

Town of Lincoln

*Annual Reports and
Approved Budget
Fiscal Year 2019-2020*



Building on a Strong Foundation

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TOWN OF LINCOLN
 PROPOSED MUNICIPAL AND SCHOOL BUDGETS
 FISCAL YEAR 2019-2020

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Annual Message

To the taxpayers of the Town of Lincoln:

Welcome to the 2019 Lincoln Financial Town Meeting. Tonight you will be considering a budget for Fiscal Year 2020 which begins on July 1, 2019. 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. 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 Budget Board that the budget presented tonight is sufficient to meet the needs of the Municipal Government and the School District for the upcoming Fiscal Year with 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 the infrastructure and equipment of the Town. Funding for these requirements has been provided in appropriate sections of the Budget.

The total proposed budget for Municipal and Education is Eighty Five Million, One Hundred Ninety One Thousand, Seven Hundred Eighty Nine Dollars (**\$85,191,789**) which is an increase of Four Million, One Hundred Seventy Nine Thousand, One Hundred Forty Dollars (**\$4,179,140**).

Due to appreciation of real property values and other revenues, the proposed budget is supported by an increase in the tax levy of **1.5%**. Preliminary estimates of the new tax rates are as follows:

Residential	\$20.32 per thousand dollars valuation
Commercial	\$24.81 per thousand dollars valuation
Personal Property	\$31.93 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 Two Million, Eight Hundred Two Thousand, Seven Hundred Fifty Dollars (**\$22,802,750**), an increase of Nine Hundred Seventy Two Thousand, Three Hundred Forty Dollars (**\$972,340**). This amount provides for the continuation of all Town services and funds all contractual obligations to our Town employees. A significant component of the increase to the Municipal budget is the rising costs of health care, pensions, and other post-employment benefits earned by all Town employees.

Several Municipal Capital Resolutions to be voted on tonight propose expenditures totaling One Million, One Hundred Eighty Nine Thousand, One Hundred Thirty Eight Dollars (**\$1,189,138**). These expenditures will replace obsolete equipment, repair a bridge, update computer systems and will assure the efficiency of our Rescue Service.

The safety of our children and our staff at all our schools is of the highest priority. Expenditures will be made to enhance peripheral security of school buildings while improving methods of egress.

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 developed starting with the reconstruction of the High School campus.

The proposed Education operating budget of Fifty Six Million, Nine Hundred Fifty Nine Thousand, Five Hundred Eighty Eight Dollars (**\$56,959,588**), an increase of Two Million, Three Hundred Forty Three Thousand, Nine Hundred Eighty Seven Dollars (**\$2,343,987**), will fund the ongoing Maintenance of Effort as required by State Law, as well as those programs desired by students, parents and taxpayers. The Town share of the proposed Education Budget is Forty One Million, Seven Hundred Eighty Six Thousand, Two Hundred Sixty Seven Dollars (**\$41,786,267**).

A key priority of the new administration is to invest in additional, specialized staffing in order to best serve our students and reduce the number of Lincoln students attending outside institutions. The goal of this program is to provide the best educational experience for our students and more efficient use of resources. The investment of \$1.4 million annually is expected to generate net savings beginning in Fiscal Year 2021 and beyond.

Education Capital Expenditure Resolutions total One Million, Two Hundred Thousand, Four Hundred Dollars (**\$1,200,400**). These resolutions include (**\$937,676**) for completion of the renovation of the High School Auditorium. Other capital expenditures will be for security upgrades to all our schools, and additional capitalized repairs to school facilities.

The Budget Board would like to thank all the administrators, staff, boards and commissions who provided input and insight to us in the preparation of these documents.

Respectfully Submitted

Town of Lincoln Budget Board

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

Maria Marcello
Linda Butera Noble
Michael J. O'Connell
Edward J. Sullivan Jr.
Robert H. Turner Jr., Town Moderator

*Combined Analysis of Revenue and
Budget Summary*

SUMMARY OF MUNICIPAL REVENUES
FISCAL YEAR 2019-2020

	2016-2017 AUDITED REVENUE	2017-2018 REVENUE BUDGET	2017-2018 AUDITED REVENUE	2018-2019 REVENUE BUDGET	RECEIVED THRU 12/31/2018	BALANCE THRU 06/30/2019	2019-2020 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
PROPERTY TAXES Education, Resolutions, Municipal & Debt								
Current Year Tax Levy (Ref. Only)	\$ 54,158,551	56,145,758	54,709,117	55,908,119			56,770,407	862,288
Current Year Uncollectible Taxes	(1,273,359)	(1,403,644)	(1,193,723)	(1,397,703)			(1,419,260)	(21,557)
Current Year Collections	52,885,192	54,742,114	53,515,394	54,510,416	31,465,729	23,044,687	55,351,147	840,731
Prior Year Collections	1,482,578	1,100,000	1,078,145	1,100,000	365,016	734,984	1,100,000	-
TOTAL TAX COLLECTIONS	\$ 54,057,148	55,842,114	54,593,539	55,610,416	31,830,745	23,779,671	56,451,147	840,731
STATE AID & GRANTS (Note 1)								
Incentive Aid	\$ 2,844	0	0	0	0	0	0	0
Motor Vehicles Phase Out	206,201	648,266	648,266	842,552	455,021	387,531	929,616	87,064
Library	210,541	203,414	203,414	202,908	101,454	101,454	204,936	2,028
RIEDC - Airport Impact Aid	0	25,000	50,000	25,000	0	25,000	25,000	0
Video Lottery / Table Games Commissions	7,691,403	5,200,000	7,855,781	5,200,000	2,038,200	3,161,800	5,200,000	0
Sports Bet	0	0	0	0	0	0	100,000	
School Bond Housing Aid	1,264,262	891,100	1,008,362	853,094	460,557	392,537	853,094	0
Pub. Serv. Corp. Tax	274,218	274,218	267,304	267,304	271,180	(3,876)	271,180	3,876
Meal & Hotel Tax	897,826	1,007,904	929,642	1,022,996	457,660	565,336	955,165	(67,831)
Statistical revaluation reimbursement	0	0	0	65,820	31,095	34,725	0	(65,820)
RESTRICTED RECEIPTS								
State Education Aid (Note 1)	11,191,514	12,224,790	12,511,931	11,929,334	5,772,169	6,157,165	14,198,321	2,268,987
Medicaid	976,312	793,000	886,692	900,000	126,446	773,554	900,000	0
Local Miscellaneous Revenues	0	0	0	0	0	0	75,000	75,000
OTHER SOURCES								
Capital Improvement Restricted Surplus Fund 12	0	0	0	0	0	0	570,000	570,000
Open Space Restricted Surplus Fund 11	0	0	0	0	0	0	109,000	109,000
Town Capital Project Fund 50	670,138	1,857,810	1,636,441	1,511,000	912,525	598,475	1,947,538	436,538
LOCAL REVENUES	2,973,171	2,579,034	3,284,114	2,582,225	1,580,485	1,001,740	2,628,448	46,223
Total Municipal Revenues	\$ 80,415,578	81,546,650	83,875,486	81,012,649	44,037,537	36,975,112	85,418,445	4,405,796
LOCAL REVENUE								
Interest on Investments	\$ 22,217	10,000	57,026	15,000	65,866	(50,866)	30,000	15,000
Interest on Delinquent Taxes	408,974	370,000	374,677	370,000	167,921	202,079	370,000	0
Fines & Costs	9,873	15,000	15,942	12,000	5,212	6,788	12,000	0
Miscellaneous Revenues	37,255	15,000	21,659	15,000	10,507	4,493	15,000	0
Marriage Licenses	724	800	784	800	480	320	800	0

**SUMMARY OF MUNICIPAL REVENUES
FISCAL YEAR 2019-2020**

	2016-2017 AUDITED REVENUE	2017-2018 REVENUE BUDGET	2017-2018 AUDITED REVENUE	2018-2019 REVENUE BUDGET	RECEIVED THRU 12/31/2018	BALANCE THRU 06/30/2019	2019-2020 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
Recording Fees	215,352	200,000	221,574	200,000	100,282	99,718	200,000	0
Tax Stamps	259,288	185,000	341,731	185,000	169,771	15,229	200,000	15,000
Liquor Licenses	19,011	18,000	18,088	18,000	21,199	(3,199)	20,000	2,000
Dog Licenses	7,258	5,000	4,272	5,000	575	4,425	5,000	0
Miscellaneous Licenses	18,244	18,000	19,369	18,000	12,004	5,996	18,000	0
Probate Court Fees	19,463	25,000	23,758	20,000	11,351	8,649	20,000	0
Victualling Licenses	3,950	4,000	3,850	4,000	3,550	450	4,000	0
Building Inspector	199,817	220,000	337,506	220,000	242,098	(22,098)	230,000	10,000
Plumbing Inspector	53,879	60,000	73,330	55,000	41,997	13,003	60,000	5,000
Electrical Inspector	58,245	44,000	77,475	50,000	43,398	6,602	55,000	5,000
Zoning Fees	3,091	2,000	1,907	2,000	1,180	820	2,000	0
Animal Violations	2,190	1,800	2,575	1,800	320	1,480	1,800	0
Library Fines	12,433	14,000	11,903	12,000	6,078	5,922	7,000	(5,000)
Housing for the Elderly	64,964	70,000	68,592	65,000	0	65,000	65,000	0
Town Maps	170	400	235	400	125	275	400	0
Tax Certificates	24,026	20,000	24,449	20,000	8,823	11,177	20,000	0
Parks & Recreation Program Fees	13,975	15,000	10,203	15,000	5,573	9,427	12,000	(3,000)
Other	132,345	75,000	23,068	80,000	3,729	76,271	50,000	(30,000)
Subdivision Lot Assessments	21,300	5,000	15,300	5,000	0	5,000	5,000	0
Ins. Refunds(Rescue Receipts)	1,133,519	975,000	1,320,974	975,000	552,145	422,855	1,000,000	25,000
Revenue Sidewalk Repairs	13,882	25,000	357	25,000	5,986	19,014	25,000	0
Fairlawn Rental	155,689	146,034	146,217	148,225	74,112	74,113	150,448	2,223
Municipal Court	62,037	40,000	67,293	45,000	26,203	18,797	50,000	5,000
TOTAL LOCAL REVENUE	\$ 2,973,171	2,579,034	3,284,114	2,582,225	1,580,485	1,001,740	2,628,448	46,223

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 2019-2020

	Dept #	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
MUNICIPAL OPERATIONS									
Town Administrator	4100	131,564	145,262	144,203	151,471	73,962	77,509	155,408	3,937
Planning	4110	151,231	149,929	137,487	155,408	68,797	86,611	151,353	(4,055)
Personnel	4130	75,106	108,960	87,841	114,773	57,882	56,891	116,510	1,737
Town Clerk	4140	226,320	214,086	198,419	251,752	133,960	117,792	223,997	(27,755)
Finance Office	4150	424,464	449,432	451,728	466,803	223,963	242,840	473,784	6,981
Tax Assessor	4160	180,863	139,675	153,144	303,483	117,834	185,649	148,940	(154,543)
Information Technologies	4170	161,113	198,394	198,171	216,199	118,253	97,946	217,904	1,705
Public Safety-Police	4200	4,534,662	4,795,351	4,851,286	4,859,898	3,176,194	1,683,704	5,101,865	241,967
Public Safety - Animal Control	4204	89,533	90,587	93,135	91,844	44,580	47,264	93,714	1,870
Public Safety-Rescue	4210	1,695,436	1,642,198	1,748,662	1,728,892	821,787	907,105	1,856,531	127,639
Human Services	4230	394,801	404,088	405,607	404,752	178,977	225,775	393,527	(11,225)
Public Works-General	4300	147,756	154,143	158,757	159,741	88,050	71,691	163,163	3,422
Public W.-Engineering	4310	104,280	94,655	96,638	99,407	44,972	54,435	101,922	2,515
Public W.-Code Enfor	4320	195,632	199,754	209,523	206,004	98,633	107,371	211,416	5,412
Public W.-Parks/Rec	4330	491,494	448,875	447,551	450,675	239,980	210,695	465,094	14,419
Public W-Public Bldg	4400	284,950	294,922	271,419	305,984	135,898	170,086	298,496	(7,488)
Public W-Central Div	4400	3,222,890	3,494,254	3,435,554	3,570,589	1,725,109	1,845,480	3,605,918	35,329
Grants	4500	60,500	60,500	60,500	62,500	62,500	0	62,500	0
Budget Board	4600	1,657	2,300	1,137	2,300	810	1,490	2,300	0
Fixed Charges	4700	4,632,531	5,020,350	5,608,083	4,951,084	3,464,413	1,486,671	5,570,172	619,088
Public Library	4800	1,125,455	1,150,731	1,155,977	1,189,589	658,383	531,206	1,207,767	18,178
Town Council	4820	43,448	69,500	68,985	69,500	8,519	60,981	69,500	0
Town Solicitor	4830	106,331	130,189	194,830	130,189	60,493	69,696	130,189	0
Probate Judge	4840	2,156	6,352	6,152	7,200	3,500	3,700	7,200	0
Town Sergeant	4850	738	1,400	1,200	1,400	739	661	1,400	0
Board of Canvassers	4860	850	1,700	1,700	1,700	850	850	1,700	0
Zoning Board Review	4870	5,103	8,120	4,078	8,120	4,235	3,885	8,120	0
Planning Board	4880	4,407	8,870	7,121	8,870	1,978	6,892	8,870	0
Board of Assessment Review	4890	1,374	2,190	369	2,190	315	1,875	2,190	0
Tenants Board	4910	518	1,388	868	1,388	521	867	1,388	0
Conservation Commission	4920	1,929	8,150	3,158	3,150	150	3,000	3,150	0

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2019-2020**

	Dept #	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Personnel Board	4940	200	1,600	1,000	1,600	500	1,100	1,600	0
Juvenile Hearing Board	4960	1,056	750	573	750	284	466	750	0
Parks & Rec Commission	4970	987	1,000	994	1,000	520	480	1,000	0
Recycling	5000	342,242	356,292	359,751	369,168	154,547	214,621	382,428	13,260
Land Trust	5200	0	200	0	200	0	200	200	0
Municipal Court	5300	17,893	20,500	20,643	18,500	7,308	11,192	20,500	2,000
Transfers to other Funds	6000	2,491,403	0	0	0	0	0	0	0
Capital Budget Request		1,262,213	1,587,337	1,546,181	1,462,337	1,320,862	141,475	1,529,940	67,603
Municipal Operating Budget		22,615,086	21,463,984	22,132,425	21,830,410	13,100,258	8,730,152	22,792,406	961,996
Town School Dept. Appropriation		40,705,952	40,705,952	40,705,952	41,786,267	21,059,457	20,726,810	41,786,267	0
State Education Aid (Note 1)		11,191,514	12,224,790	12,511,931	11,929,334	5,772,169	6,157,165	14,198,321	2,268,987
Medicaid (Note 1)		976,312	793,000	886,692	900,000	126,446	773,554	900,000	0
Local Miscellaneous Revenues (Note 1)		0	0	0	0	0	0	75,000	75,000
Total Education Budget		52,873,778	53,723,742	54,104,575	54,615,601	26,958,072	27,657,529	56,959,588	2,343,987
DEBT SERVICE									
Municipal Debt Service		601,688	584,563	584,563	566,188	307,813	258,375	549,113	(17,075)
Education Debt Service		2,978,000	2,486,650	2,486,650	2,489,450	2,119,375	370,075	2,490,800	1,350
RESOLUTIONS									
Education Resolutions		646,633	848,310	764,298	922,000	344,688	577,312	1,426,138	504,138
Municipal Resolutions		0	1,009,500	872,143	589,000	567,837	21,163	1,200,400	611,400
Total Combined Budget		79,715,185	80,116,749	80,944,654	81,012,649	43,398,043	37,614,606	85,418,445	4,405,796

Note 1 - These expenditures are recorded only as estimates of local school, 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 2019-2020**

School Department Office/Agency 9000	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Town School Dept. Appropriation	\$ 40,705,952	40,705,952	40,705,952	41,786,267	21,059,457	20,726,810	41,786,267	-
State Education Aid (Note 1)	11,191,514	12,224,790	12,511,931	11,929,334	5,772,169	6,157,165	14,198,321	2,268,987
Medicaid (Note 2)	976,312	793,000	886,692	900,000	126,446	773,554	900,000	-
Local Miscellaneous Revenues (Note 1)	-	-	-	-	-	-	75,000	75,000
TOTAL	\$ 52,873,778	53,723,742	54,104,575	54,615,601	26,958,072	27,657,529	56,959,588	2,343,987

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 local school 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.

