

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 53,515,394	\$ -
Last Year's Levy Tax Collection	945,247	-
Prior Years Property Tax Collection	132,897	-
Interest & Penalty	374,677	-
PILOT & Tax Treaty (excluded from levy) Collection	68,592	-
Other Local Property Taxes	-	-
Licenses and Permits	534,673	-
Fines and Forfeitures	83,664	-
Investment Income	57,026	-
Departmental	636,186	-
Rescue Run Revenue	1,320,974	-
Police & Fire Detail	1,022,461	-
Other Local Non-Property Tax Revenues	181,341	-
Tuition	-	47,344
Impact Aid	-	-
Medicaid	-	888,129
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	442,238
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,459,464
MV Excise Tax Reimbursement & Phase-out	648,266	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	203,414	-
Library Construction Aid	-	-
Public Service Corporation Tax	267,304	-
Meals & Beverage Tax / Hotel Tax	929,642	-
LEA Aid	-	12,510,493
Group Home	-	-
Housing Aid Capital Projects	262,367	-
Housing Aid Bonded Debt	745,995	-
State Food Service Revenue	-	10,925
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	7,905,781	1,800
Other Revenue	-	528,200
Local Appropriation for Education	-	40,705,952
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 69,835,902	\$ 56,594,545
Financing Sources: Transfer from Capital Funds	\$ 661,118	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 661,118	\$ -

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 410,841	\$ 516,438	\$ 246,539	\$ 69,479	\$ 129,414	\$ 592,435	\$ 2,023,321	\$ 290,598	\$ 2,526,687
Compensation - Group B	-	-	-	-	-	-	-	-	151,660
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	988	267	93	-	-	739	146,131	5,273	72,260
Overtime - Group B	-	-	-	-	-	-	-	-	5,681
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	846,152
Active Medical Insurance - Group A	131,024	204,931	99,452	21,837	30,902	157,910	712,546	61,804	684,682
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	30,902
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	5,129	8,023	3,894	855	1,210	4,318	27,897	2,420	26,806
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,210
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	24,745	39,528	16,439	5,315	9,900	45,378	165,963	22,634	271,975
Life Insurance	945	1,198	699	175	349	1,133	3,065	341	8,563
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	75,356	-	-	-	-	-	13,650	-	62,526
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,366,507
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	16,100	24,747	6,523	-	9,070	8,332	31,884	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	22,159	42,316	14,848	819	5,234	43,045	186,184	14,881	8,663
Purchased Services	171,513	32,584	39,960	38,166	8,109	39,442	40,520	-	-
Materials/Supplies	19,558	33,596	18,823	9,337	2,356	183,724	22,515	43,967	52,374
Software Licenses	5,643	-	-	67,238	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	1,612,186	-	124,362
Insurance	880,158	-	-	-	-	-	-	-	-
Maintenance	-	-	25,643	-	-	6,250	234,688	69,248	42,877
Vehicle Operations	-	-	8,193	-	30	-	284,744	6,065	135,815
Utilities	20,727	16,582	57,072	7,810	4,145	38,702	41,455	30,883	17,697
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	535,845	-	-
Revaluation	-	15,533	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	283,449	-	-
Trash Removal & Recycling	-	-	-	-	-	-	359,751	-	-
Claims & Settlements	63,440	-	-	-	-	-	-	-	-
Community Support	60,500	-	-	-	-	-	-	-	-
Other Operation Expenditures	45,021	5,644	180	2,698	1,557	886	317,589	-	60,564
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	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,953,845	\$ 941,387	\$ 538,358	\$ 223,729	\$ 202,277	\$ 1,122,293	\$ 7,043,384	\$ 548,112	\$ 6,497,964

