

Town of Lincoln

*Annual Reports and
Recommended Budget
Fiscal Year 2018-2019*



Building on a Strong Foundation

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TOWN OF LINCOLN
 PROPOSED MUNICIPAL AND SCHOOL BUDGETS
 FISCAL YEAR 2018-2019

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Annual Message

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Town of Lincoln, Rhode Island
Financial Town Meeting
May 14, 2018

To the Taxpayers of the Town of Lincoln:

Welcome to the 2018 Lincoln Financial Town Meeting. Tonight, you will be considering a budget for Fiscal Year 2019 which begins on July 1, 2018. This budget is the culmination of countless hours of work by the Budget Board, the Town Administration, the School Committee and the School Administration. Thank you for taking time to participate with us in determining the future of our Town.

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

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

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

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

The total proposed expenditure budget for Municipal and School is **\$81,012,649** which is an increase of **\$895,900**.

Due to appreciation of real property values and increase in other revenues, the proposed budget is supported by an increase in the total tax levy of 1.12%. Preliminary estimates of the resulting new tax rates are as follows;

Residential Real Estate	\$22.12 per thousand dollars valuation
Commercial Real Estate	\$26.99 per thousand dollars valuation
Personal Property	\$34.74 per thousand dollars valuation
Motor Vehicles	\$30.66 per thousand dollars valuation

Town of Lincoln, Rhode Island
Financial Town Meeting
May 14, 2018

Tonight, you will be asked to approve expenditures for Municipal Government Operations of **\$21,830,410**, an increase of **\$366,426**. This amount provides for continuation of all Town services and funds all contractual obligations and salary adjustments for our employees. Taxpayers should note the significant increase in health care and pension costs. These fixed costs represent a significant part of planned expenditures.

We are proposing several Municipal Capital Resolutions, to be voted on tonight, totaling **\$589,000**. We need to refurbish the Lonsdale Rescue Station for **\$15,000** and repair the roof for **\$25,000**. The Chase Farm House roof will be repaired for **\$17,000**. We will install a back-up generator at the Town garage for **\$20,000**. Phase Two, the architectural design, of the renovations to the Animal Shelter will be completed for **\$31,000**. Power Lift Stretchers will be added to the Rescue vehicles for **\$33,000**. The department of Public Works gets a new truck and plow for **\$57,000**, a new dump truck for **\$180,000**, and a new facilities van for **\$30,000**. Our seniors will enjoy a new Senior Center Bus for **\$81,000**. A **\$100,000** expenditure will be supplemented by a State grant of **\$400,000** and will be used to renovate the Fairlawn Park/Playground.

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

The School Committee and the School Administration continue their efficient management of Lincoln's highly regarded school system. The School District proposed operating budget of **\$ 54,615,601**, an increase of **\$891,859**, represents an increase in Town share of the "Maintenance of Effort" as required by State law, by \$1.08 million, as well as those programs desired by students, parents, and taxpayers.

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

There is ongoing concern for the cost of school bus transportation. The School Committee and Administration have begun a study of these ever-increasing costs and have pledged to find a means to more efficiency in this area.

School Department Capital Expenditure Resolutions total **\$922,000**. These resolutions request funds for required repairs and upgrades to communications in four school buildings, a new roof at the Central Elementary School (**\$665,000**), and an Energy Management System at Lonsdale Elementary School (**\$112,000**).

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

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Town of Lincoln, Rhode Island
Financial Town Meeting
May 14, 2018

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

Respectfully submitted;

Town of Lincoln Budget Board

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

David Hartley
Maria Marcello
William J. McManus
Michael J. O'Connell
Robert H. Turner Jr., Town Moderator

*Combined Analysis of Revenue and
Budget Summary*

SUMMARY OF MUNICIPAL REVENUES

FISCAL YEAR 2018-2019

		2015-2016 AUDITED REVENUE	2016-2017 REVENUE BUDGET	2016-2017 AUDITED REVENUE	2017-2018 REVENUE BUDGET	RECEIVED THRU 12/31/2017	BALANCE THRU 06/30/2018	2018-2019 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
PROPERTY TAXES									
Education, Resolutions, Municipal & Debt									
Current Year Tax Levy (Ref. Only) (Note 1)	\$	53,288,605	54,172,447	54,158,551	54,679,193			55,908,119	1,228,926
Current Year Uncollectible Taxes		(1,077,337)	(1,354,311)	(1,273,359)	(1,366,980)			(1,397,703)	(30,723)
Current Year Collections	\$	52,211,268	52,818,136	52,885,192	53,312,213	31,101,673	22,210,540	54,510,416	1,198,203
Prior Year Collections		1,482,578	1,100,000	1,171,956	1,100,000	474,188	625,812	1,100,000	-
TOTAL TAX COLLECTIONS		53,693,846	53,918,136	54,057,148	54,412,213	31,575,861	22,836,352	55,610,416	1,198,203
STATE AID & GRANTS (Note 2)	\$								
Incentive Aid		103,489	0	2,844	0	0	0	0	0
Motor Vehicles Phase Out (Note 1)		198,583	198,583	206,201	648,266	324,133	324,133	842,552	194,286
Library		195,339	188,503	210,541	203,414	101,707	101,707	202,908	(506)
RIEDC - Airport Impact Aid		25,000	25,000	0	25,000	25,000	0	25,000	0
Video Lottery / Table Games Commissions		7,665,151	5,200,000	7,691,403	5,200,000	2,381,360	2,818,640	5,200,000	0
Recycling Revenues		10,876	0	0	0	0	0	0	0
School Bond Housing Aid		923,274	1,287,000	1,264,262	891,100	504,181	386,919	853,094	(38,006)
Pub. Serv. Corp. Tax		0	262,063	274,218	274,218	267,304	6,914	267,304	(6,914)
Meal & Hotel Tax		734,495	1,001,151	897,826	1,007,904	476,919	530,985	1,022,996	15,092
Statistical revaluation reimbursement		85,334	0	0	0	0	0	65,820	65,820
RESTRICTED RECEIPTS									
State Education Aid (Note 2)		10,434,249	11,290,909	11,222,188	12,224,790	5,858,649	6,366,141	11,929,334	(295,456)
Medicaid		669,647	750,000	976,312	793,000	262,937	530,063	900,000	107,000
OTHER SOURCES									
Open Space Restricted Surplus (11)		0	0	0	0	0	0	0	0
Capital Improvement Restricted Surplus (12)		0	50,000	0	0	0	0	0	0
Town Capital Project Fund (50)		928,543	1,164,133	670,138	1,857,810	848,310	1,009,500	1,511,000	(346,810)
Public Building Bond Fund (56)		0	0	0	0	0	0	0	0
Impact Fees Fund (84)		0	0	0	0	0	0	0	0
SCHOOL OPERATING SURPLUS		0	0	0	0	0	0	0	0
LOCAL REVENUES		3,003,918	2,481,876	2,973,171	2,579,034	1,552,925	1,026,109	2,582,225	3,191
Total Municipal Revenues	\$	78,671,744	77,817,354	80,446,252	80,116,749	44,179,286	35,937,463	81,012,649	895,900

SUMMARY OF MUNICIPAL REVENUES

FISCAL YEAR 2018-2019

		2015-2016 AUDITED REVENUE	2016-2017 REVENUE BUDGET	2016-2017 AUDITED REVENUE	2017-2018 REVENUE BUDGET	RECEIVED THRU 12/31/2017	BALANCE THRU 06/30/2018	2018-2019 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
LOCAL REVENUE									
Interest on Investments	\$	15,566	10,000	22,217	10,000	4,295	5,705	15,000	5,000
Interest on Delinquent Taxes		471,245	370,000	408,974	370,000	150,721	219,279	370,000	0
Fines & Costs		10,514	15,000	9,873	15,000	7,160	7,840	12,000	(3,000)
Miscellaneous Revenues		37,105	15,000	37,255	15,000	11,648	3,352	15,000	0
Marriage Licenses		888	800	724	800	440	360	800	0
Recording Fees		201,264	200,000	215,352	200,000	115,276	84,724	200,000	0
Tax Stamps		229,541	170,000	259,288	185,000	166,197	18,803	185,000	0
Liquor Licenses		20,375	18,000	19,011	18,000	16,578	1,422	18,000	0
Dog Licenses		4,219		7,258	5,000	925	4,075	5,000	0
Miscellaneous Licenses		19,978	18,000	18,244	18,000	15,165	2,835	18,000	0
Probate Court Fees		22,011	25,000	19,463	25,000	9,259	15,741	20,000	(5,000)
Victualling Licenses		4,350	4,000	3,950	4,000	3,400	600	4,000	0
Building Inspector		222,629	220,000	199,817	220,000	230,301	(10,301)	220,000	0
Plumbing Inspector		57,742	60,000	53,879	60,000	42,598	17,402	55,000	(5,000)
Electrical Inspector		48,902	44,000	58,245	44,000	52,387	(8,387)	50,000	6,000
Zoning Fees		1,479	2,000	3,091	2,000	430	1,570	2,000	0
Animal Violations		1,525	1,800	2,190	1,800	1,910	(110)	1,800	0
Library Fines		10,120	14,000	12,433	14,000	6,731	7,269	12,000	(2,000)
Housing for the Elderly		61,041	70,000	64,964	70,000	0	70,000	65,000	(5,000)
Town Maps		366	400	170	400	60	340	400	0
Tax Certificates		20,199	20,000	24,026	20,000	12,620	7,380	20,000	0
Parks & Recreation Program Fees		12,866	15,000	13,975	15,000	5,018	9,982	15,000	0
Other		175,089	75,000	132,345	75,000	(10,639)	85,639	80,000	5,000
Subdivision Lot Assessments		13,750	5,000	21,300	5,000	2,400	2,600	5,000	0
Ins. Refunds(Rescue Receipts)		1,150,876	900,000	1,133,519	975,000	591,724	383,276	975,000	0
Revenue Sidewalk Repairs		(6,077)	25,000	13,882	25,000	865	24,135	25,000	0
Fairlawn Rental		141,750	143,876	155,689	146,034	85,187	60,847	148,225	2,191
Municipal Court		54,605	40,000	62,037	40,000	30,269	9,731	45,000	5,000
TOTAL LOCAL REVENUE	\$	3,003,918	2,481,876	2,973,171	2,579,034	1,552,925	1,026,109	2,582,225	3,191

Note 1 - FY2017-2018 Tax Levy budget and Motor Vehicle Phase-out amounts have been changed to reflect the effect of the change in the law and state-aid.

Note 2 - All State Aid (excluding VLT Commissions) amounts are estimated based on the Governor's proposed state budget.

SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2018-2019

	Dept #	2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
MUNICIPAL OPERATIONS									
Town Administrator	4100	143,265	136,263	131,564	145,262	72,199	73,063	148,298	3,036
Planning	4110	148,923	148,219	151,231	149,929	64,871	85,058	152,413	2,484
Personnel	4130	104,950	104,759	75,106	108,960	39,262	69,698	113,231	4,271
Town Clerk	4140	204,020	238,634	226,320	214,086	84,440	129,646	248,857	34,771
Finance Office	4150	426,643	440,614	424,464	449,432	213,093	236,339	461,972	12,540
Tax Assessor	4160	232,597	136,015	180,863	139,675	63,479	76,196	301,945	162,270
Information Technologies	4170	172,347	193,094	161,113	198,394	93,376	105,018	214,536	16,142
Public Safety-Police	4200	4,130,669	4,369,361	4,534,662	4,795,351	3,030,274	1,765,077	4,800,065	4,714
Public Safety - Animal Control	4204	71,000	90,854	89,533	90,587	43,303	47,284	91,844	1,257
Public Safety-Rescue	4210	1,647,770	1,604,496	1,695,436	1,642,198	824,157	818,041	1,708,511	66,313
Human Services	4230	388,306	406,584	394,801	404,088	174,207	229,881	402,239	(1,849)
Public Works-General	4300	170,426	154,154	147,756	154,143	78,793	75,350	157,707	3,564
Public W.-Engineering	4310	91,731	97,901	104,280	94,655	42,076	52,579	97,227	2,572
Public W.-Code Enfor	4320	189,207	196,191	195,632	199,754	97,587	102,167	203,291	3,537
Public W.-Parks/Rec	4330	552,578	621,830	491,494	448,875	262,637	186,238	448,039	(836)
Public W-Public Bldg	4400	322,227	314,900	284,950	294,922	99,244	195,678	304,760	9,838
Public W-Central Div	4400	2,929,233	3,279,833	3,222,890	3,494,254	1,482,357	2,011,897	3,567,744	73,490
Grants	4500	60,500	60,500	60,500	60,500	53,000	7,500	62,500	2,000
Budget Board	4600	1,748	2,300	1,657	2,300	0	2,300	2,300	0
Fixed Charges	4700	4,767,122	4,694,253	4,632,531	5,020,350	2,288,865	2,731,485	5,069,092	48,742
Public Library	4800	1,069,796	1,120,803	1,125,455	1,150,731	628,950	521,781	1,186,577	35,846
Town Council	4820	43,420	69,500	43,448	69,500	11,551	57,949	69,500	0
Town Solicitor	4830	119,884	140,189	106,331	130,189	60,321	69,868	130,189	0
Probate Judge	4840	6,228	4,352	2,156	6,352	3,076	3,276	7,200	848
Town Sergeant	4850	1,935	1,400	738	1,400	600	800	1,400	0
Board of Canvassers	4860	2,312	1,700	850	1,700	850	850	1,700	0
Zoning Board Review	4870	5,977	8,120	5,103	8,120	2,497	5,623	8,120	0
Planning Board	4880	8,488	8,870	4,407	8,870	(1,007)	9,877	8,870	0
Board of Assessment Review	4890	2,985	2,190	1,374	2,190	315	1,875	2,190	0
Tenants Board	4910	1,995	1,388	518	1,388	0	1,388	1,388	0
Conservation Commission	4920	3,088	3,150	1,929	8,150	36	8,114	3,150	(5,000)
Personnel Board	4940	1,800	1,600	200	1,600	500	1,100	1,600	0
Juvenile Hearing Board	4960	332	750	1,056	750	198	552	750	0