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

State Education Aid Detail	FY 2018-2019 Actual	FY2020 Governor Budget
Formula Aid	\$ 12,031,312	\$ 13,918,769
Group Home Aid	107,866	107,866
High Cost Sp. Ed. Categorical	169,588	169,588
PSOC Density Aid	14,400	-
English Learner Categorical	2,098	2,098
Total (per RIDE schedule)	<u>\$ 12,325,264</u>	<u>\$ 14,198,321</u>
Actual FY 2019 Budget based on actual state aid.	<u>\$ 55,011,531</u>	

Proposed Resolution Expenditures

**Proposed Resolutions for Financial Town Meeting
FISCAL YEAR 2019-2020**

Municipal Resolutions	Reso- lution Number	Capital Project Fund 50	Capital Improvement Fund 12	Open Space Fund 11
Project Description				
Financial Software Replacement (Note 1)	VI		400,000	
Highway Department Dump Truck	VII		170,000	
Manville Park field re-design plans and estimates	VIII			28,000
Lime Acres tennis court/field improvements (\$15,000/\$10,000)	IX			25,000
Albion & Manville Parks Basketball Court re-surfacing	X			16,000
Town Hall Parking Lot Improvements	XI	150,000		
IT Software/Hardware/Windows 10 Upgrades/Security Cameras	XII	100,000		
Lonsdale Rescue Station Roof	XIII	64,000		
DPW F450 w/ Plow and Body	XIV	63,000		
Parks & Rec. Tractor and Mower (\$30,000/\$16,500)	XV	46,500		
Sherman Ave. bridge engineering/design/estimate	XVI	40,000		
Rescue Cardiac Monitor	XVII	30,600		
Police Traffic enforcement/data retrieval trailers	XVIII	30,000		
Rescue IT hardware replacement (3 trucks)	XIX	12,300		
Furniture replacement - Senior Center	XX	10,000		
Paint and Repair Hannaway Blacksmith Shop	XXI			15,000
Municipal Total		546,400	570,000	84,000

Education Resolutions	Reso- lution Number	Capital Project Fund 50	Capital Improvement Fund 12	Capital Space Fund 11
Project Description				
General Capital Projects	XXII	367,000		25,000
High School: Complete the Renovations of the Auditorium	XXIII	937,676		
High School: Egress windows and window/door film	XXIV	96,462		
Education Total		1,401,138		25,000

Grand Total		1,947,538	570,000	109,000
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Note 1 - Split with School Department. Software firm has discontinued product.

Recommended Municipal Budget

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

TOWN ADMINISTRATOR Office/Agency 4100		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	124,880	126,762	129,298	132,471	61,168	71,303	135,908	3,437
Expenses		4,280	5,000	5,397	5,000	1,387	3,613	5,000	0
Supplies & Printing		2,154	2,500	1,189	2,500	1,385	1,115	2,500	0
Ind/Econ Development (1)		250	11,000	8,319	11,500	10,022	1,478	12,000	500
TOTAL	\$	131,564	145,262	144,203	151,471	73,962	77,509	155,408	3,937

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.

(1) Includes membership dues for the RI League of Cities & Towns and the Northern RI Chamber of Commerce.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2019-2020

TOWN ADMINISTRATOR Salaries		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
4100									
Town Administrator	\$	83,539	85,579	87,291	89,473	41,295	48,178	91,710	2,237
Executive Secretary		39,001	38,852	39,629	40,620	18,748	21,872	41,636	1,016
Subtotal Salaries :	\$	122,540	124,431	126,920	130,093	60,043	70,050	133,346	3,253
Longevity :		2,340	2,331	2,378	2,378	1,125	1,253	2,562	184
Total Salaries :	\$	124,880	126,762	129,298	132,471	61,168	71,303	135,908	3,437
FICA Expense :		9,553	9,697	9,891	10,134	4,679	5,455	10,397	263

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

TOWN PLANNER Office/Agency 4110		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	127,567	124,729	127,213	130,208	60,181	70,027	133,653	3,445
Miscellaneous Expense		2,082	2,000	1,557	2,000	1,432	568	2,000	0
Auto Expense		47	200	30	200	178	22	200	0
Material, Supplies & Equipment		2,185	3,000	2,487	3,000	1,606	1,394	3,000	0
Computer Expenses - GIS Services		14,400	15,000	4,000	15,000	5,400	9,600	10,000	(5,000)
Professional Services		4,950	5,000	2,200	5,000	0	5,000	2,500	(2,500)
TOTAL	\$	151,231	149,929	137,487	155,408	68,797	86,611	151,353	(4,055)

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 2019-2020

TOWN PLANNER Salaries	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
4110								
Town Planner	\$ 72,782	70,144	71,547	73,336	33,847	39,489	75,169	1,833
Planning Aide/Grant Administrator	47,474	47,292	48,238	49,444	22,820	26,624	50,680	1,236
Subtotal Salaries :	\$ 120,256	117,436	119,785	122,780	56,667	66,113	125,849	3,069
Longevity :	7,311	7,293	7,428	7,428	3,514	3,914	7,804	376
Total Salaries :	\$ 127,567	124,729	127,213	130,208	60,181	70,027	133,653	3,445
FICA Expense :	9,759	9,542	9,732	9,961	4,604	5,357	10,224	263

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PERSONNEL Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
	4130								
Salaries	\$	59,538	63,510	64,781	66,323	30,646	35,677	68,060	1,737
Expenses		81	200	0	200	0	200	200	0
Professional Development		12,273	10,000	14,654	15,000	8,123	6,877	15,000	0
Materials & Supplies		116	250	240	250	83	167	250	0
Labor / Negotiations		694	30,000	1,758	30,000	17,108	12,892	30,000	0
Recruitment Expenses		2,404	5,000	6,408	3,000	1,922	1,078	3,000	0
TOTAL	\$	75,106	108,960	87,841	114,773	57,882	56,891	116,510	1,737

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 2019-2020

PERSONNEL		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	4130	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Personnel Director	\$	56,703	60,486	61,696	63,238	29,187	34,051	64,819	1,581
Subtotal Salaries :	\$	56,703	60,486	61,696	63,238	29,187	34,051	64,819	1,581
Longevity :		2,835	3,024	3,085	3,085	1,459	1,626	3,241	156
Total Salaries :	\$	59,538	63,510	64,781	66,323	30,646	35,677	68,060	1,737
FICA Expense :		4,555	4,859	4,956	5,074	2,344	2,730	5,207	133

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

TOWN CLERK		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4140	Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	151,276	153,586	156,299	163,252	75,166	88,086	167,497	4,245
Supplies & Printing		1,106	2,000	1,400	2,000	1,125	875	2,000	0
Equipment & Recording		27,298	32,000	20,141	32,000	26,598	5,402	32,000	0
Election Expense		29,570	7,000	9,140	35,000	27,584	7,416	5,000	(30,000)
Records Preservation		1,195	2,000	0	2,000	1,195	805	2,000	0
Video Taping Expense		6,325	6,500	2,470	6,500	1,050	5,450	4,500	(2,000)
Town Meeting Expense		9,550	11,000	8,969	11,000	1,242	9,758	11,000	0
TOTAL	\$	226,320	214,086	198,419	251,752	133,960	117,792	223,997	(27,755)

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 2019-2020

TOWN CLERK		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	4140	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Town Clerk	\$	65,456	65,205	66,509	68,172	31,464	36,708	69,876	1,704
Deputy Town Clerk		45,504	48,330	49,297	50,529	23,321	27,208	51,792	1,263
Clerk II		32,569	31,668	32,749	33,106	15,280	17,826	34,016	910
Subtotal Salaries :	\$	143,529	145,203	148,555	151,807	70,065	81,742	155,684	3,877
Longevity :		6,448	6,883	6,756	7,945	4,238	3,707	8,313	368
Overtime :		1,299	1,500	988	1,500	863	637	1,500	0
Seasonal Employees :		0	0	0	2,000	0	2,000	2,000	0
Total Salaries :	\$	151,276	153,586	156,299	163,252	75,166	88,086	167,497	4,245
FICA Expense :		11,573	11,749	11,957	12,489	5,750	6,739	12,814	325

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

FINANCE OFFICE		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4150	Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	364,906	375,632	382,676	393,003	181,242	211,761	403,884	10,881
Office Supplies/Expenses		12,169	12,000	14,052	12,000	4,518	7,482	12,000	0
Postage		14,846	25,000	16,990	25,000	6,431	18,569	23,000	(2,000)
Payroll Processing		30,584	33,000	32,584	33,000	16,184	16,816	33,000	0
RI Value Commission		300	300	300	300	0	300	300	0
Registrar & Paying Agent Fees		1,000	1,500	1,000	1,500	15,597	(14,097)	1,500	0
Bank Fees		659	2,000	4,126	2,000	(9)	2,009	100	(1,900)
TOTAL	\$	424,464	449,432	451,728	466,803	223,963	242,840	473,784	6,981

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 2019-2020

FINANCE OFFICE		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4150		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Director	\$	84,635	84,310	85,996	88,146	40,683	47,463	90,350	2,204
Audited Salaries		166,939	0	172,922	0	81,741	(81,741)	0	0
Bookkeeper		0	33,233	0	34,762	0	34,762	35,690	928
Bookkeeper		0	33,233	0	34,762	0	34,762	35,690	928
Computer Operator I		0	39,603	0	41,423	0	41,423	42,552	1,129
Clerk II		0	31,668	0	33,106	0	33,106	34,016	910
Clerk II		0	31,668	0	33,106	0	33,106	34,016	910
Purchasing Agent		44,749	48,577	49,549	50,788	23,441	27,347	52,058	1,270
Asst. Director		52,741	56,539	57,670	59,112	27,282	31,830	60,590	1,478
Subtotal Salaries :	\$	349,064	358,831	366,137	375,205	173,147	202,058	384,962	9,757
Longevity :		14,993	15,801	16,539	16,798	7,873	8,925	17,922	1,124
Overtime :		849	1,000	0	1,000	222	778	1,000	0
Total Salaries :	\$	364,906	375,632	382,676	393,003	181,242	211,761	403,884	10,881
FICA Expense :		27,915	28,736	29,275	30,065	13,865	16,200	30,897	832

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

TAX ASSESSOR Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
4160									
Salaries	\$	130,008	133,575	134,029	137,883	64,786	73,097	143,240	5,357
Miscellaneous & Auto Expenses		313	1,000	218	1,000	44	956	500	(500)
Supplies & Printing		3,632	3,500	2,631	3,500	1,154	2,346	4,000	500
Plat Record		600	600	733	600	0	600	600	0
Legal Notices/Steno Service		400	1,000	0	500	202	298	600	100
Revaluation Expense		45,910	0	15,533	160,000	51,648	108,352	0	(160,000)
TOTAL	\$	180,863	139,675	153,144	303,483	117,834	185,649	148,940	(154,543)

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.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

TAX ASSESSOR		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	4160	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Tax Assessor	\$	57,532	60,312	61,518	63,056	29,103	33,953	64,632	1,576
Audited Salaries		67,982	0	69,168	0	33,922	(33,922)	0	0
Senior Clerk		0	36,655	0	38,129	0	38,129	39,185	1,056
Clerk II		0	31,668	0	33,106	0	33,106	34,016	910
Subtotal Salaries :	\$	125,514	128,635	130,686	134,291	63,025	71,266	137,833	3,542
Longevity :		4,045	4,940	3,076	3,592	1,455	2,137	5,407	1,815
Overtime :		449	0	267	0	306	(306)	0	0
Total Salaries :	\$	130,008	133,575	134,029	137,883	64,786	73,097	143,240	5,357
FICA Expense :		9,946	10,218	10,253	10,548	4,956	5,592	10,958	410

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

INFORMATION TECHNOLOGIES		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4170	Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	64,540	68,494	69,479	68,199	31,476	36,723	69,904	1,705
Maintenance/Support		50,120	75,000	68,413	75,000	44,242	30,758	75,000	0
Hardware/Software		7,961	10,000	9,805	28,000	22,214	5,786	28,000	0
Tech Support		34,380	40,000	39,966	40,000	19,352	20,648	40,000	0
Internet Service		1,989	1,900	7,810	2,000	680	1,320	2,000	0
Miscellaneous		2,123	3,000	2,698	3,000	289	2,711	3,000	0
TOTAL	\$	161,113	198,394	198,171	216,199	118,253	97,946	217,904	1,705

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 2019-2020

INFORMATION TECHNOLOGIES Salaries 4170		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
IT Director	\$	61,467	65,232	66,664	68,199	31,476	36,723	69,904	1,705
Subtotal Salaries :	\$	61,467	65,232	66,664	68,199	31,476	36,723	69,904	1,705
Longevity :		3,073	3,262	2,815	0	0	0	0	0
Total Salaries :	\$	64,540	68,494	69,479	68,199	31,476	36,723	69,904	1,705
FICA Expense :		4,937	5,240	5,315	5,217	2,408	2,809	5,348	131

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 2019-2020

PUBLIC SAFETY-POLICE		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4200		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	2,888,945	3,000,634	3,026,746	3,080,281	1,544,142	1,536,139	3,226,027	145,746
Tuition		25,748	18,000	17,598	18,000	2,575	15,425	15,000	(3,000)
In-Service Training		25,042	25,000	21,268	25,000	13,229	11,771	25,000	0
Telephone		23,248	20,820	20,789	20,820	9,144	11,676	20,820	0
Clothing		33,222	36,300	33,394	36,300	17,125	19,175	36,300	0
Cleaning		34,582	34,225	35,149	34,225	34,225	0	34,225	0
Accessories		33,398	31,000	32,537	31,000	17,727	13,273	31,000	0
Firearms		15,331	19,000	17,546	19,000	6,990	12,010	19,000	0
First Aid		191	250	250	250	0	250	250	0
Auto Maintenance		50,282	34,000	22,054	34,000	34,940	(940)	34,000	0
Tires		6,846	9,000	7,226	9,000	621	8,379	9,000	0
Gas & Oil		66,275	75,000	63,184	75,000	43,875	31,125	75,000	0
Radio Maintenance		14,214	21,500	16,509	10,000	5,033	4,967	10,000	0
Photo, Fingerprinting & Other Supplies		1,124	1,075	1,057	6,075	1,593	4,482	6,075	0
Recruit Equipment		13,672	7,000	6,846	7,000	1,524	5,476	7,000	0
New Equipment		21,788	27,000	43,924	15,000	(5,332)	20,332	15,000	0
Law Library		481	750	0	750	0	750	750	0
Cars (3 in Yr 2019-2020)		80,000	82,000	86,057	85,400	86,215	(815)	90,000	4,600
Grant Matching		11,730	10,000	775	10,000	1,250	8,750	10,000	0
Fire Alarm		2,881	3,600	2,969	3,600	0	3,600	3,600	0
Pensions		1,156,651	1,310,197	1,366,507	1,310,197	1,339,811	(29,614)	1,404,818	94,621
Computer Systems		29,011	29,000	28,901	29,000	21,507	7,493	29,000	0
TOTAL	\$	4,534,662	4,795,351	4,851,286	4,859,898	3,176,194	1,683,704	5,101,865	241,967