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ 253,894	\$ 976,453	\$ -	\$ -	\$ -	\$ 8,036,099	\$ 24,620,563
Compensation - Group B	-	-	-	-	-	-	151,660	1,967,113
Compensation - Group C	-	-	-	-	-	-	-	4,753,660
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	22,246	397,365	-	-	-	645,363	-
Overtime - Group B	-	-	-	-	-	-	5,681	-
Overtime - Group C	-	-	-	-	-	-	-	39,927
Police & Fire Detail	-	-	-	-	-	-	846,152	-
Active Medical Insurance - Group A	-	77,615	331,061	-	-	-	2,513,764	3,458,214
Active Medical Insurance- Group B	-	-	-	-	-	-	30,902	201,708
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,437,823
Active Dental insurance- Group A	-	3,039	12,962	-	-	-	96,552	188,005
Active Dental Insurance- Group B	-	-	-	-	-	-	1,210	11,318
Active Dental Insurance- Group C	-	-	-	-	-	-	-	94,732
Payroll Taxes	-	21,125	101,251	-	-	-	724,253	734,598
Life Insurance	-	428	1,824	-	-	-	18,717	202,148
State Defined Contribution- Group A	-	-	-	-	-	-	-	558,907
State Defined Contribution - Group B	-	-	-	-	-	-	-	32,053
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	17,765	-	-	-	169,297	89,078
Other Benefits- Group B	-	-	-	-	-	-	-	15,804
Other Benefits- Group C	-	-	-	-	-	-	-	209,456
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	1,366,507	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	374,836
State Defined Benefit Pension- Group A	-	-	151,056	-	-	-	247,713	3,266,691
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	239,397
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	30,305	3,659	-	-	-	372,112	-
Purchased Services	-	-	79,758	-	-	-	450,051	11,333,642
Materials/Supplies	-	-	81,250	-	-	-	467,499	798,183
Software Licenses	-	-	-	-	-	-	72,881	171,280
Capital Outlays	-	-	83,922	-	-	-	1,820,471	345,245
Insurance	-	-	-	-	-	-	880,158	238,561
Maintenance	-	-	9,798	-	-	-	388,504	231,494
Vehicle Operations	-	-	39,310	-	-	-	474,157	15,693
Utilities	-	3,123	22,381	-	-	-	260,577	671,712
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	535,845	-
Revaluation	-	-	-	-	-	-	15,533	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	283,449	-
Trash Removal & Recycling	-	-	-	-	-	-	359,751	-
Claims & Settlements	-	-	-	-	-	-	63,440	-
Community Support	-	-	-	-	-	-	60,500	-
Other Operation Expenditures	-	-	3,931	-	-	-	438,070	173,424
Local Appropriation for Education	-	-	-	40,705,952	-	-	40,705,952	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	400,000	-	400,000	-
Municipal Debt- Interest	-	-	-	-	184,563	-	184,563	-
School Debt- Principal	-	-	-	-	1,645,000	-	1,645,000	-
School Debt- Interest	-	-	-	-	841,650	-	841,650	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	116,016
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,236,024	1,236,024	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 411,775	\$ 2,313,746	\$ 40,705,952	\$ 3,071,213	\$ 1,236,024	\$ 66,810,058	\$ 56,591,281

Financing Uses: Transfer to Capital Funds	\$ 3,316,900	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 3,316,900	\$ -
Net Change in Fund Balance¹	370,063	3,264
Fund Balance1- beginning of year	\$8,395,382	\$1,689,958
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	71,601	-
Misc. Adjustment	-	697
Fund Balance¹ - beginning of year adjusted	8,466,983	1,690,655
Rounding		
Fund Balance¹ - end of year	\$ 8,837,046	\$ 1,693,919

