646,119</u>	<u>\$ -</u>	<u>\$ 7,646,119</u>	<u>\$ 7,915,920</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 41,786,267	\$ (41,786,267)	\$ -	\$ -	\$ -	\$ -	\$ -
Eliminate transfers between Funds reported on MTP2: from Police Details to General Fund	-	(28,071)	-	(28,071)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 68,825,749</u>	<u>\$ -</u>	<u>\$ 68,555,948</u>	<u>\$ -</u>	<u>\$ 269,801</u>	<u>\$ 7,646,119</u>	<u>\$ -</u>	<u>\$ 7,646,119</u>	<u>\$ 7,915,920</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2020

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2019						\$ 44,078	-	\$ 44,078	
<i>Adjustment for Title III funds for FY20</i>						1,296	-	1,296	
<i>Misc adjustment for FY20</i>						1	-	1	
Fund Balance¹ - per MTP-2 at June 30, 2019 adjusted						<u>\$ 45,375</u>	-	<u>\$ 45,375</u>	
School Unrestricted Fund	\$ 17,490,468	\$ 41,786,267	\$ 58,555,683	\$ -	\$ 721,052	\$ (318,217)	\$ -	\$ (318,217)	\$ 402,835
School Special Revenue Funds	2,554,937	-	2,483,102	-	71,835	363,592	-	363,592	435,427
Totals per audited financial statements	<u>\$ 20,045,405</u>	<u>\$ 41,786,267</u>	<u>\$ 61,038,785</u>	<u>\$ -</u>	<u>\$ 792,887</u>	<u>\$ 45,375</u>	<u>\$ -</u>	<u>\$ 45,375</u>	<u>\$ 838,262</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 41,786,267	\$ (41,786,267)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,704,397)	-	(2,704,397)	-	-	-	-	-	-
Grants administered for other school districts	(5,383)	-	(7,279)	-	1,896	-	-	-	1,896
Transfer from school unrestricted to town capital account shown as expense in audit and transfer on MTP and UCOA	-	-	(49,950)	49,950	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>59,121,892</u>	<u>-</u>	<u>58,277,159</u>	<u>49,950</u>	<u>794,783</u>	<u>45,375</u>	<u>-</u>	<u>45,375</u>	<u>840,158</u>
<u>Reconciliation from MTP2 to UCOA</u>									
No adjustments between MTP2 and UCOA	\$ -	\$ -							
Totals per UCOA Validated Totals Report	<u>\$ 59,121,892</u>	<u>\$ 58,277,159</u>							

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.