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 equipment is offset by the sale of old vehicles to Detail Fund. For FY2020 two cars will be retired at a transfer cost of \$20,000.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PUBLIC SAFETY-POLICE		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	4200	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Chief	\$	78,687	78,377	79,945	81,944	37,820	44,124	83,993	2,049
Audited Salaries		2,504,827	0	2,613,480	0	1,335,110	(1,335,110)	0	0
Secretary		0	40,459	0	42,297	0	42,297	43,462	1,165
Clerk II		0	31,668	0	33,106	0	33,106	34,016	910
Captain (2)		0	144,560	0	148,174	0	148,174	151,878	3,704
Lieutenant (4)		0	279,585	0	286,575	0	286,575	293,739	7,164
Sergeant (5)		0	338,103	0	346,556	0	346,556	355,213	8,657
Patrolman (25)		0	1,485,540	0	1,513,634	0	1,513,634	1,623,583	109,949
Dispatcher (6)		0	249,600	0	260,957	0	260,957	268,195	7,238
Subtotal Salaries :	\$	2,583,514	2,647,892	2,693,425	2,713,243	1,372,930	1,340,313	2,854,079	140,836
Less Federal Grant:		0	0	0	0	0	0	0	0
Total Net Salaries:	\$	2,583,514	2,647,892	2,693,425	2,713,243	1,372,930	1,340,313	2,854,079	140,836
Longevity :		125,663	125,926	136,630	138,822	78,627	60,195	140,828	2,006
Overtime :		84,843	120,000	94,506	120,000	35,446	84,554	105,000	(15,000)
Holiday Pay		94,925	106,816	102,185	108,216	57,139	51,077	126,120	17,904
Total Salaries :	\$	2,888,945	3,000,634	3,026,746	3,080,281	1,544,142	1,536,139	3,226,027	145,746
FICA Expense :		221,004	229,549	231,546	235,641	118,127	117,514	246,791	11,150

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PUBLIC SAFETY -ANIMAL CONTROL		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4204		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	72,169	69,587	81,978	72,844	35,395	37,449	74,714	1,870
Gasoline		818	1,000	959	1,000	725	275	1,000	0
Shelter Expense		16,546	20,000	10,198	18,000	8,460	9,540	18,000	0
TOTAL	\$	89,533	90,587	93,135	91,844	44,580	47,264	93,714	1,870

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2019-2020

PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Animal Control Officer	\$ 42,943	43,222	44,937	45,198	20,513	24,685	46,446	1,248
Part time staff	23,045	18,855	28,625	19,708	12,119	7,589	20,249	541
Subtotal Salaries :	\$ 65,988	62,077	73,562	64,906	32,632	32,274	66,695	1,789
Longevity :	2,286	2,510	2,735	2,938	1,333	1,605	3,019	81
Overtime :	3,895	3,000	5,681	3,000	1,430	1,570	3,000	0
Seasonal Employees :	0	2,000	0	2,000	0	2,000	2,000	0
Total Salaries :	\$ 72,169	69,587	81,978	72,844	35,395	37,449	74,714	1,870
FICA Expense :	5,521	5,323	6,271	5,573	2,708	2,865	5,716	143

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PUBLIC SAFETY-RESCUE Office/Agency 4210	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,271,576	1,270,354	1,373,818	1,260,799	643,974	616,825	1,326,869	66,070
Director Expenses	1,040	2,000	1,102	2,000	0	2,000	2,000	0
Emergency Management Expenses	5,516	6,000	2,562	6,000	706	5,294	6,000	0
Office/Building Equipment	2,813	2,500	740	2,500	0	2,500	2,500	0
Supplies & Equipment	44,760	45,000	50,832	45,000	21,269	23,731	45,000	0
Service Billing Expenses	71,406	0	79,758	75,000	28,421	46,579	75,000	0
Clothing & Cleaning	14,416	17,765	14,183	17,765	9,038	8,727	17,765	0
Fuel	20,767	30,000	19,775	30,000	14,508	15,492	30,000	0
Vehicle Maintenance	50,688	50,000	18,576	50,000	13,407	36,593	50,000	0
Training	2,521	5,000	3,931	5,000	3,805	1,195	22,000	17,000
Building/Equipment Maintenance	6,668	4,000	3,948	5,000	6,296	(1,296)	5,000	0
Pensions	171,801	182,579	151,056	202,828	68,094	134,734	247,397	44,569
Local District Compensation	12,000	12,000	6,000	0	0	0	0	0
Building Utilities	19,464	15,000	22,381	27,000	12,269	14,731	27,000	0
TOTAL	\$ 1,695,436	1,642,198	1,748,662	1,728,892	821,787	907,105	1,856,531	127,639

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2019-2020

PUBLIC SAFETY-RESCUE		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4210	Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Chief	\$	69,133	72,868	103,409	76,183	35,161	41,022	78,088	1,905
Audited Salaries		784,102	0	793,575	0	385,915	(385,915)	0	0
Captain (4)		0	226,990	0	231,530	0	231,530	242,377	10,847
Lieutenant (4)		0	220,591	0	225,003	0	225,003	235,560	10,557
Fire Medic (8)		0	411,818	0	406,345	0	406,345	428,476	22,131
Subtotal Salaries :	\$	853,235	932,267	896,984	939,061	421,076	517,985	984,501	45,440
Longevity :		42,788	52,771	39,706	40,116	18,170	21,946	35,313	(4,803)
Overtime :		335,697	240,000	397,365	240,000	184,945	55,055	265,000	25,000
Holiday Pay		39,856	45,316	39,763	41,622	19,783	21,839	42,055	433
Charge Pay		0	0	0	0	0	0	0	0
Total Salaries :	\$	1,271,576	1,270,354	1,373,818	1,260,799	643,974	616,825	1,326,869	66,070
FICA Expense :		97,276	97,182	105,097	96,451	49,264	47,187	101,505	5,054

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

HUMAN SERVICES		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4230	Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Human Services -Salaries	\$	231,103	239,338	246,632	248,752	116,154	132,598	257,527	8,775
Supplies/Utilities/Misc - Senior Ctr									
SC Utilities		30,367	38,000	34,660	20,000	10,841	9,159	20,000	0
SC Supplies/Misc		13,021	10,000	13,235	12,000	7,912	4,088	12,000	0
SC TV/Phone/Internet		12,439	12,250	14,021	12,500	5,692	6,808	12,500	0
SC Maintenance/Repairs		22,540	6,000	32,636	12,000	3,664	8,336	12,000	0
SC Bus Expenses		11,229	10,000	8,193	12,000	3,930	8,070	12,000	0
Supplies/Utilities/Misc - Fam Lit Ctr									
FLC Utilities		6,637	7,500	6,696	7,500	2,218	5,282	7,500	0
FLC Supplies/Misc		10,936	14,000	7,670	14,000	7,600	6,400	14,000	0
FLC TV/Phone/Internet		1,566	1,700	1,695	1,700	636	1,064	1,700	0
FLC Maintenance/Repairs		2,235	4,000	29	3,000	0	3,000	3,000	0
Mealsites		0	800	0	800	0	800	800	0
Dues/Conf/Prof Dev		180	500	180	500	5	495	500	0
Programs		32,548	40,000	39,960	40,000	20,325	19,675	40,000	0
Substance Abuse Grant Matching		20,000	20,000	0	20,000	0	20,000	0	(20,000)
SUB-TOTAL	\$	394,801	404,088	405,607	404,752	178,977	225,775	393,527	(11,225)

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 2019-2020

HUMAN SERVICES		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	4230	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Human Serv./Public Welfare Director	\$	50,495	52,609	53,614	52,493	25,335	27,158	56,205	3,712
Audited Salaries		0	0	0	0	0	0	0	0
Human Serv. Program Assistant		31,483	35,362	36,069	36,971	17,064	19,907	37,895	924
Literacy Center Director		44,984	44,135	45,018	46,143	21,297	24,846	47,297	1,154
Literacy Ctr. PT Assistant Dir.		19,368	20,500	20,904	20,910	9,888	11,022	21,433	523
Mealsite Coordinator / Operations		28,606	31,355	31,741	32,782	15,130	17,652	33,602	820
Bus Driver		31,912	31,620	33,737	33,058	15,730	17,328	33,884	826
Custodian (p.t.)		18,681	18,699	19,799	19,552	9,024	10,528	20,093	541
Subtotal Salaries :	\$	225,529	234,280	240,882	241,909	113,468	128,441	250,409	8,500
Longevity :		5,476	4,058	5,657	5,843	2,686	3,157	6,118	275
Overtime :		98	1,000	93	1,000	0	1,000	1,000	0
Total Salaries :	\$	231,103	239,338	246,632	248,752	116,154	132,598	257,527	8,775
FICA Expense :		17,679	18,309	18,867	19,030	8,886	10,144	19,701	671

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PBLC WKS-GENERAL Office/Agency 4300		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	119,200	118,743	121,131	124,341	57,409	66,932	127,763	3,422
Supplies & Equipment		665	500	487	500	12,194	(11,694)	500	0
Tree services		26,895	33,300	36,920	33,300	18,260	15,040	33,300	0
Miscellaneous Expenses (Note below)		996	1,600	219	1,600	187	1,413	1,600	0
TOTAL	\$	147,756	154,143	158,757	159,741	88,050	71,691	163,163	3,422

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 2019-2020

PBLC WKS-GENERAL		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	4300	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Director	\$	80,063	79,756	81,351	83,385	38,485	44,900	85,470	2,085
Clerk II		31,790	31,668	32,305	33,106	15,280	17,826	34,016	910
Subtotal Salaries :	\$	111,853	111,424	113,656	116,491	53,765	62,726	119,486	2,995
Longevity :		7,347	7,319	7,475	7,850	3,644	4,206	8,277	427
Total Salaries :	\$	119,200	118,743	121,131	124,341	57,409	66,932	127,763	3,422
FICA Expense :		9,119	9,084	9,267	9,512	4,392	5,120	9,774	262

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PBLC WKS-ENGINEERING		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4310	Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	89,745	91,655	93,496	96,407	43,867	52,540	98,922	2,515
Supplies & Equipment		14,535	3,000	3,142	3,000	1,105	1,895	3,000	0
TOTAL	\$	104,280	94,655	96,638	99,407	44,972	54,435	101,922	2,515

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 2019-2020

PBLC WKS-ENGINEERING		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4310		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Town Engineer	\$	37,844	37,699	39,932	39,415	18,191	21,224	40,400	985
Engineering Aide		47,946	47,762	48,717	49,935	23,047	26,888	51,183	1,248
Subtotal Salaries :	\$	85,790	85,461	88,649	89,350	41,238	48,112	91,583	2,233
Longevity :		3,955	4,694	4,847	5,557	2,629	2,928	5,839	282
Overtime :		0	1,500	0	1,500	0	1,500	1,500	0
Total Salaries :	\$	89,745	91,655	93,496	96,407	43,867	52,540	98,922	2,515
FICA Expense :		6,865	7,012	7,152	7,375	3,356	4,019	7,568	192

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PBLC WKS-CODE ENFORCEMENT Office/Agency 4320		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	187,904	188,754	201,641	195,004	95,954	99,050	200,416	5,412
Educational/Inspection Services		2,256	2,000	848	2,000	1,073	927	2,000	0
Demolition		3,113	6,000	0	6,000	0	6,000	6,000	0
Inspection Mobile Data / Software Lic.		0	0	1,092	0	600	(600)	0	0
Miscellaneous & Auto Expenses		2,359	3,000	5,942	3,000	1,006	1,994	3,000	0
TOTAL	\$	195,632	199,754	209,523	206,004	98,633	107,371	211,416	5,412

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 2019-2020

PBLC WKS-CODE ENFORCEMENT		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4320		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Building Official	\$	53,943	53,737	54,812	56,182	25,930	30,252	57,587	1,405
Audited Salaries		85,914	0	87,310	0	41,297	(41,297)	0	0
Min. Hsg. / Asst. Bldg. Official		40,175	52,659	40,821	55,055	19,312	35,743	56,431	1,376
Plumbing Inspector		0	9,120	0	9,302	0	9,302	9,535	233
Plumbing Inspector		0	9,120	0	9,302	0	9,302	9,535	233
Electrical Inspector		0	18,234	0	18,600	0	18,600	19,065	465
Senior Clerk		0	36,655	0	38,129	0	38,129	39,185	1,056
Subtotal Salaries :	\$	180,032	179,525	182,943	186,570	86,539	100,031	191,338	4,768
Longevity :		7,872	9,229	8,002	8,434	3,833	4,601	9,078	644
Overtime :		0	0	10,696	0	5,582	(5,582)	0	0
Total Salaries :	\$	187,904	188,754	201,641	195,004	95,954	99,050	200,416	5,412
FICA Expense :		14,375	14,440	15,426	14,918	7,340	7,577	15,332	414

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PBLC WKS-PARKS & RECREATION Office/Agency 4330	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 331,824	284,175	295,872	274,575	165,827	108,748	278,994	4,419
Equipment & Maintenance	53,855	38,600	70,536	53,000	23,143	29,857	63,000	10,000
Utilities	47,531	45,000	30,883	45,000	21,712	23,288	45,000	0
Programs & Supplies	39,458	48,600	38,931	48,600	16,972	31,628	48,600	0
Special Events	5,592	7,500	5,049	7,500	5,087	2,413	7,500	0
Sponsored Programs	7,196	12,000	215	12,000	2,148	9,852	12,000	0
Gasoline	6,038	13,000	6,065	10,000	5,091	4,909	10,000	0
TOTAL	\$ 491,494	448,875	447,551	450,675	239,980	210,695	465,094	14,419

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 2019-2020

PBLC WKS-PARKS & RECREATION		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4330		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Director	\$	46,356	57,393	58,470	60,005	27,695	32,310	61,505	1,500
Audited Salaries		110,654	0	0	0	0	0	0	0
Clerk II - PT		13,531	16,975	0	0	0	0	0	0
Asst. Dir./Youth Ctr. Coordinator		46,155	45,978	46,898	48,070	22,186	25,884	49,272	1,202
Supervisor		0	45,635	63,068	48,131	21,659	26,472	49,442	1,311
Laborer		0	0	0	0	0	0	0	0
Subtotal Salaries :	\$	216,696	165,981	168,436	156,206	71,540	84,666	160,219	4,013
Longevity :		7,415	3,194	4,255	3,369	1,554	1,815	3,775	406
Overtime :		6,553	0	5,273	0	1,914	(1,914)	0	0
Seasonal Employees :		101,160	115,000	117,908	115,000	90,819	24,181	115,000	0
Total Salaries :	\$	331,824	284,175	295,872	274,575	165,827	108,748	278,994	4,419
FICA Expense :		25,385	21,739	22,634	21,005	12,686	8,319	21,343	338