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2018-2019**

	Dept #	2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Parks & Rec Commission	4970	896	1,000	987	1,000	323	677	1,000	0
Recycling	5000	162,437	342,868	342,242	356,292	150,176	206,116	369,168	12,876
Land Trust	5200	0	200	0	200	0	200	200	0
Municipal Court	5300	23,148	20,500	17,893	20,500	7,308	13,192	18,500	(2,000)
Transfers to other Funds	6000	2,465,151	0	2,491,403	0	0	0	0	0
Capital Budget Request		1,234,612	1,262,337	1,262,213	1,587,337	1,134,679	452,658	1,462,337	(125,000)
Municipal Operating Budget		21,909,746		22,615,086	21,463,984	11,107,593	10,356,391	21,830,410	366,426
Town School Dept. Appropriation		40,705,952	40,705,952	40,705,952	40,705,952	20,114,758	20,591,194	41,786,267	1,080,315
Restricted Receipts (Passthrough)									
Reappropriation of Surplus		0	0	0	0	0	0	0	0
State Education Aid (Note 1)		10,434,249	11,290,909	11,222,188	12,224,790	5,858,649	6,366,141	11,929,334	(295,456)
Medicaid (Note 1)		669,647	750,000	976,312	793,000	262,937	530,063	900,000	107,000
Please refer to the Education budget page for important information on the FY2019 presentation.									
Total Education Budget		51,809,848	52,746,861	52,904,452	53,723,742	26,236,344	27,487,398	54,615,601	891,859
DEBT SERVICE									
Municipal Debt Service		617,875	601,688	601,688	584,563	345,250	239,313	566,188	(18,375)
Education Debt Service		3,006,800	2,978,000	2,978,000	2,486,650	2,140,088	346,562	2,489,450	2,800
RESOLUTIONS									
Education Resolutions		928,543	646,633	646,633	848,310	848,310	0	922,000	73,690
Municipal Resolutions		0	567,500	0	1,009,500	0	1,009,500	589,000	(420,500)
Total Combined Budget		78,272,812	57,540,682	79,745,859	80,116,749	40,677,585	39,439,164	81,012,649	895,900

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

Recommended Education Budget

**EDUCATION DEPARTMENT EXPENDITURE DETAIL
FISCAL YEAR 2018-2019**

School Department Office/Agency 9000		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Town School Dept. Appropriation	\$	40,705,952	40,705,952	40,705,952	40,705,952	20,114,758	20,591,194	41,786,267	1,080,315
Restricted Receipts (Passthrough)									
State Education Aid (Note 1)		10,434,249	11,290,909	11,191,514	12,224,790	5,858,649	6,366,141	11,929,334	(295,456)
Medicaid (Note 2)		669,647	750,000	976,312	793,000	262,937	530,063	900,000	107,000
See important note below									
TOTAL	\$	51,809,848	52,746,861	52,873,778	53,723,742	26,236,344	27,487,398	54,615,601	891,859

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

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

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

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

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

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

State Education Aid Detail

	FY 2017-2018 Actual	Governor Budget
Formula Aid	\$ 12,332,011	\$ 11,636,573
Group Home Aid	105,292	107,866
High Cost Sp. Ed. Categorical	44,486	169,588
PSOC Density Aid	26,000	13,400
English Learner Categorical	2,704	1,907
Total (per RIDE schedule)	\$ 12,510,493	\$ 11,929,334

Proposed Resolution Expenditures

**Proposed Resolutions for Financial Town Meeting
FISCAL YEAR 2018-2019**

Municipal Resolutions	Reso- lution Number	Capital Project Fund 50
Project Description		
Lonsdale Rescue Building Renovations & Furnishings		\$ 15,000
Chase Farm House Roof Repairs		17,000
Generator and switch - Highway Garage		20,000
Lonsdale Rescue Station Roof		25,000
Phase 2 Animal Shelter Architectural Design		31,000
Facilities Maintenance Van		30,000
Power lift stretchers for Rescue (2)		33,000
DPW F450 w/ Plow and Body		57,000
Senior Center Bus		81,000
Fairlawn Park/Playground Renovations (net of 80/20 DEM Grant)		100,000
DPW Wheeldump Truck w/ Hydraulics		180,000
Total		\$ 589,000

Education Resolutions	Reso- lution Number	Capital Project Fund 50
Project Description		
School Capital Projects Fund		\$ 922,000
Grand Total		\$ 1,511,000

Recommended Municipal Budget

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

TOWN ADMINISTRATOR Office/Agency 4100		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	124,563	126,763	124,880	126,762	59,675	67,087	129,298	2,536
Expenses		3,375	5,000	4,280	5,000	3,620	1,380	5,000	0
Fire Department Study		13,219	0	0	0	0	0	0	0
Supplies & Printing		2,146	2,500	2,154	2,500	585	1,915	2,500	0
Ind/Econ Development (1)		(38)	2,000	250	11,000	8,319	2,681	11,500	500
TOTAL	\$	143,265	136,263	131,564	145,262	72,199	73,063	148,298	3,036

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 2018-2019

TOWN ADMINISTRATOR Salaries		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
4100									
Town Administrator	\$	84,135	85,580	83,539	85,579	40,288	45,291	87,291	1,712
Executive Secretary		38,136	38,852	39,001	38,852	18,290	20,562	39,629	777
Subtotal Salaries :	\$	122,271	124,432	122,540	124,431	58,578	65,853	126,920	2,489
Longevity :		2,292	2,331	2,340	2,331	1,097	1,234	2,378	47
Total Salaries :	\$	124,563	126,763	124,880	126,762	59,675	67,087	129,298	2,536
FICA Expense :		9,529	9,697	9,553	9,697	4,565	5,132	9,891	194

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

TOWN PLANNER Office/Agency		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
4110									
Salaries	\$	121,956	124,719	127,567	124,729	58,715	66,014	127,213	2,484
Miscellaneous Expense		51	300	2,082	2,000	1,524	476	2,000	0
Auto Expense		15	200	47	200	30	170	200	0
Material, Supplies & Equipment		2,261	3,000	2,185	3,000	602	2,398	3,000	0
Computer Expenses - GIS Services		5,350	15,000	14,400	15,000	4,000	11,000	15,000	0
Professional Services		19,290	5,000	4,950	5,000	0	5,000	5,000	0
TOTAL	\$	148,923	148,219	151,231	149,929	64,871	85,058	152,413	2,484

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 2018-2019

TOWN PLANNER		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4110		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Town Planner	\$	68,959	70,144	72,782	70,144	33,022	37,122	71,547	1,403
Planning Aide/Grant Administrator		46,494	47,292	47,474	47,292	22,264	25,028	48,238	946
Subtotal Salaries :	\$	115,453	117,436	120,256	117,436	55,286	62,150	119,785	2,349
Longevity :		6,503	7,283	7,311	7,293	3,429	3,864	7,428	135
Total Salaries :	\$	121,956	124,719	127,567	124,729	58,715	66,014	127,213	2,484
FICA Expense :		9,330	9,541	9,759	9,542	4,492	5,050	9,732	190

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

PERSONNEL		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4130		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	58,079	59,309	59,538	63,510	29,899	33,611	64,781	1,271
Expenses		167	200	81	200	0	200	200	0
Professional Development		11,506	10,000	12,273	10,000	8,116	1,884	15,000	5,000
Materials & Supplies		86	250	116	250	120	130	250	0
Labor / Negotiations		32,042	30,000	694	30,000	0	30,000	30,000	0
Recruitment Expenses		3,070	5,000	2,404	5,000	1,127	3,873	3,000	(2,000)
TOTAL	\$	104,950	104,759	75,106	108,960	39,262	69,698	113,231	4,271

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 2018-2019

PERSONNEL		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries	4130	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Personnel Director	\$	55,531	56,485	56,703	60,486	28,475	32,011	61,696	1,210
Subtotal Salaries :	\$	55,531	56,485	56,703	60,486	28,475	32,011	61,696	1,210
Longevity :		2,548	2,824	2,835	3,024	1,424	1,600	3,085	61
Total Salaries :	\$	58,079	59,309	59,538	63,510	29,899	33,611	64,781	1,271
FICA Expense :		4,443	4,537	4,555	4,859	2,287	2,572	4,956	97

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

TOWN CLERK		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4140	Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	146,359	150,134	151,276	153,586	72,328	81,258	160,357	6,771
Supplies & Printing		1,332	2,000	1,106	2,000	1,066	934	2,000	0
Equipment & Recording		29,775	32,000	27,298	32,000	276	31,724	32,000	0
Election Expense		7,243	35,000	29,570	7,000	9,120	(2,120)	35,000	28,000
Records Preservation		1,195	2,000	1,195	2,000	0	2,000	2,000	0
Video Taping Expense		6,070	6,500	6,325	6,500	1,650	4,850	6,500	0
Town Meeting Expense		12,046	11,000	9,550	11,000	0	11,000	11,000	0
TOTAL	\$	204,020	238,634	226,320	214,086	84,440	129,646	248,857	34,771

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 2018-2019

TOWN CLERK		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4140		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Town Clerk	\$	64,105	65,206	65,456	65,205	30,696	34,509	66,509	1,304
Deputy Town Clerk		44,564	45,330	45,504	48,330	22,752	25,578	49,297	967
Clerk II		31,679	31,679	32,569	31,668	14,910	16,758	33,106	1,438
Subtotal Salaries :	\$	140,348	142,215	143,529	145,203	68,358	76,845	148,912	3,709
Longevity :		5,463	6,419	6,448	6,883	3,121	3,762	7,945	1,062
Overtime :		548	1,500	1,299	1,500	849	651	1,500	0
Seasonal Employees :		0	0	0	0	0	0	2,000	2,000
Total Salaries :	\$	146,359	150,134	151,276	153,586	72,328	81,258	160,357	6,771
FICA Expense :		11,196	11,485	11,573	11,749	5,533	6,216	12,267	518

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

FINANCE OFFICE Office/Agency 4150		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	357,505	366,814	364,906	375,632	176,586	199,046	388,172	12,540
Office Supplies/Expenses		10,363	12,000	12,169	12,000	5,297	6,703	12,000	0
Postage		26,924	25,000	14,846	25,000	11,595	13,405	25,000	0
Payroll Processing		29,513	30,000	30,584	33,000	15,497	17,503	33,000	0
RI Value Commission		297	300	300	300	300	0	300	0
Registrar & Paying Agent Fees		1,000	1,500	1,000	1,500	0	1,500	1,500	0
Bank Fees		1,041	5,000	659	2,000	3,818	(1,818)	2,000	0
TOTAL	\$	426,643	440,614	424,464	449,432	213,093	236,339	461,972	12,540

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 2018-2019

FINANCE OFFICE		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4150		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Director	\$	82,887	84,310	84,635	84,310	39,691	44,619	85,996	1,686
Audited Salaries		164,991	0	166,939	0	79,824	(79,824)	0	0
Bookkeeper		0	33,231	0	33,233	0	33,233	34,762	1,529
Bookkeeper		0	33,231	0	33,233	0	33,233	34,762	1,529
Computer Operator I		0	39,608	0	39,603	0	39,603	41,423	1,820
Clerk II		0	31,679	0	31,668	0	31,668	33,106	1,438
Clerk II		0	31,679	0	31,668	0	31,668	33,106	1,438
Purchasing Agent		43,824	44,577	44,749	48,577	26,617	21,960	49,549	972
Asst. Director		51,652	52,539	52,741	56,539	22,869	33,670	57,670	1,131
Subtotal Salaries :	\$	343,354	350,854	349,064	358,831	169,001	189,830	370,374	11,543
Longevity :		13,300	14,960	14,993	15,801	7,585	8,216	16,798	997
Overtime :		851	1,000	849	1,000	0	1,000	1,000	0
Total Salaries :	\$	357,505	366,814	364,906	375,632	176,586	199,046	388,172	12,540
FICA Expense :		27,349	28,061	27,915	28,736	13,509	15,227	29,695	959

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

TAX ASSESSOR		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4160		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	126,547	129,915	130,008	133,575	61,463	72,112	136,345	2,770
Miscellaneous & Auto Expenses		262	1,000	313	1,000	79	921	1,000	0
Supplies & Printing		2,544	3,500	3,632	3,500	1,437	2,063	3,500	0
Plat Record		554	600	600	600	0	600	600	0
Legal Notices/Steno Service		0	1,000	400	1,000	0	1,000	500	(500)
Revaluation Expense*		102,690	0	45,910	0	500	(500)	160,000	160,000
TOTAL	\$	232,597	136,015	180,863	139,675	63,479	76,196	301,945	162,270

Function

Implement and administer an equitable Taxation and Valuation System. Interpret and follow R.I. General Laws in the performance of said duties. Document and defend all valuations at the local and state level. Maintain the Town property record database and other related information.

