

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Property Tax Collection	\$ 52,211,268	\$ -
Prior Year Property Tax Collection	1,482,378	-
Interest & Penalty	471,245	-
PILOT & Tax Treaty (excluded from certified levy)	61,041	-
Other Local Property Taxes	-	-
Licenses and Permits	378,219	-
Fines and Forfeitures	68,572	-
Investment Income	15,566	-
Departmental	107,469	-
Rescue Run Revenue	1,232,983	-
Police & Fire Detail	884,808	-
Other Local Non-Property Tax Revenues	641,377	-
Tuition	-	35,521
Impact Aid	-	-
Medicaid	-	719,052
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	463,141
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	101,289	-
MV Excise Tax Reimbursement	198,583	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	195,339	-
Library Construction Aid	-	-
Public Service Corporation Tax	-	-
Meals & Beverage Tax	648,308	-
Hotel Tax	86,187	-
LEA Aid	-	10,434,249
Housing Aid Capital Projects	16,314	-
Housing Aid Bonded Debt	906,960	-
State Food Service Revenue	-	1,887
Incentive Aid	103,489	-
Property Revaluation Reimbursement	85,334	-
Other State Revenue	7,701,028	1,412,191
Other Revenue	-	533,148
Local Appropriation for Education	-	40,705,952
Regional Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 67,597,755	\$ 54,305,141
Transfer from Capital Projects Funds	\$ 928,543	\$ -
Transfer from Other Funds	-	-
Debt Proceeds	-	-
Other Financing Sources	-	-
Rounding	-	-
Total Other Financing Sources	\$ 928,543	\$ -

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 345,891	\$ 541,279	\$ 224,937	\$ 63,208	\$ 306,164	\$ 565,034	\$ 1,651,105	\$ 381,343	\$ 2,358,294
Compensation - Group B	-	-	-	-	-	-	-	-	75,064
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	548	851	205	-	-	843	49,891	12,069	47,716
Overtime - Group B	-	-	-	-	-	-	-	-	1,726
Police & Fire Detail	-	-	-	-	-	-	-	-	745,024
Active Medical Insurance - Group A	153,963	151,105	100,987	16,831	23,818	92,816	573,157	74,312	512,819
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,010	5,899	3,942	657	930	7,776	22,374	2,901	20,019
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Payroll Taxes	26,133	40,895	20,350	4,768	23,095	42,175	128,311	29,676	243,446
Life Insurance	1,202	1,079	588	240	276	634	3,138	314	7,231
Defined Contribution- Group A	9,999	3,223	10,053	-	-	-	-	-	-
Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	44,493	-	-	-	-	-	-	114,607
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Local Pension- Group A	10,353	3,220	7,361	-	-	702	10,644	966	970,602
Local Pension - Group B	-	-	-	-	-	-	-	-	-
State Pension- Group A	17,045	26,000	7,114	8,593	9,860	8,450	34,874	6,494	-
State Pension - Group B	-	-	-	-	-	-	-	-	-
Other Pension	7,134	30,138	3,567	-	3,567	33,488	147,270	17,079	7,134
Purchased Services	181,451	57,463	34,839	37,644	14,665	15,847	34,900	19,022	52,808
Materials/Supplies	43,723	13,942	23,001	15,040	4,494	210,560	20,949	47,474	118,945
Software Licenses	5,609	-	-	52,007	-	39,658	-	-	-
Capital Outlays	-	-	-	30,000	-	-	1,081,759	-	72,000
Insurance	716,288	-	-	-	-	-	-	-	-
Maintenance	-	-	9,825	-	-	10,554	146,756	43,999	16,723
Vehicle Operations	-	262	7,285	-	2,832	-	306,787	5,444	105,933
Utilities	24,777	19,821	67,053	1,883	4,955	38,913	49,553	41,630	17,479
Contingency	-	576	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	514,609	-	-
Revaluation	-	102,690	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	258,840	-	-
Trash Removal & Recycling	-	-	-	-	-	-	256,166	-	-
Claims & Settlements	100	-	-	-	-	-	-	-	-
Community Support	60,500	-	-	-	-	-	-	-	-
Other Operation Expenditures	19,288	53,502	774	1,094	-	946	88,603	-	60,375
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional 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	\$ 1,630,016	\$ 1,096,438	\$ 521,882	\$ 231,964	\$ 394,657	\$ 1,068,395	\$ 5,379,686	\$ 682,723	\$ 5,547,945

