

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 54,555,283	\$ -
Last Year's Levy Tax Collection	928,883	-
Prior Years Property Tax Collection	170,910	-
Interest & Penalty	427,834	-
PILOT & Tax Treaty (excluded from levy) Collection	68,159	-
Other Local Property Taxes	-	-
Licenses and Permits	45,203	-
Fines and Forfeitures	67,485	-
Investment Income	154,693	-
Departmental	1,392,868	-
Rescue Run Revenue	1,250,073	-
Police & Fire Detail	1,019,461	-
Other Local Non-Property Tax Revenues	222,459	-
Tuition	-	51,710
Impact Aid	-	-
Medicaid	-	710,559
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	460,952
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,642,697
MV Excise Tax Reimbursement	206,198	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	202,908	-
Library Construction Aid	-	-
Public Service Corporation Tax	271,180	-
Meals & Beverage Tax / Hotel Tax	919,712	-
LEA Aid	-	12,323,166
Group Home	-	-
Housing Aid Capital Projects	174,279	-
Housing Aid Bonded Debt	746,835	-
State Food Service Revenue	-	11,444
Incentive Aid	-	-
Property Revaluation Reimbursement	63,067	-
Other State Revenue	7,446,220	2,850
Motor Vehicle Phase Out	703,845	-
Other Revenue	-	598,431
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	\$ 71,037,556	\$ 57,588,076
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>EXPENDITURES</u>	<u>General</u> <u>Government</u>	<u>Finance</u>	<u>Social</u> <u>Services</u>	<u>Centralized</u> <u>IT</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public</u> <u>Works</u>	<u>Parks and</u> <u>Rec</u>	<u>Police</u> <u>Department</u>
Compensation- Group A	\$ 435,575	\$ 529,192	\$ 252,203	\$ 70,699	\$ 130,394	\$ 612,080	\$ 2,084,655	\$ 277,344	\$ 2,751,097
Compensation - Group B	-	-	-	-	-	-	-	-	155,452
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	1,041	527	297	-	-	427	146,116	4,179	98,762
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	853,493
Active Medical Insurance - Group A	124,815	195,219	94,739	20,802	29,438	155,831	678,779	58,875	678,779
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	29,438
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group A	4,487	7,019	3,406	748	1,058	10,446	24,404	2,117	24,404
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,058
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	33,218	40,301	19,210	5,379	9,920	46,600	169,719	21,418	283,101
Life Insurance	971	1,303	709	177	355	1,288	3,149	350	8,832
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	74,764	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,339,811
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	16,820	25,680	6,769	-	9,412	8,646	33,125	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	34,901	57,997	13,948	5,041	5,552	50,069	217,640	14,375	9,537
Purchased Services	294,395	53,886	43,764	38,997	8,413	39,706	32,385	-	-
Materials/Supplies	39,143	33,705	17,918	36,329	3,016	246,620	72,005	44,093	125,298
Software Licenses	5,938	-	-	73,151	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	1,583,300	-	116,944
Insurance	699,649	-	-	-	-	-	-	-	-
Maintenance	-	-	29,873	-	-	7,805	380,575	52,265	41,974
Vehicle Operations	-	-	7,111	-	178	-	372,103	8,118	147,389
Utilities	20,653	16,522	37,689	2,048	4,131	33,665	41,306	33,109	19,534
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	520,807	-	-
Revaluation	-	141,834	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	256,546	-	-
Trash Removal & Recycling	-	-	-	-	-	-	371,182	-	-
Claims & Settlements	2,651	-	-	-	-	-	-	-	-
Community Support	62,500	-	-	-	-	-	-	-	-
Other Operation Expenditures	44,537	547	155	1,681	1,526	1,690	12,431	-	64,397
Tipping Fees	-	-	-	-	-	-	371,412	-	-
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	\$ 1,896,057	\$ 1,103,733	\$ 527,791	\$ 255,053	\$ 203,394	\$ 1,214,873	\$ 7,371,636	\$ 516,242	\$ 6,749,300