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

TAX ASSESSOR		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4160		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Tax Assessor	\$	56,345	57,312	57,532	60,312	28,393	31,919	61,518	1,206
Audited Salaries		66,772	0	67,982	0	31,650	(31,650)	0	0
Senior Clerk		0	36,466	0	36,655	0	36,655	38,129	1,474
Clerk II		0	31,679	0	31,668	0	31,668	33,106	1,438
Subtotal Salaries :	\$	123,117	125,457	125,514	128,635	60,043	68,592	132,753	4,118
Longevity :		3,430	4,458	4,045	4,940	1,420	3,520	3,592	(1,348)
Overtime :		0	0	449	0	0	0	0	0
Total Salaries :	\$	126,547	129,915	130,008	133,575	61,463	72,112	136,345	2,770
FICA Expense :		9,681	9,938	9,946	10,218	4,702	5,517	10,430	212

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

INFORMATION TECHNOLOGIES Office/Agency 4170		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	63,208	64,294	64,540	68,494	32,244	36,250	66,536	(1,958)
Maintenance/Support		52,007	75,000	50,120	75,000	46,063	28,937	75,000	0
Hardware/Software		15,640	9,000	7,961	10,000	0	10,000	28,000	18,000
Tech Support		37,644	40,000	34,380	40,000	13,538	26,462	40,000	0
Internet Service		1,883	1,800	1,989	1,900	999	901	2,000	100
Miscellaneous		1,965	3,000	2,123	3,000	532	2,468	3,000	0
TOTAL	\$	172,347	193,094	161,113	198,394	93,376	105,018	214,536	16,142

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 2018-2019

INFORMATION TECHNOLOGIES		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4170		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
IT Director	\$	60,198	61,232	61,467	65,232	30,709	34,523	66,536	1,304
Subtotal Salaries :	\$	60,198	61,232	61,467	65,232	30,709	34,523	66,536	1,304
Longevity :		3,010	3,062	3,073	3,262	1,535	1,727	0	(3,262)
Total Salaries :	\$	63,208	64,294	64,540	68,494	32,244	36,250	66,536	(1,958)
FICA Expense :		4,835	4,918	4,937	5,240	2,467	2,773	5,090	(150)

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 2018-2019

PUBLIC SAFETY-POLICE		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency	4200	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	2,711,387	2,913,239	2,888,945	3,000,634	1,396,500	1,604,134	3,020,448	19,814
Tuition		27,845	18,000	25,748	18,000	7,957	10,043	18,000	0
In-Service Training		24,963	25,000	25,042	25,000	16,344	8,656	25,000	0
Telephone		20,563	20,820	23,248	20,820	9,958	10,862	20,820	0
Clothing		32,378	36,300	33,222	36,300	14,285	22,015	36,300	0
Cleaning		30,934	34,225	34,582	34,225	33,840	385	34,225	0
Accessories		28,651	31,000	33,398	31,000	16,838	14,162	31,000	0
Firearms		16,660	19,000	15,331	19,000	8,096	10,904	19,000	0
First Aid		0	250	191	250	250	0	250	0
Auto Maintenance		41,282	34,000	50,282	34,000	19,092	14,908	34,000	0
Tires		4,127	9,000	6,846	9,000	3,932	5,068	9,000	0
Gas & Oil		44,693	75,000	66,275	75,000	42,412	32,588	75,000	0
Radio Maintenance		19,674	21,500	14,214	21,500	9,344	12,156	10,000	(11,500)
Photo, Fingerprinting & Other Supplies		246	1,075	1,124	1,075	220	855	6,075	5,000
Recruit Equipment		6,829	13,000	13,672	7,000	4,849	2,151	7,000	0
New Equipment		37,343	24,000	21,788	27,000	30,857	(3,857)	15,000	(12,000)
Law Library		312	750	481	750	0	750	750	0
Cars (3 in Yr 2018-2019)		72,000	80,000	80,000	82,000	86,057	(4,057)	85,400	3,400
Grant Matching		10,669	10,000	11,730	10,000	0	10,000	10,000	0
Fire Alarm		3,303	3,600	2,881	3,600	2,969	631	3,600	0
Pensions		970,602	970,602	1,156,651	1,310,197	1,310,197	0	1,310,197	0
Computer Systems		26,208	29,000	29,011	29,000	16,277	12,723	29,000	0
TOTAL	\$	4,130,669	4,369,361	4,534,662	4,795,351	3,030,274	1,765,077	4,800,065	4,714

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 FY2019 two cars will be retired at a transfer cost of \$24,000.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

PUBLIC SAFETY-POLICE		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4200		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Chief	\$	77,265	78,377	78,687	78,377	36,898	41,479	79,945	1,568
Audited Salaries		2,352,156	0	2,504,827	0	1,194,786	(1,194,786)	0	0
Secretary		0	40,449	0	40,459	0	40,459	42,297	1,838
Clerk II		0	31,679	0	31,668	0	31,668	33,106	1,438
Captain (2)		0	140,691	0	144,560	0	144,560	144,560	0
Lieutenant (4)		0	272,102	0	279,585	0	279,585	279,585	0
Sergeant (3)		0	197,432	0	338,103	0	338,103	338,103	0
Detective (4)		0	248,400	0	255,231	0	255,231	255,231	0
Patrolman (23)		0	1,320,032	0	1,230,309	0	1,230,309	1,221,485	(8,824)
Dispatcher (6)		0	249,539	0	249,600	0	249,600	260,957	11,357
Subtotal Salaries :	\$	2,429,421	2,578,701	2,583,514	2,647,892	1,231,684	1,416,208	2,655,269	7,377
Less Federal Grant:		0	0	0	0	0	0	0	0
Total Net Salaries:	\$	2,429,421	2,578,701	2,583,514	2,647,892	1,231,684	1,416,208	2,655,269	7,377
Longevity :		115,036	115,617	125,663	125,926	62,966	62,960	135,672	9,746
Overtime :		75,754	120,000	84,843	120,000	46,970	73,030	120,000	0
Holiday Pay		91,176	98,921	94,925	106,816	54,880	51,936	109,507	2,691
Total Salaries :	\$	2,711,387	2,913,239	2,888,945	3,000,634	1,396,500	1,604,134	3,020,448	19,814
FICA Expense :		207,421	222,863	221,004	229,549	106,832	122,717	231,064	1,516

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

PUBLIC SAFETY -ANIMAL CONTROL		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4204		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	56,436	69,354	72,169	69,587	38,870	30,717	72,844	3,257
Gasoline		695	1,500	818	1,000	501	499	1,000	0
Shelter Expense		13,869	20,000	16,546	20,000	3,932	16,068	18,000	(2,000)
TOTAL	\$	71,000	90,854	89,533	90,587	43,303	47,284	91,844	1,257

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Animal Control Officer	\$	39,751	43,224	42,943	43,222	21,193	22,029	45,198	1,976
Part time staff		11,681	18,861	23,045	18,855	14,036	4,819	19,708	853
Subtotal Salaries :	\$	51,432	62,085	65,988	62,077	35,229	26,848	64,906	2,829
Longevity :		2,110	2,269	2,286	2,510	1,191	1,319	2,938	428
Overtime :		2,534	3,000	3,895	3,000	2,450	550	3,000	0
Seasonal Employees :		360	2,000	0	2,000	0	2,000	2,000	0
Total Salaries :	\$	56,436	69,354	72,169	69,587	38,870	30,717	72,844	3,257
FICA Expense :		4,317	5,306	5,521	5,323	2,974	2,350	5,573	249

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

PUBLIC SAFETY-RESCUE Office/Agency 4210		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	1,291,796	1,238,327	1,271,576	1,270,354	656,018	614,336	1,240,418	(29,936)
Director Expenses		2,805	2,000	1,040	2,000	157	1,843	2,000	0
Emergency Management Expenses		5,690	6,000	5,516	6,000	1,028	4,972	6,000	0
Office/Building Equipment		3,347	2,500	2,813	2,500	0	2,500	2,500	0
Supplies & Equipment		45,902	45,000	44,760	45,000	29,667	15,333	45,000	0
Service Billing Expenses		0	0	71,406	0	28,666	(28,666)	75,000	75,000
Clothing & Cleaning		28,542	17,765	14,416	17,765	6,293	11,472	17,765	0
Fuel		14,333	30,000	20,767	30,000	12,193	17,807	30,000	0
Vehicle Maintenance		50,478	50,000	50,688	50,000	8,880	41,120	50,000	0
Training		3,171	5,000	2,521	5,000	2,541	2,459	5,000	0
Building/Equipment Maintenance		3,693	4,000	6,668	4,000	3,393	607	5,000	1,000
Pensions		172,028	176,904	171,801	182,579	63,981	118,598	202,828	20,249
Local District Compensation		12,000	12,000	12,000	12,000	6,000	6,000	0	(12,000)
Building Utilities		13,985	15,000	19,464	15,000	5,340	9,660	27,000	12,000
TOTAL	\$	1,647,770	1,604,496	1,695,436	1,642,198	824,157	818,041	1,708,511	66,313

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

PUBLIC SAFETY-RESCUE		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4210		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Chief	\$	67,871	68,868	69,133	72,868	63,507	9,361	74,325	1,457
Audited Salaries		813,428	0	784,102	0	374,552	(374,552)	0	0
Captain (4)		0	221,454	0	226,990	0	226,990	226,990	0
Lieutenant (4)		0	215,211	0	220,591	0	220,591	220,591	0
Fire Medic (8)		0	401,773	0	411,818	0	411,818	398,377	(13,441)
Subtotal Salaries :	\$	881,299	907,306	853,235	932,267	438,059	494,208	920,283	(11,984)
Longevity :		45,403	47,113	42,788	52,771	20,664	32,107	39,329	(13,442)
Overtime :		326,787	240,000	335,697	240,000	177,815	62,185	240,000	0
Holiday Pay		38,307	43,908	39,856	45,316	19,480	25,836	40,806	(4,510)
Charge Pay		0	0	0	0	0	0	0	0
Total Salaries :	\$	1,291,796	1,238,327	1,271,576	1,270,354	656,018	614,336	1,240,418	(29,936)
FICA Expense :		98,822	94,732	97,276	97,182	50,185	46,997	94,892	(2,290)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

HUMAN SERVICES Office/Agency 4230		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Human Services -Salaries	\$	225,142	237,334	231,103	239,338	114,444	124,894	246,239	6,901
Supplies/Utilities/Misc - Senior Ctr									
SC Utilities		44,554	42,000	30,367	38,000	6,683	31,317	20,000	(18,000)
SC Supplies/Misc		11,580	10,000	13,021	10,000	9,331	669	12,000	2,000
SC TV/Phone/Internet		12,215	12,250	12,439	12,250	6,406	5,844	12,500	250
SC Maintenance/Repairs		9,825	6,000	22,540	6,000	5,472	528	12,000	6,000
SC Bus Expenses		7,285	10,000	11,229	10,000	4,032	5,968	12,000	2,000
Supplies/Utilities/Misc - Fam Lit Ctr									
FLC Utilities		8,709	7,500	6,637	7,500	1,880	5,620	7,500	0
FLC Supplies/Misc		11,807	14,000	10,936	14,000	7,982	6,018	14,000	0
FLC TV/Phone/Internet		1,576	500	1,566	1,700	735	965	1,700	0
FLC Maintenance/Repairs		0	4,000	2,235	4,000	29	3,971	3,000	(1,000)
		0		0					
Mealsites		594	2,000	0	800	0	800	800	0
Dues/Conf/Prof Dev		180	1,000	180	500	5	495	500	0
Programs		34,839	40,000	32,548	40,000	17,208	22,792	40,000	0
Substance Abuse Grant Matching		20,000	20,000	20,000	20,000	0	20,000	20,000	0
SUB-TOTAL	\$	388,306	406,584	394,801	404,088	174,207	229,881	402,239	(1,849)

