

Town of Lincoln

*Annual Reports and
Approved Budget
Fiscal Year 2017-2018*



Building on a Strong Foundation

Table of Contents

TOWN OF LINCOLN
PROPOSED MUNICIPAL AND SCHOOL BUDGETS
FISCAL YEAR 2017-2018

I. ANNUAL MESSAGE	
A. Budget Board Message	i
II. COMBINED ANALYSIS OF REVENUE AND BUDGET SUMMARY	
A. Summary of Municipal Revenues.....	1
B. Summary of Municipal Expenditures.....	3
III. RECOMMENDED EDUCATION BUDGET	
A. Bottom-Line Budget.....	6
IV. PROPOSED RESOLUTION EXPENDITURES	
A. Resolution Budget	8
V. RECOMMENDED MUNICIPAL BUDGET	
A. Town Administrator.....	11
1. Planning	13
2. Personnel.....	15
B. Town Clerk.....	17
C. Finance.....	19
1. Tax Assessor	21
D. Information Technologies	23
E. Public Safety	
1. Police	25
2. Animal Control	27
3. Rescue.....	29
F. Human Services	31
G. Public Works	
1. General	33
2. Engineering.....	35
3. Code Enforcement.....	37
4. Parks and Recreation	39
5. Public Buildings.....	41
6. Central Services.....	43
7. Recycling Division.....	45
H. Public Library.....	47
I. Town Council	49
1. Town Solicitor	50
J. Boards, Commissions and Others	
1. Probate Judge.....	51
2. Town Sergeant.....	51

3. Board of Canvassers	52
4. Budget Board	53
5. Zoning Board of Review.....	54
6. Planning Board	55
7. Board of Assessment Review	56
8. Tenants Board	56
9. Conservation Commission	57
10. Personnel Board	57
11. Juvenile Hearing Board	58
12. Parks and Recreation Commission	58
13. Land Trust.....	59
14. Municipal Court.....	59
K. Grants and Contributions.....	60
L. Fixed Charges.....	61
 VI. CAPITAL EXPENDITURES	
A. Town Capital.....	62
 VII. MUNICIPAL BONDS	63
 VIII. RESOLUTIONS.....	66

THE FOLLOWING PAGES ARE FOR INFORMATIONAL PURPOSES ONLY

1. EDUCATION	
A. Summary of Education Expenses	73
B. Education Position and Salary Schedule	74
2. MUNICIPAL BONDS	
A. Debt Service	98
B. Debt Service Schedule	99
3. SCHEDULE OF FUND BALANCES	
A. As of June 30, 2016.....	100
4. LINCOLN WATER COMMISSION	
A. Budget Summary 2015-2016	101
5. LINCOLN SEWER FUND	
A. Estimated Revenue and Expenditures	102
6. POLICE DETAIL FUND	
A. Estimated Revenue and Expenditures	103

Annual Message

To the Taxpayers of the Town of Lincoln:

Welcome to the 2017 Lincoln Financial Town Meeting. Tonight you will be considering a budget for Fiscal Year 2018 which begins on July 1, 2017. This budget is the culmination of countless hours of work by the Budget Board, the Town Administration, the School Committee and the School Administration. Thank you for taking time to participate with us in determining the future of our Town.

The Budget Board consists of eleven members; two from each of the Town voting districts, and the Town Moderator. Budget Board members serve without compensation and provide a diverse set of skills. Board members are active in Management of Businesses, Construction, Real Estate, Education, and Government. The Budget Board is elected by you, the taxpayer, to serve your interests.

The Budget Board objectively reviews the proposed annual budgets for the Municipal Government as well as the School Department. Through painstaking scrutiny, research, interviews, capital project tours and deliberations, the Board finalizes a recommended budget that is presented here to be voted on by you.

This process has proven to be a successful model for the Town of Lincoln and has reduced the financial and political stress that many cities and towns in Rhode Island are facing today. The Town of Lincoln has been able to provide necessary services and facilities on a consistent basis and it has been done with minimal tax increase. Lincoln was recently awarded an upgrade to its bond rating (AAA) by Fitch Rating Service which considered "the Town's low long term liability burden, conservative budget management, and exceptional financial flexibility".

The Board is obligated by the Town Charter to gather statements of anticipated Revenues and Expenses from all Town departments; to discuss same with appropriate officials; to have one or more public hearings; and to present to you the Board's final analysis. It is the opinion of the Board that the budget presented tonight is sufficient to meet the needs of the Municipal Government and the School District for the upcoming year with minimal tax increases and no reductions in the services to which the citizens of Lincoln have grown accustomed. The Board also recognizes the need for repairs and upgrades to our infrastructure and equipment of the Town. Funding for these requirements has been provided in appropriate sections of the Budget.

The total proposed expenditure budget for Municipal and Schools is Eighty Million, One Hundred Sixty Four Thousand, Seven Hundred Ninety One Dollars **(\$80,164,791)** which is an increase of Two Million, Three Hundred Forty Two Thousand, Four Hundred Thirty Seven Dollars **(\$2,342,437)**.

Due to appreciation of real property values and increase in other revenues, the proposed budget is supported by an increase in the total tax levy of 1.9%. Preliminary estimates of the resulting new tax rates are as follows:

Residential Real Estate	\$21.98 per thousand dollars valuation
Commercial Real Estate	\$26.81 per thousand dollars valuation
Personal Property	\$34.51 per thousand dollars valuation
Motor Vehicles	\$30.66 per thousand dollars valuation

Tonight, you will be asked to approve expenditures for Municipal Government Operations of Twenty One Million, Five Hundred Twelve Thousand, Twenty Six Dollars **(\$21,512,026)**, an increase of One Million, Two Hundred Thirty Thousand, Three Hundred Fifty Four Dollars **(\$1,230,354)**. This amount provides for continuation of all Town services and funds all contractual obligations and salary adjustments for our employees. Within the municipal budget are expenditures for implementation of a privatized recycling program and for certain leased vehicles. Taxpayers should note the significant increase in health care and pension costs. These fixed costs represent a significant part of planned expenditures.

We are proposing several Municipal Capital Resolutions, to be voted on tonight, totaling One Million, Nine Thousand, Five Hundred Dollars **(\$1,009,500)**. We will finish the new Visitor's Center at the Chase Farm property by adding utilities **(\$45,000)**. We will finish the "Hot Potato School" relocation **(\$15,000)**. The Blacksmith Shop will get a new roof **(\$20,000)**. The Animal Shelter will be renovated **(\$287,000)** as Phase 1 of the project. Public safety will be enhanced with the purchase of new Police and Rescue radio systems **(\$225,000)**. New furniture will be installed in the Youth Center **(\$16,000)**. The Sam Moore Field in Lonsdale Park will get a reconstructed baseball field and new stands **(\$41,500)**. The Town Hall Information Technology will be upgraded **(\$35,000)**. The Town will negotiate to buy the closed Lonsdale Fire Station up to **(\$325,000)**.

The Administration and the Budget Board continue to be concerned for our aging school buildings. Funds are provided for necessary repairs and safety upgrades and a long-term strategy is being implemented starting with reconstruction of the High School Campus.

The School Committee and the School Administration continue their effective management of Lincoln's highly regarded school system while maintaining an accumulated budget surplus in excess of \$1,000,000. The School District proposed operating budget of Fifty-Three Million, Seven

Town of Lincoln, Rhode Island
Financial Town Meeting
May 8, 2017

Hundred Twenty-Three Thousand, Seven Hundred Forty-Two Dollars **(\$53,723,742)**, an increase of Nine Hundred Seventy Six Thousand, Eight Hundred Eighty One Dollars **(\$976,881)** will fund the “Maintenance of Effort” as required by State law, as well as, those programs desired by students, parents, and taxpayers.

The Budget Board once again recommends that the School Committee develop a Strategic Plan that addresses current and future staffing needs – system wide, based upon the documented and forecast of declining student enrollment. Collaboration between the School Administration, the School Committee, the Town Administration will result in a forward-looking plan that adequately addresses current and future physical and staffing needs.

School Department Capital Expenditure Resolutions total Eight Hundred Forty Eight Thousand, Three Hundred Ten Dollars **(\$848,310)**. These resolutions request funds for required repairs to four school buildings, including a new roof at Saylesville Elementary School, and the purchase of a new dump truck.

Every citizen is concerned for the safety of our children. The School Committee, the Administration, and the Budget will continue to support the ongoing program to improve and enhance security in all our buildings.

The Budget Board sincerely thanks all the administration, staff, boards, and commissions; all of whom provided input and insight to us in the preparation of these documents. We appreciate the support of you, the taxpayer, and invite you to attend any of several meetings throughout the year to observe the budget process and to provide valuable input that will influence our decision making and the long-term success of our Town.

Respectfully submitted,

Town of Lincoln Budget Board

Carl L. Brunetti, Chair
William R. DiBiasio, Vice Chair
Rhonda K. Lacombe, Corresponding Secretary
Michael P. Babbitt
Paul H. Deutsch
Felix L. Fernandes

David Hartley
Maria Marcello
William J. McManus
Michael J. O’Connell
Robert H. Turner Jr., Town Moderator
Candice L. Larson, Recording Secretary

*Combined Analysis of Revenue and
Budget Summary*

SUMMARY OF MUNICIPAL REVENUES

FISCAL YEAR 2017-2018

	2014-2015 AUDITED REVENUE	2015-2016 REVENUE BUDGET	2015-2016 AUDITED REVENUE	2016-2017 REVENUE BUDGET	RECEIVED THRU 12/31/2016	BALANCE THRU 06/30/2017	2017-2018 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
PROPERTY TAXES								
Education, Resolutions, Municipal & Debt								
Current Year Tax Levy (Ref. Only)	\$ 53,117,288	53,629,338	53,288,605	54,172,447			55,140,396	967,949
Current Year Uncollectible Taxes	(2,021,574)	(1,340,733)	(1,077,337)	(1,352,439)			(1,378,510)	(26,071)
Current Year Collections	51,095,714	52,288,605	52,211,268	52,818,136	29,796,462	23,021,674	53,761,886	943,750
Prior Year Collections	1,213,768	1,000,000	1,482,578	1,100,000	447,411	652,589	1,100,000	-
TOTAL TAX COLLECTIONS	\$ 52,309,482	53,288,605	53,693,846	53,918,136	30,243,873	23,674,263	54,861,886	943,750
STATE AID & GRANTS (Note 1)								
Dept. of Elderly Affairs	\$ 0	0	0	0	0	0	0	0
Incentive Aid	100,146	100,680	103,489	0	0	0	0	0
Motor Vehicles Phase Out	197,861	197,861	198,583	198,583	99,292	99,291	198,583	0
Library	191,018	195,339	195,339	188,503	105,271	83,232	203,414	14,911
RIEDC - Airport Impact Aid	25,000	25,000	25,000	25,000	0	25,000	25,000	0
Video Lottery / Table Games Commissions	7,869,862	5,200,000	7,665,151	5,200,000	3,825,476	1,374,524	5,200,000	0
Recycling Revenues	29,073	0	10,876	0	0	0	0	0
School Bond Housing Aid	1,115,737	1,287,000	923,274	1,287,000	632,131	654,869	891,100	(395,900)
Pub. Serv. Corp. Tax	262,063	286,509	0	262,063	274,218	(12,155)	274,218	12,155
Meal & Hotel Tax	912,633	922,212	734,495	1,001,151	455,061	546,090	1,007,904	6,753
Statistical revaluation reimbursement	0	118,880	85,334	0	1,000	(1,000)	0	0
RESTRICTED RECEIPTS					0			
State Education Aid (Note 1)	9,849,466	10,486,716	10,434,249	11,290,909	5,242,100	6,048,809	12,224,790	933,881
Medicaid	760,376	900,000	669,647	750,000	373,116	376,884	793,000	43,000
OTHER SOURCES					0			
Open Space Restricted Surplus (11)	174,393	0	0	0	0	0	0	0
Capital Improvement Restricted Surplus (12)	169,013	396,000	0	50,000	0	50,000	0	(50,000)
Town Capital Project Fund (50)	2,384,902	1,698,128	928,543	1,164,133	646,633	517,500	1,857,810	693,677
Public Building Bond Fund (56)	496,444	14,871	0	0	0	0	0	0
Impact Fees Fund (84)	0	0	0	0	0	0	0	0
SCHOOL OPERATING SURPLUS	0	0	0	0	0	0	0	0
LOCAL REVENUES	2,847,673	2,461,550	3,003,918	2,486,876	1,295,034	1,191,842	2,579,034	92,158
Total Municipal Revenues	\$ 79,695,142	77,579,351	78,671,744	77,822,354	43,193,205	34,629,149	80,116,739	2,294,385
LOCAL REVENUE								
Interest on Investments	\$ 12,513	10,000	15,566	10,000	8,291	1,709	10,000	0
Interest on Delinquent Taxes	401,184	350,000	471,245	370,000	157,212	212,788	370,000	0

SUMMARY OF MUNICIPAL REVENUES

FISCAL YEAR 2017-2018

	2014-2015 AUDITED REVENUE	2015-2016 REVENUE BUDGET	2015-2016 AUDITED REVENUE	2016-2017 REVENUE BUDGET	RECEIVED THRU 12/31/2016	BALANCE THRU 06/30/2017	2017-2018 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
Fines & Costs	15,375	10,000	10,514	15,000	6,954	8,046	15,000	0
Miscellaneous Revenues	15,468	20,000	37,105	15,000	12,632	2,368	15,000	0
Marriage Licenses	856	800	888	800	380	420	800	0
Recording Fees	203,989	210,000	201,264	200,000	115,246	84,754	200,000	0
Tax Stamps	235,080	160,000	229,541	170,000	122,523	47,477	185,000	15,000
Liquor Licenses	18,579	16,000	20,375	18,000	18,360	(360)	18,000	0
Dog Licenses	5,782	4,000	4,219	5,000	2,866	2,134	5,000	0
Miscellaneous Licenses	20,160	16,000	19,978	18,000	16,337	1,663	18,000	0
Probate Court Fees	25,221	25,000	22,011	25,000	5,814	19,186	25,000	0
Victualling Licenses	4,400	4,000	4,350	4,000	3,600	400	4,000	0
Building Inspector	259,894	220,000	222,629	220,000	97,833	122,167	220,000	0
Plumbing Inspector	70,603	55,000	57,742	60,000	28,610	31,390	60,000	0
Electrical Inspector	47,408	44,000	48,902	44,000	34,982	9,018	44,000	0
Zoning Fees	1,452	2,000	1,479	2,000	900	1,100	2,000	0
Animal Violations	1,835	2,000	1,525	1,800	815	985	1,800	0
Library Fines	14,794	13,000	10,120	14,000	6,149	7,851	14,000	0
Housing for the Elderly	65,305	70,000	61,041	70,000	0	70,000	70,000	0
Town Maps	400	500	366	400	40	360	400	0
Tax Certificates	20,162	22,500	20,199	20,000	10,193	9,807	20,000	0
Parks & Recreation Program Fees	9,983	15,000	12,866	15,000	6,081	8,919	15,000	0
Other	138,778	80,000	175,089	75,000	2,105	72,895	75,000	0
Subdivision Lot Assessments	19,850	5,000	13,750	5,000	12,300	(7,300)	5,000	0
Ins. Refunds(Rescue Receipts)	1,030,230	900,000	1,150,876	900,000	505,340	394,660	975,000	75,000
Revenue Sidewalk Repairs	27,248	25,000	(6,077)	25,000	7,966	17,034	25,000	0
Fairlawn Rental	135,000	141,750	141,750	143,876	83,751	60,125	146,034	2,158
Municipal Court	46,124	40,000	54,605	40,000	27,754	12,246	40,000	0
TOTAL LOCAL REVENUE	\$ 2,847,673	2,461,550	3,003,918	2,486,876	1,295,034	1,191,842	2,579,034	92,158

Note 1 - All State Aid (excluding VLT Commissions) amounts are estimated based on the Governor's proposed state budget.