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

Town of Lincoln
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

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, 2017						\$ 8,395,382	-	\$ 8,395,382	
<i>No funds removed from RGS for fiscal 2017</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2017</i>						-	-	-	
<i>Prior period adjustment for police detail</i>						-	71,601	71,601	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 8,395,382</u>		<u>\$ 8,466,983</u>	
General Fund	\$ 68,813,441	\$ 688,096	\$ 25,153,485	\$ 44,022,852	\$ 325,201	\$ 8,220,476	\$ -	\$ 8,220,476	\$ 8,545,677
Police Detail	1,022,461	-	950,621	26,978	44,861	174,906	71,601	246,507	291,368
Totals per audited financial statements	<u>\$ 69,835,902</u>	<u>\$ 688,096</u>	<u>\$ 26,104,107</u>	<u>\$ 44,049,830</u>	<u>\$ 370,062</u>	<u>\$ 8,395,382</u>	<u>\$ 71,601</u>	<u>\$ 8,466,983</u>	<u>\$ 8,837,045</u>

Reconciliation from financial statements to MTP2

Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP-2	\$ -	\$ -	\$ 40,705,952	\$ (40,705,952)	\$ -	\$ -	\$ -	\$ -	\$ -
Eliminate transfers between Funds reported on MTP-2:									
- from Police Details to General Fund	-	(26,978)	-	(26,978)	-	-	-	-	-
Rounding	-	-	(1)	-	1	-	-	-	1
Totals Per MTP2	<u>\$ 69,835,902</u>	<u>\$ 661,118</u>	<u>\$ 66,810,058</u>	<u>\$ 3,316,900</u>	<u>\$ 370,063</u>	<u>\$ 8,395,382</u>	<u>\$ 71,601</u>	<u>\$ 8,466,983</u>	<u>\$ 8,837,046</u>

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

Town of Lincoln
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Check header	Per Audited Fund Financial Statements			Total Other			Total Other			Net Change			Beginning Fund			Restated Beginning			Ending		
Fund Description	Total Revenue	Total Financing Sources	Total Expenditures	Total Financing Sources	Total Expenditures	Total Financing Sources	Total Expenditures	Net Change in Fund Balance ¹	Beginning 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, 2017									\$ 1,689,958	-	\$ 1,689,958										
<i>Contra expenditures eliminated in fiscal 2017 impacting fiscal year 2018</i>									697	-	697										
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted									<u>\$ 1,690,655</u>		<u>\$ 1,690,655</u>										
School Unrestricted Fund	\$ 15,947,793	\$ 40,705,952	\$ 56,630,333	\$ -	\$ -	\$ 23,412	\$ 1,358,007	\$ -	\$ 1,358,007	\$ -	\$ 1,358,007	\$ 1,381,419									
School Special Revenue Funds	2,392,158	-	2,413,334	-	-	(21,176)	332,648	-	332,648	-	332,648	311,472									
Totals per audited financial statements	<u>\$ 18,339,951</u>	<u>\$ 40,705,952</u>	<u>\$ 59,043,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,236</u>	<u>\$ 1,690,655</u>	<u>\$ -</u>	<u>\$ 1,690,655</u>	<u>\$ -</u>	<u>\$ 1,690,655</u>	<u>\$ 1,692,891</u>									

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but an expenditure on MTP-2	\$ 40,705,952	\$ (40,705,952)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,443,223)	-	(2,443,223)	-	-	-	-	-	-	-	-	-
UCOA differences resulting from expenses for locations not part of the Lincoln Public Schools and excluded from UCOA reporting.	(8,135)	-	(9,163)	-	-	1,028	-	-	-	-	-	1,028
Rounding	-	-	-	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 56,594,545</u>	<u>\$ -</u>	<u>\$ 56,591,281</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,264</u>	<u>\$ 1,690,655</u>	<u>\$ -</u>	<u>\$ 1,690,655</u>	<u>\$ -</u>	<u>\$ 1,690,655</u>	<u>\$ 1,693,919</u>

Reconciliation from MTP2 to UCOA

No reconciling items between MTP2 and UCOA	<u>-</u>	<u>-</u>
Totals per UCOA Validated Totals Report	<u>\$ 56,594,545</u>	<u>\$ 56,591,281</u>

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