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 2018-2019

HUMAN SERVICES		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4230	Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Human Serv./Public Welfare Director	\$	51,780	52,609	50,495	52,609	24,745	27,864	53,613	1,004
Audited Salaries		0	0	0	0	0	0	0	0
Human Serv. Program Assistant		30,832	31,362	31,483	35,362	16,647	18,715	36,069	707
Literacy Center Director		43,391	44,136	44,984	44,135	20,778	23,357	45,018	883
Literacy Ctr. PT Assistant Dir.		20,344	20,500	19,368	20,500	9,648	10,852	20,910	410
Mealsite Coordinator / Operations		28,886	31,355	28,606	31,355	14,520	16,835	31,982	627
Bus Driver		25,718	30,620	31,912	31,620	15,951	15,669	32,252	632
Custodian (p.t.)		17,500	18,701	18,681	18,699	9,529	9,170	19,552	853
Subtotal Salaries :	\$	218,451	229,283	225,529	234,280	111,818	122,462	239,396	5,116
Longevity :		6,486	7,051	5,476	4,058	2,626	1,432	5,843	1,785
Overtime :		205	1,000	98	1,000	0	1,000	1,000	0
Total Salaries :	\$	225,142	237,334	231,103	239,338	114,444	124,894	246,239	6,901
FICA Expense :		17,223	18,156	17,679	18,309	8,755	9,554	18,837	528

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

PBLC WKS-GENERAL		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4300		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	116,969	118,754	119,200	118,743	55,912	62,831	122,307	3,564
Supplies & Equipment		546	500	665	500	242	258	500	0
Tree services		43,495	33,300	26,895	33,300	22,420	10,880	33,300	0
Miscellaneous Expenses (Note below)		9,416	1,600	996	1,600	219	1,381	1,600	0
TOTAL	\$	170,426	154,154	147,756	154,143	78,793	75,350	157,707	3,564

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 2018-2019

PBLC WKS-GENERAL		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4300		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Director	\$	78,712	79,756	80,063	79,756	37,547	42,209	81,351	1,595
Clerk II		31,068	31,679	31,790	31,668	14,910	16,758	33,106	1,438
Subtotal Salaries :		\$ 109,780	111,435	111,853	111,424	52,457	58,967	114,457	3,033
Longevity :		7,189	7,319	7,347	7,319	3,455	3,864	7,850	531
Total Salaries :		\$ 116,969	118,754	119,200	118,743	55,912	62,831	122,307	3,564
FICA Expense :		8,948	9,085	9,119	9,084	4,277	4,807	9,356	273

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

PBLC WKS-ENGINEERING		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4310		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	90,410	91,901	89,745	91,655	42,088	49,567	94,227	2,572
Supplies & Equipment		1,321	6,000	14,535	3,000	(12)	3,012	3,000	0
TOTAL	\$	91,731	97,901	104,280	94,655	42,076	52,579	97,227	2,572

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 2018-2019

PBLC WKS-ENGINEERING		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4310		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Town Engineer	\$	34,960	38,699	37,844	37,699	17,748	19,951	38,453	754
Engineering Aide		46,955	47,762	47,946	47,762	22,485	25,277	48,717	955
Subtotal Salaries :		\$ 81,915	86,461	85,790	85,461	40,233	45,228	87,170	1,709
Longevity :		6,874	3,940	3,955	4,694	1,855	2,839	5,557	863
Overtime :		1,621	1,500	0	1,500	0	1,500	1,500	0
Total Salaries :		\$ 90,410	91,901	89,745	91,655	42,088	49,567	94,227	2,572
FICA Expense :		6,916	7,030	6,865	7,012	3,220	3,792	7,208	197

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

PBLC WKS-CODE ENFORCEMENT		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4320		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	184,208	185,191	187,904	188,754	93,028	95,726	192,291	3,537
Educational/Inspection Services		1,932	2,000	2,256	2,000	428	1,572	2,000	0
Demolition		250	6,000	3,113	6,000	0	6,000	6,000	0
Miscellaneous & Auto Expenses		2,817	3,000	2,359	3,000	4,131	(1,131)	3,000	0
TOTAL	\$	189,207	196,191	195,632	199,754	97,587	102,167	203,291	3,537

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 2018-2019

PBLC WKS-CODE ENFORCEMENT		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4320		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Building Official	\$	52,829	53,737	53,943	53,737	30,193	23,544	54,812	1,075
Audited Salaries		84,357	0	85,914	0	40,305	(40,305)	0	0
Min. Hsg. / Asst. Bldg. Official		39,346	52,660	40,175	52,659	18,841	33,818	53,712	1,053
Plumbing Inspector		0	9,120	0	9,120	0	9,120	9,302	182
Plumbing Inspector		0	9,120	0	9,120	0	9,120	9,302	182
Electrical Inspector		0	18,234	0	18,234	0	18,234	18,600	366
Senior Clerk		0	36,466	0	36,655	0	36,655	38,129	1,474
Subtotal Salaries :	\$	176,532	179,337	180,032	179,525	89,339	90,186	183,857	4,332
Longevity :		7,676	5,854	7,872	9,229	3,689	5,540	8,434	(795)
Total Salaries :	\$	184,208	185,191	187,904	188,754	93,028	95,726	192,291	3,537
FICA Expense :		14,092	14,167	14,375	14,440	7,117	7,323	14,710	271

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

PBLC WKS-PARKS & RECREATION Office/Agency 4330		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	393,412	457,130	331,824	284,175	184,089	100,086	271,939	(12,236)
Equipment & Maintenance		44,191	38,600	53,855	38,600	37,706	894	53,000	14,400
Utilities		41,630	45,000	47,531	45,000	14,731	30,269	45,000	0
Programs & Supplies		49,661	48,600	39,458	48,600	25,222	23,378	48,600	0
Special Events		7,497	7,500	5,592	7,500	161	7,339	7,500	0
Sponsored Programs		10,743	12,000	7,196	12,000	(2,467)	14,467	12,000	0
Gasoline		5,444	13,000	6,038	13,000	3,195	9,805	10,000	(3,000)
TOTAL	\$	552,578	621,830	491,494	448,875	262,637	186,238	448,039	(836)

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 2018-2019

PBLC WKS-PARKS & RECREATION Salaries		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
4330									
Director	\$	58,489	57,393	46,356	57,393	27,019	30,374	58,541	1,148
Audited Salaries		113,184	0	110,654	0	39,753	(39,753)	0	0
Clerk II - PT		23,134	16,975	13,531	16,975	0	16,975	0	(16,975)
Asst. Dir./Youth Ctr. Coordinator		40,630	45,978	46,155	45,978	21,645	24,333	46,898	920
Supervisor		0	45,629	0	45,635	0	45,635	48,131	2,496
Laborer		0	153,379	0	0	0	0	0	0
Subtotal Salaries :	\$	235,437	319,354	216,696	165,981	88,417	77,564	153,570	(12,411)
Longevity :		15,078	10,776	7,415	3,194	2,623	571	3,369	175
Overtime :		12,069	12,000	6,553	0	3,476	(3,476)	0	0
Seasonal Employees :		130,828	115,000	101,160	115,000	89,573	25,427	115,000	0
Total Salaries :	\$	393,412	457,130	331,824	284,175	184,089	100,086	271,939	(12,236)
FICA Expense :		30,096	34,970	25,385	21,739	14,083	7,657	20,803	(936)

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 2018-2019

PBLC WKS-PUBLIC BUILDING		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4400		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	117,414	117,900	88,817	92,922	40,696	52,226	97,760	4,838
Town Hall Utilities		99,106	95,000	88,690	100,000	27,168	72,832	95,000	(5,000)
Town Hall Supplies & Equip.		4,343	7,000	10,375	7,000	3,203	3,797	7,000	0
Town Hall Maintenance		19,580	20,000	15,284	20,000	1,791	18,209	20,000	0
Hearthside Maintenance		0	0	0	0	0	0	10,000	10,000
Other Buildings		81,784	75,000	81,784	75,000	26,386	48,614	75,000	0
TOTAL	\$	322,227	314,900	284,950	294,922	99,244	195,678	304,760	9,838

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 2018-2019

PBLC WKS-PUBLIC BUILDING		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4400		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Building Maintenance/Coordinator	\$	70,055	48,000	48,185	48,000	22,597	25,403	48,960	960
Custodian		36,851	37,401	38,100	37,398	16,887	20,511	39,104	1,706
Subtotal Salaries :		\$ 106,906	85,401	86,285	85,398	39,484	45,914	88,064	2,666
Longevity :		6,079	2,499	2,532	2,524	1,212	1,312	4,696	2,172
Overtime :		493	5,000	0	5,000	0	5,000	5,000	0
*Seasonal Employees :		3,936	25,000	0	0	0	0	0	0
Total Salaries :		\$ 117,414	117,900	88,817	92,922	40,696	52,226	97,760	4,838
FICA Expense :		8,982	9,019	6,795	7,109	3,113	3,995	7,479	370

* Combined with Public Works - Central

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

PBLC WKS-CENTRAL SERVICES		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4400		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	1,276,410	1,500,116	1,496,315	1,692,355	735,873	956,482	1,765,194	72,839
Highway Maintenance		173,902	150,000	150,874	150,000	12,538	137,462	150,000	0
Drainage Maintenance		27,980	50,000	50,953	50,000	87,002	(37,002)	50,000	0
Garage Maintenance		15,610	15,000	10,810	15,000	4,300	10,700	15,000	0
Equipment Maintenance		186,274	175,000	192,364	175,000	106,116	68,884	190,000	15,000
Gasoline & Oil		62,518	125,000	90,688	110,000	46,258	63,742	110,000	0
Refuse Disposal		256,166	260,000	235,637	300,000	120,626	179,374	300,000	0
Street Lighting		514,609	450,000	521,849	450,000	215,363	234,637	450,000	0
Snow & Ice Control		258,840	300,000	276,581	300,000	86,723	213,277	300,000	0
Safety and Training		4,197	3,000	3,256	3,000	801	2,199	3,000	0
Uniforms		10,203	13,650	11,268	13,650	1,924	11,726	13,650	0
Guard Railings		3,546	5,000	0	5,000	1,500	3,500	5,000	0
Traffic Engineering		4,196	6,000	4,898	6,000	2,218	3,782	6,000	0
Equipment		150	8,000	0	8,000	190	7,810	5,000	(3,000)
Pensions		134,610	217,067	174,847	214,249	60,925	153,324	202,900	(11,349)
Open Space Maintenance		22	2,000	2,550	2,000	0	2,000	2,000	0
TOTAL	\$	2,929,233	3,279,833	3,222,890	3,494,254	1,482,357	2,011,897	3,567,744	73,490

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

PBLC WKS-CENTRAL SERVICES		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4400		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Audited Salaries	\$	1,129,766	0	1,345,129	0	665,042	(665,042)	0	0
Supervisor		0	59,796	0	59,796	0	59,796	60,992	1,196
Asst. Supervisor		0	51,771	0	51,771	0	51,771	52,806	1,035
Mechanic (2)		0	93,823	0	93,829	0	93,829	98,509	4,680
Hvy. Equipt. Operator (2)		0	90,147	0	90,147	0	90,147	95,056	4,909
Lt. Equip. Operator (4)		0	178,584	0	177,736	0	177,736	188,365	10,629
Truck Driver - Sanit. (3)		0	134,354	0	133,910	0	133,910	141,274	7,364
Laborer (20)		0	723,471	0	875,264	0	875,264	914,783	39,519
Subtotal Salaries :	\$	1,129,766	1,331,946	1,345,129	1,482,453	665,042	817,411	1,551,785	69,332
Longevity :		68,917	85,170	80,712	92,902	41,979	50,923	96,409	3,507
Overtime :		42,981	50,000	39,480	62,000	21,006	40,994	62,000	0
Acting Pay :		0	3,000	0	0	0	0	0	0
Seasonal Employees :		34,746	30,000	30,994	55,000	7,846	47,154	55,000	0
Total Salaries :	\$	1,276,410	1,500,116	1,496,315	1,692,355	735,873	956,482	1,765,194	72,839
FICA Expense :		97,645	114,759	114,468	129,465	56,294	73,171	135,037	5,572