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2017-2018**

	Dept #	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
MUNICIPAL OPERATIONS									
Town Administrator	4100	139,591	133,170	143,265	136,263	63,613	72,650	145,262	8,999
Planning	4110	139,174	144,509	148,923	148,219	78,548	69,671	149,919	1,700
Personnel	4130	104,828	110,570	104,950	104,759	40,582	64,177	108,960	4,201
Town Clerk	4140	224,020	201,810	204,020	238,634	119,392	119,242	214,086	(24,548)
Finance Office	4150	441,476	461,889	426,643	440,614	211,553	229,061	449,432	8,818
Tax Assessor	4160	125,171	281,290	232,597	136,015	113,334	22,681	139,675	3,660
Information Technologies	4170	152,629	183,225	172,347	193,094	91,873	101,221	198,394	5,300
Public Safety-Police	4200	3,835,065	4,157,359	4,130,669	4,369,361	2,896,844	1,472,517	4,795,351	425,990
Public Safety - Animal Control	4204	84,382	89,135	71,000	90,854	46,814	44,040	90,587	(267)
Public Safety-Rescue	4210	1,610,464	1,562,619	1,647,770	1,604,496	800,631	803,865	1,642,198	37,702
Human Services	4230	369,586	385,847	388,306	406,584	186,586	219,998	404,088	(2,496)
Public Works-General	4300	149,981	150,663	170,426	154,154	79,490	74,664	154,143	(11)
Public W.-Engineering	4310	88,918	94,721	91,731	97,901	45,447	52,454	94,655	(3,246)
Public W.-Code Enfor	4320	189,289	194,086	189,207	196,191	99,201	96,990	199,754	3,563
Public W.-Parks/Rec	4330	558,501	627,383	552,578	621,830	285,394	336,436	448,875	(172,955)
Public W-Public Bldg	4400	319,816	324,811	322,227	314,900	140,233	174,667	294,922	(19,978)
Public W-Central Div	4400	3,169,995	3,122,695	2,929,233	3,279,833	1,484,347	1,795,486	3,494,254	214,421
Grants	4500	61,500	61,500	60,500	60,500	55,500	5,000	60,500	0
Budget Board	4600	1,914	2,300	1,748	2,300	0	2,300	2,300	0
Fixed Charges	4700	4,520,914	4,487,685	4,767,122	4,694,253	2,658,789	2,035,464	5,020,350	326,097
Public Library	4800	1,088,115	1,088,059	1,069,796	1,120,803	619,352	501,451	1,150,731	29,928
Town Council	4820	55,793	69,500	43,420	69,500	51,270	18,230	69,500	0
Town Solicitor	4830	106,682	160,189	119,884	140,189	58,757	81,432	130,189	(10,000)
Probate Judge	4840	4,293	4,352	6,228	4,352	0	4,352	6,352	2,000
Town Sergeant	4850	1,372	1,400	1,935	1,400	138	1,262	1,400	0
Board of Canvassers	4860	1,700	1,700	2,312	1,700	0	1,700	1,700	0
Zoning Board Review	4870	7,469	8,120	5,977	8,120	2,682	5,438	8,120	0
Planning Board	4880	4,371	8,870	8,488	8,870	1,033	7,837	8,870	0
Board of Assessment Review	4890	2,190	2,190	2,985	2,190	0	2,190	2,190	0
Tenants Board	4910	1,238	1,388	1,995	1,388	(87)	1,475	1,388	0
Conservation Commission	4920	798	3,150	3,088	3,150	299	2,851	8,150	5,000
Personnel Board	4940	1,000	1,600	1,800	1,600	(300)	1,900	1,600	0
Juvenile Hearing Board	4960	681	750	332	750	547	203	750	0

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2017-2018**

	Dept #	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Parks & Rec Commission	4970	810	1,000	896	1,000	450	550	1,000	0
Recycling	5000	192,498	250,246	162,437	342,868	145,039	197,829	356,292	13,424
Land Trust	5200	0	200	0	200	0	200	200	0
Municipal Court	5300	20,236	20,500	23,148	20,500	5,019	15,481	20,500	0
Transfers to other Funds	6000	2,719,862	0	2,465,151	0	0	0	0	0
Capital Budget Request		1,163,654	1,189,390	1,234,612	1,262,337	1,197,527	64,810	1,587,337	325,000
Municipal Operating Budget		21,659,976	19,589,871	21,909,746	20,281,672	11,579,897	8,701,775	21,463,974	1,182,302
Town School Dept. Appropriation		40,242,425	40,705,952	40,705,952	40,705,952	23,596,183	17,109,769	40,705,952	0
Restricted Receipts (Passthrough)									
Reappropriation of Surplus		0	0	0	0	0	0	0	0
State Education Aid (Note 1)		9,849,466	10,486,716	10,434,249	11,290,909	5,242,100	6,048,809	12,224,790	933,881
Medicaid (Note 1)		760,376	900,000	669,647	750,000	373,116	376,884	793,000	43,000
Please refer to the Education budget page for important information on the FY2017 presentation.									
Total Education Budget		50,852,267	52,092,668	51,809,848	52,746,861	29,211,399	23,535,462	53,723,742	976,881
DEBT SERVICE									
Municipal Debt Service		634,063	617,875	617,875	601,688	417,094	184,594	584,563	(17,125)
Education Debt Service		3,199,688	3,169,938	3,006,800	2,978,000	2,540,725	437,275	2,486,650	(491,350)
RESOLUTIONS									
Education Resolutions		1,500,000	958,543	928,543	646,633	646,633	0	848,310	201,677
Municipal Resolutions		2,218,934	1,150,456	0	567,500	0	567,500	1,009,500	442,000
Total Combined Budget		80,064,928	77,579,351	78,272,812	77,822,354	44,395,748	33,426,606	80,116,739	2,294,385

Note 1 - These expenditures are recorded only as estimates of federal and state restricted funds passed through to the school department. Any adjustments in appropriated or received amounts of these funds passes through to the school department and do not affect the Town School department appropriation commitment. Please refer to the separate Education budget page.

Recommended Education Budget

**EDUCATION DEPARTMENT EXPENDITURE DETAIL
FISCAL YEAR 2017-2018**

School Department Office/Agency 9000	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Town School Dept. Appropriation	\$ 40,242,425	40,705,952	40,705,952	40,705,952	23,596,183	17,109,769	40,705,952	0
Restricted Receipts (Passthrough)								
State Education Aid (Note 1)	9,849,466	10,486,716	10,434,249	11,290,909	5,242,100	6,048,809	12,224,790	933,881
Medicaid (Note 2)	760,376	900,000	669,647	750,000	373,116	376,884	793,000	43,000
See important note below								
TOTAL	\$ 50,852,267	52,092,668	51,809,848	52,746,861	29,211,399	23,535,462	53,723,742	976,881

Under state law, the Town's School Department Appropriation can be presented and voted only as a single line.

Note 1 - This expenditure is recorded only as an estimate of state restricted funds passed through to the school department.

Any adjustments in appropriated or received amounts of these funds passes through to the school department and do not affect the Town's School department appropriation commitment.

Note 2 - This expenditure is recorded only as estimates of federal reimbursement of expenditures passed through to the school department.

The reduced amount reflects the prior year lower amount as a result of students being brought back from out of district placements.

Any loss of Medicaid reimbursement is reflective of a larger reduction in expenditures for related medical services.

State Education Aid Detail per Governor's Budget

Formula Aid	\$ 12,039,708
Group Home Aid	105,292
High Cost Sp. Ed. Categorical	44,486
English Learner Categorical	2,704
Choice School Density Fund	32,600
Total (per RIDE schedule)	\$ 12,224,790

Proposed Resolution Expenditures

**Proposed Resolutions for Financial Town Meeting
Fiscal Year 2017-2018**

Municipal Resolutions	Reso- lution Number	Capital Project Fund 50
Project Description		
Renovations - Hot Potato School	6	\$ 15,000
Youth Center furnishings	7	16,000
Blacksmith Shop roof replacement	8	20,000
PC Operating system upgrade	9	35,000
Sam Moore Field improvements	10	41,500
Chase Farm Visitor Center	11	45,000
Police / Rescue Radio system	12	225,000
Renovations - Animal Shelter	13	287,000
Purchase Lonsdale Fire real estate	14	325,000
Total		\$ 1,009,500

Education Resolutions	Reso- lution Number	Capital Project Fund 50
Project Description		
School Capital Projects Fund	15	\$ 848,310
Total		\$ 848,310

Recommended Municipal Budget

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

TOWN ADMINISTRATOR Office/Agency 4100		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	121,573	123,670	124,563	126,763	61,500	65,263	126,762	(1)
Expenses		1,359	5,000	3,375	5,000	891	4,109	5,000	0
Fire Departmentn Study		11,781	0	13,219	0	0	0	0	0
Supplies & Printing		1,873	2,500	2,146	2,500	1,222	1,278	2,500	0
Ind/Econ Development		3,005	2,000	(38)	2,000	0	2,000	11,000	9,000
TOTAL	\$	139,591	133,170	143,265	136,263	63,613	72,650	145,262	8,999

Function

The Town Administrator's office coordinates and manages the entire operation of the Town government. Operations include the general administration, including finance, personnel, planning, code compliance, library services, public works, capital projects, parks & recreation and public safety.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

TOWN ADMINISTRATOR Salaries 4100		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Town Administrator	\$	82,208	83,492	84,135	85,580	40,750	44,830	85,579	(1)
Executive Secretary		37,380	37,904	38,136	38,852	19,575	19,277	38,852	0
Subtotal Salaries :	\$	119,588	121,396	122,271	124,432	60,325	64,107	124,431	(1)
Longevity :		1,985	2,274	2,292	2,331	1,175	1,156	2,331	0
Total Salaries :	\$	121,573	123,670	124,563	126,763	61,500	65,263	126,762	(1)
FICA Expense :		9,300	9,461	9,529	9,697	4,705	4,993	9,697	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

TOWN PLANNER Office/Agency		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
4110									
Salaries	\$	118,912	121,009	121,956	124,719	65,208	59,511	124,719	0
Miscellaneous Expense		59	300	51	300	0	300	2,000	1,700
Auto Expense		0	200	15	200	25	175	200	0
Material, Supplies & Equipment		1,303	3,000	2,261	3,000	815	2,185	3,000	0
Computer Expenses - GIS Services		5,000	15,000	5,350	15,000	12,500	2,500	15,000	0
Professional Services		13,900	5,000	19,290	5,000	0	5,000	5,000	0
TOTAL	\$	139,174	144,509	148,923	148,219	78,548	69,671	149,919	1,700

Function

The Planning Department works to find balance between the increasingly conflicting demands made on Town land. The planner seeks to reconcile the present and future demands for housing, recreation, transportation, open space, industrial and commercial development, and the environment.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

TOWN PLANNER Salaries 4110	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Town Planner	\$ 67,379	68,433	68,959	70,144	37,711	32,433	70,144	0
Planning Aide/Grant Administrator	45,438	46,139	46,494	47,292	23,828	23,464	47,292	0
Subotal Salaries :	\$ 112,817	114,572	115,453	117,436	61,539	55,897	117,436	0
Longevity :	6,095	6,437	6,503	7,283	3,669	3,614	7,283	0
Total Salaries :	\$ 118,912	121,009	121,956	124,719	65,208	59,511	124,719	0
FICA Expense :	9,097	9,257	9,330	9,541	4,988	4,553	9,541	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PERSONNEL Office/Agency 4130		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	56,429	57,620	58,079	59,309	29,883	29,426	63,510	4,201
Expenses		162	200	167	200	0	200	200	0
Professional Development		6,757	10,000	11,506	10,000	9,060	940	10,000	0
Materials & Supplies		159	250	86	250	116	134	250	0
Labor / Negotiations		38,484	40,000	32,042	30,000	694	29,306	30,000	0
Recruitment Expenses		2,837	2,500	3,070	5,000	829	4,171	5,000	0
TOTAL	\$	104,828	110,570	104,950	104,759	40,582	64,177	108,960	4,201

Function

The personnel office is responsible to maintain employee records, coordinate recruitment, assure compliance with laws and manage matters related to collective bargaining agreements. The office also prepares and maintains the town policies and procedures manual.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PERSONNEL Salaries		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
4130									
Personnel Director	\$	54,259	55,108	55,531	56,485	28,460	28,025	60,486	4,001
Subotal Salaries :	\$	54,259	55,108	55,531	56,485	28,460	28,025	60,486	4,001
Longevity :		2,170	2,512	2,548	2,824	1,423	1,401	3,024	200
Total Salaries :	\$	56,429	57,620	58,079	59,309	29,883	29,426	63,510	4,201
FICA Expense :		4,317	4,408	4,443	4,537	2,286	2,251	4,859	322

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

TOWN CLERK Office/Agency 4140		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	142,935	145,510	146,359	150,134	76,237	73,897	153,586	3,452
Supplies & Printing		1,481	2,000	1,332	2,000	556	1,444	2,000	0
Equipment & Recording		32,364	32,000	29,775	32,000	11,997	20,003	32,000	0
Election Expense		29,056	5,000	7,243	35,000	28,370	6,630	7,000	(28,000)
Records Preservation		1,195	1,400	1,195	2,000	0	2,000	2,000	0
Video Taping Expense		6,050	6,900	6,070	6,500	2,200	4,300	6,500	0
Town Meeting Expense		10,939	9,000	12,046	11,000	32	10,968	11,000	0
TOTAL	\$	224,020	201,810	204,020	238,634	119,392	119,242	214,086	(24,548)

Function

A representative of the office serves as Clerk of Financial Town Meeting, Town Council, Probate Court, Board of Canvassers, Board of License Commission and recorder of deeds. The clerk makes a permanent record of all proceedings and certifies by his/her signature of the aforesaid bodies. The office is responsible for the recording of deeds, mortgages, vital statistics, licenses, permits, voter records and other records as shall by ordinance and law provide to be kept by the Town Clerk. The staff may be required to perform other duties as may be from time-to-time be prescribed by the Charter or by law pertaining to Town Clerks or as may be required by the Town Administrator and Town Council.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

TOWN CLERK Salaries 4140		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Town Clerk	\$	62,636	63,615	64,105	65,206	32,853	32,353	65,205	(1)
Deputy Town Clerk		43,543	44,224	44,564	45,330	22,839	22,491	48,330	3,000
Clerk II		30,742	30,818	31,679	31,679	16,060	15,619	31,668	(11)
Subtotal Salaries :	\$	136,921	138,657	140,348	142,215	71,752	70,463	145,203	2,988
Longevity :		4,874	5,353	5,463	6,419	3,240	3,179	6,883	464
Overtime :		1,140	1,500	548	1,500	1,245	255	1,500	0
Total Salaries :	\$	142,935	145,510	146,359	150,134	76,237	73,897	153,586	3,452
FICA Expense :		10,935	11,132	11,196	11,485	5,832	5,653	11,749	264

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

FINANCE OFFICE		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4150		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Salaries	\$	376,439	390,089	357,505	366,814	183,112	183,702	375,632	8,818
Office Supplies/Expenses		9,427	13,000	10,363	12,000	3,718	8,282	12,000	0
Postage		23,436	18,000	26,924	25,000	9,291	15,709	25,000	0
Payroll Processing		28,615	30,000	29,513	30,000	17,310	12,690	33,000	3,000
RI Value Commission		297	300	297	300	0	300	300	0
Registrar & Paying Agent Fees		1,100	1,500	1,000	1,500	0	1,500	1,500	0
Bank Fees		2,162	9,000	1,041	5,000	(1,878)	6,878	2,000	(3,000)
Grant Matching		0	0	0	0	0	0	0	0
TOTAL	\$	441,476	461,889	426,643	440,614	211,553	229,061	449,432	8,818

Function

Performs the duties of Town Treasurer, Tax Collector and Town Auditor. In accordance with the Home Rule Charter and Ordinances of the Town Council, shall exercise and have all the powers and duties vested by law in town treasurers, tax collectors and town auditors; have charge of the administration of the financial affairs of the Town; organize and maintain a central purchasing system for all departments including the Water and School Depts.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

FINANCE OFFICE		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Salaries	4150	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Director	\$	80,988	82,254	82,887	84,310	42,480	41,830	84,310	0
Audited Salaries		185,847	0	164,991	0	83,568	(83,568)	0	0
Bookkeeper		0	32,352	0	33,231	0	33,231	33,233	2
Bookkeeper		0	32,352	0	33,231	0	33,231	33,233	2
Computer Operator I		0	38,542	0	39,608	0	39,608	39,603	(5)
Clerk II		0	30,818	0	31,679	0	31,679	31,668	(11)
Clerk II		0	30,818	0	31,679	0	31,679	31,668	(11)
Cashier		0	30,818	0	0	0	0	0	0
Purchasing Agent		42,820	43,490	43,824	44,577	22,460	22,117	48,577	4,000
Asst. Director		50,469	51,258	51,652	52,539	26,472	26,067	56,539	4,000
Subtotal Salaries :	\$	360,124	372,702	343,354	350,854	174,980	175,874	358,831	7,977
Longevity :		15,145	16,387	13,300	14,960	7,283	7,677	15,801	841
Overtime :		1,170	1,000	851	1,000	849	151	1,000	0
Total Salaries :	\$	376,439	390,089	357,505	366,814	183,112	183,702	375,632	8,818
FICA Expense :		28,798	29,842	27,349	28,061	14,008	14,053	28,736	675

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

TAX ASSESSOR Office/Agency 4160		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	121,672	126,390	126,547	129,915	65,433	64,482	133,575	3,660
Miscellaneous & Auto Expenses		141	1,000	262	1,000	249	751	1,000	0
Supplies & Printing		2,804	3,500	2,544	3,500	1,742	1,758	3,500	0
Plat Record		554	600	554	600	0	600	600	0
Legal Notices/Steno Service		0	1,200	0	1,000	0	1,000	1,000	0
Revaluation Expense*		0	148,600	102,690	0	45,910	(45,910)	0	0
TOTAL	\$	125,171	281,290	232,597	136,015	113,334	22,681	139,675	3,660

Function

Implement and administer an equitable Taxation and Valuation System. Interpret and follow R.I. General Laws in the performance of said duties.