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 2019-2020

PBLC WKS-PUBLIC BUILDING		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4400	Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	88,817	92,922	90,074	98,984	43,536	55,448	101,496	2,512
Town Hall Utilities		88,690	100,000	82,910	95,000	28,034	66,966	85,000	(10,000)
Town Hall Supplies & Equip.		10,375	7,000	4,393	7,000	1,430	5,570	7,000	0
Town Hall Maintenance		15,284	20,000	13,305	20,000	10,546	9,454	20,000	0
Great Road Heritage Campus Maintanance		0	0	0	10,000	649	0	10,000	0
Other Buildings		81,784	75,000	80,737	75,000	51,703	23,297	75,000	0
TOTAL	\$	284,950	294,922	271,419	305,984	135,898	170,086	298,496	(7,488)

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 2019-2020

PBLC WKS-PUBLIC BUILDING Salaries 4400	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Building Maintenance/Coordinator	\$ 48,185	48,000	48,960	50,184	23,162	27,022	51,439	1,255
Custodian	38,100	37,398	37,428	39,104	18,048	21,056	40,186	1,082
Subtotal Salaries :	\$ 86,285	85,398	86,388	89,288	41,210	48,078	91,625	2,337
Longevity :	2,532	2,524	3,554	4,696	2,190	2,506	4,871	175
Overtime :	0	5,000	132	5,000	136	4,864	5,000	0
*Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 88,817	92,922	90,074	98,984	43,536	55,448	101,496	2,512
FICA Expense :	6,795	7,109	6,891	7,572	3,331	4,242	7,764	192

* Combined with Public Works - Central

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PBLC WKS-CENTRAL SERVICES		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4400		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	1,496,315	1,692,355	1,589,441	1,768,039	756,071	1,011,968	1,802,616	34,577
Highway Maintenance		150,874	150,000	35,634	150,000	112,762	37,238	150,000	0
Drainage Maintenance		50,953	50,000	93,128	50,000	89,015	(39,015)	50,000	0
Garage Maintenance		10,810	15,000	19,388	15,000	4,566	10,434	15,000	0
Equipment Maintenance		192,364	175,000	199,739	190,000	146,257	43,743	190,000	0
Gasoline & Oil		90,688	110,000	86,211	110,000	49,877	60,123	110,000	0
Refuse Disposal		235,637	300,000	308,411	300,000	165,688	134,312	300,000	0
Street Lighting		521,849	450,000	535,845	450,000	214,830	235,170	450,000	0
Snow & Ice Control		276,581	300,000	357,119	300,000	98,332	201,668	300,000	0
Safety and Training		3,256	3,000	1,620	3,000	297	2,703	3,000	0
Uniforms		11,268	13,650	11,102	13,650	2,190	11,460	13,650	0
Guard Railings		0	5,000	1,500	5,000	0	5,000	5,000	0
Traffic Engineering		4,898	6,000	4,439	6,000	1,120	4,880	6,000	0
Equipment		0	8,000	7,443	5,000	675	4,325	5,000	0
Pensions		174,847	214,249	183,669	202,900	83,429	119,471	203,652	752
Open Space Maintenance		2,550	2,000	865	2,000	0	2,000	2,000	0
TOTAL	\$	3,222,890	3,494,254	3,435,554	3,570,589	1,725,109	1,845,480	3,605,918	35,329

Function

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PBLC WKS-CENTRAL SERVICES		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	4400	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Audited Salaries	\$	1,345,129	0	1,424,742	0	664,503	(664,503)	0	0
Supervisor		0	59,796	0	62,517	0	62,517	64,080	1,563
Asst. Supervisor		0	51,771	0	54,126	0	54,126	55,479	1,353
Mechanic (2)		0	93,829	0	98,509	0	98,509	101,608	3,099
Hvy. Equipt. Operator (2)		0	90,147	0	95,056	0	95,056	97,677	2,621
Lt. Equip. Operator (4)		0	177,736	0	188,365	0	188,365	193,523	5,158
Truck Driver - Sanit. (3)		0	133,910	0	141,274	0	141,274	145,142	3,868
Laborer (20)		0	875,264	0	914,783	0	914,783	938,496	23,713
Subtotal Salaries :	\$	1,345,129	1,482,453	1,424,742	1,554,630	664,503	890,127	1,596,005	41,375
Longevity :		80,712	92,902	89,344	96,409	40,154	56,255	89,611	(6,798)
Overtime :		39,480	62,000	61,633	62,000	29,051	32,949	62,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		30,994	55,000	13,722	55,000	22,363	32,637	55,000	0
Total Salaries :	\$	1,496,315	1,692,355	1,589,441	1,768,039	756,071	1,011,968	1,802,616	34,577
FICA Expense :		114,468	129,465	121,592	135,255	57,839	77,416	137,900	2,645

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

RECYCLING Office/Agency	5000	2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	9,165	0	0	0	0	0	0	0
Office Expense		0	0	0	0	0	0	0	0
Public Education		0	0	0	0	0	0	0	0
Fuel		35	0	0	0	0	0	0	0
Vehicle Operation & Maint.		745	0	0	0	0	0	0	0
Recycling Privatization		332,297	356,292	359,751	369,168	154,547	214,621	382,428	13,260
TOTAL	\$	342,242	356,292	359,751	369,168	154,547	214,621	382,428	13,260

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

RECYCLING		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	5000	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries		8,445	0	0	0	0	0	0	0
Laborer		0	0	0	0	0	0	0	0
Laborer		0	0	0	0	0	0	0	0
Subtotal Salaries :	\$	8,445	0	0	0	0	0	0	0
Longevity :		538	0	0	0	0	0	0	0
Overtime :		182	0	0	0	0	0	0	0
Total Salaries :	\$	9,165	0	0	0	0	0	0	0
FICA Expense :		701	0	0	0	0	0	0	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PUBLIC LIBRARY		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4800		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	600,114	588,634	593,174	611,142	279,229	331,913	627,324	16,182
Utilities		37,889	39,000	38,702	39,000	13,090	25,910	39,000	0
Books, Magazines, Film		157,845	190,000	174,189	190,000	162,155	27,845	180,000	(10,000)
Supplies		24,969	29,000	24,328	29,000	20,471	8,529	29,000	0
Ocean State Library Service Fees		38,282	40,000	40,000	40,000	40,000	0	40,000	0
Computer Replacement/Subscript. Fees		19,980	26,000	26,572	26,000	12,785	13,215	26,000	0
Pensions		45,618	50,899	51,377	55,266	24,605	30,661	56,057	791
Social Security		44,300	45,031	36,033	46,522	18,468	28,054	47,990	1,468
Health Insurance		143,487	127,142	162,228	137,634	79,472	58,162	147,371	9,737
Prof Memberships/Programs		1,252	1,025	886	1,025	730	295	1,025	0
Building Maintenance		11,719	14,000	8,488	14,000	7,378	6,622	14,000	0
TOTAL	\$	1,125,455	1,150,731	1,155,977	1,189,589	658,383	531,206	1,207,767	18,178

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

PUBLIC LIBRARY		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Salaries	4800	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Director	\$	64,379	64,132	65,415	67,050	30,946	36,104	68,726	1,676
Audited Salaries		495,036		485,145		228,759	(228,759)		0
Asst. Director		0	54,000	0	56,457	0	56,457	57,868	1,411
Children's Librarian		0	48,649	0	50,851	0	50,851	52,270	1,419
Tech. III T.S. / P.S.		0	67,886	0	70,980	0	70,980	72,946	1,966
Tech. I P.S.		0	26,809	0	28,028	0	28,028	30,849	2,821
Secretary		0	31,504	0	32,942	0	32,942	33,852	910
Tech. II P.S. (3)		0	86,159	0	90,090	0	90,090	92,547	2,457
Circulation Aide (p.t.) (2)		0	23,001	0	23,001	0	23,001	23,001	0
Page (3) shelver stocking		0	12,546	0	12,546	0	12,546	12,546	0
Reference Librarian (p.t.) (4)		0	28,751	0	28,751	0	28,751	28,751	0
Electronic Resource Librarian		0	50,450	0	52,744	0	52,744	54,200	1,456
Reference Librarian		0	46,319	0	48,430	0	48,430	49,759	1,329
Shift Differential		0	5,000	0	5,000	0	5,000	5,000	0
Custodian (p.t.)		18,681	18,699	19,799	19,552	9,024	10,528	20,093	541
Subtotal Salaries :	\$	578,096	563,905	570,359	586,422	268,729	317,693	602,408	15,986
Longevity :		21,920	23,729	22,076	23,720	10,370	13,350	23,916	196
Overtime :		98	1,000	739	1,000	130	870	1,000	0
Total Salaries :	\$	600,114	588,634	593,174	611,142	279,229	331,913	627,324	16,182
FICA Expense :		45,909	45,031	45,378	46,752	21,361	25,391	47,990	1,238

Library Director/Asst. Director salaries are negotiated by the Library's trustees.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

TOWN COUNCIL		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency	4820	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salaries	\$	9,750	13,000	13,000	13,000	6,500	6,500	13,000	0
Expenses		968	4,000	5,645	4,000	299	3,701	4,000	0
Claims settlement		4,830	5,000	3,440	5,000	1,720	3,280	5,000	0
Ordinance Codification		0	2,500	0	2,500	0	2,500	2,500	0
Audit		27,900	45,000	46,900	45,000	0	45,000	45,000	0
TOTAL	\$	43,448	69,500	68,985	69,500	8,519	60,981	69,500	0
FICA Expense :	\$	746	995	995	995	497	497	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 2019-2020

TOWN SOLICITOR		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency	4830	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Solicitor Salary	\$	9,726	9,689	9,689	9,689	4,472	5,217	9,689	0
Office Expense		13,000	13,000	13,000	13,000	3,250	9,750	13,000	0
Litigation & Research		46,105	70,000	74,641	70,000	24,646	45,354	65,000	(5,000)
Police Prosecutions		25,000	25,000	25,000	25,000	25,000	0	30,000	5,000
Settlements		0	0	60,000	0	0	0	0	0
Legal Assistance		10,000	10,000	10,000	10,000	2,500	7,500	10,000	0
Materials & Supplies		2,500	2,500	2,500	2,500	625	1,875	2,500	0
TOTAL	\$	106,331	130,189	194,830	130,189	60,493	69,696	130,189	0
FICA Expense :	\$	744	741	741	741	342	399	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 2019-2020

PROBATE JUDGE		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency	4840	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Probate Judge Salary	\$	2,076	6,152	6,152	7,000	3,500	3,500	7,000	0
Supplies & Equipment		80	200	0	200	0	200	200	0
TOTAL	\$	2,156	6,352	6,152	7,200	3,500	3,700	7,200	0
FICA Expense :	\$	159	471	471	536	268	268	536	0

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 2019-2020

TOWN SERGEANT		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency	4850	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Salary- One Town Sergeant	\$	600	1,200	1,200	1,200	600	600	1,200	0
Expense		138	200	0	200	139	61	200	0
TOTAL	\$	738	1,400	1,200	1,400	739	661	1,400	0
FICA Expense :	\$	46	92	92	92	46	46	92	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2019-2020

BOARD OF CANVASSERS Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
4860									
Salaries	\$	850	1,700	1,700	1,700	850	850	1,700	0
TOTAL	\$	850	1,700	1,700	1,700	850	850	1,700	0
FICA Expense :	\$	65	130	130	130	65	65	130	0

Personnel Classification

Members of the Board

No. of Personnel

3

Salary

\$ 1,700

Function

The Board of Canvassers shall be vested with all the powers and duties now or hereafter vested by law in the canvassing authority or boards of registration of the Town.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

BUDGET BOARD		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency	4600	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Expense	\$	0	300	0	300	0	300	300	0
Recording Secretary		1,657	2,000	1,137	2,000	810	1,190	2,000	0
TOTAL	\$	1,657	2,300	1,137	2,300	810	1,490	2,300	0
FICA Expense :	\$	127	153	87	153	62	91	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 2019-2020

ZONING BOARD REVIEW Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
4870									
Salaries (5), Alternates (2)	\$	2,760	4,620	1,585	4,620	3,120	1,500	4,620	0
Expense		0	500	10	500	0	500	500	0
Recording Secretary/Stenographer		2,343	3,000	2,483	3,000	1,115	1,885	3,000	0
TOTAL	\$	5,103	8,120	4,078	8,120	4,235	3,885	8,120	0
FICA Expense :	\$	390	583	311	583	324	259	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 2019-2020

PLANNING BOARD Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
4880									
Salaries	\$	3,555	6,320	3,640	6,320	0	6,320	6,320	0
Staff Training		0	250	0	250	0	250	250	0
Expense		(167)	300	2,122	300	1,667	(1,367)	300	0
Recording Secretary/Stenographer		1,019	2,000	1,359	2,000	311	1,689	2,000	0
TOTAL	\$	4,407	8,870	7,121	8,870	1,978	6,892	8,870	0
FICA Expense :	\$	350	636	382	636	24	613	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 2019-2020

BOARD OF ASSESSMENT REVIEW Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
	4890								
Salaries (3)	\$	945	1,890	369	1,890	315	1,575	1,890	0
Secretary		429	300	0	300	0	300	300	0
TOTAL	\$	1,374	2,190	369	2,190	315	1,875	2,190	0
FICA Expense :	\$	105	168	28	168	24	143	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 2019-2020

TENANTS BOARD Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
	4910								
Salaries (8)	\$	518	1,388	868	1,388	521	867	1,388	0
TOTAL	\$	518	1,388	868	1,388	521	867	1,388	0
FICA Expense :	\$	40	106	66	106	40	66	106	0

Personnel Classification

No. of Personnel

Salary

Members of Board

8

\$ 1,388

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2019-2020

CONSERVATION COMMISSION Office/Agency 4920		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Expense	\$	1,253	2,550	1,860	2,350	0	2,350	2,350	0
Lincoln 2020		0	5,000	531	0	0	0	0	0
Recording Secretary		676	600	767	800	150	650	800	0
TOTAL	\$	1,929	8,150	3,158	3,150	150	3,000	3,150	0
FICA Expense :	\$	52	46	59	61	11	50	61	0

Personnel Classification

Members of Commission

No. of Members

7

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2019-2020

PERSONNEL BOARD Office/Agency 4940		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	200	1,600	1,000	1,600	500	1,100	1,600	0
Expenses		0	0	0	0	0	0	0	0
TOTAL	\$	200	1,600	1,000	1,600	500	1,100	1,600	0
FICA Expense :	\$	15	122	77	122	38	84	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 2019-2020

JUVENILE HEARING BOARD Office/Agency 4960		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Secretary	\$	960	750	509	750	284	466	750	0
Supplies		96	0	64	0	0	0	0	0
TOTAL	\$	1,056	750	573	750	284	466	750	0
FICA Expense :	\$	73	57	39	57	22	36	57	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2019-2020

PARKS & REC COMMISSION Office/Agency 4970		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Secretary	\$	987	1,000	994	1,000	520	480	1,000	0
TOTAL	\$	987	1,000	994	1,000	520	480	1,000	0
FICA Expense :	\$	76	77	76	77	40	37	77	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

LAND TRUST Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 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 2019-2020

MUNICIPAL COURT Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
	5300								
Municipal Court Judge	\$	10,000	10,000	15,000	10,000	5,000	5,000	10,000	0
Clerk		2,519	5,000	0	3,000	2,308	692	3,000	0
Computer Expenses		5,374	5,500	5,643	5,500	0	5,500	7,500	2,000
TOTAL	\$	17,893	20,500	20,643	18,500	7,308	11,192	20,500	2,000
FICA Expense :	\$	958	1,148	1,148	995	559	435	995	0