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

RECYCLING Office/Agency	5000	2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	102,792	0	9,165	0	0	0	0	0
Office Expense		1,500	0	0	0	0	0	0	0
Public Education		0	0	0	0	0	0	0	0
Fuel		10,030	0	35	0	0	0	0	0
Vehicle Operation & Maint.		48,115	0	745	0	0	0	0	0
Recycling Privatization		0	342,868	332,297	356,292	150,176	206,116	369,168	12,876
TOTAL	\$	162,437	342,868	342,242	356,292	150,176	206,116	369,168	12,876

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

RECYCLING		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
5000		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	92,081	0	8,445	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 :		\$ 92,081	0	8,445	0	0	0	0	0
Longevity :		5,916	0	538	0	0	0	0	0
Overtime :		4,795	0	182	0	0	0	0	0
Total Salaries :		\$ 102,792	0	9,165	0	0	0	0	0
FICA Expense :		7,864	0	701	0	0	0	0	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

PUBLIC LIBRARY Office/Agency 4800		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	565,877	588,217	600,114	588,634	275,521	313,113	608,130	19,496
Utilities		38,913	37,000	37,889	39,000	10,552	28,448	39,000	0
Books, Magazines, Film		182,411	190,000	157,845	190,000	156,977	33,023	190,000	0
Supplies		28,685	25,500	24,969	29,000	17,255	11,745	29,000	0
Ocean State Library Service Fees		39,658	40,520	38,282	40,000	40,000	0	40,000	0
Computer Replacement/Subscript. Fees		18,047	20,000	19,980	26,000	6,363	19,637	26,000	0
Pensions		41,938	47,042	45,618	50,899	16,911	33,988	55,266	4,367
Social Security		42,175	44,999	44,300	45,031	19,890	25,141	46,522	1,491
Health Insurance		100,592	112,500	143,487	127,142	78,842	48,300	137,634	10,492
Prof Memberships/Programs		946	1,025	1,252	1,025	137	888	1,025	0
Building Maintenance		10,554	14,000	11,719	14,000	6,502	7,498	14,000	0
TOTAL:	\$	1,069,796	1,120,803	1,125,455	1,150,731	628,950	521,781	1,186,577	35,846

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

PUBLIC LIBRARY		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4800	Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Director	\$	63,049	64,132	64,379	64,132	30,192	33,940	65,415	1,283
Audited Salaries		462,663		495,036		224,834	(224,834)		0
Asst. Director		0	54,000	0	54,000	0	54,000	55,080	1,080
Children's Librarian		0	48,640	0	48,649	0	48,649	50,851	2,202
Tech. III T.S. / P.S.		0	67,883	0	67,886	0	67,886	70,980	3,094
Tech. I P.S.		0	26,817	0	26,809	0	26,809	28,028	1,219
Secretary		0	31,492	0	31,504	0	31,504	32,942	1,438
Tech. II P.S. (3)		0	86,116	0	86,159	0	86,159	90,090	3,931
Circulation Aide (p.t.) (2)		0	23,001	0	23,001	0	23,001	23,001	0
Page (3)		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	50,454	0	50,450	0	50,450	52,744	2,294
Reference Librarian		0	46,321	0	46,319	0	46,319	48,430	2,111
Shift Differential		0	5,000	0	5,000	0	5,000	5,000	0
Custodian (p.t.)		17,500	18,700	18,681	18,699	9,529	9,170	19,552	853
Subtotal Salaries :	\$	543,212	563,853	578,096	563,905	264,555	299,350	583,410	19,505
Longevity :		21,822	23,364	21,920	23,729	10,320	13,409	23,720	(9)
Overtime :		843	1,000	98	1,000	646	354	1,000	0
Total Salaries :	\$	565,877	588,217	600,114	588,634	275,521	313,113	608,130	19,496
FICA Expense :		43,290	44,999	45,909	45,031	21,077	23,953	46,522	1,491

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

TOWN COUNCIL		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4820		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	16,250	13,000	9,750	13,000	6,500	6,500	13,000	0
Expenses		120	4,000	968	4,000	4,203	(203)	4,000	0
Claims settlement		100	5,000	4,830	5,000	848	4,152	5,000	0
Ordinance Codification		0	2,500	0	2,500	0	2,500	2,500	0
Audit		26,950	45,000	27,900	45,000	0	45,000	45,000	0
TOTAL:		\$ 43,420	69,500	43,448	69,500	11,551	57,949	69,500	0
FICA Expense :		1,243	995	746	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 2018-2019

TOWN SOLICITOR Office/Agency 4830		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Solicitor Salary	\$	9,763	9,689	9,726	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		59,621	80,000	46,105	70,000	24,474	45,526	70,000	0
Police Prosecutions		25,000	25,000	25,000	25,000	25,000	0	25,000	0
Legal Assistance		10,000	10,000	10,000	10,000	2,500	7,500	10,000	0
Materials & Supplies		2,500	2,500	2,500	2,500	625	1,875	2,500	0
TOTAL:	\$	119,884	140,189	106,331	130,189	60,321	69,868	130,189	0
FICA Expense :		747	741	744	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 2018-2019

PROBATE JUDGE Office/Agency 4840		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Probate Judge Salary	\$	6,228	4,152	2,076	6,152	3,076	3,076	7,000	848
Supplies & Equipment		0	200	80	200	0	200	200	0
TOTAL:	\$	6,228	4,352	2,156	6,352	3,076	3,276	7,200	848
FICA Expense :		476	318	159	471	235	235	536	65

Personnel Classification

Judge

No. of Personnel

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 2018-2019

TOWN SERGEANT Office/Agency 4850		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
Salary- One Town Sergeant	\$	1,800	1,200	600	1,200	600	600	1,200	0
Expense		135	200	138	200	0	200	200	0
TOTAL:	\$	1,935	1,400	738	1,400	600	800	1,400	0
FICA Expense :		138	92	46	92	46	46	92	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

BOARD OF CANVASSERS		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency	4860	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	2,312	1,700	850	1,700	850	850	1,700	0
TOTAL:	\$	2,312	1,700	850	1,700	850	850	1,700	0
FICA Expense :		177	130	65	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 2018-2019

BUDGET BOARD		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4600		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Expense	\$	0	300	0	300	0	300	300	0
Recording Secretary		1,748	2,000	1,657	2,000	0	2,000	2,000	0
TOTAL:		\$ 1,748	2,300	1,657	2,300	0	2,300	2,300	0
FICA Expense :		134	153	127	153	0	153	153	0

Personnel Classification**No. of Members**

Members of the Board

10

Moderator

1

Function

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

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019**

ZONING BOARD REVIEW		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency	4870	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries (5), Alternates (2)	\$	3,360	4,620	2,760	4,620	1,585	3,035	4,620	0
Expense		0	500	0	500	0	500	500	0
Recording Secretary/Stenographer		2,617	3,000	2,343	3,000	912	2,088	3,000	0
TOTAL	\$	5,977	8,120	5,103	8,120	2,497	5,623	8,120	0
FICA Expense :		457	583	390	583	191	392	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 2018-2019

PLANNING BOARD		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency	4880	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	4,445	6,320	3,555	6,320	0	6,320	6,320	0
Staff Training		0	250	0	250	0	250	250	0
Expense		3,196	300	(167)	300	(1,345)	1,645	300	0
Recording Secretary/Stenographer		847	2,000	1,019	2,000	338	1,662	2,000	0
TOTAL	\$	8,488	8,870	4,407	8,870	(1,007)	9,877	8,870	0
FICA Expense :		405	636	350	636	26	611	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 2018-2019

BOARD OF ASSESSMENT REVIEW		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4890	Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries (3)	\$	2,835	1,890	945	1,890	315	1,575	1,890	0
Secretary		150	300	429	300	0	300	300	0
TOTAL:	\$	2,985	2,190	1,374	2,190	315	1,875	2,190	0
FICA Expense :		228	168	105	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 2018-2019

TENANTS BOARD		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4910	Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries (8)	\$	1,995	1,388	518	1,388	0	1,388	1,388	0
TOTAL:	\$	1,995	1,388	518	1,388	0	1,388	1,388	0
FICA Expense :		153	106	40	106	0	106	106	0

Personnel Classification

No. of Personnel

Salary

Members of Board

8

\$ 1,388

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

CONSERVATION COMMISSION		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4920		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Expense	\$	2,487	2,550	1,253	2,550	36	2,514	2,350	(200)
Lincoln 2020				0	5,000	0	5,000	0	(5,000)
Recording Secretary		601	600	676	600	0	600	800	200
TOTAL:	\$	3,088	3,150	1,929	8,150	36	8,114	3,150	(5,000)
FICA Expense :		46	46	52	46	0	46	61	15

Personnel Classification**No. of Members**

Members of Commission

7

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

PERSONNEL BOARD		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4940		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Salaries	\$	1,800	1,600	200	1,600	500	1,100	1,600	0
Expenses		0	0	0	0	0	0	0	0
TOTAL:	\$	1,800	1,600	200	1,600	500	1,100	1,600	0
FICA Expense :		138	122	15	122	38	84	122	0

Personnel Classification**No. of Personnel****Salary**

Member Board

1

Chairman \$600

2

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 2018-2019

JUVENILE HEARING BOARD		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4960		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Secretary	\$	332	750	960	750	198	552	750	0
Supplies		0	0	96	0	0	0	0	0
TOTAL:	\$	332	750	1,056	750	198	552	750	0
FICA Expense :		25	57	73	57	15	42	57	0

PARKS & REC COMMISSION		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4970		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Secretary	\$	896	1,000	987	1,000	323	677	1,000	0
TOTAL:	\$	896	1,000	987	1,000	323	677	1,000	0
FICA Expense :		69	77	76	77	25	52	77	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

LAND TRUST Office/Agency		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 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 2018-2019

MUNICIPAL COURT Office/Agency		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
	5300								
Municipal Court Judge	\$	15,000	10,000	10,000	10,000	7,308	2,692	10,000	0
Clerk		2,539	5,000	2,519	5,000	0	5,000	3,000	(2,000)
Computer Expenses		5,609	5,500	5,374	5,500	0	5,500	5,500	0
TOTAL:	\$	23,148	20,500	17,893	20,500	7,308	13,192	18,500	(2,000)
FICA Expense :		1,342	1,148	958	1,148	559	588	995	(153)

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019**

GRANTS & CONTRIBUTIONS									
Office/Agency	4500								
		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
BV Tourism Council	\$	1,000	1,000	1,000	1,000	1,000	0	1,000	0
BVCAP Retired Volunteers		2,000	2,000	2,000	2,000	2,000	0	2,000	0
Cumb./Linc. Boys & Girls Club		30,000	30,000	30,000	30,000	30,000	0	30,000	0
Gateway Healthcare (Tri-Hab)		2,000	2,000	2,000	2,000	2,000	0	2,000	0
Homestead Group (NRI ARC)		3,700	3,700	3,700	3,700	3,700	0	3,700	0
Northern RI Conservation District		1,000	1,000	1,000	1,000	1,000	0	1,000	0
NRI Community Services/Community Care Alliance		7,500	7,500	7,500	7,500	7,500	0	7,500	0
NRI Council on the Arts		2,500	2,500	2,500	2,500	2,500	0	2,500	0
Samaritans		500	500	500	500	500	0	500	0
Senior Services, Inc.		10,000	10,000	10,000	10,000	2,500	7,500	10,000	0
Veterans Organizations		300	300	300	300	300	0	300	0
Blackstone River Watershed Council		0	0	0	0	0	0	2,000	2,000
TOTAL	\$	60,500	60,500	60,500	60,500	53,000	7,500	62,500	2,000

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2018-2019

FIXED CHARGES		2015-2016	2016-2017	2016-2017	2017-2018	Expended	Balance	2018-2019	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4700		Expenses	Budget	Expenses	Budget	12/31/2017	6/30/2018	Budget	Budget
Social Security (1)	\$	573,864	613,636	600,643	633,437	286,912	346,525	641,502	8,065
Unemployment Comp. / Severance Pay		44,493	50,000	76,008	50,000	40,194	9,806	50,000	0
Health Care (2)		2,037,674	1,835,000	1,683,154	1,889,509	1,129,373	760,136	1,972,383	82,874
Medicare Part B reimbursement		34,421	30,000	0	0	0	0	37,000	37,000
Contingency Fund		576	10,000	38,894	5,000	0	5,000	5,000	0
Insurance & Surety (3)		733,074	770,000	797,160	805,000	703,318	101,682	805,000	0
Blackstone Valley Chamber		1,200	1,200	1,200	0	0	0	0	0
RI League of Cities		8,319	8,319	8,319	0	0	0	0	0
Pensions/Municipal		252,853	210,474	261,653	250,871	128,295	122,576	229,020	(21,851)
Retiree Health & OPEB Transfer (4)		1,079,205	1,165,124	1,165,124	1,273,024	0	1,273,024	1,210,646	(62,378)
Actuarial Costs		550	0	0	0	0	0	0	0
Property Taxes		395	500	376	500	395	105	500	0
Anticipated Salary Increases		498	0	0	113,009	378	112,631	118,041	5,032
TOTAL	\$	4,767,122	4,694,253	4,632,531	5,020,350	2,288,865	2,731,485	5,069,092	48,742