Document and defend all valuations at the local and state level. Maintain the Town property record database and other related information.

* FY2016 was the third year statistical revaluation required by state statute. 60% reimbursement is provided by state and is included in revenue.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

TAX ASSESSOR Salaries		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
	4160								
Tax Assessor	\$	55,053	55,914	56,345	57,312	28,876	28,436	60,312	3,000
Audited Salaries		64,417	0	66,772	0	34,332	(34,332)	0	0
Senior Clerk		0	35,494	0	36,466	0	36,466	36,655	189
Clerk II		0	30,818	0	31,679	0	31,679	31,668	(11)
Subtotal Salaries :	\$	119,470	122,226	123,117	125,457	63,208	62,249	128,635	3,178
Longevity :		2,202	4,164	3,430	4,458	2,225	2,233	4,940	482
Total Salaries :	\$	121,672	126,390	126,547	129,915	65,433	64,482	133,575	3,660
FICA Expense :		9,308	9,669	9,681	9,938	5,006	4,933	10,218	280

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

INFORMATION TECHNOLOGIES Office/Agency 4170		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	61,760	62,725	63,208	64,294	32,394	31,900	68,494	4,200
Maintenance/Support		46,123	67,000	52,007	75,000	40,405	34,595	75,000	0
Hardware/Software		7,591	9,000	15,640	9,000	5,664	3,336	10,000	1,000
Tech Support		33,940	37,500	37,644	40,000	12,278	27,722	40,000	0
Internet Service		1,813	4,000	1,883	1,800	993	807	1,900	100
Miscellaneous		1,402	3,000	1,965	3,000	139	2,861	3,000	0
TOTAL	\$	152,629	183,225	172,347	193,094	91,873	101,221	198,394	5,300

Function

The Information Technology Department is responsible to develop goals and objectives to promote the introduction of technology applications that will reduce future labor cost, and improve the efficiency of services.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

INFORMATION TECHNOLOGIES		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4170		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
IT Director	\$	58,819	59,738	60,198	61,232	30,851	30,381	65,232	4,000
Subtotal Salaries :	\$	58,819	59,738	60,198	61,232	30,851	30,381	65,232	4,000
Longevity :		2,941	2,987	3,010	3,062	1,543	1,519	3,262	200
Total Salaries :	\$	61,760	62,725	63,208	64,294	32,394	31,900	68,494	4,200
FICA Expense :		4,725	4,798	4,835	4,918	2,478	2,440	5,240	322

NOTE: Information Technologies is a separate department to support the entire range of functions in all other departments in much the same way as finance. The department director reports directly to the Town Administrator.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PUBLIC SAFETY-POLICE		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency	4200	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Salaries	\$	2,576,273	2,814,589	2,711,387	2,913,239	1,518,809	1,394,430	3,000,634	87,395
Tuition		8,325	10,000	27,845	18,000	8,815	9,185	18,000	0
In-Service Training		21,118	25,000	24,963	25,000	16,315	8,685	25,000	0
Telephone		20,760	18,000	20,563	20,820	11,056	9,764	20,820	0
Clothing		28,750	36,300	32,378	36,300	17,690	18,610	36,300	0
Cleaning		32,321	34,225	30,934	34,225	32,375	1,850	34,225	0
Accessories		29,654	31,000	28,651	31,000	19,228	11,772	31,000	0
Firearms		22,115	17,600	16,660	19,000	5,038	13,962	19,000	0
First Aid		170	250	0	250	0	250	250	0
Auto Maintenance		32,650	32,000	41,282	34,000	24,254	9,746	34,000	0
Tires		7,890	10,000	4,127	9,000	2,319	6,681	9,000	0
Gas & Oil		75,161	110,000	44,693	75,000	35,201	39,799	75,000	0
Radio Maintenance		12,172	16,800	19,674	21,500	9,946	11,554	21,500	0
Photo & Other Supplies		1,050	1,000	246	1,075	824	251	1,075	0
Recruit Equipment		12,936	6,000	6,829	13,000	6,876	6,124	7,000	(6,000)
New Equipment		15,199	24,000	37,343	24,000	8,994	15,006	27,000	3,000
Law Library		302	750	312	750	331	419	750	0
Cars (3 in Yr 2017-2018)		54,250	72,000	72,000	80,000	0	80,000	82,000	2,000
Grant Matching		830	10,000	10,669	10,000	1,980	8,020	10,000	0
Fire Alarm		3,467	3,600	3,303	3,600	2,881	719	3,600	0
Pensions		857,245	857,245	970,602	970,602	1,156,651	(186,049)	1,310,197	339,595
Computer Systems		22,427	27,000	26,208	29,000	17,261	11,739	29,000	0
TOTAL	\$	3,835,065	4,157,359	4,130,669	4,369,361	2,896,844	1,472,517	4,795,351	425,990

Function

The Police Department is responsible for the preservation of the public peace, prevention of crime, apprehension of criminals, protection of the rights of persons and property, regulation of traffic, and the enforcement of the laws of the state and the ordinances of the Town and rules and regulations in accordance therewith.

Cost of new vehicle is offset by the sale of old vehicles to Detail Fund.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PUBLIC SAFETY-POLICE Salaries 4200	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Chief	\$ 75,288	76,465	77,265	78,377	39,499	38,878	78,377	0
Audited Salaries	2,196,865	0	2,352,156	0	1,304,626	(1,304,626)	0	0
Deputy Chief	0	0	0	0	0	0	0	0
Secretary	0	39,365	0	40,449	0	40,449	40,459	10
Clerk II	0	30,818	0	31,679	0	31,679	31,668	(11)
Captain (2)	0	137,259	0	140,691	0	140,691	144,560	3,869
Lieutenant (4)	0	265,465	0	272,102	0	272,102	279,585	7,483
Sergeant (3)	0	192,617	0	197,432	0	197,432	338,103	140,671
Detective (4)	0	242,342	0	248,400	0	248,400	255,231	6,831
Patrolman (23)	0	1,258,157	0	1,320,032	0	1,320,032	1,230,309	(89,723)
Dispatcher (6)	0	242,071	0	249,539	0	249,539	249,600	61
Subtotal Salaries :	\$ 2,272,153	2,484,559	2,429,421	2,578,701	1,344,125	1,234,576	2,647,892	69,191
Less Federal Grant:	0	0	0	0	0	0	0	0
Total Net Salaries:	\$ 2,272,153	2,484,559	2,429,421	2,578,701	1,344,125	1,234,576	2,647,892	69,191
Longevity :	106,532	110,608	115,036	115,617	66,347	49,270	125,926	10,309
Overtime :	113,425	120,000	75,754	120,000	48,700	71,300	120,000	0
Holiday Pay	84,163	99,422	91,176	98,921	59,637	39,284	106,816	7,895
Total Salaries :	\$ 2,576,273	2,814,589	2,711,387	2,913,239	1,518,809	1,394,430	3,000,634	87,395
FICA Expense :	197,085	215,316	207,421	222,863	116,189	106,674	229,549	6,686

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PUBLIC SAFETY -ANIMAL CONTROL		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4204		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Salaries	\$	64,078	67,635	56,436	69,354	36,780	32,574	69,587	233
Gasoline		833	1,500	695	1,500	405	1,095	1,000	(500)
Shelter Expense		19,471	20,000	13,869	20,000	9,629	10,371	20,000	0
TOTAL	\$	84,382	89,135	71,000	90,854	46,814	44,040	90,587	(267)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Animal Control Officer	\$ 42,375	42,067	39,751	43,224	21,695	21,529	43,222	(2)
Part time staff	10,415	18,359	11,681	18,861	11,886	6,975	18,855	(6)
Subtotal Salaries :	\$ 52,790	60,426	51,432	62,085	33,581	28,504	62,077	(8)
Longevity :	2,225	2,209	2,110	2,269	1,170	1,099	2,510	241
Overtime :	1,945	3,000	2,534	3,000	2,029	971	3,000	0
Seasonal Employees :	7,118	2,000	360	2,000	0	2,000	2,000	0
Total Salaries :	\$ 64,078	67,635	56,436	69,354	36,780	32,574	69,587	233
FICA Expense :	4,902	5,174	4,317	5,306	2,814	2,492	5,323	18

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PUBLIC SAFETY-RESCUE Office/Agency 4210	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,248,738	1,192,804	1,291,796	1,238,327	635,372	602,955	1,270,354	32,027
Director Expenses	717	2,000	2,805	2,000	225	1,775	2,000	0
Emergency Management Expenses	4,944	6,250	5,690	6,000	2,554	3,446	6,000	0
Office/Building Equipment	1,705	2,500	3,347	2,500	1,194	1,306	2,500	0
Supplies & Equipment	27,171	45,000	45,902	45,000	20,628	24,372	45,000	0
Clothing & Cleaning	18,675	16,490	28,542	17,765	4,500	13,265	17,765	0
Fuel	26,646	33,000	14,333	30,000	10,117	19,883	30,000	0
Vehicle Maintenance	67,767	30,000	50,478	50,000	21,757	28,243	50,000	0
Training	2,895	5,000	3,171	5,000	1,857	3,143	5,000	0
Building/Equipment Maintenance	4,326	4,000	3,693	4,000	1,879	2,121	4,000	0
Pensions	179,605	200,575	172,028	176,904	86,988	89,916	182,579	5,675
Local District Compensation	12,000	12,000	12,000	12,000	7,000	5,000	12,000	0
Building Utilities	15,275	13,000	13,985	15,000	6,560	8,440	15,000	0
TOTAL	\$ 1,610,464	1,562,619	1,647,770	1,604,496	800,631	803,865	1,642,198	37,702

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PUBLIC SAFETY-RESCUE Salaries 4210	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Chief	\$ 66,223	67,353	67,871	68,868	34,699	34,169	72,868	4,000
Audited Salaries	749,310	0	813,428	0	397,901	(397,901)	0	0
Captain (4)	0	216,581	0	221,454	0	221,454	226,990	5,536
Lieutenant (4)	0	210,475	0	215,211	0	215,211	220,591	5,380
Fire Medic (8)	0	393,532	0	401,773	0	401,773	411,818	10,045
Subtotal Salaries :	\$ 815,533	887,941	881,299	907,306	432,600	474,706	932,267	24,961
Longevity :	40,282	43,105	45,403	47,113	21,856	25,257	52,771	5,658
Overtime :	353,624	220,000	326,787	240,000	159,997	80,003	240,000	0
Holiday Pay	39,299	41,758	38,307	43,908	20,919	22,989	45,316	1,408
Charge Pay	0	0	0	0	0	0	0	0
Total Salaries :	\$ 1,248,738	1,192,804	1,291,796	1,238,327	635,372	602,955	1,270,354	32,027
FICA Expense :	95,528	91,250	98,822	94,732	48,606	46,126	97,182	2,450

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

HUMAN SERVICES		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4230		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Human Services -Salaries	\$	204,721	231,147	225,142	237,334	118,403	118,931	239,338	2,004
Supplies/Utilities/Misc - Senior Ctr									
SC Utilities		42,527	33,000	44,554	42,000	11,892	30,108	38,000	(4,000)
SC Supplies/Misc		9,633	10,000	11,580	10,000	4,939	5,061	10,000	0
SC TV/Phone/Internet		13,872	11,200	12,215	12,250	6,561	5,689	12,250	0
SC Maintenance/Repairs		6,263	6,000	9,825	6,000	11,685	(5,685)	6,000	0
SC Bus Expenses		8,762	10,000	7,285	10,000	3,797	6,203	10,000	0
Supplies/Utilities/Misc - Fam Lit Ctr									
FLC Utilities		7,480	7,000	8,709	7,500	3,140	4,360	7,500	0
FLC Supplies/Misc		14,823	14,000	11,807	14,000	7,645	6,355	14,000	0
FLC TV/Phone/Internet		1,633	500	1,576	500	748	(248)	1,700	1,200
FLC Maintenance/Repairs		3,591	0	0	4,000	372	3,628	4,000	0
				0		0			
Mealsites		747	2,000	594	2,000	0	2,000	800	(1,200)
Dues/Conf/Prof Dev		210	1,000	180	1,000	5	995	500	(500)
Programs		35,324	40,000	34,839	40,000	17,399	22,601	40,000	0
Substance Abuse Grant Matching		20,000	20,000	20,000	20,000	0	20,000	20,000	0
SUB-TOTAL	\$	369,586	385,847	388,306	406,584	186,586	219,998	404,088	(2,496)

Function

Responsible for designing, planning, organizing, staffing, supervising and implementing comprehensive social service, and recreational programs for the Town's senior citizens. Also provides programs and services for educational, leisure learning and related assistance to the general population.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

HUMAN SERVICES		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Salaries	4230	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Human Serv./Public Welfare Director	\$	50,654	51,384	51,780	52,609	26,507	26,102	52,609	0
Audited Salaries		0	0	0	0	0	0	0	0
Human Serv. Program Assistant		30,126	30,597	30,832	31,362	15,802	15,560	35,362	4,000
Literacy Center Director		42,358	43,059	43,391	44,136	22,916	21,220	44,135	(1)
Literacy Ctr. PT Assistant Dir.		20,130	20,000	20,344	20,500	9,118	11,382	20,500	0
Mealsite Coordinator / Operations		30,119	30,590	28,886	31,355	15,674	15,681	31,355	0
Bus Driver		26,561	29,873	25,718	30,620	15,533	15,087	31,620	1,000
Custodian (p.t.)		0	18,198	17,500	18,701	10,051	8,650	18,699	(2)
Subtotal Salaries :	\$	199,948	223,701	218,451	229,283	115,601	113,682	234,280	4,997
Longevity :		4,596	6,446	6,486	7,051	2,802	4,249	4,058	(2,993)
Overtime :		177	1,000	205	1,000	0	1,000	1,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal/Part time Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	204,721	231,147	225,142	237,334	118,403	118,931	239,338	2,004
FICA Expense :		15,661	17,683	17,223	18,156	9,058	9,098	18,309	153

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PBLC WKS-GENERAL Office/Agency 4300	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 113,751	115,263	116,969	118,754	60,122	58,632	118,743	(11)
Supplies & Equipment	523	500	546	500	291	209	500	0
Tree services	33,300	33,300	43,495	33,300	18,390	14,910	33,300	0
Miscellaneous Expenses (Note below)	2,407	1,600	9,416	1,600	687	913	1,600	0
TOTAL	\$ 149,981	150,663	170,426	154,154	79,490	74,664	154,143	(11)

Function

Directing and overseeing the functions and services of the Town relating to streets, highways, sidewalks, bridges, water courses, street lighting, storm sewers and traffic engineering; the collection and disposal of rubbish and other refuse; the construction, maintenance, repair and operation of all buildings and properties; the issuance of building, electrical, plumbing or mechanical permits and the regulation of weights and measures.