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ 254,951	\$ 1,074,488	\$ -	\$ -	\$ -	\$ 8,472,677	\$ 25,200,716
Compensation - Group B	-	-	-	-	-	-	155,452	1,906,369
Compensation - Group C	-	-	-	-	-	-	-	4,862,240
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	22,009	405,457	-	-	-	678,814	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	56,274
Police & Fire Detail	-	-	-	-	-	-	853,493	-
Active Medical Insurance - Group A	-	73,937	298,102	-	-	-	2,409,317	4,023,503
Active Medical Insurance- Group B	-	-	-	-	-	-	29,438	335,131
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,729,924
Active Dental insurance- Group A	-	2,658	10,717	-	-	-	91,464	186,218
Active Dental Insurance- Group B	-	-	-	-	-	-	1,058	11,758
Active Dental Insurance- Group C	-	-	-	-	-	-	-	103,856
Payroll Taxes	-	21,071	112,595	-	-	-	762,533	743,663
Life Insurance	-	509	1,844	-	-	-	19,488	238,235
State Defined Contribution- Group A	-	-	-	-	-	-	-	570,742
State Defined Contribution - Group B	-	-	-	-	-	-	-	48,335
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	74,764	52,845
Other Benefits- Group B	-	-	-	-	-	-	-	6,529
Other Benefits- Group C	-	-	-	-	-	-	-	3,337
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	1,339,811	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	376,328
State Defined Benefit Pension- Group A	-	-	169,008	-	-	-	269,460	3,370,488
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	273,303
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	30,776	5,632	-	-	-	445,466	-
Purchased Services	-	-	74,056	-	-	-	585,602	11,834,453
Materials/Supplies	-	-	71,324	-	-	-	689,450	824,548
Software Licenses	-	-	-	-	-	-	79,089	116,835
Capital Outlays	-	-	83,922	-	-	-	1,784,167	178,435
Insurance	-	-	-	-	-	-	699,649	230,522
Maintenance	-	-	6,772	-	-	-	519,262	279,140
Vehicle Operations	-	-	51,586	-	-	-	586,484	35,691
Utilities	-	3,447	33,468	-	-	-	245,571	695,372
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	520,807	-
Revaluation	-	-	-	-	-	-	141,834	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	256,546	-
Trash Removal & Recycling	-	-	-	-	-	-	371,182	-
Claims & Settlements	-	-	-	-	-	-	2,651	-
Community Support	-	-	-	-	-	-	62,500	-
Other Operation Expenditures	-	-	9,548	-	-	-	136,512	320,239
Tipping Fees	-	-	-	-	-	-	371,412	-
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	-	-	-	-	430,000	-	430,000	-
Municipal Debt- Interest	-	-	-	-	100,686	-	100,686	-
School Debt- Principal	-	-	-	-	1,715,000	-	1,715,000	-
School Debt- Interest	-	-	-	-	774,450	-	774,450	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	621,860
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,210,646	1,210,646	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 409,359	\$ 2,408,518	\$ 41,786,267	\$ 3,020,136	\$ 1,210,646	\$ 68,673,004	\$ 59,236,889

Financing Uses: Transfer to Capital Funds	\$ 3,555,477	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 3,555,477	\$ -
Net Change in Fund Balance¹	(1,190,924)	(1,648,813)
Fund Balance1- beginning of year	\$8,837,046	\$1,693,919
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(1,028)
Fund Balance¹ - beginning of year adjusted	8,837,046	1,692,891
Rounding	-	-
Fund Balance¹ - end of year	\$ 7,646,122	\$ 44,078

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, 2019

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, 2018						\$ 8,837,046	-	\$ 8,837,046	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 8,837,046</u>	<u>-</u>	<u>\$ 8,837,046</u>	
General Fund	\$ 70,018,095	\$ 27,501	\$ 25,936,694	\$ 45,341,744	\$ (1,232,840)	\$ 8,545,677	\$ -	\$ 8,545,677	\$ 7,312,837
Police Detail	1,019,461	-	950,044	27,501	41,916	291,369	-	291,369	333,285
Totals per audited financial statements	<u>\$ 71,037,556</u>	<u>\$ 27,501</u>	<u>\$ 26,886,737</u>	<u>\$ 45,369,245</u>	<u>\$ (1,190,924)</u>	<u>\$ 8,837,046</u>	<u>\$ -</u>	<u>\$ 8,837,046</u>	<u>\$ 7,646,122</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 41,786,267.00	\$ (41,786,267.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Eliminate transfers between Funds reported on MTP2:									
- from Police Details to General Fund	-	(27,501)	-	(27,501)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 71,037,556</u>	<u>\$ -</u>	<u>\$ 68,673,004</u>	<u>\$ 3,555,477</u>	<u>\$ (1,190,924)</u>	<u>\$ 8,837,046</u>	<u>\$ -</u>	<u>\$ 8,837,046</u>	<u>\$ 7,646,122</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, 2019

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, 2018 <i>No misc. adjustments made for fiscal 2018</i>						\$ 1,693,919 (1,028)	-	\$ 1,693,919 (1,028)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 1,692,891</u>	-	<u>\$ 1,692,891</u>	
School Unrestricted Fund	\$ 15,746,447	\$ 41,786,267	\$ 59,232,351	\$ -	\$ (1,699,637)	\$ 1,381,419	\$ -	\$ 1,381,419	\$ (318,218)
School Special Revenue Funds	2,636,719	-	2,584,599	-	52,120	311,472	-	311,472	363,592
Totals per audited financial statements	<u>\$ 18,383,166</u>	<u>\$ 41,786,267</u>	<u>\$ 61,816,950</u>	<u>\$ -</u>	<u>\$ (1,647,517)</u>	<u>\$ 1,692,891</u>	<u>\$ -</u>	<u>\$ 1,692,891</u>	<u>\$ 45,374</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	(2,556,945)	-	(2,556,945)	-	-	-	-	-	-
Title III funds administered for outside school districts reported in audit, but excluded from MTP2/audit.	(24,412)	-	(23,116)	-	(1,296)	-	-	-	(1,296.00)
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 57,588,076</u>	<u>\$ -</u>	<u>\$ 59,236,889</u>	<u>\$ -</u>	<u>\$ (1,648,813)</u>	<u>\$ 1,692,891</u>	<u>\$ -</u>	<u>\$ 1,692,891</u>	<u>\$ 44,078</u>
<u>Reconciliation from MTP2 to UCOA</u>									
No reconciling items between MTP2 and UCOA	-		-						
Totals per UCOA Validated Totals Report	<u>\$ 57,588,076</u>		<u>\$ 59,236,889</u>						

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