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 FY2019. 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 2018-2019

DEPARTMENT		2015-2016 AUDITED	2016-2017 BUDGET	2016-2017 AUDITED	2017-2018 BUDGET	EXPENDED 12/31/2017	2018-2019 BUDGET	2019-2020 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	2022-2023 BUDGET
<u>INFORMATION TECHNOLOGY</u>	\$										
1. Host Replacements		30,000	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
<u>RESCUE</u>											
1. Truck (Lease/Purchase)		67,028	75,000	75,000	75,000	0	85,000	85,000	85,000	85,000	90,000
2. SUV		30,000	0	0	0	0	0	0	0	0	0
		0	0	0	0	0		0	0	0	0
<u>PUBLIC WORKS</u>											
1. Trash Truck (Lease/Purchase)		42,319	42,337	42,319	42,337	0	42,337	0	0	0	0
2. Recycling Bins		127,132	45,000	44,940	45,000	44,940	45,000	45,000	45,000	0	0
3. Highway Stake Body F-450		60,743	0	0	0	0	0	0	0	0	0
4. Highway Pick-up F-150		0	0	0	0	0	0	0	0	0	0
5. International Dump Truck/Sander		0	0	0	0	0	0	0	0	0	0
6. Sidewalk /Curbing		27,390	50,000	49,954	50,000	0	50,000	0	0	0	0
7. Road Repair		850,000	1,050,000	1,050,000	1,375,000	1,089,739	1,240,000	0	0	0	0
Total Capital	\$	1,234,612	1,262,337	1,262,213	1,587,337	1,134,679	1,462,337	130,000	130,000	85,000	90,000

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2018-2019

MUNICIPAL BONDS Office/Agency		2015-2016 Audited Expenses	2016-2017 Expense Budget	2016-2017 Audited Expenses	2017-2018 Expense Budget	Expended Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 Expense Budget	Increase Expense P/Y Budget
4950									
Open Space Bond	\$	150,000	150,000	150,000	150,000	0	150,000	150,000	0
Open Space Bond Interest		75,375	69,188	69,188	63,000	31,500	31,500	56,500	(6,500)
GOB Principal		250,000	250,000	250,000	250,000	250,000	0	250,000	0
GOB Interest		142,500	132,500	132,500	121,563	63,750	57,813	109,688	(11,875)
Total Municipal Debt Service	\$	617,875	601,688	601,688	584,563	345,250	239,313	566,188	(18,375)
School Bond Principal	\$	2,390,000	2,070,000	2,070,000	1,645,000	1,645,000	0	1,715,000	70,000
School Bond Interest		616,800	908,000	908,000	841,650	495,088	346,562	774,450	(67,200)
Total School Debt Service	\$	3,006,800	2,978,000	2,978,000	2,486,650	2,140,088	346,562	2,489,450	2,800
Total Debt Service	\$	3,624,675	3,579,688	3,579,688	3,071,213	2,485,338	585,875	3,055,638	(15,575)

Resolutions

FY19 RESOLUTIONS

I. BE IT RESOLVED: That the appropriations voted by the taxpayers assembled in the Financial Town Meeting the 14th day of May, A.D. 2018, shall be for the gross amounts and such amounts may be deemed to include any unexpended balance carried forward at the beginning of the fiscal year, and also all receipts from department operations and from state and federal agencies. All school receipts shall be credited to a separate School Department account and used as required by State Law to fund school operations. The Town shall fund the approved Town School Department Appropriation through local property taxes and other municipal revenues and pass through to the School Department all funds designated as “Restricted Receipts” to the full amount received for the fiscal year.

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

III. BE IT RESOLVED: That the Town Treasurer is hereby authorized to borrow \$1,000,000 in addition to any amount previously borrowed under R.I.G.L., 25-12-4 during the fiscal year commencing July 1, 2018, 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 14th day of May, A.D. 2018 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 \$54,500,000 and not more than \$56,897,000. 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. 2017 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. 2018. 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. 2018 and July 31, 2018 and all taxes remaining unpaid on said 1st day of August, A.D. 2018 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 2018 and the remaining installments as follows: twenty-five percent (25%) on or before the 31st day of October 2018, twenty-five percent (25%) on or before the 31st day of January 2019, twenty-five percent (25%) on or before the 30th day of April 2019. 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 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$15,000 from Capital Projects Fund #50 for furnishing and renovations at the Lonsdale Rescue Station. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.

VII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 14th day of May, A.D. 2018, hereby appropriate up to \$25,000 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, 2019 will be returned to Capital Projects Fund #50.

VIII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$20,000 from Capital Projects Fund #50 for a new back-up generator and switch at the Highway Garage. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.

IX. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$17,000 from Capital Projects Fund #50 for repairs to the roof of the Chase Farm House. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.

X. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$31,000 from Capital Projects Fund #50 for the architectural design of phase 2 of the renovations to the Animal Shelter. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.

XI. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$33,000 from Capital Projects Fund #50 for the purchase of two (2) power lift stretchers for the Town's Rescue trucks. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 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 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$57,000 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, 2019 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 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$81,000 from Capital Projects Fund #50 for the purchase of a new Senior Center bus. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 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 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$100,000 from Capital Projects Fund #50 contingent upon receiving a matching 80/20 grant of \$400,000 from the RI Department of Environmental Management, for a total expenditure up to \$500,000, for the renovation of Fairlawn Park/Playground. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 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 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$180,000 from Capital Projects Fund #50 for the purchase of a new wheel dump truck with hydraulics for the Department of Public Works. Any authorized appropriations that

remain unexpended or unencumbered as of June 30, 2019 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 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$30,000 from Capital Projects Fund #50 for the purchase of a new facilities maintenance van. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 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 14th day of May, A.D. 2018, hereby authorize the transfer of up to \$922,000 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for the completion of capital projects in accordance with State Law and Town Council Resolution. Appropriate projects shall be the following:

- Northern Elementary: Up to \$40,000 for a full intercom system replacement. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.
- Central Elementary: Up to \$35,000 for a full intercom system replacement. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.
- Central Elementary: Up to \$665,000 for a complete roof replacement. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.
- Lonsdale Elementary: Up to \$35,000 for a full intercom system replacement. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.
- Lonsdale Elementary: Up to \$112,000 for a new energy management system. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.
- Saylesville Elementary: Up to \$35,000 for a full intercom system replacement. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2019 will be returned to Capital Projects Fund #50.

*The Following Pages are for
Informational Purposes Only*

LINCOLN PUBLIC SCHOOLS FY19 BUDGET SUMMARY											
RC #	Department	FY12 Audited Expend	FY13 Audited Expend	FY14 Audited Expend	FY15 Audited Expend	FY16 Audited Expend	FY17 Audited Expend	FY18 SC Adopted Budget	FY19 SC Recommended Budget	Change FY19 vs. FY18	
										\$	%
01101	SCHOOL COMMITTEE	\$ 30,705	\$ 32,387	\$ 27,585	\$ 27,714	\$ 30,867	\$ 31,523	\$ 27,900	\$ 27,600	\$ (300)	-1.08%
01100	SUPERINTENDENT	\$ 300,937	\$ 313,291	\$ 304,283	\$ 347,917	\$ 307,049	\$ 367,208	\$ 317,161	\$ 317,621	\$ 460	0.15%
01300	DIRECTOR OF CURRICULUM	\$ 280,276	\$ 157,292	\$ 157,680	\$ 152,297	\$ 152,870	\$ 162,346	\$ 311,014	\$ 280,414	\$ (30,600)	-9.84%
02400	TECHNOLOGY	\$ 252,325	\$ 320,414	\$ 347,454	\$ 291,820	\$ 287,012	\$ 343,892	\$ 377,370	\$ 335,682	\$ (41,688)	-11.05%
02100	BUSINESS OPERATIONS	\$ 450,299	\$ 411,541	\$ 417,462	\$ 454,171	\$ 440,994	\$ 491,892	\$ 817,414	\$ 525,729	\$ (291,685)	-35.68%
02300	HUMAN RESOURCES	\$ 85,091	\$ 95,100	\$ 96,710	\$ 97,890	\$ 92,772	\$ 73,622	\$ 93,128	\$ 92,772	\$ (356)	-0.38%
02900	NON-INSTRUCTIONAL SERVICES	\$ 506,266	\$ 795,552	\$ 320,159	\$ 281,169	\$ 294,204	\$ 301,068	\$ 853,309	\$ 842,565	\$ (10,744)	-1.26%
99999	FIXED CHARGES	\$ 14,781,523	\$ 16,113,126	\$ 17,437,359	\$ 17,698,063	\$ 17,793,056	\$ 18,917,732	\$ 20,399,802	\$ 21,372,786	\$ 972,984	4.77%
01400	STUDENT SERVICES	\$ 611,373	\$ 294,095	\$ 353,289	\$ 284,381	\$ 297,941	\$ 308,593	\$ 466,460	\$ 465,502	\$ (958)	-0.21%
03109	CENTRAL ELEMENTARY	\$ 3,136,993	\$ 3,075,156	\$ 3,169,559	\$ 2,992,223	\$ 3,340,581	\$ 3,306,619	\$ 3,156,525	\$ 3,585,670	\$ 429,145	13.60%
03106	LONSDALE ELEMENTARY	\$ 2,855,177	\$ 2,904,676	\$ 3,086,310	\$ 2,903,866	\$ 2,714,976	\$ 2,722,850	\$ 2,647,767	\$ 2,900,578	\$ 252,811	9.55%
03113	NORTHERN ELEMENTARY	\$ 4,097,916	\$ 4,261,576	\$ 4,263,293	\$ 4,753,852	\$ 5,418,109	\$ 5,345,658	\$ 5,073,712	\$ 4,924,212	\$ (149,500)	-2.95%
03112	SAYLESVILLE ELEMENTARY	\$ 2,944,390	\$ 2,953,958	\$ 2,866,646	\$ 2,825,044	\$ 3,059,056	\$ 2,868,735	\$ 2,744,640	\$ 2,916,294	\$ 171,654	6.25%
04117	MIDDLE SCHOOL	\$ 6,781,035	\$ 6,726,537	\$ 7,048,365	\$ 7,110,175	\$ 7,349,242	\$ 7,257,151	\$ 6,982,645	\$ 7,203,672	\$ 221,027	3.17%
05110	HIGH SCHOOL	\$ 10,176,887	\$ 9,891,586	\$ 10,180,941	\$ 10,097,056	\$ 10,381,227	\$ 10,395,446	\$ 9,675,895	\$ 9,877,637	\$ 201,742	2.08%
	EST. SALARY SAVINGS- RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (221,000)	\$ (150,000)	\$ 71,000	-32.13%
	TOTAL	\$ 47,291,193	\$ 48,346,285	\$ 50,077,095	\$ 50,317,638	\$ 51,959,956	\$ 52,894,337	\$ 53,723,742	\$ 55,518,735	\$ 1,794,993	3.34%
	Transfers	\$ -	\$ -	\$ 1,240,463		\$ (10,000)		\$ -	\$ -	\$ -	0.00%
	TOTAL OPERATING BUDGET	\$ 47,291,193	\$ 48,346,285	\$ 51,317,558	\$ 50,317,638	\$ 51,949,956	\$ 52,894,337	\$ 53,723,742	\$ 55,518,735	\$ 1,794,993	3.34%
	BUDGET BOARD ADJUSTMENT TO SC RECOMMENDED BUDGET								\$ (903,134)		
	BUDGET BOARD RECOMMENDED OPERATING BUDGET								\$ 54,615,601	\$ 891,859	1.66%

DIRECTOR OF CURRICULUM
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget
Administrators:						
Director of Curriculum	1.00	\$ 113,322	1.00	\$ 115,305	1.00	\$ 115,305
Total	1.00	\$ 113,322	1.00	\$ 115,305	1.00	\$ 115,305
Support Staff:						
Secretary I	1.00	\$ 34,580	1.00	\$ 34,580	1.00	\$ 35,818
Other:						
Prof Development Substitutes		\$ 34,000		\$ 34,000		\$ -
Curriculum Dev. - Stipends		\$ 48,250		\$ 48,250		\$ 48,250
Kindergarten Screening		\$ 4,000		\$ 4,000		\$ 4,000
Total		\$ 86,250		\$ 86,250		\$ 52,250
Grand Total	2.00	\$ 234,152	2.00	\$ 236,135	2.00	\$ 203,373