Note - Miscellaneous expenses has been combined with non-tree related expenses formerly included in the Tree Warden budget.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PBLC WKS-GENERAL Salaries 4300	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Director	\$ 76,613	77,811	78,712	79,756	40,479	39,277	79,756	0
Clerk II	30,123	30,318	31,068	31,679	15,956	15,723	31,668	(11)
Subtotal Salaries :	\$ 106,736	108,129	109,780	111,435	56,435	55,000	111,424	(11)
Longevity :	7,015	7,134	7,189	7,319	3,687	3,632	7,319	0
Total Salaries :	\$ 113,751	115,263	116,969	118,754	60,122	58,632	118,743	(11)
FICA Expense :	8,702	8,818	8,948	9,085	4,599	4,485	9,084	(1)

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PBLC WKS-ENGINEERING		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4310		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Salaries	\$	87,048	88,721	90,410	91,901	45,044	46,857	91,655	(246)
Supplies & Equipment		1,870	6,000	1,321	6,000	403	5,597	3,000	(3,000)
TOTAL	\$	88,918	94,721	91,731	97,901	45,447	52,454	94,655	(3,246)

Function

Responsible for reviewing the designs and construction of public and private construction projects and land developments for the performance of a variety of engineering duties. Includes provision for strict subdivision inspection and review in coordination with the Planning Board.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PBLC WKS-ENGINEERING Salaries 4310	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Town Engineer	\$ 37,184	36,780	34,960	38,699	18,994	19,705	37,699	(1,000)
Engineering Aide	45,879	46,597	46,955	47,762	24,065	23,697	47,762	0
Subtotal Salaries :	\$ 83,063	83,377	81,915	86,461	43,059	43,402	85,461	(1,000)
Longevity :	3,785	3,844	6,874	3,940	1,985	1,955	4,694	754
Overtime :	200	1,500	1,621	1,500	0	1,500	1,500	0
Total Salaries :	\$ 87,048	88,721	90,410	91,901	45,044	46,857	91,655	(246)
FICA Expense :	6,659	6,787	6,916	7,030	3,446	3,585	7,012	(19)

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PBLC WKS-CODE ENFORCEMENT Office/Agency 4320	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 181,321	183,086	184,208	185,191	94,353	90,838	188,754	3,563
Educational/Inspection Services	2,601	2,000	1,932	2,000	1,013	987	2,000	0
Demolition	2,697	6,000	250	6,000	2,550	3,450	6,000	0
Miscellaneous & Auto Expenses	2,670	3,000	2,817	3,000	1,285	1,715	3,000	0
TOTAL	\$ 189,289	194,086	189,207	196,191	99,201	96,990	199,754	3,563

Function

Responsible for processing applications for construction and renovation permits. Perform inspections of projects in process and as completed for compliance with state and local regulations and associated laws and ordinances.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PBLC WKS-CODE ENFORCEMENT Salaries 4320	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Building Official	\$ 53,954	52,426	52,829	53,737	27,075	26,662	53,737	0
Audited Salaries	81,322	0	84,357	0	0	0	0	0
Min. Hsg. / Asst. Bldg. Official	38,447	51,375	39,346	52,660	26,164	26,496	52,659	(1)
Plumbing Inspector	0	8,897	0	9,120	4,560	4,560	9,120	0
Plumbing Inspector	0	8,897	0	9,120	4,560	4,560	9,120	0
Electrical Inspector	0	17,789	0	18,234	9,117	9,117	18,234	0
Senior Clerk	0	35,494	0	36,466	18,885	17,581	36,655	189
Subtotal Salaries :	\$ 173,723	174,878	176,532	179,337	90,361	88,976	179,525	188
Longevity :	7,598	8,208	7,676	5,854	3,992	1,862	9,229	3,375
Overtime :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 181,321	183,086	184,208	185,191	94,353	90,838	188,754	3,563
FICA Expense :	13,871	14,006	14,092	14,167	7,218	6,949	14,440	273

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PBLC WKS-PARKS & RECREATION Office/Agency 4330	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 399,692	467,683	393,412	457,130	198,243	258,887	284,175	(172,955)
Equipment & Maintenance	42,210	38,600	44,191	38,600	24,713	13,887	38,600	0
Utilities	42,672	40,000	41,630	45,000	36,589	8,411	45,000	0
Programs & Supplies	45,705	48,600	49,661	48,600	19,418	29,182	48,600	0
Special Events	5,614	7,500	7,497	7,500	850	6,650	7,500	0
Sponsored Programs	11,591	12,000	10,743	12,000	2,506	9,494	12,000	0
Gasoline	11,017	13,000	5,444	13,000	3,075	9,925	13,000	0
TOTAL	\$ 558,501	627,383	552,578	621,830	285,394	336,436	448,875	(172,955)

Function

Responsible for planning, organizing, staffing, supervising and implementing comprehensive social service, and recreational programs for the Town's citizens. Also provides coordination for the upkeep and maintenance of the Town parks facilities.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PBLC WKS-PARKS & RECREATION Salaries 4330	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Director	\$ 54,920	55,993	58,489	57,393	17,659	39,734	57,393	0
Audited Salaries	128,889	0	113,184	0	64,656	(64,656)	0	0
Clerk II - PT	31,639	32,352	23,134	16,975	7,998	8,977	16,975	0
Asst. Dir./Youth Ctr. Coordinator	45,193	44,857	40,630	45,978	23,166	22,812	45,978	0
Supervisor	0	44,411	0	45,629	0	45,629	45,635	6
Laborer	0	149,340	0	153,379	0	153,379	0	(153,379)
Subtotal Salaries :	\$ 260,641	326,953	235,437	319,354	113,479	205,875	165,981	(153,373)
Longevity :	17,248	18,730	15,078	10,776	4,551	6,225	3,194	(7,582)
Overtime :	10,754	12,000	12,069	12,000	3,727	8,273	0	(12,000)
Seasonal Employees :	111,049	110,000	130,828	115,000	76,486	38,514	115,000	0
Total Salaries :	\$ 399,692	467,683	393,412	457,130	198,243	258,887	284,175	(172,955)
FICA Expense :	30,576	35,778	30,096	34,970	15,166	19,805	21,739	(13,231)

NOTE: Labor is assigned to Parks & Recreation work as needed throughout the year.

All Laborer level wages are reflected in the "Public Wrks.- Cent Services Salaries" page.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PBLC WKS-PUBLIC BUILDING Office/Agency 4400		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	109,142	127,811	117,414	117,900	44,105	73,795	92,922	(24,978)
Town Hall Utilities		100,444	90,000	99,106	95,000	44,754	50,246	100,000	5,000
Town Hall Supplies & Equip.		4,598	12,000	4,343	7,000	9,264	(2,264)	7,000	0
Town Hall Maintenance		19,938	20,000	19,580	20,000	8,944	11,056	20,000	0
Other Buildings		85,694	75,000	81,784	75,000	33,166	41,834	75,000	0
TOTAL	\$	319,816	324,811	322,227	314,900	140,233	174,667	294,922	(19,978)

Function

Coordinates the maintenance of the various Town owned buildings, including our historic buildings. Provides for repairs and improvements as needed.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PBLC WKS-PUBLIC BUILDING Salaries 4400	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Building Maintenance/Coordinator	\$ 53,915	54,758	70,055	48,000	24,185	23,815	48,000	0
Custodian	35,422	36,397	36,851	37,401	18,681	18,720	37,398	(3)
Subtotal Salaries :	\$ 89,337	91,155	106,906	85,401	42,866	42,535	85,398	(3)
Longevity :	6,618	6,656	6,079	2,499	1,239	1,260	2,524	25
Overtime :	1,774	5,000	493	5,000	0	5,000	5,000	0
*Seasonal Employees :	11,413	25,000	3,936	25,000	0	25,000	0	(25,000)
Total Salaries :	\$ 109,142	127,811	117,414	117,900	44,105	73,795	92,922	(24,978)
FICA Expense :	8,349	9,778	8,982	9,019	3,374	5,645	7,109	(1,910)

* Combined with Public Works - Central

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PBLC WKS-CENTRAL SERVICES Office/Agency 4400	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,262,786	1,455,365	1,276,410	1,500,116	704,809	795,307	1,692,355	192,239
Highway Maintenance	202,815	150,000	173,902	150,000	22,002	127,998	150,000	0
Drainage Maintenance	49,238	50,000	27,980	50,000	4,137	45,863	50,000	0
Garage Maintenance	16,893	15,000	15,610	15,000	3,530	11,470	15,000	0
Equipment Maintenance	178,020	175,000	186,274	175,000	107,472	67,528	175,000	0
Gasoline & Oil	133,030	150,000	62,518	125,000	40,127	84,873	110,000	(15,000)
Refuse Disposal	249,648	250,000	256,166	260,000	113,167	146,833	300,000	40,000
Street Lighting	468,410	375,000	514,609	450,000	259,954	190,046	450,000	0
Snow & Ice Control	451,076	275,000	258,840	300,000	144,752	155,248	300,000	0
Safety and Training	1,995	3,000	4,197	3,000	1,086	1,914	3,000	0
Uniforms	11,773	13,650	10,203	13,650	2,038	11,612	13,650	0
Guard Railings	2,165	5,000	3,546	5,000	0	5,000	5,000	0
Traffic Engineering	5,886	6,000	4,196	6,000	2,803	3,197	6,000	0
Equipment	5,000	8,000	150	8,000	0	8,000	8,000	0
Pensions	128,660	189,680	134,610	217,067	78,470	138,597	214,249	(2,818)
Open Space Maintenance	2,600	2,000	22	2,000	0	2,000	2,000	0
TOTAL	\$ 3,169,995	3,122,695	2,929,233	3,279,833	1,484,347	1,795,486	3,494,254	214,421

Function

This division is responsible for infrastructure maintenance other than public buildings and support to other divisions and departments.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PBLC WKS-CENTRAL SERVICES Salaries 4400	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Audited Salaries	\$ 1,123,909	0	1,129,766	0	617,687	(617,687)	0	0
Supervisor	0	58,338	0	59,796	0	59,796	59,796	0
Asst. Supervisor	0	50,508	0	51,771	0	51,771	51,771	0
Mechanic (2)	0	91,323	0	93,823	0	93,823	93,829	6
Hvy. Equipt. Operator (2)	0	87,711	0	90,147	0	90,147	90,147	0
Lt. Equip. Operator (4)	0	173,797	0	178,584	0	178,584	177,736	(848)
Truck Driver - Sanit. (3)	0	130,763	0	134,354	0	134,354	133,910	(444)
Laborer (20)	0	702,573	0	723,471	0	723,471	875,264	151,793
Subtotal Salaries :	\$ 1,123,909	1,295,013	1,129,766	1,331,946	617,687	714,259	1,482,453	150,507
Longevity :	67,395	82,352	68,917	85,170	37,681	47,489	92,902	7,732
Overtime :	39,618	50,000	42,981	50,000	24,636	25,364	62,000	12,000
Acting Pay :	0	3,000	0	3,000		3,000	0	(3,000)
Seasonal Employees :	31,864	25,000	34,746	30,000	24,805	5,195	55,000	25,000
Total Salaries :	\$ 1,262,786	1,455,365	1,276,410	1,500,116	704,809	795,307	1,692,355	192,239
FICA Expense :	96,603	111,335	97,645	114,759	53,918	60,841	129,465	14,706

NOTE: Labor is assigned to Parks & Recreation work as needed throughout the year.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

RECYCLING Office/Agency 5000		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	109,865	103,546	102,792	0	9,165	(9,165)	0	0
Office Expense		23	200	1,500	0	0	0	0	0
Public Education		0	1,500	0	0	0	0	0	0
Fuel		28,449	40,000	10,030	0	44	(44)	0	0
Vehicle Operation & Maint.		54,161	30,000	48,115	0	745	(745)	0	0
Recycling Privatization (Note 1)		0	75,000	0	342,868	135,085	207,783	356,292	13,424
TOTAL	\$	192,498	250,246	162,437	342,868	145,039	197,829	356,292	13,424

Note 1 - This funds the transition to privatization of the recycling collection program.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

RECYCLING	2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Salaries	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
5000	Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Salaries	99,911	0	92,081	0	8,445	(8,445)	0	0
Laborer	0	45,529	0	0	0	0	0	0
Laborer	0	45,529	0	0	0	0	0	0
Subtotal Salaries :	\$ 99,911	91,058	92,081	0	8,445	(8,445)	0	0
Longevity :	6,194	6,488	5,916	0	538	(538)	0	0
Overtime :	3,760	6,000	4,795	0	182	(182)	0	0
Total Salaries :	\$ 109,865	103,546	102,792	0	9,165	(9,165)	0	0
FICA Expense :	8,405	7,921	7,864	0	701	(701)	0	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

PUBLIC LIBRARY Office/Agency 4800	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 579,167	571,326	565,877	588,217	299,435	288,782	588,634	417
Utilities	36,874	32,000	38,913	37,000	18,224	18,776	39,000	2,000
Books, Magazines, Film	190,628	190,000	182,411	190,000	112,800	77,200	190,000	0
Supplies	24,721	25,500	28,685	25,500	19,962	5,538	29,000	3,500
Ocean State Library Service Fees	39,917	40,520	39,658	40,520	40,520	0	40,000	(520)
Computer Replacement/Subscript. Fees	16,266	17,000	18,047	20,000	13,811	6,189	26,000	6,000
Pensions	38,887	48,482	41,938	47,042	23,275	23,767	50,899	3,857
Social Security	41,775	43,706	42,175	44,999	21,887	23,112	45,031	32
Health Insurance	104,978	106,000	100,592	112,500	66,354	46,146	127,142	14,642
Prof Memberships/Programs	828	1,025	946	1,025	217	808	1,025	0
Building Maintenance	14,074	12,500	10,554	14,000	2,867	11,133	14,000	0
TOTAL	\$ 1,088,115	1,088,059	1,069,796	1,120,803	619,352	501,451	1,150,731	29,928

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PUBLIC LIBRARY		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Salaries	4800	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Director	\$	61,605	62,568	63,049	64,132	32,313	31,819	64,132	0
Audited Salaries		497,136		462,663		245,457	(245,457)		0
Asst. Director		0	50,840	0	54,000	0	54,000	54,000	0
Children's Librarian		0	47,350	0	48,640	0	48,640	48,649	9
Tech. III T.S. / P.S.		0	66,088	0	67,883	0	67,883	67,886	3
Tech. I P.S.		0	26,087	0	26,817	0	26,817	26,809	(8)
Secretary		0	30,650	0	31,492	0	31,492	31,504	12
Tech. II P.S. (3)		0	83,816	0	86,116	0	86,116	86,159	43
Circulation Aide (p.t.) (2)		0	22,440	0	23,001	0	23,001	23,001	0
Page (3)		0	12,240	0	12,546	0	12,546	12,546	0
Reference Librarian (p.t.) (4)		0	28,050	0	28,751	0	28,751	28,751	0
Electronic Resource Librarian		0	49,089	0	50,454	0	50,454	50,450	(4)
Reference Librarian		0	45,068	0	46,321	0	46,321	46,319	(2)
Shift Differential		0	5,000	0	5,000	0	5,000	5,000	0
Custodian (p.t.)		0	18,199	17,500	18,700	10,051	8,649	18,699	(1)
Subtotal Salaries :	\$	558,741	547,485	543,212	563,853	287,821	276,032	563,905	52
Longevity :		19,899	22,841	21,822	23,364	11,614	11,750	23,729	365
Overtime :		527	1,000	843	1,000	0	1,000	1,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Help:		0	0	0	0	0	0	0	0
Total Salaries :	\$	579,167	571,326	565,877	588,217	299,435	288,782	588,634	417
FICA Expense :		44,306	43,706	43,290	44,999	22,907	22,092	45,031	32

All Library salaries are negotiated by the Library's trustees.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

TOWN COUNCIL Office/Agency 4820		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	13,000	13,000	16,250	13,000	3,250	9,750	13,000	0
Expenses		1,697	4,000	120	4,000	671	3,329	4,000	0
Claims settlement		1,776	5,000	100	5,000	2,249	2,751	5,000	0
Ordinance Codification		0	2,500	0	2,500	0	2,500	2,500	0
Audit		39,320	45,000	26,950	45,000	45,100	(100)	45,000	0
TOTAL	\$	55,793	69,500	43,420	69,500	51,270	18,230	69,500	0
FICA Expense :	\$	995	995	1,243	995	249	746	995	0

Personnel Classification

Members of the Council

No. of Members

1 Chairperson

4 Members

Salary

\$ 3,000

\$ 2,500

Function

All powers of the Town excepting such as may belong to the Town meeting, Town Administrator or to other agencies as provided by Charter and by law, shall be vested in the Town Council.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

TOWN SOLICITOR Office/Agency		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
4830									
Solicitor Salary	\$	9,726	9,689	9,763	9,689	4,882	4,807	9,689	0
Office Expense		9,750	13,000	13,000	13,000	3,250	9,750	13,000	0
Litigation & Research		49,706	100,000	59,621	80,000	19,375	60,625	70,000	(10,000)
Police Prosecutions		25,000	25,000	25,000	25,000	25,000	0	25,000	0
Legal Assistance		10,000	10,000	10,000	10,000	5,000	5,000	10,000	0
Materials & Supplies		2,500	2,500	2,500	2,500	1,250	1,250	2,500	0
TOTAL	\$	106,682	160,189	119,884	140,189	58,757	81,432	130,189	(10,000)
FICA Expense :	\$	744	741	747	741	373	368	741	0

Function

Attorney for the town and legal advisor of the Town Administrator, Town Council and all other departments, offices and agencies of the town. Appear for and protect the rights of the town in all actions, suits or proceedings, civil or criminal, in law or equity brought by or against it or for or against any of its departments, officers or agencies and perform such other duties appropriate to his office as the Town Administrator and Town Council may require.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

PROBATE JUDGE Office/Agency 4840		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Probate Judge Salary	\$	4,152	4,152	6,228	4,152	0	4,152	6,152	2,000
Supplies & Equipment		141	200	0	200	0	200	200	0
TOTAL	\$	4,293	4,352	6,228	4,352	0	4,352	6,352	2,000
FICA Expense :	\$	318	318	476	318	0	318	471	153

Personnel Classification

No. of Personnel

Judge

1

Function

The powers and duties of a Probate Court for the Town shall be exercised and performed by a Judge of Probate who shall be an attorney-at-law, a member of the bar of Rhode Island and a qualified elector of the Town.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

TOWN SERGEANT Office/Agency 4850		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salary- One Town Sergeant	\$	1,200	1,200	1,800	1,200	0	1,200	1,200	0
Expense		172	200	135	200	138	62	200	0
TOTAL	\$	1,372	1,400	1,935	1,400	138	1,262	1,400	0
FICA Expense :	\$	92	92	138	92	0	92	92	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

BUDGET BOARD		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4600	Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Expense	\$	0	300	0	300	0	300	300	0
Recording Secretary		1,914	2,000	1,748	2,000	0	2,000	2,000	0
TOTAL	\$	1,914	2,300	1,748	2,300	0	2,300	2,300	0
FICA Expense :	\$	146	153	134	153	0	153	153	0

Personnel Classification**No. of Members**

Members of the Board

10

Moderator

1

Function

The Budget Board shall receive from the Town Administrator a statement of budget requests for all departments and agencies responsible to him; it shall investigate the recommendations of the various department budget requests including the School Committee. The Budget Board shall confer with the Town Council and shall hold one or more public hearings in preparing the budget.