Town of Lincoln
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>EXPENDITURES</u>	<u>Fire</u>	<u>Centralized</u>	<u>Public Safety</u>	<u>Education</u>			<u>Total</u>	<u>Education</u>
	<u>Department</u>	<u>Dispatch</u>	<u>Other</u>	<u>Appropriation</u>	<u>Debt</u>	<u>OPEB</u>	<u>Municipal</u>	<u>Department</u>
Compensation- Group A	\$ -	\$ 202,275	\$ 1,018,910	\$ -	\$ -	\$ -	\$ 7,658,440	\$ 26,009,076
Compensation - Group B	-	-	-	-	-	-	75,064	4,641,314
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	26,312	329,321	-	-	-	467,756	-
Overtime - Group B	-	-	-	-	-	-	1,726	41,395
Police & Fire Detail	-	-	-	-	-	-	745,024	-
Active Medical Insurance - Group A	-	100,987	230,381	-	-	-	2,031,177	2,640,335
Active Medical Insurance- Group B	-	-	-	-	-	-	-	1,948,311
Active Dental insurance- Group A	-	3,942	8,993	-	-	-	83,444	191,595
Active Dental Insurance- Group B	-	-	-	-	-	-	-	84,404
Payroll Taxes	-	17,243	101,701	-	-	-	677,793	731,309
Life Insurance	-	215	1,868	-	-	-	16,786	202,765
Defined Contribution- Group A	-	-	-	-	-	-	23,275	542,625
Defined Contribution - Group B	-	-	-	-	-	-	-	93,808
Other Benefits- Group A	-	-	28,438	-	-	-	187,538	-
Other Benefits- Group B	-	-	-	-	-	-	-	3,357
Local Pension- Group A	-	-	-	-	-	-	1,003,849	-
Local Pension - Group B	-	-	-	-	-	-	-	291,575
State Pension- Group A	-	-	172,028	-	-	-	290,457	3,452,056
State Pension - Group B	-	-	-	-	-	-	-	8,425
Other Pension	-	21,403	6,941	-	-	-	277,723	-
Purchased Services	-	-	77,215	-	-	-	525,854	9,333,917
Materials/Supplies	-	-	70,845	-	-	-	568,974	1,931,684
Software Licenses	-	-	-	-	-	-	97,273	422,069
Capital Outlays	-	-	97,028	-	-	-	1,280,787	395,738
Insurance	-	-	-	-	-	-	716,288	238,610
Maintenance	-	2,951	15,693	-	-	-	246,502	210,003
Vehicle Operations	-	-	65,490	-	-	-	494,033	13,362
Utilities	-	3,085	13,985	-	-	-	283,132	434,884
Contingency	-	-	-	-	-	-	576	-
Street Lighting	-	-	-	-	-	-	514,609	-
Revaluation	-	-	-	-	-	-	102,690	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	258,840	-
Trash Removal & Recycling	-	-	-	-	-	-	256,166	-
Claims & Settlements	-	-	-	-	-	-	100	6,191
Community Support	-	-	-	-	-	-	60,500	-
Other Operation Expenditures	-	-	25,267	-	-	-	249,849	55,524
Local Appropriation for Education	-	-	-	40,705,952	-	-	40,705,952	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	400,000	-	400,000	-
Municipal Debt- Interest	-	-	-	-	217,875	-	217,875	-
School Debt- Principal	-	-	-	-	2,390,000	-	2,390,000	-
School Debt- Interest	-	-	-	-	616,800	-	616,800	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	263,259
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,113,626	1,113,626	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 378,413	\$ 2,264,105	\$ 40,705,952	\$ 3,624,675	\$ 1,113,626	\$ 64,640,479	\$ 54,187,591

Transfer to Capital Project Funds	\$ 3,393,694	\$ -
Transfer to Other Funds	-	-
Payment to Bond Escrow Agent	-	-
Other Financing Uses	-	-
Total Other Financing Uses	\$ 3,393,694	\$ -
Net Change in Fund Balance	492,125	117,550
Fund Balance - beginning of year	7,060,732	1,497,509
Fund Balance - end of year	\$ 7,552,857	\$ 1,615,059

Town of Lincoln
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
General Fund	\$ 66,735,921	\$ 928,543	\$ 23,105,198	\$ 44,099,646	\$ 459,620	\$ 6,902,683	\$ 7,362,303
Police Detail	884,808		829,329	22,974	32,505	158,049	190,554
Totals per audited financial statements	\$ 67,620,729	\$ 928,543	\$ 23,934,527	\$ 44,122,620	\$ 492,125	\$ 7,060,732	\$ 7,552,857

Reconciliation from financial statements to MTP2

Reclassify transfer of municipal appropriation to Education Department
as expenditure on MTP-2
Eliminate transfers between Funds reported on MTP-2: from Police
Details to General Fund
Rounding

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	\$ (22,974)	-	-	(22,974)	-	-	-
Rounding	-	-	-	-	-	-	-
Totals Per MTP2	\$ 67,597,755	\$ 928,543	\$ 64,640,479	\$ 3,393,694	\$ 492,125	\$ 7,060,732	\$ 7,552,857

Town of Lincoln
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
School Unrestricted Fund	\$ 13,559,577	\$ 40,715,952	\$ 54,217,608	\$ -	\$ 57,921	\$ 1,240,623	\$ 1,298,544
Enterprise Fund	861,381		861,232		149	177,601	177,750
School Special Revenue Funds	1,419,190		1,388,948		30,242	79,285	109,527
Totals per audited financial statements	\$ 15,840,148	\$ 40,715,952	\$ 56,467,788	\$ -	\$ 88,312	\$ 1,497,509	\$ 1,585,821
 <u>Reconciliation from financial statements to MTP2</u>							
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	\$ (2,233,961)	\$ -	\$ (2,233,961)	\$ -	\$ -	\$ -	\$ -
Municipal Appropriation for education reported as transfer on Financial Statements but reported as expenditure on MTP2	\$ 40,705,952	\$ (40,705,952)			\$ -	\$ -	\$ -
Transfer between General Fund cash accounts according to UCOA.			\$ (35,258)		\$ 35,258	\$ -	\$ 35,258
Transfer between General Fund cash accounts according to UCOA.		\$ (10,000)			\$ (10,000)	\$ -	\$ (10,000)
Depreciation expenses recognized on Financial Statements but not MTP2 and UCOA			\$ (3,989)		\$ 3,989	\$ -	\$ 3,989
Contra expenditures eliminated from UCOA	(6,998)		(6,998)		\$ -	\$ -	\$ -
Rounding	-	-	9.00	-	(9.00)	-	(9.00)
Totals Per MTP2	\$ 54,305,141	\$ -	\$ 54,187,591	\$ -	\$ 117,550	\$ 1,497,509	\$ 1,615,059