TECHNOLOGY
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget
Administrators:						
Information Specialist	1.00	\$ 91,564	1.00	\$ 93,167	1.00	\$ 93,192
Data Manager	1.00	\$ 53,040	1.00	\$ 49,536	1.00	\$ 52,000
Computer Technician	2.00	\$ 124,060	2.00	\$ 126,184	2.00	\$ 126,184
Total	4.00	\$ 268,664	4.00	\$ 268,886	4.00	\$ 271,376
Other:						
Summer Technical Assistance		\$ 8,000		\$ 8,000		\$ 8,000
Professional Development						
Total		\$ 8,000		\$ 8,000		\$ 8,000
Grand Total	4.00	\$ 276,664	4.00	\$ 276,886	4.00	\$ 279,376

BUSINESS OPERATIONS
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18		2017-18		2017-18		2017-18		2018-19		2018-19	
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget	Proposed FTE	Proposed Budget	Proposed FTE	Proposed Budget		
Administrators:												
Business Administrator	1.00	\$ 120,213	1.00	\$ 122,317	1.00	\$ 122,342	1.00	\$ 122,342				
Accountant	1.00	\$ 60,882	1.00	\$ 61,927	1.00	\$ 61,927	1.00	\$ 61,927				
Support Staff:												
Accounting Technician	1.00	\$ 63,627	1.00	\$ 63,627	1.00	\$ 63,627	1.00	\$ 63,627				
Secretary Payroll	1.00	\$ 41,623	1.00	\$ 41,623	1.00	\$ 42,442	1.00	\$ 42,442				
Switchboard/Sec'y	1.00	\$ 36,473	1.00	\$ 36,473	1.00	\$ 37,073	1.00	\$ 37,073				
Total	3.00	\$ 141,723	3.00	\$ 141,723	3.00	\$ 143,143	3.00	\$ 143,143				
Other:												
Substitute Caller	0.56	\$ 10,784	0.56	\$ 10,784	-	\$ -	-	\$ -				
Substitute Teachers		\$ 275,038		\$ 275,038		\$ -		\$ -				
Degree Increases		\$ 25,743		\$ 25,743		\$ 25,743		\$ 25,743				
Early Retirement Incentive		\$ 56,000		\$ 56,000		\$ 56,000		\$ 56,000				
Total	0.56	\$ 367,565	0.56	\$ 367,565	-	\$ 81,743	-	\$ 81,743				
Grand Total	5.56	\$ 690,383	5.56	\$ 693,531	5.00	\$ 409,154						

HUMAN RESOURCES
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18		2017-18		2017-18		2017-18	
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget		
HR Director	1.00	\$ 73,000	1.00	\$ 73,000	1.00	\$ 73,000		
HR Assistant	0.56	\$ 15,097	0.56	\$ 15,097	0.56	\$ 15,097		
Grand Total	1.56	\$ 88,097	1.56	\$ 88,097	1.56	\$ 88,097		

OPERATIONS: BUILDINGS, GROUNDS & TRANSPORTATION
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget

Administrators:						
Dir. Non-Inst. Operations	1.00	\$ 81,600	1.00	\$ 83,028	1.00	\$ 83,028

Support Staff:						
Maintenance Workers	2.00	\$ 114,859	2.00	\$ 114,859	2.00	\$ 114,859
Inventory Control Clerk	1.00	\$ 47,798	1.00	\$ 47,798	1.00	\$ 48,981
Groundskeepers	3.00	\$ 152,117	3.00	\$ 139,070	3.00	\$ 139,736
Custodian	0.50	\$ 15,405	0.50	\$ 15,405	0.50	\$ 15,405
Custodian - Floater	2.00	\$ 97,016	2.00	\$ 94,811	2.00	\$ 95,498
Secretary	1.00	\$ 45,723	1.00	\$ 45,723	1.00	\$ 45,723
Total	9.50	\$ 472,918	9.50	\$ 457,667	9.50	\$ 460,202

Other:

Energy Manager		\$ 19,500		\$ 19,500		\$ 19,500
Overtime - Maintenance		\$ 42,000		\$ 42,000		\$ 42,000
Substitute Custodians		\$ 80,760		\$ 80,760		\$ 80,760
Summer Labor						
Total		\$ 142,260		\$ 142,260		\$ 142,260

Grand Total	10.50	\$ 696,778	10.50	\$ 682,955	10.50	\$ 685,490
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STUDENT SERVICES/SPECIAL EDUCATION
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget
Administrators: Dir. of Student Services	1.00	\$ 117,402	1.00	\$ 122,963	1.00	\$ 116,160
Specialists: DPT/Outreach Coord. Occ Ther. Behavior Aide	- - -	\$ - \$ 47,320 \$ 4,500 \$ 51,820	- - -	\$ - \$ 47,320 \$ 4,500 \$ 51,820	- - -	\$ - \$ 47,320 \$ 4,500 \$ 51,820
Support Staff: Secretary Teacher Assistant	2.00 2.00	\$ 89,402 \$ 89,402	2.00 2.00	\$ 89,402 \$ 89,402	2.00 2.00	\$ 89,402 \$ 89,402
Other: Homebound Instruction Prof Dev (training) Truant Officer Assistive Technology Child Outreach Extended School Year MDT Evaluations		\$ 20,000 \$ 6,000 \$ 25,200 \$ 3,520 \$ 20,000 \$ 100,450 \$ 10,000		\$ 20,000 \$ 6,000 \$ 27,700 \$ 3,520 \$ 20,000 \$ 100,450 \$ 10,000		\$ 20,000 \$ 6,000 \$ 27,700 \$ 3,520 \$ 20,000 \$ 100,450 \$ 10,000
Total		\$ 185,170		\$ 187,670		\$ 187,670
Grand Total	3.00	\$ 443,794	3.00	\$ 451,855	3.00	\$ 445,052

**CENTRAL ELEMENTARY SCHOOL
2018-19 Proposed Budget
Position & Salary Schedule**

CATEGORY	2017-18		2017-18		2017-18		2017-18		2018-19		2018-19	
	Recommended FTE	Recommended Budget	Budget	FTE	Actual	Projected Expense	FTE	Proposed	Proposed FTE	Proposed Budget		
Administrators:												
Principal	1.00	\$ 105,249		1.00	\$	107,091		1.00	\$	107,091		
Classroom Teachers	17.00	\$ 1,308,981		18.00	\$	1,375,401		18.00	\$	1,497,034		
Special Subject Teachers:												
Art	0.80	\$ 75,914		0.70	\$	67,524		0.70	\$	68,802		
Library	0.80	\$ 72,189		0.80	\$	73,443		0.80	\$	74,901		
Reading	1.00	\$ 87,324		1.20	\$	107,380		1.20	\$	109,511		
Math Coach	0.50	\$ 44,476		0.50	\$	45,248		0.50	\$	46,146		
Induction Coach	0.15	\$ 7,828		0.15	\$	13,890		-	\$	-		
Technology Coach	0.25	\$ 22,426		0.25	\$	22,816		0.25	\$	23,269		
Music	0.80	\$ 46,918		0.80	\$	46,918		0.80	\$	51,820		
Nurse	1.00	\$ 85,286		1.00	\$	86,767		1.00	\$	88,489		
Health/Phys Ed.	1.30	\$ 114,196		1.40	\$	117,703		1.40	\$	120,037		
Total	6.60	\$ 556,556		6.80	\$	581,690		6.65	\$	582,975		
Special Education:												
Resource	3.00	\$ 253,814		3.00	\$	258,221		3.00	\$	263,799		
Self-Contained	2.00	\$ 137,619		2.00	\$	139,034		2.00	\$	142,985		
Occ Ther	0.57	\$ 47,751		0.57	\$	48,557		0.57	\$	49,495		
DPT	0.33	\$ 29,829		0.20	\$	18,393		0.20	\$	18,887		
Psychologists	0.60	\$ 54,926		0.60	\$	55,880		0.60	\$	56,990		
Social Workers	0.50	\$ 24,845		0.50	\$	22,532		1.50	\$	77,748		
Speech & Language	1.20	\$ 111,052		1.20	\$	112,935		1.20	\$	115,122		
ESL	0.20	\$ 18,940		0.33	\$	30,348		0.33	\$	30,950		
Total	8.40	\$ 678,775		8.40	\$	685,900		9.40	\$	755,976		
Support Staff:												
Secretary	1.00	\$ 33,904		1.00	\$	33,904		1.00	\$	33,904		
Custodians	2.00	\$ 105,694		2.00	\$	105,694		2.00	\$	105,694		
Teacher Assistant-SE	4.00	\$ 123,334		6.00	\$	180,265		6.00	\$	180,921		
Teacher Assistants	3.36	\$ 59,309		3.36	\$	59,309		3.36	\$	60,388		
Total	10.36	\$ 322,241		12.36	\$	379,173		12.36	\$	380,906		
Other:												
After School Program		\$ 5,000			\$	8,624			\$	4,874		
Sub Assist/Sec'y		\$ 7,500			\$	7,500			\$	-		
Summer Sec'y		\$ 1,661			\$	1,661			\$	1,661		
Grand Total	43.36	\$ 2,985,964		46.56	\$	3,147,039		47.41	\$	3,330,517		

LONSDALE ELEMENTARY SCHOOL
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18		2017-18		2017-18		2017-18		2018-19	
	Recommended FTE	Recommended Budget	2017-18 Actual FTE	2017-18 Projected Expense	2018-19 Proposed FTE	2018-19 Proposed Budget				
Administrators:										
Principal	1.00	\$ 104,040	1.00	\$ 105,861	1.00	\$ 105,861				
Classroom Teachers	13.00	\$ 1,122,930	13.00	\$ 1,141,710	13.00	\$ 1,175,117				
Special Subject Teachers:										
Art	0.60	\$ 52,084	0.70	\$ 62,619	0.70	\$ 63,835				
Health/Phys Ed	1.00	\$ 87,757	1.00	\$ 88,452	1.00	\$ 90,206				
Induction Coach	0.15	\$ 7,828	0.15	\$ 13,890	-	\$ -				
Library	0.60	\$ 52,055	0.60	\$ 52,960	0.60	\$ 53,996				
Math Coach	0.50	\$ 44,476	0.50	\$ 45,248	0.50	\$ 46,146				
Music	0.60	\$ 46,344	0.60	\$ 46,945	0.60	\$ 48,869				
Nurse	1.00	\$ 93,267	1.00	\$ 94,849	1.00	\$ 96,687				
Reading	1.50	\$ 135,654	1.40	\$ 128,773	1.40	\$ 131,328				
Technology Coach	0.25	\$ 22,426	0.25	\$ 22,816	0.25	\$ 23,269				
Total	6.20	\$ 541,890	6.20	\$ 556,551	6.05	\$ 554,335				
Special Education:										
DPT	0.34	\$ 30,733	0.60	\$ 55,178	0.60	\$ 56,662				
ESL	0.50	\$ 47,149	0.33	\$ 31,633	0.33	\$ 32,231				
Occ Ther	0.20	\$ 17,003	0.10	\$ 8,645	0.10	\$ 8,812				
Psychologists	0.40	\$ 36,618	0.40	\$ 37,254	0.40	\$ 37,993				
Resource	2.00	\$ 137,717	2.50	\$ 165,295	2.50	\$ 171,096				
Self-Contained	1.00	\$ 52,469	1.00	\$ 52,469	1.00	\$ 58,402				
Social Worker	0.40	\$ 36,219	0.60	\$ 55,093	0.60	\$ 56,177				
Speech & Language	0.80	\$ 70,214	1.00	\$ 89,253	1.00	\$ 90,980				
Total	5.64	\$ 428,122	6.53	\$ 494,819	6.53	\$ 512,354				
Support Staff:										
Secretary	1.00	\$ 34,903	1.00	\$ 34,903	1.00	\$ 34,903				
Custodians	2.00	\$ 103,624	2.00	\$ 105,309	2.00	\$ 105,309				
Teacher Assistant-SE	2.00	\$ 60,590	4.00	\$ 118,545	4.00	\$ 119,255				
Teacher Assistants	2.24	\$ 39,180	1.68	\$ 29,115	1.68	\$ 29,834				
Total	7.24	\$ 238,297	8.68	\$ 287,873	8.68	\$ 289,302				
Other:										
After School Program		\$ 5,000		\$ 8,624		\$ 4,874				
Sub Assis/Sec'y		\$ 7,500		\$ 7,500		\$ -				
Summer Sec'y		\$ 1,693		\$ 1,693		\$ 1,692				
Crossing Guard		\$ 3,731		\$ 3,731		\$ 3,731				
Grand Total	33.08	\$ 2,453,203	35.41	\$ 2,608,361	35.26	\$ 2,647,265				