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018**

ZONING BOARD REVIEW Office/Agency		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
4870									
Salaries (5), Alternates (2)	\$	4,290	4,620	3,360	4,620	1,390	3,230	4,620	0
Expense		251	500	0	500	0	500	500	0
Recording Secretary/Stenographer		2,928	3,000	2,617	3,000	1,292	1,708	3,000	0
TOTAL	\$	7,469	8,120	5,977	8,120	2,682	5,438	8,120	0
FICA Expense :	\$	552	583	457	583	205	378	583	0

Personnel Classification

Members of Board

No. of Personnel

Chairman 1
Vice Chair 1
Members 3
Alternates 2

Salary

\$75 Per Meeting
\$60 Per Meeting
\$50 Per Meeting
\$50 Per Meeting

Function

The Zoning Board of Review shall hear and decide appeals where it is alleged there is error in any order, requirement, decision or determination made by an administrative officer in the enforcement of zoning ordinances of the town. The Board shall hear and decide special exceptions to the terms of the ordinance, upon which such board is authorized to pass under such ordinance.

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018**

PLANNING BOARD Office/Agency		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
4880									
Salaries	\$	3,780	6,320	4,445	6,320	1,480	4,840	6,320	0
Staff Training		0	250	0	250	0	250	250	0
Expense		(939)	300	3,196	300	(447)	747	300	0
Recording Secretary/Stenographer		1,530	2,000	847	2,000	0	2,000	2,000	0
TOTAL	\$	4,371	8,870	8,488	8,870	1,033	7,837	8,870	0
FICA Expense :	\$	406	636	405	636	113	523	636	0

Personnel Classification

Members of Board

No. of Personnel

Chairman 1

Vice Chairman 1

Secretary 1

Members 4

Salary

\$75 per meeting

\$60 per meeting

\$60 per meeting

\$50 per meeting

Function

In accordance with law and ordinance, the planning board may adopt, modify and amend rules and regulations governing and restricting the platting or other subdivision of land in the town and to control the subdivision of land pursuant to such rules and regulations.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

BOARD OF ASSESSMENT REVIEW Office/Agency	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
4890								
Salaries (3)	\$ 1,890	1,890	2,835	1,890	0	1,890	1,890	0
Secretary	300	300	150	300	0	300	300	0
TOTAL	\$ 2,190	2,190	2,985	2,190	0	2,190	2,190	0
FICA Expense :	\$ 168	168	228	168	0	168	168	0

Personnel Classification

No. of Personnel

Salary

Members of Board

3

\$ 1,890

Function

The Board of Assessment Review shall hear and consider the appeal of any property owner concerning the amount of his assessed valuation as determined by the Tax Assessor.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

TENANTS BOARD Office/Agency	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
4910								
Salaries (8)	\$ 1,238	1,388	1,995	1,388	(87)	1,475	1,388	0
TOTAL	\$ 1,238	1,388	1,995	1,388	(87)	1,475	1,388	0
FICA Expense :	\$ 95	106	153	106	(7)	113	106	0

Personnel Classification

No. of Personnel

Salary

Members of Board

8

\$ 1,388

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018**

CONSERVATION COMMISSION Office/Agency 4920	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Expense	\$ 79	2,550	2,487	2,550	0	2,550	2,350	(200)
Lincoln 2020							5,000	5,000
Recording Secretary	719	600	601	600	299	301	800	200
TOTAL	\$ 798	3,150	3,088	3,150	299	2,851	8,150	5,000
FICA Expense :	\$ 55	46	46	46	23	23	61	15

Personnel Classification
Members of Commission

No. of Members
7

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018**

PERSONNEL BOARD Office/Agency 4940	2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,000	1,600	1,800	1,600	(300)	1,900	1,600	0
Expenses	0	0	0	0	0	0	0	0
TOTAL	\$ 1,000	1,600	1,800	1,600	(300)	1,900	1,600	0
FICA Expense :	\$ 77	122	138	122	(23)	145	122	0

Personnel Classification
Member Board

No. of Personnel
1
2

Salary
Chairman \$600
Members \$1,000

Function

Formulate and recommend to the Town Council for adoption by Ordinance, a position classification plan for those employees authorized in Section 14-3 of the Charter. Establish qualifications tests, recommend a pay plan for classified employees and recommend policies establishing vacation, sick leave, overtime pay and discipline for classified employees.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

JUVENILE HEARING BOARD		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4960	Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Secretary	\$	681	750	332	750	547	203	750	0
Supplies		0	0	0	0	0	0	0	0
TOTAL	\$	681	750	332	750	547	203	750	0
FICA Expense :	\$	52	57	25	57	42	16	57	0

PARKS & REC COMMISSION		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4970	Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Secretary	\$	810	1,000	896	1,000	450	550	1,000	0
TOTAL	\$	810	1,000	896	1,000	450	550	1,000	0
FICA Expense :	\$	62	77	69	77	34	42	77	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

LAND TRUST Office/Agency		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
	5200								
Expenses	\$	0	100	0	100	0	100	100	0
Community Outreach and Education		0	100	0	100	0	100	100	0
TOTAL	\$	0	200	0	200	0	200	200	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

MUNICIPAL COURT Office/Agency		2014-2015 Audited Expenses	2015-2016 Expense Budget	2015-2016 Audited Expenses	2016-2017 Expense Budget	Expended Thru 12/31/2016	Balance Thru 6/30/2017	2017-2018 Expense Budget	Increase Expense P/Y Budget
	5300								
Municipal Court Judge	\$	15,019	10,000	15,000	10,000	5,019	4,981	10,000	0
Clerk		0	5,000	2,539	5,000	0	5,000	5,000	0
Computer Expenses		5,217	5,500	5,609	5,500	0	5,500	5,500	0
TOTAL	\$	20,236	20,500	23,148	20,500	5,019	15,481	20,500	0
FICA Expense :	\$	1,149	1,148	1,342	1,148	384	764	1,148	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

GRANTS & CONTRIBUTIONS		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency	4500	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
BV Tourism Council		1,000	1,000	1,000	1,000	1,000	0	1,000	0
BVCAP Retired Volunteers		2,000	2,000	2,000	2,000	2,000	0	2,000	0
Cumb./Linc. Boys & Girls Club		30,000	30,000	30,000	30,000	30,000	0	30,000	0
Gateway Healthcare (Tri-Hab)		2,000	2,000	2,000	2,000	2,000	0	2,000	0
Homestead Group (NRI ARC)		3,700	3,700	3,700	3,700	3,700	0	3,700	0
Northern RI Conservation District		1,000	1,000	1,000	1,000	1,000	0	1,000	0
NRI Community Services/Community Care Alliance		7,500	7,500	7,500	7,500	7,500	0	7,500	0
NRI Council on the Arts		2,500	2,500	2,500	2,500	2,500	0	2,500	0
Samaritans		500	500	500	500	500	0	500	0
Senior Services, Inc.		5,000	5,000	10,000	10,000	5,000	5,000	10,000	0
Veterans Organizations	\$	300	300	300	300	300	0	300	0
Other (Discontinued)		6,000	6,000	0	0	0	0	0	0
TOTAL	\$	61,500	61,500	60,500	60,500	55,500	5,000	60,500	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

FIXED CHARGES		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4700		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Social Security (1)	\$	568,874	608,069	573,864	613,636	304,226	309,410	633,437	19,801
Unemployment Comp. / Severance Pay		64,370	50,000	44,493	50,000	44,832	5,168	50,000	0
Health Care (2)		2,072,261	1,770,000	2,037,674	1,835,000	610,967	1,224,033	1,889,509	54,509
Medicare Part B reimbursement		0	30,000	34,421	30,000	18,946	11,054	37,000	7,000
Contingency Fund		1,005	10,000	576	10,000	278	9,722	5,000	(5,000)
Insurance & Surety (3)		712,026	750,000	733,074	770,000	704,524	65,476	805,000	35,000
Blackstone Valley Chamber		1,200	1,200	1,200	1,200	1,200	0	0	(1,200)
RI League of Cities		8,319	8,319	8,319	8,319	8,319	0	0	(8,319)
Pensions/Municipal		245,701	213,755	252,853	210,474	121,023	89,451	250,871	40,397
Retiree Health & OPEB Transfer (4)		832,995	1,042,115	1,079,205	1,165,124	844,098	321,026	1,236,024	70,900
Actuarial Costs		13,125	0	550	0	0	0	0	0
Property Taxes		385	500	395	500	376	124	500	0
Anticipated Salary Increases		653	3,727	498	0	0	0	113,009	113,009
TOTAL	\$	4,520,914	4,487,685	4,767,122	4,694,253	2,658,789	2,035,464	5,020,350	326,097

NOTES:

- (1) This number represents FICA expenses for all departments except Library, which is included as a line item in the Library budget.
- (2) Blue Cross and Delta Dental estimates are based on a projected working rate increase of 5%.
Estimates may be further revised upon settlement of a new working rate with the Town consultant.
- (3) Amounts are as estimated for FY2018. Also included are costs for deductibles paid by the Town.
- (4) Amounts reflect the amount to cover current year retiree health care costs and an amount for funding the Other Post Employment Benefits (OPEB) Trust Fund.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2017-2018

DEPARTMENT	2014-2015	2015-2016	2015-2016	2016-2017	EXPENDED	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	AUDITED	BUDGET	AUDITED	BUDGET	12/31/2016	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<u>POLICE</u>	\$									
1. Police Furnishings	125,000	0	0	0	0	0	0	0	0	0
<u>FINANCE</u>										
1. Office Renovation	0	0	0	0	0	0	0	0	0	0
<u>INFORMATION TECHNOLOGY</u>										
1. Host Replacements	0	30,000	30,000	0	0	0	0	0	0	0
2. Paperless Document Mgmt.	0	0	0	0	0	0	0	0	0	0
<u>RESCUE</u>										
1. Truck (Lease/Purchase) (1)	67,028	67,053	67,028	75,000	75,000	75,000	75,000	75,000	0	0
2. SUV	0	30,000	30,000	0	0	0	0	0	0	0
3. Radio System Replacement/Upgrade	0	0	0	0	0		0	0	0	0
<u>PUBLIC WORKS</u>										
1. Trash Truck (Lease/Purchase)	42,319	42,337	42,319	42,337	0	42,337	42,337	0	0	0
2. Recycling Bins	0	70,000	127,132	45,000	44,940	45,000	45,000	45,000	45,000	0
3. Highway Stake Body F-450	0	50,000	60,743	0	0	0	0	0	0	0
4. Highway Pick-up F-150	28,237	0	0	0	0	0	0	0	0	0
5. International Dump Truck/Sander	0		0	0	0	0	0	0	0	0
6. Sidewalk /Curbing	48,523	50,000	27,390	50,000	27,587	50,000	0	0	0	0
7. Road Repair	852,547	850,000	850,000	1,050,000	1,050,000	1,375,000	0	0	0	0
Total Capital	\$ 1,163,654	1,189,390	1,234,612	1,262,337	1,197,527	1,587,337	162,337	120,000	45,000	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2017-2018

MUNICIPAL BONDS		2014-2015	2015-2016	2015-2016	2016-2017	Expended	Balance	2017-2018	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4950		Expenses	Budget	Expenses	Budget	12/31/2016	6/30/2017	Budget	Budget
Open Space Bond	\$	150,000	150,000	150,000	150,000	0	150,000	150,000	0
Open Space Bond Interest		81,563	75,375	75,375	69,188	34,594	34,594	63,000	(6,188)
GOB Principal		250,000	250,000	250,000	250,000	250,000	0	250,000	0
GOB Interest		152,500	142,500	142,500	132,500	132,500	0	121,563	(10,937)
Total Municipal Debt Service	\$	634,063	617,875	617,875	601,688	417,094	184,594	584,563	(17,125)
School Bond Principal	\$	2,010,000	2,065,000	2,390,000	2,070,000	2,070,000	0	1,645,000	(425,000)
School Bond Interest		1,189,688	1,104,938	616,800	908,000	470,725	437,275	841,650	(66,350)
Total School Debt Service	\$	3,199,688	3,169,938	3,006,800	2,978,000	2,540,725	437,275	2,486,650	(491,350)
Total Debt Service	\$	3,833,751	3,787,813	3,624,675	3,579,688	2,957,819	621,869	3,071,213	(508,475)

Resolutions

FY18 RESOLUTIONS

I. BE IT RESOLVED: That the appropriations voted by the taxpayers assembled in the Financial Town Meeting this 8th day of May, A.D. 2017, shall be for the gross amounts and such amounts may be deemed to include any unexpended balance carried forward at the beginning of the fiscal year, and also all receipts from department operations and from state and federal agencies. All school receipts shall be credited to a separate School Department account and used as required by State Law to fund school operations. The Town shall fund the approved Town School Department Appropriation through local property taxes and other municipal revenues and pass through to the School Department all funds designated as “Restricted Receipts” to the full amount received for the fiscal year.

II. BE IT RESOLVED: That in the event there is no opposition to any individual appropriation in the proposed budget, said appropriation shall be considered as adopted by this meeting.

III. BE IT RESOLVED: That the Town Treasurer is hereby authorized to borrow \$1,000,000 in addition to any amount previously borrowed under R.I.G.L., 25-12-4 during the fiscal year commencing July 1, 2017, in anticipation of taxes. Such note or notes issued shall be countersigned by the President of the Town Council after a majority vote of the Town Council, and the countersignature of such note or notes shall be evidence of the consent and approval of the Town Council to the loan or loans evidenced thereby.

IV. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal to impose a tax in the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017 hereby order the assessment and collection of a tax on the ratable real estate and tangible personal property (and ratable intangible property) in the sum not less than \$53,040,000 and not more than \$57,980,000. Said tax is for ordinary expenses and charges for the purpose authorized by law.

The Tax Assessor shall assess and apportion said tax on the inhabitants and ratable property of said Town as of the 31st day of December, A.D. 2016 at 12:00 midnight, according to law and shall in completion of said assessment date, certify and sign the same

and deliver the same to the office of the Town Clerk on or before the 15th day of June, A.D. 2017. The Town Clerk on and after the assessment shall forthwith make a copy of the same and deliver it to the Town Treasurer who shall forthwith issue and affix to said copy a warrant under his hand, directed to the Collector of Taxes, commanding him to proceed and collect said tax of the persons and estates liable therefore (unless provided otherwise by law). Said tax shall be due and payable on and between the 1st day of July, A.D. 2017 and July 31, 2017 and all taxes remaining unpaid on said 1st day of August, A.D. 2017 shall carry until collected a penalty at the rate of twelve percent (12%) per annum upon said unpaid tax.

That said tax may be paid in equal installments, the first installment of twenty-five percent (25%) on or before the 31st day of July 2017 and the remaining installments as follows: twenty-five percent (25%) on or before the 31st day of October 2017, twenty-five percent (25%) on or before the 31st day of January 2018, twenty-five percent (25%) on or before the 30th day of April 2018. Each installment of taxes if paid on or before the last day of each installment period successively and in order shall be free from any charge of interest.

If the first installment of any succeeding installment of taxes is not paid by the last day of the respective installment period or periods as they may occur, then the whole tax or remaining unpaid balance of the tax, as the case may be, shall immediately become due and payable and shall carry, until collected, a penalty at the rate of twelve percent (12%) per annum.

Interest for any unpaid balance or current or prior tax bills shall accrue from the due date of the last payment. Quarterly payments not made when due shall accrue interest at the rate of twelve percent (12%) per annum from the day quarterly payment was originally due.

V. BE IT RESOLVED: That the Director of Finance, the President of the Town Council and the Town Administrator of the Town are hereby authorized pursuant to R.I.G.L., 45-12-5.2 with the consent and approval of the Town Council to refund from time to time, all or any part of the Town's outstanding bonds by the issuance of refunding bonds, the terms, details and conditions of such refunding bonds to be set by resolution of the Town Council.

VI. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$15,000 from Capital Projects Fund #50 for continuing the restoration of the Pullen's Corner "Hot Potato" School. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

VII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$16,000 from Capital Projects Fund #50 for the purchase of furnishings for the renovated Youth Center. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

VIII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$20,000 from Capital Projects Fund #50 to replace the cedar shingle roof at the Hannaway Forge and Blacksmith Shop. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

IX. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby appropriate up to \$35,000 from Capital Projects Fund #50 for operating system upgrades for the Town's computer system. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

X. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$41,500 from Capital Projects Fund #50 for improvements to Sam Moore Field. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

XI. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$45,000 from Capital Projects Fund #50 to upgrade the utilities (electrical, sewer and water) at the Chase Farm Visitor Center and Pullen's Corner "Hot Potato" School. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

XII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$225,000 from Capital Projects Fund #50 to upgrade the Police and Rescue radio system. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

XIII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$287,000 from Capital Projects Fund #50 for renovations to the Animal Shelter. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

XIV. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$325,000 from Capital Projects Fund #50 to purchase the Lonsdale Fire Station (224 Front Street, ID 10-062.0). Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

XV. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2017, hereby authorize the transfer of up to \$848,310 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for the completion of capital projects in accordance with State Law and Town Council Resolution. Appropriate projects shall be the following:

- Middle School: Up to \$57,460 to replace the emergency lighting system. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.
- Northern Elementary: Up to \$25,470 to upgrade the HVAC systems in 4 interior classrooms (Rooms 113, 124, 127 and 157). Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.
- Saylesville Elementary: Up to \$700,000 for a complete roof replacement. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.
- Lonsdale Elementary: Up to \$12,230 to replace six exterior doors. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.
- Administration Building: Up to \$53,150 to purchase a new dump truck. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2018 will be returned to Capital Projects Fund #50.