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020**

GRANTS & CONTRIBUTIONS Office/Agency		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
	4500								
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.		10,000	10,000	10,000	10,000	10,000	0	10,000	0
Veterans Organizations		300	300	300	300	300	0	300	0
Blackstone River Watershed Council		0	0	0	2,000	2,000	0	2,000	0
TOTAL	\$	60,500	60,500	60,500	62,500	62,500	0	62,500	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2019-2020

FIXED CHARGES		2016-2017	2017-2018	2017-2018	2018-2019	Expended	Balance	2019-2020	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4700	Expenses	Budget	Expenses	Budget	12/31/2018	6/30/2019	Budget	Budget
Social Security (1)	\$	600,643	633,437	627,102	641,502	305,419	336,083	664,691	23,189
Unemployment Comp. / Severance Pay		76,008	50,000	73,356	50,000	36,587	13,413	50,000	0
Health Care (2)		1,683,154	1,889,509	2,480,201	1,972,383	1,140,852	831,531	2,501,614	529,231
Medicare Part B reimbursement		0	0	0	37,000	0	37,000	0	(37,000)
Contingency Fund		38,894	5,000	757	5,000	0	5,000	5,000	0
Insurance & Surety (3)		797,160	805,000	880,158	805,000	620,026	184,974	830,000	25,000
Blackstone Valley Chamber		1,200	0	0	0	0	0	0	0
RI League of Cities		8,319	0	0	0	0	0	0	0
Pensions/Municipal		261,653	250,871	297,430	229,020	146,740	82,280	237,947	8,927
Retiree Health & OPEB Transfer (4)		1,165,124	1,273,024	1,236,024	1,210,646	1,210,646	0	1,275,420	64,774
Actuarial Costs		0	0	12,660	0	3,715	(3,715)	5,000	5,000
Property Taxes		376	500	395	500	395	105	500	0
Anticipated Salary Increases		0	113,009	0	33	33	0	0	(33)
TOTAL	\$	4,632,531	5,020,350	5,608,083	4,951,084	3,464,413	1,486,671	5,570,172	619,088

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 8%.
Estimates may be further revised upon settlement of a new working rate with the Town consultant.
- (3) Amounts are as estimated for FY2020. 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 2019-2020

DEPARTMENT		2016-2017	2017-2018	2017-2018	2018-2019	EXPENDED	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		AUDITED	BUDGET	AUDITED	BUDGET	12/31/2018	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
RESCUE											
1. Truck (Lease/Purchase)	\$	75,000	75,000	83,922	85,000	0	85,000	90,000	90,000	90,000	90,000
PUBLIC WORKS											
1. Trash Truck (Lease/Purchase)		42,319	42,337	42,319	42,337	0	0	0	0	0	0
2. Recycling Bins		44,940	45,000	44,940	45,000	44,940	44,940	0	0	0	0
3. Sidewalk /Curbing		49,954	50,000	0	50,000	35,922	50,000	0	0	0	0
4. Road Repair		1,050,000	1,375,000	1,375,000	1,240,000	1,240,000	1,350,000	0	0	0	0
Total Capital	\$	1,262,213	1,587,337	1,546,181	1,462,337	1,320,862	1,529,940	90,000	90,000	90,000	90,000

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2019-2020

MUNICIPAL BONDS Office/Agency 4950		2016-2017 Audited Expenses	2017-2018 Expense Budget	2017-2018 Audited Expenses	2018-2019 Expense Budget	Expended Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Expense Budget	Increase Expense P/Y Budget
Open Space Bond (Refunded 2018)	\$	150,000	150,000	150,000	150,000	0	150,000	0	(150,000)
Open Space Bond Interest		69,188	63,000	63,000	56,500	0	56,500	0	(56,500)
GOB Principal (Refunded 2018)		250,000	250,000	250,000	250,000	250,000	0	400,000	150,000
GOB Interest		132,500	121,563	121,563	109,688	57,813	51,875	149,113	39,425
Total Municipal Debt Service	\$	601,688	584,563	584,563	566,188	307,813	258,375	549,113	(17,075)
School Bond Principal	\$	2,070,000	1,645,000	1,645,000	1,715,000	1,715,000	0	1,780,000	65,000
School Bond Interest		908,000	841,650	841,650	774,450	404,375	370,075	710,800	(63,650)
Total School Debt Service	\$	2,978,000	2,486,650	2,486,650	2,489,450	2,119,375	370,075	2,490,800	1,350
Total Debt Service	\$	3,579,688	3,071,213	3,071,213	3,055,638	2,427,188	628,450	3,039,913	(15,725)

Proposed Resolution Expenditures

FY20 RESOLUTIONS

I. BE IT RESOLVED: That the appropriations voted by the taxpayers assembled in the Financial Town Meeting the 13th day of May, A.D. 2019, 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., 45-12-4 during the fiscal year commencing July 1, 2019, 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 13th day of May, A.D. 2019 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 \$56,000,000 and not more than \$59,000,000. 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. 2018 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. 2019. 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. 2019 and July 31, 2019 and all taxes remaining unpaid on said 1st day of August, A.D. 2019 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 2019 and the remaining installments as follows: twenty-five percent (25%) on or before the 31st day of October 2019, twenty-five percent (25%) on or before the 31st day of January 2020, twenty-five percent (25%) on or before the 30th day of April 2020. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$400,000 from Capital Improvement Restricted Surplus Fund #12 for Financial Software replacement. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Improvement Restricted Surplus Fund #12.

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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$170,000 from Capital Improvement Restricted Surplus Fund #12 for the purchase of a new 6-wheel dump truck with hydraulics for the Department of Public Works. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Improvement Restricted Surplus Fund #12.

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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$28,000 from Open Space Restricted Surplus Fund #11 for the conceptual design of recreational sports fields at Manville Park. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Open Space Restricted Surplus Fund #11.

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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$25,000 from Open Space Restricted Surplus Fund #11 for resurfacing of the tennis courts and field improvements at Lime Acres Park. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Open Space Restricted Surplus Fund #11.

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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$16,000 from Open Space Restricted Surplus Fund #11 for resurfacing of the basketball courts at Manville Park and Albion Park. Any authorized appropriations that

remain unexpended or unencumbered as of June 30, 2020 will be returned to Open Space Restricted Surplus Fund #11.

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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$150,000 from Capital Projects Fund #50 for parking lot improvements at Town Hall. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$100,000 from Capital Projects Fund #50 for the purchase and upgrading of computers at Town Hall and the Senior Center, upgrading the back-up system hardware and addition of security cameras at various Town properties. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$64,000 from Capital Projects Fund #50 for repairs to the roof at the Lonsdale Rescue Station. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$63,000 from Capital Projects Fund #50 for the purchase of a new F450 truck with plow and body for the Department of Public Works. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$46,500 from Capital Projects Fund #50 for the purchase of a new tractor and mower for the Department of Parks and Recreation. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

XVI. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$40,000 from Capital Projects Fund #50 for the engineering design and estimate for repairs to the Sherman Avenue Bridge. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

XVII. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$30,600 from Capital Projects Fund #50 for the purchase of a new Cardiac Monitor for the Rescue Department. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

XVIII. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$30,000 from Capital Projects Fund #50 for two new traffic enforcement/data retrieval trailers for the Police Department. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

XIX. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$12,300 from Capital Projects Fund #50 for the replacement of the vehicle IT hardware for the Rescue Department. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

XX. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$10,000 from Capital Projects Fund #50 for the replacement of furniture at the Senior Center. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

XXI. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$15,000 from Open Space Restricted Surplus Fund #11 to repair and paint the siding of the Hannaway Blacksmith Shop at the Great Road Heritage Campus Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Open Space Restricted Surplus Fund #11.

XXII. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$367,000 from Capital Projects Fund #50 and \$25,000 from Open Space Restricted Surplus Fund #11 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:

- Northern Elementary: Up to \$44,000 for installation of security doors and locks. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.
- Central Elementary: Up to \$15,000 for installation of security doors and locks. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.
- Central Elementary: Up to \$20,000 for repair of the playground fence. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.
- Central Elementary: Up to \$210,000 to supplement the funding of a complete roof replacement. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.
- Saylesville Elementary: Up to \$16,000 for installation of security doors and locks. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

- Chet Nichols and the Middle School fields: Up to \$25,000 for a field engineering study. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Open Space Restricted Surplus Fund #11.
- Up to \$62,000 for the installation of reinforcement film in select interior windows and door lights at all of the Elementary Schools and the Middle School. In addition, select exterior windows at the Middle School will be included. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

XXIII. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$937,676 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for the addition of new seating, lighting and sound equipment for the auditorium at the High School. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

XXIV. 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 13th day of May, A.D. 2019, hereby authorize the transfer of up to \$96,462 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for new egress windows and the installation of reinforcement film in specific windows and door lights at the High School. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2020 will be returned to Capital Projects Fund #50.

*The Following Pages are for
Informational Purposes Only*

**LINCOLN PUBLIC SCHOOLS
FY20 BUDGET
SUMMARY**

RC #	Department	FY12 Audited Expend	FY13 Audited Expend	FY14 Audited Expend	FY15 Audited Expend	FY16 Audited Expend	FY17 Audited Expend	FY18 Audited Expend	FY19 SC Adopted	FY20 SC Recommended Budget	Change FY20 vs. FY19	
											\$	%
01101	SCHOOL COMMITTEE	\$ 30,705	\$ 32,387	\$ 27,585	\$ 27,714	\$ 30,867	\$ 31,523	\$ 39,083	\$ 27,600	\$ 34,850	\$ 7,250	26.27%
01100	SUPERINTENDENT	\$ 300,937	\$ 313,291	\$ 304,283	\$ 347,917	\$ 307,049	\$ 367,208	\$ 443,400	\$ 307,156	\$ 318,106	\$ 10,950	3.56%
01300	DIRECTOR OF CURRICULUM	\$ 280,276	\$ 157,292	\$ 157,680	\$ 152,297	\$ 152,929	\$ 162,346	\$ 167,328	\$ 229,079	\$ 246,858	\$ 17,779	7.76%
02400	TECHNOLOGY	\$ 252,325	\$ 320,414	\$ 347,454	\$ 291,820	\$ 287,012	\$ 343,892	\$ 326,863	\$ 331,682	\$ 533,153	\$ 201,471	60.74%
02100	BUSINESS OPERATIONS	\$ 450,299	\$ 411,541	\$ 417,462	\$ 454,171	\$ 440,994	\$ 491,892	\$ 425,610	\$ 509,491	\$ 598,844	\$ 89,353	17.54%
02300	HUMAN RESOURCES	\$ 85,091	\$ 95,100	\$ 96,710	\$ 97,890	\$ 92,772	\$ 73,622	\$ 65,929	\$ 64,422	\$ 69,086	\$ 4,664	7.24%
02900	NON-INSTRUCTIONAL SERVICES	\$ 506,966	\$ 795,552	\$ 320,159	\$ 281,169	\$ 294,204	\$ 301,068	\$ 306,064	\$ 825,715	\$ 919,813	\$ 94,098	11.40%
99999	FIXED CHARGES	\$ 14,781,523	\$ 16,113,126	\$ 17,437,359	\$ 17,613,578	\$ 17,793,056	\$ 18,917,732	\$ 20,411,360	\$ 20,391,069	\$ 20,793,204	\$ 402,135	1.97%
01400	STUDENT SERVICES	\$ 611,373	\$ 294,095	\$ 353,289	\$ 369,065	\$ 297,941	\$ 308,593	\$ 381,426	\$ 774,764	\$ 1,303,340	\$ 528,576	68.22%
03109	CENTRAL ELEMENTARY	\$ 3,136,993	\$ 3,075,156	\$ 3,169,559	\$ 2,992,223	\$ 3,339,952	\$ 3,306,277	\$ 3,459,381	\$ 3,569,192	\$ 3,646,870	\$ 77,678	2.18%
03106	LONSDALE ELEMENTARY	\$ 2,856,470	\$ 2,905,739	\$ 3,087,726	\$ 2,904,989	\$ 2,715,903	\$ 2,722,850	\$ 2,915,737	\$ 2,894,426	\$ 2,974,710	\$ 80,284	2.77%
03113	NORTHERN ELEMENTARY	\$ 4,097,916	\$ 4,261,576	\$ 4,263,293	\$ 4,753,852	\$ 5,418,109	\$ 5,345,658	\$ 5,041,181	\$ 4,962,212	\$ 5,137,957	\$ 175,745	3.54%
03112	SAYLESVILLE ELEMENTARY	\$ 2,946,810	\$ 2,956,443	\$ 2,869,207	\$ 2,827,464	\$ 3,061,541	\$ 2,879,647	\$ 2,998,991	\$ 2,910,794	\$ 3,093,823	\$ 183,029	6.29%
04117	MIDDLE SCHOOL	\$ 6,781,035	\$ 6,726,537	\$ 7,048,365	\$ 7,110,175	\$ 7,349,242	\$ 7,257,151	\$ 7,295,610	\$ 7,181,607	\$ 7,540,012	\$ 358,405	4.99%
05110	HIGH SCHOOL	\$ 10,176,387	\$ 9,891,586	\$ 10,180,941	\$ 10,097,056	\$ 10,381,227	\$ 10,395,446	\$ 9,916,036	\$ 9,844,932	\$ 10,271,174	\$ 426,242	4.33%
	EST. SALARY SAVINGS-RETIRE.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (212,740)	\$ (254,905)	\$ (42,165)	19.82%
	TOTAL	\$ 47,295,106	\$ 48,349,833	\$ 50,081,072	\$ 50,321,380	\$ 51,962,798	\$ 52,904,906	\$ 54,193,999	\$ 54,615,601	\$ 57,226,895	\$ 2,611,294	4.78%
	Transfers	\$ -	\$ -	\$ 1,240,463		\$ (10,000)			\$ -	\$ 25,000	\$ 25,000	
	TOTAL OPERATING BUDGET	\$ 47,295,106	\$ 48,349,833	\$ 51,321,535	\$ -	\$ -	\$ -	\$ -	\$ 54,615,601	\$ 57,251,895	\$ 2,636,294	4.83%
	BUDGET BOARD ADJUSTMENT TO SC RECOMMENDED BUDGET									\$ (292,307)		
	BUDGET BOARD RECOMMENDED OPERATING BUDGET									\$ 56,959,588	\$ 2,343,987	4.29%

SCHOOL COMMITTEE
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
Clerical Support		\$ -		\$ 2,250		\$ 2,250
School Committee	7.00	\$ 13,750	7.00	\$ 13,750	7.00	\$ 13,750
School Committee	7.00	\$ 13,750	7.00	\$ 16,000	7.00	\$ 16,000

Superintendent of Schools
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
Administrators:						
Superintendent	1.00	\$ 156,500	1.00	\$ 156,500	1.00	\$ 159,630
Support Staff:						
Confidential Secretary	1.00	\$ 61,980	1.00	\$ 62,910	1.00	\$ 65,351
Grand Total	2.00	\$ 218,481	2.00	\$ 219,410	2.00	\$ 224,981

DIRECTOR OF CURRICULUM
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School	2018-19 School	2018-19	2018-19	2019-20 School	2019-20 School
	Committee Adopted FTE	Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	Committee Recommended FTE	Committee Recommended Budget
Administrators:						
Director of Curriculum	1.00	\$ 115,305	1.00	\$ 115,305	1.00	\$ 117,611
Total	1.00	\$ 115,305	1.00	\$ 115,305	1.00	\$ 117,611
Support Staff:						
Secretary I	1.00	\$ 35,818	1.00	\$ 36,527	1.00	\$ 37,947
Other:						
Prof Development		\$ -		\$ -		\$ 8,500
Curriculum Dev. - Stipends		\$ 48,250		\$ 48,250		\$ 20,000
Kindergarten Screening		\$ 4,000		\$ 4,000		\$ 4,000
Total		\$ 52,250		\$ 52,250		\$ 32,500
Grand Total	2.00	\$ 203,373	2.00	\$ 204,083	2.00	\$ 188,058

TECHNOLOGY
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
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Administrators:

Information Specialist	1.00	\$ 93,192	1.00	\$ 94,570	1.00	\$ 96,436
Data Manager	1.00	\$ 52,000	1.00	\$ 52,780	1.00	\$ 53,836
Computer Technician	2.00	\$ 126,184	2.00	\$ 129,236	2.00	\$ 131,767
Total	4.00	\$ 271,376	4.00	\$ 276,587	4.00	\$ 282,039

Other:

Summer Technical Assistance		\$ 8,000		\$ -		\$ -
Professional Development						
Total		\$ 8,000		\$ -		\$ -
Grand Total	4.00	\$ 279,376	4.00	\$ 276,587	4.00	\$ 282,039

BUSINESS OPERATIONS
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School	2018-19 School	2018-19	2018-19	2019-20 School	2019-20 School
	Committee	Committee	2018-19	Projected	Committee	Committee
	Adopted FTE	Adopted Budget	Actual FTE	Expense	Recommended	Recommended
					FTE	Budget
Administrators:						
Business Administrator	1.00	\$ 115,000	1.00	\$ 115,000	1.00	\$ 117,300
Accountant	1.00	\$ 61,927	1.00	\$ 62,838	1.00	\$ 64,071
Support Staff:						
Accounting Technician	1.00	\$ 63,627	1.00	\$ 64,773	1.00	\$ 66,250
Payroll Clerk	1.00	\$ 42,442	1.00	\$ 43,298	1.00	\$ 44,881
Secretary	1.00	\$ 37,073	1.00	\$ 34,671	1.00	\$ 35,981
Total	3.00	\$ 143,143	3.00	\$ 142,742	3.00	\$ 147,113
Other:						
Severance	-	\$ -	-	\$ 34,568	-	\$ -
Negotiation	-	\$ -	-	\$ -	-	\$ -
Vacation Payoff	-	\$ -	-	\$ 16,910	-	\$ -
Breakage	-	\$ -	-	\$ -	-	\$ -
Long Term Substitute	-	\$ 25,743	-	\$ -	2.00	\$ 103,660
Degree Increases	-	\$ 56,000	-	\$ 56,000	-	\$ -
Early Retirement Incentive	-	\$ 81,743	-	\$ 107,478	2.00	\$ 159,660
Total	5.00	\$ 401,812	5.00	\$ 428,058	7.00	\$ 488,144

HUMAN RESOURCES
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
HR Director	1.00	\$ 45,000	0.60	\$ 45,000	0.60	\$ 45,900
HR Assistant	0.56	\$ 15,097	0.56	\$ 18,486	0.56	\$ 18,486
Grand Total	1.56	\$ 60,097	1.16	\$ 63,486	1.16	\$ 64,386

OPERATIONS: BUILDINGS, GROUNDS & TRANSPORTATION
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
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Administrators:						
Dir. Non-Inst. Operations	1.00	\$ 83,028	1.00	\$ 85,274	1.00	\$ 86,979

Support Staff:						
Maintenance Workers	2.00	\$ 114,859	2.00	\$ 91,729	2.00	\$ 103,727
Inventory Control Clerk	1.00	\$ 48,981	1.00	\$ 49,938	1.00	\$ 50,915
Groundskeepers	3.00	\$ 139,736	3.00	\$ 141,067	3.00	\$ 144,540
Custodian	0.50	\$ 15,405	0.50	\$ 15,405	0.50	\$ 15,405
Custodian - Floater	2.00	\$ 95,498	2.00	\$ 96,655	2.00	\$ 103,474
Secretary	1.00	\$ 45,723	1.00	\$ 46,597	1.00	\$ 47,489
Total	9.50	\$ 460,202	9.50	\$ 441,390	9.50	\$ 465,549

Other:

Energy Manager		\$ 19,500		\$ 19,500		\$ -
Overtime - Maintenance		\$ 42,000		\$ 42,000		\$ 42,000
Substitute Custodians		\$ 80,760		\$ 80,760		\$ 80,760
Summer Labor						\$ 8
Total		\$ 142,260		\$ 142,260		\$ 122,760
Grand Total	10.50	\$ 685,490	10.50	\$ 668,924	10.50	\$ 675,288

**STUDENT SERVICES/SPECIAL EDUCATION
2019-20 School Committee Recommended Budget
Position & Salary Schedule**

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
Administrators:						
Dir. of Student Services	1.00	\$ 110,000	1.00	\$ 119,000	1.00	\$ 121,380
Specialists:						
D-P/T/Outreach Coord.	-	\$ -	1.40	\$ 98,000	-	\$ -
Occupational Therapist	-	\$ 47,320	1.00	\$ 71,400	1.00	\$ 58,402
Physical Therapist	-	\$ -	1.00	\$ 80,000	-	\$ -
Behavior Aide	-	\$ 4,500	-	\$ -	2.00	\$ 76,440
TA-COTA	-	\$ -	1.00	\$ 9,600	1.00	\$ 12,000
Teacher/TA Trainer	-	\$ 51,820	4.40	\$ 259,000	4.40	\$ 174,842
Support Staff:						
Secretary	2.00	\$ 89,402	2.00	\$ 91,113	2.00	\$ 93,245
Teacher Assistant	2.00	\$ 89,402	2.00	\$ 91,113	2.00	\$ 93,245
Other:						
Homebound Instruction	-	\$ 20,000	-	\$ 20,000	-	\$ 20,000
Prof Dev (training)	-	\$ 6,000	-	\$ 6,000	-	\$ 6,000
50 Truant Officer	-	\$ 27,700	-	\$ 30,200	-	\$ 30,653
Assistive Technology	-	\$ 3,520	-	\$ 3,520	-	\$ 3,520
Child Outreach	-	\$ 20,000	-	\$ 20,000	-	\$ 20,000
Extended School Year	-	\$ 100,450	-	\$ 100,450	-	\$ 100,450
MDT Evaluations	-	\$ 10,000	-	\$ 10,000	-	\$ 10,000
Total		\$ 187,670		\$ 190,170		\$ 190,623
Grand Total	3.00	\$ 438,892	7.40	\$ 659,283	7.40	\$ 580,090

CENTRAL ELEMENTARY SCHOOL
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School	2018-19 School	2018-19	2018-19 Projected	2019-20 School	2019-20 School
	Committee Adopted FTE	Committee Adopted Budget	Actual FTE	Expense	Committee Recommended FTE	Committee Recommended Budget
Administrators:						
Principal	1.00	107,091	1.00	108,697	1.00	110,871
Classroom Teachers	18.00	1,497,034	18.00	1,489,717	18.00	1,551,985
Special Subject Teachers:						
Art	0.70	68,802	0.70	68,802	0.70	70,106
Library	0.80	74,901	0.80	74,901	0.80	76,388
Reading	1.20	109,511	1.20	109,512	1.20	112,137
Math Coach	0.50	46,146	0.50	46,146	-	-
Task Teacher	-	-	1.00	92,489	-	-
Technology Coach	0.25	23,269	0.25	23,431	-	-
Music	0.80	51,820	0.80	51,820	0.80	58,445
Nurse	1.00	88,489	1.00	88,489	1.00	90,244
Health/Phys Ed.	1.40	120,037	1.40	120,037	1.40	122,419
Total	6.65	582,975	7.65	675,628	5.90	529,739
Special Education:						
Resource	3.00	263,799	3.00	263,799	3.00	269,035
Self-Contained	2.00	142,985	2.00	142,985	2.00	149,163
Occupational Therapist	0.57	49,495	0.60	52,100	0.57	50,451
DPT	0.20	18,887	0.20	18,887	0.20	19,262
Psychologists	0.60	56,990	0.60	56,990	0.60	58,121
Social Workers	1.50	77,748	0.70	40,710	0.70	43,831
Speech & Language	1.20	115,122	1.20	115,123	1.40	131,919
ESL	0.33	30,950	0.33	30,950	0.33	31,565
Total	9.40	755,976	8.63	721,545	8.80	753,349
Support Staff:						
Secretary	1.00	33,904	1.00	34,931	1.00	35,586
Custodians	2.00	105,694	2.00	107,733	2.00	109,813
Teacher Assistant-SE	6.00	180,921	6.00	160,975	6.00	176,028
Teacher Assistants	3.36	60,388	3.92	67,474	3.92	69,733
Total	12.36	380,906	12.92	371,112	12.92	391,160
Other:						
After School Program		\$ 4,874		\$ 4,874		\$ 4,874
PTO Pay Out		\$ -		\$ 3,852		\$ 3,852
Summer Sec'y		\$ 1,661		\$ 1,661		\$ 1,661
Grand Total	47.41	\$ 3,330,517	48.20	\$ 3,377,087	46.62	\$ 3,347,491

LONSDALE ELEMENTARY SCHOOL
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School	2018-19 School	2018-19 Actual	2018-19 Projected	2019-20 School	2019-20 School
	Committee Adopted FTE	Committee Adopted Budget	FTE	Expense	Committee Recommended FTE	Committee Recommended Budget
Administrators:						
Principal	1.00	\$ 105,861	1.00	\$ 104,833	1.00	\$ 106,913
Classroom Teachers	13.00	\$ 1,175,117	13.00	\$ 1,150,528	13.00	\$ 1,174,061
Special Subject Teachers:						
Art	0.70	\$ 63,835	0.70	\$ 63,835	0.70	\$ 65,076
Health/Phys Ed	1.00	\$ 90,206	1.00	\$ 90,207	1.00	\$ 91,999
Library	0.60	\$ 53,996	0.60	\$ 54,011	0.60	\$ 55,083
Math Coach	0.50	\$ 46,146	0.50	\$ 46,146	-	\$ -
Music	0.60	\$ 48,869	0.60	\$ 48,869	0.60	\$ 51,238
Nurse	1.00	\$ 96,687	1.00	\$ 96,687	1.00	\$ 98,562
Reading	1.40	\$ 131,328	1.40	\$ 131,330	1.40	\$ 133,938
Technology Coach	0.25	\$ 23,269	0.25	\$ 23,431	-	\$ -
Total	6.05	\$ 554,335	6.05	\$ 554,516	5.30	\$ 495,896
Special Education:						
DPT	0.60	\$ 56,662	0.60	\$ 56,662	0.60	\$ 57,787
ESL	0.33	\$ 32,231	0.33	\$ 32,231	0.33	\$ 32,842
Occupational Therapist	0.10	\$ 8,812	0.10	\$ 8,812	0.10	\$ 8,983
Psychologists	0.40	\$ 37,993	0.40	\$ 37,993	0.40	\$ 38,748
Resource	2.50	\$ 171,096	2.50	\$ 171,096	2.50	\$ 178,108
Self-Contained	1.00	\$ 58,402	1.00	\$ 58,402	1.00	\$ 62,902
Social Worker	0.60	\$ 56,177	0.80	\$ 56,689	0.80	\$ 60,356
Speech & Language	1.00	\$ 90,980	1.00	\$ 90,980	1.00	\$ 92,741
Total	6.53	\$ 512,354	6.73	\$ 512,866	6.73	\$ 532,466
Support Staff:						
Secretary	1.00	\$ 34,903	1.00	\$ 35,558	1.00	\$ 36,227
Custodians	2.00	\$ 105,309	2.00	\$ 107,348	2.00	\$ 109,813
Teacher Assistant-SE	4.00	\$ 119,255	6.00	\$ 136,302	6.00	\$ 173,554
Teacher Assistants	1.68	\$ 29,834	2.24	\$ 37,280	2.24	\$ 39,899
Total	8.68	\$ 289,302	11.24	\$ 316,488	11.24	\$ 359,493
Other:						
After School Program		\$ 4,874		\$ 4,874		\$ 4,874
PTO Pay Out		\$ -		\$ 8,134		\$ 8,134
Summer Secy		\$ 1,692		\$ 1,692		\$ 1,692
Crossing Guard		\$ 3,731		\$ 3,731		\$ 3,731
Grand Total	35.26	\$ 2,647,265	38.02	\$ 2,657,661	37.27	\$ 2,687,260

NORTHERN ELEMENTARY SCHOOL
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School	2018-19 School	2018-19	2018-19	2019-20 School	2019-20 School
	Committee Adopted FTE	Committee Adopted Budget	Actual FTE	Projected Expense	Committee Recommended FTE	Committee Recommended Budget
Administrators:						
Principal	1.00	\$ 108,315	1.00	\$ 109,940	1.00	\$ 112,139
Asst. Principal	1.00	\$ 92,564	1.00	\$ 93,952	1.00	\$ 95,831
Classroom Teachers	18.50	\$ 1,560,153	18.50	\$ 1,600,341	18.50	\$ 1,645,782
Special Subject Teachers:						
Art	1.00	\$ 90,018	1.00	\$ 90,018	1.00	\$ 91,805
ESL	0.34	\$ 33,208	0.33	\$ 32,231	0.33	\$ 32,842
Health/Phys Ed	1.60	\$ 142,503	1.60	\$ 142,503	1.60	\$ 145,331
Library	1.00	\$ 90,018	1.00	\$ 90,018	1.00	\$ 91,805
Math Coach	0.50	\$ 46,146	0.50	\$ 46,146	-	\$ -
Music	1.00	\$ 93,074	1.00	\$ 93,076	1.00	\$ 94,924
Nurse	1.00	\$ 93,202	1.00	\$ 93,202	1.00	\$ 95,053
Reading	0.50	\$ 91,891	0.50	\$ 46,862	0.50	\$ 47,792
Technology Coach	0.25	\$ 23,431	0.25	\$ 23,431	-	\$ -
Total	7.19	\$ 703,490	7.18	\$ 657,487	6.43	\$ 599,552
Special Education:						
Resource	3.50	\$ 317,669	3.50	\$ 317,670	3.50	\$ 323,984
Pre Kindergarten	5.00	\$ 437,579	5.00	\$ 437,581	5.00	\$ 452,503
Child Out Reach	1.00	\$ 91,253	1.00	\$ 91,253	1.00	\$ 93,064
DPT	0.10	\$ 8,458	0.10	\$ 8,458	0.10	\$ 8,626
Occupational Therapist	0.83	\$ 74,561	0.80	\$ 71,956	0.83	\$ 76,004
Psychologists	1.00	\$ 95,487	1.00	\$ 95,487	1.00	\$ 97,338
Social Workers	0.50	\$ 47,369	0.50	\$ 47,370	0.50	\$ 48,288
Speech & Language	3.22	\$ 296,045	3.02	\$ 283,031	3.02	\$ 288,515
Self-Contained	1.80	\$ 156,735	1.80	\$ 156,735	1.80	\$ 159,844
Total	16.95	\$ 1,525,156	16.72	\$ 1,509,540	16.75	\$ 1,548,165
Support Staff:						
Secretary	2.00	\$ 59,787	2.00	\$ 68,425	2.00	\$ 70,786
Custodians	4.00	\$ 181,526	4.00	\$ 170,976	4.00	\$ 177,320
Teacher Assistant-SE	11.00	\$ 344,544	14.00	\$ 363,057	14.00	\$ 424,901
Teacher Assistants	5.11	\$ 89,653	4.67	\$ 80,597	4.67	\$ 83,210
	22.11	\$ 675,511	24.67	\$ 683,055	24.67	\$ 756,218
Other:						
After School Program		\$ -		\$ 4,874		\$ 4,874
PTO Pay/Out		\$ -		\$ 12,431		\$ 12,431
Sub Assit/Sec'y		\$ 1,608		\$ 1,608		\$ 1,608
Summer Sec'y		\$ -		\$ -		\$ -
Grand Total	66.75	\$ 4,671,672	69.07	\$ 4,673,229	68.35	\$ 4,776,600