*The Following Pages are for
Informational Purposes Only*

LINCOLN PUBLIC SCHOOLS FY18 BUDGET SUMMARY										
RC #	Department	FY12 Audited Expend	FY13 Audited Expend	FY14 Audited Expend	FY15 Audited Expend	FY16 Audited Expend	FY17 SC Adopted Budget	FY18 SC Recommended Budget	Change FY18 vs. FY17	
									\$	%
01101	SCHOOL COMMITTEE	\$ 30,705	\$ 32,387	\$ 27,585	\$ 27,714	\$ 30,867	\$ 27,550	\$ 27,900	\$ 350	1.27%
01100	SUPERINTENDENT	\$ 300,937	\$ 313,291	\$ 304,283	\$ 347,917	\$ 307,049	\$ 325,761	\$ 317,161	\$ (8,600)	-2.64%
01300	DIRECTOR OF CURRICULUM	\$ 280,276	\$ 157,292	\$ 157,680	\$ 152,297	\$ 152,870	\$ 269,136	\$ 311,014	\$ 41,878	15.56%
02400	TECHNOLOGY	\$ 252,325	\$ 320,414	\$ 347,454	\$ 291,820	\$ 287,012	\$ 324,148	\$ 377,370	\$ 53,222	16.42%
02100	BUSINESS OPERATIONS	\$ 450,299	\$ 411,541	\$ 417,462	\$ 454,171	\$ 440,994	\$ 522,108	\$ 817,414	\$ 295,306	56.56%
02300	HUMAN RESOURCES	\$ 85,091	\$ 95,100	\$ 96,710	\$ 97,890	\$ 92,772	\$ 89,978	\$ 93,128	\$ 3,150	3.50%
02900	NON-INSTRUCTIONAL SERVICES	\$ 506,266	\$ 795,552	\$ 320,159	\$ 281,169	\$ 294,204	\$ 844,883	\$ 853,309	\$ 8,426	1.00%
99999	FIXED CHARGES	\$ 14,781,523	\$ 16,113,126	\$ 17,437,359	\$ 17,698,063	\$ 17,793,056	\$ 20,175,484	\$ 20,399,802	\$ 224,318	1.11%
01400	STUDENT SERVICES	\$ 611,373	\$ 294,095	\$ 353,289	\$ 284,381	\$ 297,941	\$ 447,643	\$ 466,460	\$ 18,817	4.20%
03109	CENTRAL ELEMENTARY	\$ 3,136,993	\$ 3,075,156	\$ 3,169,559	\$ 2,992,223	\$ 3,340,581	\$ 3,045,634	\$ 3,156,525	\$ 110,891	3.64%
03106	LONSDALE ELEMENTARY	\$ 2,855,177	\$ 2,904,676	\$ 3,086,310	\$ 2,904,175	\$ 2,714,976	\$ 2,501,272	\$ 2,647,767	\$ 146,495	5.86%
03113	NORTHERN ELEMENTARY	\$ 4,097,916	\$ 4,261,576	\$ 4,263,293	\$ 4,753,852	\$ 5,418,109	\$ 4,696,071	\$ 5,073,712	\$ 377,641	8.04%
03112	SAYLESVILLE ELEMENTARY	\$ 2,944,390	\$ 2,953,958	\$ 2,866,646	\$ 2,825,044	\$ 3,059,056	\$ 2,792,149	\$ 2,744,640	\$ (47,509)	-1.70%
04117	MIDDLE SCHOOL	\$ 6,781,035	\$ 6,726,537	\$ 7,048,365	\$ 7,110,175	\$ 7,349,242	\$ 6,996,734	\$ 6,982,645	\$ (14,089)	-0.20%
05110	HIGH SCHOOL	\$ 10,176,887	\$ 9,891,586	\$ 10,180,941	\$ 10,097,056	\$ 10,381,227	\$ 9,863,310	\$ 9,675,895	\$ (187,415)	-1.90%
	CONTINGENCY									0.00%
	EST. SALARY SAVINGS-RETIRE.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (175,000)	\$ (221,000)	\$ (46,000)	26.29%
	TOTAL OPERATING BUDGET	\$ 47,291,193	\$ 48,346,285	\$ 50,077,095	\$ 50,317,946	\$ 51,959,956	\$ 52,746,861	\$ 53,723,742	\$ 976,881	1.85%
	Transfers	\$ -	\$ -	\$ 1,240,463		\$ (10,000)	\$ -	\$ -	\$ -	0.00%
	TOTAL BUDGET	\$ 47,291,193	\$ 48,346,285	\$ 51,317,558	\$ 50,317,946	\$ 51,949,956	\$ 52,746,861	\$ 53,723,742	\$ 976,881	1.85%
	BUDGET BOARD ADJUSTMENT TO SC RECOMMENDED BUDGET							\$ -		
	BUDGET BOARD RECOMMENDED OPERATING BUDGET							\$ 53,723,742	\$ 976,881	1.85%

SCHOOL COMMITTEE
2017-18 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
School Committee	7.00	\$ 13,750	7.00	\$ 13,750	7.00	\$ 13,750

SUPERINTENDENT OF SCHOOLS
2017-18 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Superintendent	1.00	\$ 159,966	1.00	\$ 159,966	1.00	\$ 159,966
<u>Support Staff:</u>						
Confidential Secretary	1.00	\$ 60,914	1.00	\$ 60,914	1.00	\$ 60,914
Grand Total	2.00	\$ 220,880	2.00	\$ 220,880	2.00	\$ 220,880

**DIRECTOR OF CURRICULUM
2017-18 School Committee Recommended Budget
Position & Salary Schedule**

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Director of Curriculum	1.00	\$ 113,322	1.00	\$ 113,322	1.00	\$ 113,322
Total	1.00	113,322	1.00	113,322	1.00	113,322
<u>Support Staff:</u>						
Secretary I	1.00	33,652	1.00	33,652	1.00	34,580
<u>Other:</u>						
Prof Development Substitutes		-		-		34,000
Curriculum Dev. - Stipends		48,250		48,250		48,250
Kindergarten Screening		4,000		4,000		4,000
Total		52,250		52,250		86,250
Grand Total	2.00	199,224	2.00	199,224	2.00	234,152

TECHNOLOGY
2017-18 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Information Specialist	1.00	\$ 91,124	1.00	\$ 91,561	1.00	\$ 91,564
Data Manager	1.00	\$ 53,040	1.00	\$ 53,040	1.00	\$ 53,040
Computer Technician	2.00	\$ 124,060	2.00	\$ 124,060	2.00	\$ 124,060
Total	4.00	\$ 268,224	4.00	\$ 268,661	4.00	\$ 268,664
<u>Other:</u>						
Summer Technical Assistance		\$ 8,000		\$ 8,000		\$ 8,000
Professional Development						
Total		8,000		8,000		8,000
Grand Total	4.00	276,224	4.00	276,661	4.00	276,664

BUSINESS OPERATIONS
2017-18 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Business Administrator	1.00	\$ 120,210	1.00	\$ 120,210	1.00	\$ 120,213
Accountant	1.00	\$ 60,882	1.00	\$ 60,882	1.00	\$ 60,882
<u>Support Staff:</u>						
Accounting Technician	1.00	\$ 63,063	1.00	\$ 63,063	1.00	\$ 63,627
Secretary Payroll	1.00	\$ 40,586	1.00	\$ 40,586	1.00	\$ 41,623
Switchboard/Sec'y	1.00	\$ 35,435	1.00	\$ 35,435	1.00	\$ 36,473
Total	3.00	\$ 139,084	3.00	\$ 139,084	3.00	\$ 141,723
<u>Other:</u>						
Substitute Caller	0.56	\$ 11,258	-	\$ -	0.56	\$ 10,784
Sabbaticals/Sick Bank						
Sub Sec'y/Teacher Asst.						
Summer Secretaries						
Substitute Teachers		\$ -		\$ -		\$ 275,038
Teacher Coverages						
Degree Increases		\$ 25,743		\$ 25,743		\$ 25,743
Early Retirement Incentive		\$ 40,000		\$ 48,000		\$ 56,000
Total	0.56	\$ 77,001	-	\$ 73,743	0.56	\$ 367,565
Grand Total	5.56	\$ 397,177	5.00	\$ 393,919	5.56	\$ 690,383

HUMAN RESOURCES
2017-18 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2016-17	2016-17	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18
	Adopted FTE	Adopted Budget	Actual FTE	Projected Expense	Projected Expense	Recommended FTE	Recommended Budget	Recommended Budget
HR Director	1.00	\$ 69,866	1.00	\$ 73,000	\$ 73,000	1.00	\$ 73,000	\$ 73,000
HR Assistant	0.56	\$ 14,481	0.56	\$ 14,481	\$ 14,481	0.56	\$ 15,097	\$ 15,097
Grand Total	1.56	\$ 84,347	1.56	\$ 87,481	\$ 87,481	1.56	\$ 88,097	\$ 88,097

OPERATIONS: BUILDINGS, GROUNDS & TRANSPORTATION
2017-18 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Dir. Non-Instr. Operations	1.00	\$ 81,600	1.00	\$ 81,600	1.00	\$ 81,600
<u>Support Staff:</u>						
Maintenance Workers	2.00	\$ 113,757	2.00	\$ 113,757	2.00	\$ 114,859
Inventory Control Clerk	1.00	\$ 43,222	1.00	\$ 43,222	1.00	\$ 47,798
Groundskeepers	3.00	\$ 149,870	3.00	\$ 149,870	3.00	\$ 152,117
Custodian	0.50	\$ 15,405	0.50	\$ 15,405	0.50	\$ 15,405
Custodian - Floater	2.00	\$ 95,352	2.00	\$ 95,373	2.00	\$ 97,016
Secretary	1.00	\$ 45,286	1.00	\$ 45,286	1.00	\$ 45,723
Total	9.50	\$ 462,892	9.50	\$ 462,913	9.50	\$ 472,918
<u>Other:</u>						
Energy Manager		\$ 19,500		\$ 19,500		\$ 19,500
Overtime - Maintenance		\$ 42,000		\$ 42,000		\$ 42,000
Substitute Custodians		\$ 80,760		\$ 80,760		\$ 80,760
Summer Labor						
Total		\$ 142,260		\$ 142,260		\$ 142,260
Grand Total	10.50	\$ 686,752	10.50	\$ 686,773	10.50	\$ 696,778

**STUDENT SERVICES/SPECIAL EDUCATION
2017-18 School Committee Recommended Budget
Position & Salary Schedule**

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Dir. of Student Services	1.00	\$ 116,962	1.00	\$ 117,399	1.00	\$ 117,402
<u>Specialists:</u>						
DPT/Outreach Coord.	-	\$ -	-	\$ 0	-	\$ -
Occ Ther.		\$ 47,320		\$ 47,320		\$ 47,320
Behavior Aide		\$ 9,000		\$ 2,275		\$ 4,500
	-	\$ 56,320	-	\$ 49,595	-	\$ 51,820
<u>Support Staff:</u>						
Secretary	2.00	\$ 85,835	2.00	\$ 88,529	2.00	\$ 89,402
Teacher Assistant		\$ -		\$ -		\$ -
	2.00	\$ 85,835	2.00	\$ 88,529	2.00	\$ 89,402
<u>Other:</u>						
Homebound Instruction		\$ 20,000		\$ 20,000		\$ 20,000
Prof Dev (training)		\$ 6,000		\$ 6,000		\$ 6,000
Truant Officer		\$ 25,200		\$ 25,200		\$ 25,200
Assistive Technology		\$ 3,520		\$ 3,520		\$ 3,520
Child Outreach		\$ 20,000		\$ 20,000		\$ 20,000
Extended School Year		\$ 80,000		\$ 100,450		\$ 100,450
MDT Evaluations		\$ 10,000		\$ 10,000		\$ 10,000
Total		164,720		185,170		185,170
Grand Total	3.00	423,837	3.00	440,692	3.00	443,794

**CENTRAL ELEMENTARY SCHOOL
2017-18 School Committee Recommended Budget
Position & Salary Schedule**

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Principal	1.00	\$ 105,249	1.00	\$ 105,249	1.00	\$ 105,249
<u>Classroom Teachers</u>						
	17.00	\$ 1,293,428	17.00	\$ 1,280,624	17.00	\$ 1,308,981
<u>Special Subject Teachers:</u>						
Art	0.80	\$ 75,734	0.80	\$ 75,734	0.80	\$ 75,914
Library	0.80	\$ 72,010	0.80	\$ 72,010	0.80	\$ 72,189
Reading	1.00	\$ 87,108	1.00	\$ 87,108	1.00	\$ 87,324
Math Coach	0.50	\$ 44,366	0.50	\$ 44,366	0.50	\$ 44,476
Induction Coach	-	\$ -	-	\$ -	0.15	\$ 7,828
Technology Coach	0.25	\$ 22,644	0.25	\$ 22,370	0.25	\$ 22,426
Music	0.80	\$ 44,290	0.80	\$ 44,290	0.80	\$ 46,918
Nurse	1.00	\$ 85,075	1.00	\$ 85,075	1.00	\$ 85,286
Health/Phys Ed.	1.20	\$ 108,137	1.30	\$ 113,695	1.30	\$ 114,196
Total	6.35	\$ 539,364	6.45	\$ 544,648	6.60	\$ 556,556

Special Education:

Resource	3.00	\$	252,749	3.00	\$	252,749	3.00	\$	253,814
Self-Contained	2.00	\$	133,506	2.00	\$	133,506	2.00	\$	137,619
Occ Ther	0.50	\$	41,786	0.57	\$	47,635	0.57	\$	47,751
DPT	0.30	\$	27,050	0.33	\$	29,755	0.33	\$	29,829
Psychologists	0.40	\$	36,527	0.60	\$	54,790	0.60	\$	54,926
Social Workers	0.40	\$	18,670	0.50	\$	23,338	0.50	\$	24,845
Speech & Language	1.25	\$	113,744	1.20	\$	110,220	1.20	\$	111,052
ESL	0.10	\$	9,495	0.20	\$	18,895	0.20	\$	18,940
Total	7.95	\$	633,527	8.40	\$	670,889	8.40	\$	678,775

Support Staff:

Secretary	1.00	\$	32,566	1.00	\$	33,576	1.00	\$	33,904
Custodians	2.00	\$	104,269	2.00	\$	104,290	2.00	\$	105,694
Teacher Assistant-SE	4.00	\$	128,638	4.00	\$	121,379	4.00	\$	123,334
Teacher Assistants	3.36	\$	48,957	3.36	\$	53,908	3.36	\$	59,309
Total	10.36	\$	314,431	10.36	\$	313,153	10.36	\$	322,241

Other:

After School Program		\$	5,000		\$	5,000		\$	5,000
Communication Consultant		\$	-		\$	-		\$	-
Sub Assist/Sec'y		\$	-		\$	-		\$	7,500
Summer Sec'y		\$	1,593		\$	1,644		\$	1,661

Grand Total	42.66	\$	2,892,592	43.21	\$	2,921,208	43.36	\$	2,985,964
--------------------	--------------	-----------	------------------	--------------	-----------	------------------	--------------	-----------	------------------

**LONSDALE ELEMENTARY SCHOOL
2017-18 School Committee Recommended Budget
Position & Salary Schedule**

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Principal	1.00	104,040	1.00	\$ 104,040	1.00	\$ 104,040
<u>Classroom Teachers</u>	13.00	\$ 1,113,669	14.00	\$ 1,128,572	13.00	\$ 1,122,930
<u>Special Subject Teachers:</u>						
Art	0.60	51,957	0.60	\$ 51,957	0.60	\$ 52,084
Health/Phys Ed	0.80	69,381	1.00	\$ 87,539	1.00	\$ 87,757
Induction Coach					0.15	\$ 7,828
Library	0.60	51,927	0.60	\$ 51,927	0.60	\$ 52,055
Math Coach	0.50	44,366	0.50	\$ 44,366	0.50	\$ 44,476
Music	0.60	45,600	0.60	\$ 45,600	0.60	\$ 46,344
Nurse	1.00	90,617	1.00	\$ 93,042	1.00	\$ 93,267
Reading	1.50	135,317	1.50	\$ 135,317	1.50	\$ 135,654
Technology Coach	0.25	22,644	0.25	\$ 22,371	0.25	\$ 22,426
Total	5.85	511,809	6.05	\$ 532,119	6.20	\$ 541,890

Special Education:

DPT	0.50	45,084	0.34	\$ 30,657	0.34	\$ 30,733
ESL	0.50	47,038	0.50	\$ 47,038	0.50	\$ 47,149
Occ Ther	0.20	16,962	0.20	\$ 16,962	0.20	\$ 17,003
Psychologists	0.20	18,463	0.40	\$ 36,527	0.40	\$ 36,618
Resource	3.00	182,836	3.00	\$ 131,777	2.00	\$ 137,717
Self-Contained	-	-	1.00	\$ 48,628	1.00	\$ 52,469
Social Worker	0.40	35,909	0.40	\$ 36,043	0.40	\$ 36,219
Speech & Language	0.75	65,668	0.80	\$ 70,046	0.80	\$ 70,214
Total	5.55	411,960	6.64	\$ 417,677	5.64	\$ 428,122

Support Staff:

Secretary	1.00	34,589	1.00	\$ 34,576	1.00	\$ 34,903
Custodians	2.00	102,605	2.00	\$ 102,626	2.00	\$ 103,624
Teacher Assistant-SE	1.00	26,713	2.00	\$ 58,706	2.00	\$ 60,590
Teacher Assistants	2.24	32,638	2.24	\$ 35,370	2.24	\$ 39,180
Total	6.24	196,546	7.24	\$ 231,277	7.24	\$ 238,297

Other:

After School Program		5,000		\$ 5,000		\$ 5,000
Communication Consultant		-		\$ -		\$ -
Sub Assist/Sec'y		-		\$ -		\$ 7,500
Summer Sec'y		1,677		\$ 1,676		\$ 1,693
Crossing Guard		3,731		\$ 3,731		\$ 3,731

Grand Total	31.64	\$ 2,348,431	34.93	\$ 2,424,092	33.08	\$ 2,453,203
--------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------

**NORTHERN ELEMENTARY SCHOOL
2017-18 School Committee Recommended Budget
Position & Salary Schedule**

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Principal	1.00	\$ 106,452	1.00	\$ 106,452	1.00	\$ 106,452
Asst. Principal	1.00	\$ 90,972	1.00	\$ 90,971	1.00	\$ 90,972
<u>Classroom Teachers</u>	18.50	\$ 1,430,786	18.50	\$ 1,577,267	18.50	\$ 1,590,845
<u>Special Subject Teachers:</u>						
Art	1.00	\$ 86,108	1.00	\$ 86,108	1.00	\$ 86,759
ESL	0.10	\$ 9,495	0.12	\$ 11,394	0.12	\$ 11,421
Health/Phys Ed	1.00	\$ 87,732	1.70	\$ 146,138	1.70	\$ 146,719
Induction Coach					0.15	\$ 7,828
Library	1.00	\$ 86,545	1.00	\$ 86,545	1.00	\$ 86,759
Literacy Coach					-	\$ -
Math Coach	0.50	\$ 44,366	0.50	\$ 44,366	0.50	\$ 44,476
Music	1.00	\$ 88,919	1.00	\$ 88,919	1.00	\$ 89,140
Nurse	1.00	\$ 93,450	1.00	\$ 93,450	1.00	\$ 93,676
Reading	1.50	\$ 132,161	1.50	\$ 132,161	1.50	\$ 132,489
Technology Coach	0.25	\$ 22,644	0.25	\$ 22,370	0.25	\$ 22,426
Total	7.35	\$ 651,420	8.07	\$ 711,451	8.22	\$ 721,693

Special Education:

Resource	3.50	\$	304,764	3.50	\$	304,764	3.50	\$	305,521
Pre Kindergarten	5.00	\$	374,057	5.00	\$	397,452	5.00	\$	415,208
Self-Contained Pre School									
DPT	1.00	\$	92,232	1.10	\$	97,743	1.10	\$	96,101
Occ Ther	0.80	\$	69,250	0.83	\$	71,757	0.83	\$	73,121
Psychologists	1.00	\$	91,890	1.00	\$	91,890	1.00	\$	92,112
Social Workers	0.50	\$	45,709	0.50	\$	45,366	0.50	\$	45,695
Speech & Language	3.42	\$	308,481	3.42	\$	300,931	3.42	\$	302,646
Self-Contained	1.80	\$	235,327	1.80	\$	150,252	1.80	\$	151,062
Total	17.02	\$	1,521,710	17.15	\$	1,460,155	17.15	\$	1,481,466

Support Staff:

Secretary	1.00	\$	33,576	2.00	\$	57,819	2.00	\$	59,323
Custodians	4.00	\$	187,888	4.00	\$	187,909	4.00	\$	191,712
Teacher Assistant-SE	12.00	\$	368,754	14.00	\$	412,417	14.00	\$	438,746
Teacher Assistants	5.07	\$	73,274	6.06	\$	97,747	6.06	\$	107,412
Total	22.07	\$	663,492	26.06	\$	755,891	26.06	\$	797,193

Other:

After School Program		\$	5,500		\$	5,500		\$	5,500
Communication Consultant		\$	-		\$	-		\$	-
Sub Assist/Sec'y		\$	-		\$	-		\$	7,500
Summer Sec'y		\$	1,593		\$	1,593		\$	1,608

Grand Total	66.94	\$	4,471,924	71.78	\$	4,709,282	71.93	\$	4,803,230
--------------------	--------------	-----------	------------------	--------------	-----------	------------------	--------------	-----------	------------------

**SAYLESVILLE ELEMENTARY SCHOOL
2017-18 School Committee Recommended Budget
Position & Salary Schedule**

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Principal	1.00	\$ 104,932	1.00	\$ 104,932	1.00	\$ 104,932
<u>Classroom Teachers</u>						
	11.50	\$ 964,891	11.50	\$ 956,955	11.50	\$ 962,714
<u>Special Subject Teachers:</u>						
Art	0.60	\$ 49,535	0.60	\$ 49,535	0.60	\$ 49,658
ELL	0.50	\$ 47,038	0.50	\$ 47,038	0.50	\$ 47,149
Health/Phys Ed	1.00	\$ 86,726	1.00	\$ 86,726	1.00	\$ 86,942
Induction Coach					0.15	\$ 7,828
Library	0.60	\$ 52,621	0.60	\$ 52,621	0.60	\$ 52,751
Math Coach	0.50	\$ 44,366	0.50	\$ 44,366	0.50	\$ 44,476
Music	0.60	\$ 51,792	0.60	\$ 51,792	0.60	\$ 51,921
Nurse	1.00	\$ 90,576	1.00	\$ 90,576	1.00	\$ 90,801
Reading	1.50	\$ 135,941	1.50	\$ 135,941	1.50	\$ 136,279
Technology Coach	0.25	\$ 22,644	0.25	\$ 22,371	0.25	\$ 22,426
Total	6.55	\$ 581,239	6.55	\$ 580,965	6.70	\$ 590,230

Special Education:

Resource	3.00	\$	257,853	3.00	\$	240,379	3.00	\$	242,161
Occ Ther	0.60	\$	50,885	0.60	\$	50,885	0.60	\$	51,008
DPT	0.50	\$	44,788	0.50	\$	44,788	0.50	\$	44,899
Psychologists	0.60	\$	54,790	-	\$	-	-	\$	-
Social Workers	0.60	\$	28,005	0.50	\$	23,338	0.50	\$	24,845
Speech & Language	1.30	\$	97,425	1.10	\$	85,756	1.10	\$	87,375
Self-Contained	2.00	\$	173,135	2.00	\$	142,761	2.00	\$	146,897
Total	8.60	\$	706,882	7.70	\$	587,906	7.70	\$	597,184

Support Staff:

Secretary	1.00	\$	27,095	1.00	\$	24,242	1.00	\$	25,034
Custodians	2.00	\$	102,605	2.00	\$	102,626	2.00	\$	103,624
Teacher Assistant-SE	4.00	\$	120,369	4.00	\$	121,379	4.00	\$	124,303
Teacher Assistants	2.24	\$	32,638	2.24	\$	37,076	2.24	\$	40,258
Total	9.24	\$	282,708	9.24	\$	285,324	9.24	\$	293,220

Other:

After School Program		\$	5,000		\$	5,000		\$	5,000
Communication Consultant		\$	-		\$	-		\$	-
Sub Assist/Sec'y		\$	-		\$	-		\$	7,500
Summer Sec'y		\$	1,390		\$	1,390		\$	1,426
Crossing Guard		\$	3,731		\$	3,731		\$	3,731

Grand Total	36.89	\$	2,650,772	35.99	\$	2,526,203	36.14	\$	2,565,937
--------------------	--------------	-----------	------------------	--------------	-----------	------------------	--------------	-----------	------------------

LINCOLN MIDDLE SCHOOL
2017-18 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Asst. Principal	1.00	\$ 103,910	1.00	\$ 103,910	1.00	\$ 103,913
Principal	1.00	\$ 112,200	1.00	\$ 112,200	1.00	\$ 112,200
Athletic Director	-		0.20	\$ 17,538	0.20	\$ 17,579
<u>Classroom Teachers</u>						
English	5.00	\$ 431,311	5.00	\$ 392,995	5.00	\$ 345,788
Grade 6 Teachers	11.00	\$ 872,057	11.00	\$ 940,052	10.00	\$ 966,138
Mathematics	5.00	\$ 538,107	5.00	\$ 450,999	5.00	\$ 452,096
Reading	2.00	\$ 179,181	2.00	\$ 179,181	2.00	\$ 179,625
Science	5.00	\$ 530,533	5.00	\$ 444,425	5.00	\$ 445,517
Social Studies	5.00	\$ 439,980	5.00	\$ 439,980	5.00	\$ 441,625
World Languages	3.00	\$ 229,704	4.00	\$ 236,828	3.00	\$ 233,941
	<u>36.00</u>	<u>\$ 3,220,873</u>	<u>37.00</u>	<u>\$ 3,084,460</u>	<u>35.00</u>	<u>\$ 3,064,730</u>
<u>Special Subject Teachers:</u>						
Art	2.00	\$ 170,604	2.00	\$ 170,604	2.00	\$ 171,028
ELA Coach/VHS Coordinator	-	\$ -	1.00	\$ 86,944	1.00	\$ 87,160
Enrichment	1.00	\$ 95,076	-	\$ -	-	\$ -
ESL	0.40	\$ 37,981	0.34	\$ 32,332	0.34	\$ 32,408
Guidance	2.00	\$ 177,745	2.00	\$ 181,621	2.00	\$ 182,060
Health/Phys Ed	3.80	\$ 317,970	3.80	\$ 318,105	3.80	\$ 318,894
Induction Coach					0.15	\$ 7,828
Library	1.00	\$ 87,108	1.00	\$ 87,108	1.00	\$ 87,324
Math Coach					1.00	\$ 52,185
MS World Language	1.00	\$ 48,628	-	\$ -	-	\$ -
Music	2.80	\$ 241,925	2.80	\$ 242,861	2.80	\$ 243,462
Nurse	1.00	\$ 86,163	1.00	\$ 86,163	1.00	\$ 86,942
Tech Ed	2.00	\$ 148,130	2.00	\$ 148,130	2.00	\$ 151,737
Total	17.00	\$ 1,411,330	15.94	\$ 1,353,868	17.09	\$ 1,421,027

Special Education:

Resource	5.00	\$	437,730	5.00	\$	437,730	5.00	\$	439,682
Occ Ther	0.20	\$	16,962	0.20	\$	16,962	0.20	\$	17,003
DPT	-	\$	-	0.10	\$	8,132	0.10	\$	8,152
Psychologists	0.80	\$	73,854	1.00	\$	92,317	1.00	\$	93,172
Social Workers	0.80	\$	71,586	0.80	\$	71,586	0.80	\$	71,764
Speech & Language	0.60	\$	55,096	0.80	\$	73,461	0.80	\$	73,638
Self-Contained	4.00	\$	216,736	4.00	\$	263,411	4.00	\$	269,783
Total	11.40	\$	871,963	11.90	\$	963,598	11.90	\$	973,195

Support Staff:

Secretary	4.00	\$	149,715	4.00	\$	149,715	4.00	\$	151,667
Custodians	6.00	\$	296,140	6.00	\$	296,161	6.00	\$	299,801
Weekend Security		\$	10,400		\$	10,400		\$	10,400
Maintenance	1.00	\$	60,538	1.00	\$	60,538	1.00	\$	61,106
Teacher Assistant-SE	9.00	\$	287,668	7.00	\$	225,036	7.00	\$	227,495
Teacher Assistants	0.56	\$	8,160		\$	-		\$	-
Total	20.56	\$	812,621	18.00	\$	741,850	18.00	\$	750,469

Team Leaders		\$	24,000		\$	24,000		\$	24,000
Coaches		\$	15,050		\$	15,050		\$	15,050
Advisors		\$	6,772		\$	6,772		\$	6,772
Curriculum Leaders		\$	9,600		\$	9,600		\$	9,600
Teacher Coverage		\$	1,000		\$	1,000		\$	1,000
After School Program		\$	21,200		\$	21,200		\$	21,200
After School Detention		\$	3,000		\$	3,000		\$	3,000
Communication Consultant		\$	-		\$	-		\$	-
Sub Assist/Sec'y		\$	-		\$	-		\$	20,000
Summer Sec'y									

Grand Total	86.96	\$	6,613,519	85.04	\$	6,458,046	84.19	\$	6,543,735
--------------------	--------------	-----------	------------------	--------------	-----------	------------------	--------------	-----------	------------------

LINCOLN HIGH SCHOOL
2017-18 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
Asst. Principal	2.00	\$ 196,704	2.00	\$ 209,989	2.00	\$ 209,989
Principal	1.00	\$ 126,988	1.00	\$ 126,988	1.00	\$ 126,991
Athletic Director			0.80	\$ 70,152	0.80	\$ 70,315
<u>Classroom Teachers</u>						
Business	4.00	\$ 365,147	4.00	\$ 355,941	4.00	\$ 356,811
English	11.00	\$ 897,934	10.00	\$ 830,687	10.00	\$ 846,195
Mathematics	11.00	\$ 918,802	11.00	\$ 918,802	10.00	\$ 871,649
Reading	2.00	\$ 181,464	2.00	\$ 181,464	2.00	\$ 181,904
Science	9.00	\$ 761,773	9.00	\$ 687,153	9.00	\$ 700,870
Social Science	10.00	\$ 739,473	10.00	\$ 739,473	9.00	\$ 688,072
Tech Ed	3.00	\$ 226,777	3.00	\$ 226,777	3.00	\$ 230,487
World Languages	6.00	\$ 500,108	6.40	\$ 533,414	6.40	\$ 546,237
	56.00	\$ 4,591,478	55.40	\$ 4,473,711	53.40	\$ 4,422,225
<u>Special Subject Teachers:</u>						
Art	2.00	\$ 167,848	2.00	\$ 167,848	2.00	\$ 168,265
CIM						
ESL	0.40	\$ 37,981	0.34	\$ 32,332	0.34	\$ 32,408
Fam/Cons. Science	2.00	\$ 162,642	2.00	\$ 162,642	2.00	\$ 163,046
Guidance	4.00	\$ 391,874	4.00	\$ 388,260	4.00	\$ 389,793
Health/Phys Ed	5.60	\$ 479,841	4.00	\$ 348,446	4.00	\$ 349,299
Induction Coach					0.25	\$ 13,046
Library	1.40	\$ 110,704	1.40	\$ 104,250	1.40	\$ 113,264
Math Coach					-	\$ -
Music	2.00	\$ 139,108	2.00	\$ 139,108	2.00	\$ 142,602
Nurse	1.00	\$ 89,168	1.00	\$ 89,168	1.00	\$ 89,827
Reform Facilitators	1.00	\$ 90,576	1.00	\$ 90,576	1.00	\$ 90,801
Total	19.40	\$ 1,669,742	17.74	\$ 1,522,630	17.99	\$ 1,552,352

Special Education:

DPT	0.40	\$	34,298	0.33	\$	29,755	0.33	\$	29,829
Occ. Ther	0.20	\$	16,714	0.10	\$	8,357	0.10	\$	8,377
Psychologists	1.00	\$	93,567	1.00	\$	93,567	1.00	\$	93,794
Resource	3.70	\$	304,531	3.70	\$	281,022	3.70	\$	287,029
Self-Contained	4.00	\$	340,945	4.00	\$	340,945	4.00	\$	341,791
Social Workers	1.00	\$	91,855	1.00	\$	91,855	1.00	\$	92,077
Speech & Language	0.40	\$	23,338	0.40	\$	23,338	0.40	\$	24,496
Total	10.70	\$	905,248	10.53	\$	868,840	10.53	\$	877,394

Support Staff:

Secretary	6.00	\$	271,930	6.00	\$	235,781	6.00	\$	238,038
Custodians	8.00	\$	395,696	8.00	\$	382,109	8.00	\$	388,206
Maintenance	1.00	\$	61,157	1.00	\$	61,157	1.00	\$	61,761
Weekend Security		\$	10,400		\$	10,400		\$	10,400
Teacher Assistant-SE	9.00	\$	270,446	10.00	\$	305,810	10.00	\$	310,888
Teacher Assistants	1.00	\$	31,663	1.00	\$	31,663	1.00	\$	31,963
Total	25.00	\$	1,041,291	26.00	\$	1,026,920	26.00	\$	1,041,256