SAYLESVILLE ELEMENTARY SCHOOL
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School Committee Adopted FTE		2018-19 School Committee Adopted Budget		2018-19 Actual FTE		2018-19 Projected Expense		2019-20 School Committee Recommended FTE		2019-20 School Committee Recommended Budget	
Administrators:												
Principal	1.00	\$	106,769		1.00	\$	108,370		1.00	\$	110,537	
Classroom Teachers	11.50	\$	1,001,985		11.50	\$	950,497		11.50	\$	973,111	
Special Subject Teachers:												
Art	0.60	\$	51,508		0.60	\$	51,508		0.60	\$	52,545	
ESL	0.33	\$	32,231		0.34	\$	33,208		0.34	\$	33,837	
Health/Phys Ed	1.00	\$	85,871		1.00	\$	85,871		1.00	\$	87,575	
Library	0.60	\$	54,732		0.60	\$	54,732		0.60	\$	55,819	
Math Coach	0.50	\$	46,146		0.50	\$	46,146		-	\$	-	
Music	0.60	\$	53,870		0.60	\$	53,871		0.60	\$	54,941	
Nurse	1.00	\$	94,212		1.00	\$	48,275		1.00	\$	51,275	
Reading	1.40	\$	131,912		1.40	\$	131,913		1.40	\$	138,582	
Technology Coach	0.25	\$	23,269		0.25	\$	23,431		-	\$	-	
Total	6.28	\$	573,751		6.29	\$	528,955		5.54	\$	474,574	
Special Education:												
Resource	2.50	\$	224,865		2.50	\$	224,865		2.50	\$	229,328	
Occupational Therapist	0.70	\$	61,667		0.70	\$	61,685		0.70	\$	62,878	
Psychologists		\$			0.50	\$	46,202		0.50	\$	47,119	
DPT	0.50	\$	46,813		0.50	\$	46,813		0.50	\$	47,743	
Social Workers	0.50	\$	25,916		0.70	\$	36,282		0.70	\$	38,431	
Speech & Language	1.10	\$	91,302		0.70	\$	65,241		1.10	\$	95,664	
Self-Contained	3.00	\$	204,538		3.00	\$	235,887		3.00	\$	250,137	
Total	8.30	\$	655,102		8.60	\$	716,976		9.00	\$	771,298	
Support Staff:												
Secretary	1.00	\$	25,498		1.00	\$	28,365		1.00	\$	29,416	
Custodians	2.00	\$	105,309		2.00	\$	107,348		2.00	\$	109,813	
Teacher Assistant-SE	7.00	\$	199,528		11.00	\$	271,502		11.00	\$	315,007	
Teacher Assistants	2.24	\$	40,258		2.24	\$	40,258		2.24	\$	40,258	
Total	12.24	\$	370,593		16.24	\$	447,473		16.24	\$	494,494	
Other:												
After School Program		\$	4,874			\$	4,874			\$	4,874	
Sub Assistv/Sec'y		\$	-			\$	-			\$	-	
PTO Pay Out		\$	-			\$	11,056			\$	11,056	
Summer Sec'y		\$	1,426			\$	1,450			\$	1,472	
Crossing Guard		\$	3,731			\$	3,731			\$	3,731	
Grand Total	39.32	\$	2,718,231		43.63	\$	2,773,382		43.28	\$	2,845,147	

LINCOLN MIDDLE SCHOOL
2019-20 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2018-19 School Committee Adopted FTE		2018-19 School Committee Adopted Budget		2018-19 Actual FTE		2018-19 Projected Expense		2019-20 School Committee Recommended FTE		2019-20 School Committee Recommended Budget		
Administrators:													
Asst. Principal	1.00	\$	105,757		1.00	\$	103,000		1.00	\$	105,060		
Principal	1.00	\$	110,000		1.00	\$	110,000		1.00	\$	112,200		
Athletic Director	0.20	\$	16,546		0.20	\$	18,270		0.20	\$	18,635		
Dean of Students	1.00	\$	92,563		1.00	\$	92,563		1.00	\$	94,414		
Classroom Teachers													
English	5.00	\$	477,518		5.00	\$	449,207		5.00	\$	458,126		
Grade 6 Teachers	11.50	\$	982,178		11.50	\$	966,960		11.50	\$	987,834		
Mathematics	5.50	\$	462,754		6.50	\$	508,005		5.50	\$	477,000		
Reading	2.00	\$	191,328		2.00	\$	191,328		2.00	\$	195,038		
Science	5.00	\$	462,081		5.00	\$	462,084		5.00	\$	475,668		
Social Science	5.00	\$	458,630		5.00	\$	458,632		5.00	\$	467,644		
World Languages	3.00	\$	263,331		3.00	\$	263,331		3.00	\$	268,557		
	37.00	\$	3,297,820		38.00	\$	3,299,546		37.00	\$	3,329,866		
Special Subject Teachers:													
Art	2.00	\$	177,449		2.00	\$	177,450		2.00	\$	180,972		
ESL	0.34	\$	31,876		0.34	\$	31,888		0.34	\$	32,522		
Guidance	2.00	\$	189,316		2.00	\$	189,318		2.00	\$	192,988		
Health/Phys Ed	3.00	\$	262,849		3.00	\$	262,849		3.00	\$	268,063		
Library	1.00	\$	91,253		1.00	\$	91,253		1.00	\$	93,064		
Math Coach	1.00	\$	92,989		1.00	\$	92,989		-	\$	-		
Music	2.80	\$	252,965		2.80	\$	252,965		2.80	\$	257,849		
Nurse	1.00	\$	51,275		1.00	\$	71,275		1.00	\$	78,775		
Tech Ed	2.00	\$	164,349		2.00	\$	164,351		2.00	\$	174,549		
Total	15.14	\$	1,314,321		15.14	\$	1,334,339		14.14	\$	1,278,782		
Special Education:													
Intensive Academic Alternate					1.00	\$	56,348		1.00	\$	90,491		
Intensive Behavioral Support					1.00	\$	62,419		1.00	\$	87,111		
Resource	4.00	\$	410,905		4.00	\$	367,993		4.00	\$	375,211		
Occupational Therapist	0.20	\$	17,624		0.20	\$	17,624		0.20	\$	17,965		
DPT	0.10	\$	8,458		0.10	\$	8,458		0.10	\$	8,626		
Psychologists	1.00	\$	96,673		1.00	\$	96,673		1.00	\$	98,592		
Social Workers	0.60	\$	55,844		0.60	\$	93,076		1.00	\$	94,924		
Speech & Language	0.80	\$	76,337		0.80	\$	76,337		0.80	\$	77,817		
Self-Contained	3.00	\$	229,179		2.00	\$	166,760		2.00	\$	149,100		
Total	9.70	\$	895,021		11.10	\$	945,688.66		11.10	\$	999,836.90		
Support Staff:													
Secretary	4.00	\$	152,118		3.50	\$	145,204		3.50	\$	147,971		
Custodians	6.00	\$	291,141		6.00	\$	294,877		6.00	\$	302,032		
Weekend Security		\$	10,400			\$	5,760			\$	10,920		
Maintenance	1.00	\$	61,106		1.00	\$	28,017		1.00	\$	47,830		
Teacher Assistant-SE	7.00	\$	226,727		11.00	\$	300,313		11.00	\$	337,579		
Teacher Assistants		\$	-			\$	-			\$	-		
Total	18.00	\$	741,492		21.50	\$	774,171		21.50	\$	846,331		
Team Leaders		\$	24,000			\$	24,000			\$	24,000		
Class Overages		\$	15,050			\$	12,195			\$	12,195		
Coaches		\$	15,050			\$	15,050			\$	15,050		
PTO Pay Out		\$	6,772			\$	26,400			\$	26,400		
Advisors		\$	9,600			\$	8,150			\$	8,150		
Curriculum Leaders		\$	9,600			\$	9,600			\$	9,600		
Teacher Coverage		\$	1,000			\$	1,000			\$	1,000		
After School Program		\$	6,200			\$	6,200			\$	6,200		
After School Detention		\$	3,000			\$	3,000			\$	3,000		
Sub Assist/Secy		\$	-			\$	-			\$	-		
Summer Secy		\$	-			\$	-			\$	-		
Grand Total		\$	83.04	\$	65,622		88.94	\$	105,595		86.94	\$	105,595
		\$	6,639,142			\$	6,783,172			\$	6,890,720		

**LINCOLN HIGH SCHOOL
2019-20 School Committee Recommended Budget
Position & Salary Schedule**

CATEGORY	2018-19 School Committee Adopted FTE		2018-19 School Committee Adopted Budget		2018-19 Actual FTE		2018-19 Projected Expense		2019-20 School Committee Recommended FTE		2019-20 School Committee Recommended Budget	
Administrators:												
Ast. Principal	2.00	\$	214,952		2.00	\$	217,702		2.00	\$	222,039	
Principal	1.00	\$	129,238		1.00	\$	131,158		1.00	\$	133,755	
Athletic Director	0.80	\$	66,185		0.80	\$	73,080		0.80	\$	74,541	
Classroom Teachers												
Business	4.00	\$	370,045		4.00	\$	370,045		4.00	\$	377,302	
English	10.00	\$	843,606		10.00	\$	893,970		10.00	\$	920,357	
Mathematics	10.00	\$	901,946		11.00	\$	945,912		10.00	\$	924,857	
Reading	2.00	\$	189,021		2.00	\$	189,023		2.00	\$	192,686	
Science	9.00	\$	761,233		9.00	\$	749,018		9.00	\$	771,506	
Social Science	9.00	\$	718,881		10.00	\$	719,521		9.00	\$	743,539	
Tech Ed	3.00	\$	243,068		3.00	\$	243,068		3.00	\$	253,107	
World Languages	6.40	\$	578,206		6.40	\$	578,612		6.40	\$	589,589	
	53.40	\$	4,606,006		55.40	\$	4,689,169		53.40	\$	4,772,943	
Special Subject Teachers:												
Art	2.00	\$	175,036		2.00	\$	175,036		2.00	\$	178,511	
CIM							-					
ESL	0.33	\$	35,723		0.33	\$	35,735		0.33	\$	36,350	
Fam./Cons. Science	2.00	\$	169,166		2.00	\$	169,166		2.00	\$	172,522	
Guidance	4.00	\$	404,221		4.00	\$	404,222		4.00	\$	411,676	
Health/Phys Ed	4.00	\$	362,237		4.00	\$	362,239		4.00	\$	369,333	
Instruction Coach	-	\$	-		-	\$	-		-	\$	-	
Library	0.80	\$	73,002		0.80	\$	73,002		0.80	\$	74,451	
Virtual	0.20	\$	18,251		0.20	\$	18,251		0.20	\$	18,613	
Music	2.00	\$	151,881		2.00	\$	151,881		2.00	\$	160,109	
Nurse	1.00	\$	90,206		1.00	\$	90,207		1.00	\$	91,999	
Reform Facilitators	1.00	\$	94,212		1.00	\$	94,213		1.00	\$	96,084	
Total	17.33	\$	1,573,935		17.33	\$	1,573,953		17.33	\$	1,609,649	
Special Education:												
DPT	0.20	\$	18,887		0.20	\$	18,887		0.20	\$	19,262	
Occupational Therapist	0.10	\$	8,683		0.10	\$	8,683		0.10	\$	8,851	
Psychologists	1.00	\$	97,233		1.00	\$	97,233		1.00	\$	99,119	
Resource	2.70	\$	266,308		3.15	\$	229,484		2.70	\$	237,456	
Self-Contained	4.00	\$	354,626		4.00	\$	354,627		4.00	\$	361,664	
Social Workers	1.00	\$	95,452		1.00	\$	95,452		1.00	\$	97,303	
Speech & Language	0.40	\$	26,061		-	\$	-		0.40	\$	29,126	
Total	9.40	\$	867,250		9.45	\$	804,367		9.40	\$	852,782	
Support Staff:												
Secretary	4.56	\$	170,302		4.79	\$	190,305		4.79	\$	194,686	
Custodians	7.00	\$	328,867		7.00	\$	334,744		7.00	\$	344,741	
Maintenance	1.00	\$	61,762		1.00	\$	62,285		1.00	\$	61,589	
Weekend Security	10.56	\$	10,400		11.00	\$	10,712		11.00	\$	10,920	
Teacher Assistant-SE	1.00	\$	321,121		1.00	\$	332,436		1.00	\$	333,293	
Teacher Assistants	1.00	\$	31,963		1.00	\$	32,578		1.00	\$	33,205	
Total	24.12	\$	924,416		24.79	\$	963,059		24.79	\$	998,435	
Advisors												
After School Detention		\$	27,357			\$	27,357			\$	27,357	
After School Program		\$	8,000			\$	8,000			\$	8,000	
Class Overages		\$	12,400			\$	12,400			\$	12,400	
Coaches		\$	-			\$	28,805			\$	28,805	
NEASC Stipend		\$	193,121			\$	193,843			\$	193,843	
PTO Pay Out		\$	20,000			\$	20,000			\$	20,000	
Substitute Assis/Sec'y		\$	-			\$	23,127			\$	23,127	
Teacher Coverages		\$	2,000			\$	2,000			\$	2,000	
Total		\$	262,878			\$	315,532			\$	315,532	
Grand Total	108.05	\$	8,644,859		110.77	\$	8,768,020		108.72	\$	8,979,676	

Lincoln Public Schools
2019-20 School Committee Recommended Budget
Position & Salary Schedule
IDEA Part B

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
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Administrators:

<u>Specialists:</u>						
DPT	0.80	\$ 67,666	0.80	\$ 67,666	0.80	\$ 69,009
Occ Ther.	0.50	\$ 45,907	0.50	\$ 45,907	0.50	\$ 46,796
Psychologists						
Resource	2.30	\$ 151,703	2.85	\$ 151,978	2.30	\$ 161,590
Self Contained	1.20	\$ 106,356	1.20	\$ 106,356	1.20	\$ 108,466
Social Worker	0.30	\$ 28,421	0.30	\$ 28,422	0.30	\$ 28,973
Speech & Language	1.10	\$ 103,049	1.10	\$ 103,049	1.10	\$ 105,059
	6.20	\$ 503,101	6.75	\$ 503,377	6.20	\$ 519,891

Support Staff:
 Secretary
 Teacher Assist. O/D

Other:

- Homebound Instruction
- Adjustment if Needed
- Truant Officer
- Assistive Technology
- Child Outreach
- Extended School Year
- MDT Evaluations

Total						
Grand Total	6.20	503,101	6.75	503,377	6.20	519,891

Lincoln Public Schools
2019-20 School Committee Recommended Budget
Position & Salary Schedule
IDEA Part B Preschool

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Projected Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
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Administrators:

Specialists:						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language Teacher	0.18	\$ 16,608	0.18	\$ 16,608	0.18	\$ 16,930
	0.18	\$ 16,608	0.18	\$ 16,608	0.18	\$ 16,930

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Support Staff:

Secretary
 Teacher Assist. O/D

Other:

Homebound Instruction
 Adjustment if Needed
 Truant Officer
 Assistive Technology
 Child Outreach
 Extended School Year
 MDT Evaluations

Total	0.18	16,608	0.18	16,608	0.18	16,930
Grand Total	0.18	16,608	0.18	16,608	0.18	16,930

Lincoln Public Schools
**2019-20 School Committee Recommended Budget
 Position & Salary Schedule
 TITLE I PART A**

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
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Administrators:

<u>Specialists:</u>						
Literacy Coach						
Math Interventionist	1.00	\$ 51,275	1.00	\$ 51,275	1.00	\$ 54,775
Occ Ther.						
Psychologists						
Reading Teacher	1.50	\$ 139,336	1.50	\$ 137,467	1.50	\$ 140,196
Social Worker						
	<u>2.50</u>	<u>\$ 190,611</u>	<u>2.50</u>	<u>\$ 188,742</u>	<u>2.50</u>	<u>\$ 194,971</u>

Support Staff:

Secretary						
Teacher Assistant			1.00	\$ 32,578	1.00	\$ 33,205

Other:

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						
Parent Liason						
Total		<u>35,126</u>		<u>\$ 1,000</u>		<u>\$ 1,000</u>
Grand Total	2.50	225,737	3.50	257,445	3.50	264,302

Lincoln Public Schools
2019-20 School Committee Recommended Budget
Position & Salary Schedule
TITLE II PART A

CATEGORY	2018-19 School Committee Adopted FTE	2018-19 School Committee Adopted Budget	2018-19 Actual FTE	2018-19 Projected Expense	2019-20 School Committee Recommended FTE	2019-20 School Committee Recommended Budget
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Administrators:

<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language Teacher	1.00	\$ 90,604	1.00	\$ 90,605	1.00	\$ 92,404
	1.00	\$ 90,604	1.00	\$ 90,605	1.00	\$ 92,404

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Support Staff:
 Secretary
 Teacher Assist. O/D

Other:

Homebound Instruction						
Prof Dev (training)		\$ 23,800		\$ -		\$ -
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total		23,800		-		-
Grand Total	1.00	114,404	1.00	90,605	1.00	92,404

**Lincoln Public Schools
FY20 School Committee Recommended Budget
Position and Salary Schedule**

Department	FY19 SC Adopted		FY19 SC Actual		FY20 SC Recommended	
	FTE	Expense	FTE	Expense	FTE	Expense
School Committee	7.00	\$ 13,750	7.00	\$ 16,000	7.00	\$ 16,000
Superintendent	2.00	\$ 218,481	2.00	\$ 219,410	2.00	\$ 224,981
Curriculum	2.00	\$ 203,373	2.00	\$ 204,083	2.00	\$ 188,058
Technology	4.00	\$ 279,376	4.00	\$ 276,587	4.00	\$ 282,039
Business Operations	5.00	\$ 401,812	5.00	\$ 428,058	7.00	\$ 488,144
Human Resources	1.56	\$ 60,097	1.16	\$ 63,486	1.16	\$ 64,386
Non-Instructional Ops	10.50	\$ 685,490	10.50	\$ 668,924	10.50	\$ 675,288
Student Services	3.00	\$ 438,892	7.40	\$ 659,283	7.40	\$ 580,090
Central	47.41	\$ 3,330,517	48.20	\$ 3,377,087	46.62	\$ 3,347,491
Lonsdale	35.26	\$ 2,647,265	38.02	\$ 2,657,661	37.27	\$ 2,687,260
Northern	66.75	\$ 4,671,672	69.07	\$ 4,673,229	68.35	\$ 4,776,600
Saylesville	39.32	\$ 2,718,231	43.63	\$ 2,773,382	43.28	\$ 2,845,147
Middle School	83.04	\$ 6,639,142	88.94	\$ 6,783,172	86.94	\$ 6,890,720
High School	108.05	\$ 8,644,859	110.77	\$ 8,768,020	108.72	\$ 8,979,676
Total	414.89	\$ 30,952,957	437.69	\$ 31,568,382	432.24	\$ 32,045,881

Town of Lincoln
Schedule of Debt Service Requirements
as of the fiscal year ended June 30, 2018

Purpose	Date Issued	Interest Rate(s)	Maturity Date	Amount of Original Issue	Balance July 1, 2017	New Issues	Retired	Balance June 30, 2018
Governmental Activities:								
General obligation bonds payable:								
Open Space	06/15/07	4.13-5.50%	06/15/27	3,000,000	1,500,000		150,000	1,350,000
Improvements to Municipal Buildings	07/01/08	3.75-4.75%	07/01/28	5,000,000	3,000,000		250,000	2,750,000
Refunding - School Construction/Renovation	06/25/15	3.00-5.00%	08/01/26	22,055,000	20,140,000		1,645,000	18,495,000
Total General Obligation Bonds				<u>\$ 30,055,000</u>	24,640,000	-	2,045,000	22,595,000
Premium on Bond Issuance					1,970,891		218,988	1,751,903
Total Bonds Payable					<u>26,610,891</u>	-	<u>2,263,988</u>	<u>24,346,903</u>
Capital leases payable:								
Rescue Vehicle	06/05/17	3.07%	06/08/16	235,420	160,420		78,997	81,423
Trash Truck	06/30/14	1.57%	06/18/19	188,640	82,719		41,037	41,682
Total Leases Payable					<u>243,139</u>	-	<u>120,034</u>	<u>123,105</u>
Business Activities:								
Loans payable:								
R.I. Infrastructure Bank:								
Sewer system improvements	3/29/11	1.45-4.35%	09/01/31	2,902,500	2,373,500		116,000	2,257,500
Sewer system improvements	7/30/15	1.33-2.96%	09/01/34	849,900	847,000		38,000	809,000
Water system improvements	04/19/04	3.50%	09/01/24	300,000	48,583		6,000	42,583
Water system improvements	03/01/07	3.03-3.40%	09/01/27	1,800,000	1,151,000		86,000	1,065,000
Water system improvements	11/06/09	.055-4.15%	09/01/29	1,500,000	1,135,000		65,000	1,070,000
Water system improvements	02/12/09	.36-4.09%	09/01/30	362,568	270,567		16,000	254,567
Total Loans Payable					<u>5,825,650</u>	-	<u>327,000</u>	<u>5,498,650</u>
Total bonds, capital leases and loans payable					<u>\$ 32,679,680</u>	<u>\$ -</u>	<u>\$ 2,492,034</u>	<u>\$ 28,216,755</u>

*Town of Lincoln
General Long-Term Debt
Schedule of Debt Service Requirements to Maturity
as of the fiscal year ended June 30, 2018*

General Obligation Bonds

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
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	2,350,000	656,688	3,006,688
2023	2,450,000	540,344	2,990,344
2024-2028	10,995,000	1,050,050	12,045,050
2029	250,000	5,468	255,468
	<u><u>\$ 22,595,000</u></u>	<u><u>\$ 4,821,101</u></u>	<u><u>\$ 27,416,101</u></u>

Loans Payable

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2019	336,000	175,908	511,908
2020	349,000	166,246	515,246
2021	362,000	155,837	517,837
2022	375,000	144,574	519,574
2023	388,000	132,508	520,508
2024-2028	2,155,582	458,359	2,613,941
2029-2033	1,423,068	121,913	1,544,981
2034-2035	116,000	3,401	119,401
	<u><u>\$ 5,504,650</u></u>	<u><u>\$ 1,358,746</u></u>	<u><u>\$ 6,863,396</u></u>

Town of Lincoln
Schedule of Fund Balances
as of the Fiscal Year Ended June 30, 2018

General Fund

Nonspendable:	Deposits	\$	3,553
Committed:	Encumbrances		366,085
Assigned:	Health Care Costs		<u>500,000</u>
		\$	869,638
Unassigned			<u>6,360,131</u>

Total General Fund Balance**\$ 7,229,769*****Town Capital Project Fund*****\$ 5,474,757*****School Capital Project Fund*****\$ -*****Open Space Restricted Surplus*****\$ 657,954*****Capital Improvement Restricted Surplus*****\$ 657,954*****School Fund***

Nonspendable:	Deposits		302,887
	Restricted		359,803
Committed:	Encumbrances		1,083,782
Unassigned			<u>(53,581)</u>

Total School Fund Balance**\$ 1,692,891**

SUPPLEMENTARY INFORMATION
Lincoln Water Department
(for information purposes only)
Budget FY20

	<u>FY20</u>	<u>FY19</u>	<u>Increase (Decrease)</u>
REVENUES			
Water Sales	3,503,131	3,483,383	19,748
Administrative Fees	15,000	15,000	0
Connection Charges	15,000	15,000	0
Fire Protection	125,000	125,000	0
Interest and Overdue Charges	20,000	20,000	0
Engineering Fees and Misc	50,000	50,000	0
Interest from Investments	25,000	25,000	0
Service Equity	40,000	40,000	0
Meter Recycling	3,000	3,000	0
Credit Card Fees	1,000	1,000	0
TOTAL REVENUES	3,797,131	3,777,383	19,748

SUPPLEMENTARY INFORMATION
Lincoln Water Department
(for information purposes only)
Budget FY20

COST OF GOODS SOLD

Water Purchases	1,470,188	1,470,188	0
Direct Wages	443,866	415,696	28,170
Power/Pumping	150,000	150,000	0
Gasoline&Oil	18,000	18,000	0
Services	10,000	30,000	(20,000)
	0	0	0
TOTAL COST OF GOODS SOLD	<u>2,092,054</u>	<u>2,083,884</u>	<u>8,170</u>

GROSS PROFIT (LOSS)

1,705,077	1,693,499	11,578
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OPERATING EXPENSES

Mains and Hydrants	30,000	50,000	(20,000)
Tools and Safety Equipment	15,000	15,000	0
Services	10,000	10,000	0
Vehicle Maintenance	13,000	13,000	0
Building Maintenance	7,000	7,000	0
Communications Maintenance	5,000	5,000	0
Sampling, Testing, Monitoring	16,000	16,000	0
Education and Certification	5,000	5,000	0
Dig Safe	5,300	5,300	0
Total Operating Expense	<u>106,300</u>	<u>126,300</u>	<u>(20,000)</u>

SUPPLEMENTARY INFORMATION
Lincoln Water Department
(for information purposes only)
Budget FY20

ADMINISTRATIVE EXPENSES

Salaries/Commissioners	9,350	9,350	0
Salaries Administrative Expenses	93,683	87,550	6,133
Salaries Office	5,000	4,000	1,000
Pensions	296,454	289,486	6,968
Payroll Taxes	113,530	103,113	10,417
Insurance	67,451	61,450	6,001
Health Care	93,059	86,000	7,059
Stationary and Supplies	232,300	230,000	2,300
Postage	4,950	4,950	0
Telephone and Alarms	27,700	27,700	0
Heating Fuel	7,500	7,500	0
Electricity	7,000	7,000	0
Consulting Fees - Professional and Legal	3,600	3,600	0
Total Administrative Expense	<u>1,002,077</u>	<u>962,199</u>	<u>39,878</u>
TOTAL EXPENSES	<u>1,108,377</u>	<u>1,088,499</u>	<u>19,878</u>
OPERATING PROFIT (LOSS)	596,700	605,000	(8,300)
OTHER EXPENSES			
Debt Service	240,000	240,000	0
Depreciation	351,000	351,000	0
Sick Leave Credits	7,000	7,000	0
Total Other Expenses	<u>598,000</u>	<u>598,000</u>	<u>0</u>
NET INCOME (LOSS)	<u><u>(1,300)</u></u>	<u><u>7,000</u></u>	<u><u>(8,300)</u></u>

SUPPLEMENTARY INFORMATION
SEWER FUND Estimated Revenue and Expenses
(for information purposes only)
FISCAL YEAR 2019-2020

	2016-2017 Audited Rev. / Exp.	2017-2018 Rev. / Exp. Estimates	2017-2018 Audited Rev. / Exp.	2018-2019 Rev. / Exp. Estimates	Rev. / Exp. Thru 12/31/2018	Balance Thru 6/30/2019	2019-2020 Rev. / Exp. Estimates	(Decrease) P/Y Estimate
Use Res. Rate / Year	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00			\$ 100.00	
Operating Revenues								
Sewer Use	\$ 981,921	\$ 910,000	\$ 993,607	\$ 930,000	\$ 899,520	\$ 30,480	\$ 930,000	\$ -
Interest / Penalty	17,360	15,000	25,188	15,000	8,193	6,807	15,000	-
Total Operating Revenues	999,281	925,000	1,018,795	945,000	907,713	37,287	945,000	-
Operating Expenses								
<i>Personnel Costs</i>								
Salaries & Wages (includes overtime)	236,269	-	-	-	-	-	-	-
FICA	12,885	-	-	-	-	-	-	-
Health Ins / Worker Comp / Liab Insurance	143,766	20,000	2,838	20,000	750	19,250	20,000	-
Pension	12,222	-	-	-	-	-	-	-
Contract Operations Services		392,807	463,730	401,068	169,333	231,735	409,536	8,468
<i>Other Operating Expenses</i>								
Supplies	182,499	150,000	89,966	75,000	25,797	49,203	100,000	25,000
Utilities	88,265	80,000	86,901	90,000	32,114	57,886	90,000	-
Professional Services	35,085	-	36,264	20,000	20,457	(457)	37,000	17,000
Total Operating Costs	710,991	642,807	679,699	606,068	248,451	357,617	656,536	50,468
Net Revenue from Operations	288,290	282,193	339,096	338,932	659,262	(320,330)	288,464	(50,468)
Depreciation	297,043	290,000	371,053	300,000	-	300,000	285,000	(15,000)
Debt Service Interest	138,850	105,000	116,157	126,720	57,043	69,677	105,000	(21,720)
Sewer assessment revenues	(1,313)	(15,000)	(3,183)	(15,000)	(378)	(14,622)	(15,000)	-
Total Debt Service (net)	434,580	380,000	484,027	411,720	56,665	355,055	375,000	(36,720)
Total Sewer Expense	1,145,571	1,022,807	1,163,726	1,017,788	305,116	712,672	1,031,536	13,748
Net Sewer Fund Revenue	\$ (146,290)	\$ (97,807)	\$ (144,931)	\$ (72,788)	\$ 602,597	\$ (675,385)	\$ (86,536)	\$ (13,748)

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 2019-2020

		Twin River Reg. Hours	Twin River Holiday	Other Customers	FY2020 Total
Billing Rate	\$	56.00	84.00	56.00	
Estimated Hours		10,000	1,000	8,000	
Labor Revenue	\$	560,000	84,000	448,000	1,092,000
Vehicle Fees				40,000	40,000
Total Revenue		560,000	84,000	488,000	1,132,000
Operating Expenses					
<i>Personnel Costs</i>					
Wages		440,000	66,000	352,000	858,000
FICA		33,660	5,049	26,928	65,637
<i>Other Operating Expenses</i>					-
Vehicle Expenses(Ins., Fuel, Repair, etc.) @ \$2/hr.		-	-	16,000	16,000
Vehicle major repair		-	-	8,000	8,000
Vehicle Depreciation				83,000	83,000
Overhead (Billing & Acctng.) est. @ 2.5% of Revenue		14,000	2,100	11,200	27,300
Total Costs	\$	487,660	73,149	497,128	1,057,937
Net Revenue from Operations	\$	72,340	10,851	(9,128)	74,063