Consultant - HS Reform		\$	36,000		\$	36,000		\$	-
Coaches		\$	193,121		\$	193,121		\$	193,121
NEASC Stipend		\$	20,000		\$	20,000		\$	10,000
Advisors		\$	27,357		\$	27,357		\$	27,357
Substitute Assist/Sec'y		\$	-		\$	-		\$	30,000
After School Detention		\$	8,000		\$	8,000		\$	8,000
Communication Consultant		\$	-		\$	-		\$	-
Teacher Coverages		\$	2,000		\$	2,000		\$	2,000
After School Program		\$	12,400		\$	12,400		\$	12,400
Total		\$	298,878		\$	298,878		\$	282,878

Grand Total 114.10 \$ 8,830,329 113.47 \$ 8,598,107 111.72 \$ 8,583,400

Lincoln Public Schools
2017-18 School Committee Recommended Budget
Position & Salary Schedule
 IDEA Part B

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommende d FTE	2017-18 Recommende d Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT	0.80	\$ 65,057	0.80	\$ 65,057	0.80	\$ 65,218
Occ Ther.	0.50	\$ 44,179	0.50	\$ 44,179	0.50	\$ 45,476
Psychologists			0.50	\$ 39,417	0.50	\$ 44,287
Resource	2.30	\$ 153,758	2.30	\$ 136,284	2.30	\$ 141,376
Self Contained	1.20	\$ 102,252	1.20	\$ 102,252	1.20	\$ 102,506
Social Worker	0.30	\$ 27,425	0.30	\$ 27,220	0.30	\$ 27,417
Speech & Language	1.10	\$ 98,836	1.10	\$ 98,836	1.10	\$ 99,207
	6.20	\$ 491,508	6.70	\$ 513,244	6.70	\$ 525,487
<u>Support Staff:</u>						
Secretary						
Teacher Assist. O/D						
<u>Other:</u>						
Homebound Instruction						
Adjustment if Needed						
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total						
Grand Total	6.20	491,508	6.70	513,244	6.70	525,487

Lincoln Public Schools
2017-18 School Committee Recommended Budget
Position & Salary Schedule
 IDEA Part B Preschool

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language Teacher	0.18 \$	15,904	0.18 \$	15,904	0.18 \$	15,943
	0.18 \$	15,904	0.18 \$	15,904	0.18 \$	15,943
<u>Support Staff:</u>						
Secretary						
Teacher Assist. O/D						
<u>Other:</u>						
Homebound Instruction						
Adjustment if Needed						
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total						
Grand Total	0.18	15,904	0.18	15,904	0.18	15,943

Lincoln Public Schools
2017-18 School Committee Recommended Budget
Position & Salary Schedule
 TITLE I PART A

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
Literacy Coach			1.00	\$ 91,200		
Math Interventionist	1.00	\$ 46,132	1.00	\$ 46,132	1.00	\$ 48,628
Occ Ther.						
Psychologists						
Reading Teacher	1.50	\$ 133,535	1.50	\$ 133,535	1.50	\$ 133,867
Social Worker						
	2.50	\$ 179,667	3.50	\$ 270,867	2.50	\$ 182,495
<u>Support Staff:</u>						
Secretary						
Teacher Assist. O/D						
<u>Other:</u>						
Homebound Instruction						
After School Program		\$ 14,875		\$ 14,875		\$ 14,875
Stipend		\$ 20,251		\$ 20,251		\$ 20,251
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total		35,126		35,126		35,126
Grand Total	2.50	214,793	3.50	305,993	2.50	217,621

Lincoln Public Schools
2017-18 School Committee Recommended Budget
Position & Salary Schedule
 TITLE II PART A

CATEGORY	2016-17 Adopted FTE	2016-17 Adopted Budget	2016-17 Actual FTE	2016-17 Projected Expense	2017-18 Recommended FTE	2017-18 Recommended Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language						
Teacher	1.00	\$ 87,108	1.00	\$ 87,108	1.00	\$ 87,324
	1.00	\$ 87,108	1.00	\$ 87,108	1.00	\$ 87,324
<u>Support Staff:</u>						
Secretary						
Teacher Assist. O/D						
<u>Other:</u>						
Homebound Instruction						
Prof Dev (training)		\$ 23,800		\$ 23,800		\$ 23,800
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total		23,800		23,800		23,800
Grand Total	1.00	110,908	1.00	110,908	1.00	111,124

**Lincoln Public Schools
FY18 School Committee Recommended Budget
Position and Salary Schedule**

Department	FY17 SC Adopted		FY17 Actual		FY18 SC Recommended	
	FTE	Expense	FTE	Expense	FTE	Expense
School Committee	7.00	\$ 13,750	7.00	\$ 13,750	7.00	\$ 13,750
Superintendent	2.00	\$ 220,880	2.00	\$ 220,880	2.00	\$ 220,880
Curriculum	2.00	\$ 199,224	2.00	\$ 199,224	2.00	\$ 234,152
Technology	4.00	\$ 276,224	4.00	\$ 276,661	4.00	\$ 276,664
Business Operations	5.56	\$ 397,177	5.00	\$ 393,919	5.56	\$ 690,383
Human Resources	1.56	\$ 84,347	1.56	\$ 87,481	1.56	\$ 88,097
Non-Instructional Ops	10.50	\$ 686,752	10.50	\$ 686,773	10.50	\$ 696,778
Student Services	3.00	\$ 423,837	3.00	\$ 440,692	3.00	\$ 443,794
Central	42.66	\$ 2,892,592	43.21	\$ 2,921,208	43.36	\$ 2,985,964
Lonsdale	31.64	\$ 2,348,431	34.93	\$ 2,424,092	33.08	\$ 2,453,203
Northern	66.94	\$ 4,471,924	71.78	\$ 4,709,282	71.93	\$ 4,803,230
Saylesville	36.89	\$ 2,650,772	35.99	\$ 2,526,203	36.14	\$ 2,565,937
Middle School	86.96	\$ 6,613,519	85.04	\$ 6,458,046	84.19	\$ 6,543,735
High School	114.10	\$ 8,830,329	113.47	\$ 8,598,107	111.72	\$ 8,583,400
IDEA Part B	6.20	\$ 491,508	6.70	\$ 513,244	6.70	\$ 525,487
IDEA Part B Preschool	0.18	\$ 15,904	0.18	\$ 15,904	0.18	\$ 15,943
Title I Part A	2.50	\$ 214,793	3.50	\$ 305,993	2.50	\$ 217,621
Title II Part A	1.00	\$ 110,908	1.00	\$ 110,908	1.00	\$ 111,124
Total	424.69	\$ 30,942,869	430.86	\$ 30,902,367	426.42	\$ 31,470,140

*Town of Lincoln
Schedule of Debt Service Requirements
as of the fiscal year ended June 30, 2016*

Purpose	Date Issued	Interest Rate(s)	Maturity Date	Amount of Original Issue	Balance July 1, 2015	New Issues	Retired	Balance June 30, 2016
<i>Governmental Activities:</i>								
<i>General obligation bonds payable:</i>								
Refunding	07/01/03	2.00-5.00%	08/01/16	\$ 18,770,000	\$ 965,000		\$ 485,000	\$ 480,000
School Construction and Renovation	08/01/06	4.25-5.00%	08/01/26	35,000,000	1,580,000		1,580,000	-
Open Space	06/15/07	4.13-5.50%	06/15/27	3,000,000	1,800,000		150,000	1,650,000
Improvements to Municipal Buildings	07/01/08	3.75-4.75%	07/01/28	5,000,000	3,500,000		250,000	3,250,000
Refunding - School Construction/Renovation	06/25/15	3.00-5.00%	08/01/26	22,055,000	22,055,000	-	325,000	21,730,000
Total Bonds Payable					29,900,000	-	2,790,000	27,110,000
<i>Capital leases payable:</i>								
Rescue Vehicle	06/30/14	1.37%	06/08/16	205,000	66,149	-	66,149	-
Trash Truck	06/30/14	1.57%	06/18/19	188,640	162,900	-	39,778	123,122
Total Leases Payable					229,049	-	105,927	123,122
<i>Business Activities:</i>								
<i>Loan payable:</i>								
R.I. Clean Water Finance Agency:								
Sewer system improvements	3/29/11	1.45-4.35%	09/01/31	2,902,500	2,593,500		108,000	2,485,500
Sewer system improvements	7/30/15	1.33-2.96%	09/01/34	849,900	-	849,000	1,000	848,000
Water system improvements	04/19/04	3.50%	09/01/24	300,000	66,583		6,000	60,583
Water system improvements	03/01/07	3.03-3.40%	09/01/27	1,800,000	1,314,000		80,000	1,234,000
Water system improvements	11/06/09	.055-4.15%	09/01/29	1,500,000	1,261,000		62,000	1,199,000
Water system improvements	02/12/09	.36-4.09%	09/01/30	362,568	301,567		15,000	286,567
Total Loans Payable					5,536,650	849,000	272,000	6,113,650
Total bonds, capital lease and loan payable					\$ 35,665,699	\$ 849,000	\$ 3,167,927	\$ 33,346,772

Town of Lincoln
General Long-Term Debt
Schedule of Debt Service Requirements to Maturity
as of the fiscal year ended June 30, 2016

General Obligation Bonds

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2017	2,470,000	1,109,688	3,579,688
2018	2,045,000	1,026,213	3,071,213
2019	2,115,000	940,638	3,055,638
2020	2,180,000	859,913	3,039,913
2021	2,255,000	768,000	3,023,000
2022-2026	12,720,000	2,136,957	14,856,957
2027-2029	3,325,000	115,594	3,440,594
	<u><u>\$ 27,110,000</u></u>	<u><u>\$ 6,957,003</u></u>	<u><u>\$ 34,067,003</u></u>

Loans Payable

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2017	282,000	189,011	471,011
2018	327,000	184,828	511,828
2019	336,000	175,908	511,908
2020	349,000	166,246	515,246
2021	362,000	155,837	517,837
2022-2026	2,012,582	595,531	2,608,113
2027-2031	2,004,568	246,867	2,251,435
2032-2035	440,500	18,359	458,859
	<u><u>\$ 6,113,650</u></u>	<u><u>\$ 1,732,587</u></u>	<u><u>\$ 7,846,237</u></u>

*Town of Lincoln
Schedule of Fund Balances
as of the Fiscal Year Ended June 30, 2016*

<i>General Fund</i>			
Nonspendable:	Blue Cross Deposit	\$ 429,091	
Committed:	Encumbrances	253,037	
Assigned:	Health Care Costs	<u>500,000</u>	\$ 1,182,128
	Unassigned		<u>6,180,175</u>
<i>Total General Fund Balance</i>			<u><u>\$ 7,362,303</u></u>
<i>Town Capital Project Fund</i>			<u><u>\$ 3,036,789</u></u>
<i>School Capital Project Fund</i>			<u><u>\$ 288,063</u></u>
<i>Open Space Restricted Surplus</i>			<u><u>\$ (12,518)</u></u>
<i>Capital Improvement Restricted Surplus</i>			<u><u>\$ 53,295</u></u>
<i>School Unrestricted Fund</i>			<u><u>\$ 1,298,544</u></u>

Town of Lincoln
Water Commission Approved Budget
Fiscal Year 2016-2017

REVENUE		
Water Sales		\$ 3,147,850
Fire Protection		125,000
Engineering & Other Fees		70,000
Late Payment Interest		27,000
Investment Interest		50,000
Service Equity		22,000
Meter Recycling		10,000
Administrative Fee		10,000
Connection Charges		8,000
Credit Card Fees		4,500
	Total Revenue	<u>\$ 3,474,350</u>
OPERATING EXPENSES		
Water Supply		1,357,000
Wages		427,300
Power/Pumping		107,000
Vehicle Maintenance and Fuel		42,000
Mains/Hydrants, etc.		30,000
Tools, safety equipment, equipment maintenance		24,500
Other operating expenses		27,200
	Total Operating Costs	<u>2,015,000</u>
ADMINISTRATION EXPENSES		
Salaries & Wages		383,350
Fringe Benefits (Health Care, Pension, Payroll Taxes)		339,600
Insurance		82,000
Consultants		27,800
Other administrative expenses		61,200
	Total Administrative Expenses	<u>893,950</u>
DEPRECIATION AND FINANCING COSTS		
Depreciation Expense		328,400
Debt Service		237,000
	Total Depreciation and Financing Costs	<u>565,400</u>
	Total Revenue	<u>\$ 3,474,350</u>

SUPPLEMENTARY INFORMATION
SEWER FUND Estimated Revenue and Expenses
(for information purposes only)
FISCAL YEAR 2017-2018

	2014-2015 Audited Rev. / Exp.	2015-2016 Rev. / Exp. Estimates	2015-2016 Audited Rev. / Exp.	2016-2017 Rev. / Exp. Estimates	Rev. / Exp. Thru 12/31/2016	Balance Thru 6/30/2017	2016-2017 Rev. / Exp. Estimates	Increase (Decrease) P/Y
Use Res. Rate / Year >>>>	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00			\$ 100.00	
Operating Revenues								
Sewer Use Fees	\$ 914,020	\$ 910,000	\$ 907,665	\$ 910,000	\$ 849,784	\$ 60,216	\$ 910,000	\$ -
Interest / Penalty	19,654	15,000	15,942	15,000	6,325	8,675	15,000	-
Total Operating Revenues	933,674	925,000	923,607	925,000	856,109	68,891	925,000	-
Operating Expenses								
<i>Personnel Costs</i>								
Salaries & Wages (includes overtime)	247,252	215,000	276,292	224,872	121,317	103,555	37,699	(187,173)
FICA	16,416	16,448	18,103	17,203	6,162	11,041	2,884	(14,319)
Health Ins / Worker Comp / Liab Insurance	69,098	55,000	93,593	65,000	112,901	(47,901)	57,866	(7,134)
Pension	15,566	13,000	17,154	16,000	5,981	10,019	3,016	(12,984)
<i>Other Operating Expenses</i>								
Contract Services							373,435	373,435
CCTV Inspection/Line Cleaning							58,117	58,117
Supplies & Maintenance	241,364	150,000	283,396	150,000	35,777	114,223	75,000	(75,000)
Utilities	84,427	80,000	85,495	85,000	32,893	52,107	85,000	-
Professional Fees	-		16,017		-	-	3,000	3,000
Miscellaneous	-	18,200	-	-	-	-	3,000	3,000
Total Operating Costs	674,123	547,648	790,050	558,075	315,031	243,044	699,017	140,942
Net Revenue from Operations	259,551	377,352	133,557	366,925	541,078	(174,153)	225,983	(140,942)
Depreciation	285,253	285,000	285,722	285,000	142,861	142,139	290,000	5,000
Debt Service Interest	151,300	104,000	116,029	105,000	30,215	74,785	105,000	-
Sewer assessment revenues	(26,559)	(15,000)	(22,527)	(15,000)	(29,008)	14,008	(15,000)	-
Total Debt Service (net)	409,994	374,000	379,224	375,000	144,068	230,932	380,000	5,000
Total Sewer Expense	1,084,117	921,648	1,169,274	933,075	459,099	473,976	1,079,017	145,942
Net Sewer Fund Revenue	\$ (150,443)	\$ 3,352	\$ (245,667)	\$ (8,075)	\$ 397,010	\$ (405,085)	\$ (154,017)	\$ (145,942)

Sewer operations are being reclassified to a Town enterprise fund in accordance with a Town Ordinance and in compliance with RIGL § 45-14

R.I. Gen. Law §45-14-5 Disposition of proceeds. - All revenue derived from the assessment of charges authorized by the provisions of this chapter...shall be expended only for the maintenance, repair, replacement, expansion, or operation of the sewer system and sewage disposal or treatment works of the cities and towns, and/or for the payment of charges made against the cities and towns for the disposal and/or treatment of their sewage.

Town of Lincoln
Police Detail Revenue / Expenses Estimates
FISCAL YEAR 2017-2018

		Twin River Reg. Hours	Twin River Holiday	Other Customers	FY2018 Total
Billing Rate	\$	44.00	66.00	44.00	
Estimated Hours		10,000	1,000	8,000	
Labor Revenue	\$	440,000	66,000	352,000	858,000
Vehicle Fees				40,000	40,000
Total Revenue		440,000	66,000	392,000	898,000
Operating Expenses					
<i>Personnel Costs</i>					
Wages		400,000	60,000	320,000	780,000
FICA		30,600	4,590	24,480	59,670
<i>Other Operating Expenses</i>					-
Vehicle Expenses(Ins., Fuel, Repair, etc.) @ \$2/hr.		-	-	16,000	16,000
Vehicle major repair		-	-	5,000	
Vehicle Depreciation				12,000	
Overhead (Billing & Acctng.) est. @ 2% of Revenue		8,800	1,320	7,040	17,160
Total Costs	\$	439,400	65,910	384,520	889,830
Net Revenue from Operations	\$	600	90	7,480	8,170