NORTHERN ELEMENTARY SCHOOL
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18		2017-18 Recommended Budget		2017-18 Actual FTE		2017-18 Projected Expense		2018-19 Proposed FTE		2018-19 Proposed Budget	
	Recommended FTE		Recommended Budget		FTE		Expense		FTE		Budget	
Administrators:												
Principal	1.00	\$	106,452		1.00	\$	108,315		1.00	\$	108,315	
Asst. Principal	1.00	\$	90,972		1.00	\$	92,564		1.00	\$	92,564	
Classroom Teachers	18.50	\$	1,590,845		19.50	\$	1,515,598		18.50	\$	1,560,153	
Special Subject Teachers:												
Art	1.00	\$	86,759		1.00	\$	88,266		1.00	\$	90,018	
ESL	0.12	\$	11,421		0.34	\$	32,592		0.34	\$	33,208	
Health/Phys Ed	1.70	\$	146,719		1.60	\$	139,730		1.60	\$	142,503	
Induction Coach	0.15	\$	7,828		0.15	\$	13,890		-	\$	-	
Library	1.00	\$	86,759		1.00	\$	88,266		1.00	\$	90,018	
Literacy Coach	-	\$	-		-	\$	-		-	\$	-	
Math Coach	0.50	\$	44,476		0.50	\$	45,248		0.50	\$	46,146	
Music	1.00	\$	89,140		1.00	\$	90,688		1.00	\$	93,074	
Nurse	1.00	\$	93,676		1.00	\$	91,388		1.00	\$	93,202	
Reading	1.50	\$	132,489		1.50	\$	134,791		0.50	\$	91,891	
Technology Coach	0.25	\$	22,426		0.25	\$	22,816		0.25	\$	23,431	
Total	8.22	\$	721,693		8.34	\$	747,674		7.19	\$	703,490	
Special Education:												
Resource	3.50	\$	305,521		3.50	\$	310,826		3.50	\$	317,669	
Pre Kindergarten	5.00	\$	415,208		5.00	\$	417,652		5.00	\$	437,579	
Child Out Reach	1.00	\$	87,949		1.00	\$	89,477		1.00	\$	91,253	
DPT	0.10	\$	8,152		0.10	\$	8,294		0.10	\$	8,458	
Occ Ther	0.83	\$	73,121		0.83	\$	73,147		0.83	\$	74,561	
Psychologists	1.00	\$	92,112		1.00	\$	93,673		1.00	\$	95,487	
Social Workers	0.50	\$	45,695		0.50	\$	46,469		0.50	\$	47,369	
Speech & Language	3.42	\$	302,646		3.22	\$	289,714		3.22	\$	296,045	
Self-Contained	1.80	\$	151,062		1.80	\$	153,685		1.80	\$	156,735	
Total	17.15	\$	1,481,466		16.95	\$	1,482,937		16.95	\$	1,525,156	
Support Staff:												
Secretary	2.00	\$	59,323		2.00	\$	59,323		2.00	\$	59,787	
Custodians	4.00	\$	191,712		4.00	\$	180,688		4.00	\$	181,526	
Teacher Assistant-SE	14.00	\$	438,746		11.00	\$	342,404		11.00	\$	344,544	
Teacher Assistants	6.06	\$	107,412		5.11	\$	86,827		5.11	\$	89,653	
Total	26.06	\$	797,193		22.11	\$	669,243		22.11	\$	675,511	
Other:												
After School Program		\$	5,500			\$	8,624			\$	4,874	
Sub Assis/Secy		\$	7,500			\$	7,500			\$	-	
Summer Secy		\$	1,608			\$	1,608			\$	1,608	
Grand Total	71.93	\$	4,803,230		68.90	\$	4,634,062		66.75	\$	4,671,672	

SAYLESVILLE ELEMENTARY SCHOOL
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18		2017-18		2017-18		2018-19		2018-19	
	Recommended FTE	Budget	2017-18 Actual FTE	2017-18 Projected Expense	2018-19 Proposed FTE	2018-19 Proposed Budget				
Administrators:										
Principal	1.00	\$ 104,932	1.00	\$ 106,769	1.00	\$ 106,769				
Classroom Teachers	11.50	\$ 962,714	11.50	\$ 972,354	11.50	\$ 1,001,985				
Special Subject Teachers:										
Art	0.60	\$ 49,658	0.60	\$ 50,521	0.60	\$ 51,508				
ESL	0.50	\$ 47,149	0.33	\$ 31,633	0.33	\$ 32,231				
Health/Phys Ed	1.00	\$ 86,942	1.00	\$ 83,755	1.00	\$ 85,871				
Induction Coach	0.15	\$ 7,828	0.15	\$ 13,890	-	\$ -				
Library	0.60	\$ 52,751	0.60	\$ 53,667	0.60	\$ 54,732				
Math Coach	0.50	\$ 44,476	0.50	\$ 45,248	0.50	\$ 46,146				
Music	0.60	\$ 51,921	0.60	\$ 52,823	0.60	\$ 53,870				
Nurse	1.00	\$ 90,801	1.00	\$ 92,379	1.00	\$ 94,212				
Reading	1.50	\$ 136,279	1.40	\$ 129,345	1.40	\$ 131,912				
Technology Coach	0.25	\$ 22,426	0.25	\$ 22,816	0.25	\$ 23,269				
Total	6.70	\$ 590,230	6.43	\$ 576,077	6.28	\$ 573,751				
Special Education:										
Resource	3.00	\$ 242,161	3.50	\$ 231,754	2.50	\$ 224,865				
Occ Ther	0.60	\$ 51,008	0.70	\$ 60,516	0.70	\$ 61,667				
DPT	0.50	\$ 44,899	0.50	\$ 45,679	0.50	\$ 46,813				
Social Workers	0.50	\$ 24,845	0.50	\$ 22,532	0.50	\$ 25,916				
Speech & Language	1.10	\$ 87,375	1.10	\$ 88,467	1.10	\$ 91,302				
Self-Contained	2.00	\$ 146,897	3.00	\$ 197,103	3.00	\$ 204,538				
Total	7.70	\$ 597,184	9.30	\$ 646,050	8.30	\$ 655,102				
Support Staff:										
Secretary	1.00	\$ 25,034	1.00	\$ 25,034	1.00	\$ 25,498				
Custodians	2.00	\$ 103,624	2.00	\$ 105,309	2.00	\$ 105,309				
Teacher Assistant-SE	4.00	\$ 124,303	7.00	\$ 196,990	7.00	\$ 199,528				
Teacher Assistants	2.24	\$ 40,258	2.24	\$ 40,258	2.24	\$ 40,258				
Total	9.24	\$ 293,220	12.24	\$ 367,592	12.24	\$ 370,593				
Other:										
After School Program		\$ 5,000		\$ 8,624		\$ 4,874				
Sub Assist/Sec'y		\$ 7,500		\$ 7,500		\$ -				
Summer Sec'y		\$ 1,426		\$ 1,426		\$ 1,426				
Crossing Guard		\$ 3,731		\$ 3,731		\$ 3,731				
Grand Total	36.14	\$ 2,565,937	40.47	\$ 2,690,122	39.32	\$ 2,718,231				

LINCOLN MIDDLE SCHOOL
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18		2017-18		2017-18		2017-18		2018-19	
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget	2017-18 Recommended Budget	2017-18 Actual FTE	2017-18 Projected Expense	2018-19 Proposed Budget
Administrators:										
Asst. Principal	1.00	\$ 103,913	1.00	\$ 105,732	1.00	\$ 105,757				\$ 105,757
Principal	1.00	\$ 112,200	1.00	\$ 107,404	1.00	\$ 110,000				\$ 110,000
Athletic Director	0.20	\$ 17,579	0.20	\$ 16,546	0.20	\$ 16,546				\$ 16,546
Dean of Students					1.00	\$ 92,563				\$ 92,563
Classroom Teachers										
English	5.00	\$ 413,035	5.00	\$ 404,262	5.00	\$ 477,518				\$ 477,518
Grade 6 Teachers	10.00	\$ 898,891	11.50	\$ 987,757	11.50	\$ 982,178				\$ 982,178
Mathematics	5.00	\$ 452,096	6.50	\$ 481,945	5.50	\$ 462,754				\$ 462,754
Reading	2.00	\$ 179,625	2.00	\$ 182,746	2.00	\$ 191,328				\$ 191,328
Science	5.00	\$ 445,517	5.00	\$ 453,178	5.00	\$ 462,081				\$ 462,081
Social Studies	5.00	\$ 441,625	5.00	\$ 449,219	5.00	\$ 458,630				\$ 458,630
World Languages	3.00	\$ 233,941	3.00	\$ 258,207	3.00	\$ 263,331				\$ 263,331
Total	35.00	\$ 3,064,730	38.00	\$ 3,217,314	37.00	\$ 3,297,820				\$ 3,297,820
Special Subject Teachers:										
Art	2.00	\$ 171,028	2.00	\$ 173,997	2.00	\$ 177,449				\$ 177,449
ELA Coach/VHS Coordinator	1.00	\$ 87,160	0.60	\$ 53,204	-	\$ -				\$ -
Virtual	-	\$ -	0.40	\$ 35,470	-	\$ -				\$ -
Enrichment	-	\$ -	-	\$ -	-	\$ -				\$ -
ESL	0.34	\$ 32,408	0.34	\$ 31,267	0.34	\$ 31,876				\$ 31,876
Guidance	2.00	\$ 182,060	2.00	\$ 185,145	2.00	\$ 189,316				\$ 189,316
Health/Phys Ed	3.80	\$ 318,894	3.80	\$ 291,918	3.00	\$ 262,849				\$ 262,849
Induction Coach	0.15	\$ 7,828	0.15	\$ 13,890	-	\$ -				\$ -
Library	1.00	\$ 87,324	1.00	\$ 88,841	1.00	\$ 91,253				\$ 91,253
Math Coach	1.00	\$ 52,185	1.00	\$ 91,267	1.00	\$ 92,989				\$ 92,989
Music	2.80	\$ 243,462	2.80	\$ 247,688	2.80	\$ 252,965				\$ 252,965
Nurse	1.00	\$ 86,942	1.00	\$ 48,628	1.00	\$ 51,275				\$ 51,275
Tech Ed	2.00	\$ 151,737	2.00	\$ 153,295	2.00	\$ 164,349				\$ 164,349
Total	17.09	\$ 1,421,027	17.09	\$ 1,414,611	15.14	\$ 1,314,321				\$ 1,314,321
Special Education:										
Resource	5.00	\$ 439,682	5.00	\$ 395,938	4.00	\$ 410,905				\$ 410,905
Occ Ther	0.20	\$ 17,003	0.20	\$ 17,290	0.20	\$ 17,624				\$ 17,624
DPT	0.10	\$ 8,152	0.10	\$ 8,293	0.10	\$ 8,458				\$ 8,458
Psychologists	1.00	\$ 93,172	1.00	\$ 94,791	1.00	\$ 96,673				\$ 96,673
Social Workers	0.80	\$ 71,764	0.60	\$ 54,758	0.60	\$ 55,844				\$ 55,844
Speech & Language	0.80	\$ 73,638	0.80	\$ 74,886	0.80	\$ 76,337				\$ 76,337
Self-Contained	4.00	\$ 269,783	3.00	\$ 223,071	3.00	\$ 229,179				\$ 229,179
Total	11.90	\$ 973,195	10.70	\$ 869,027	9.70	\$ 895,021				\$ 895,021
Support Staff:										
Secretary	4.00	\$ 151,667	4.00	\$ 155,688	4.00	\$ 152,118				\$ 152,118
Custodians	6.00	\$ 299,801	6.00	\$ 290,701	6.00	\$ 291,141				\$ 291,141
Weekend Security		\$ 10,400		\$ 10,400		\$ 10,400				\$ 10,400
Maintenance	1.00	\$ 61,106	1.00	\$ 61,106	1.00	\$ 61,106				\$ 61,106
Teacher Assistant-SE	7.00	\$ 227,495	7.00	\$ 225,960	7.00	\$ 226,727				\$ 226,727
Teacher Assistants	-	\$ -	-	\$ -	-	\$ -				\$ -
Total	18.00	\$ 750,469	18.00	\$ 743,854	18.00	\$ 741,492				\$ 741,492
Team Leaders		\$ 24,000		\$ 24,000		\$ 24,000				\$ 24,000
Coaches		\$ 15,050		\$ 15,050		\$ 15,050				\$ 15,050
Advisors		\$ 6,772		\$ 6,772		\$ 6,772				\$ 6,772
Curriculum Leaders		\$ 9,600		\$ 9,600		\$ 9,600				\$ 9,600
Teacher Coverage		\$ 1,000		\$ 1,000		\$ 1,000				\$ 1,000
After School Program		\$ 21,200		\$ 21,200		\$ 6,200				\$ 6,200
After School Detention		\$ 3,000		\$ 3,000		\$ 3,000				\$ 3,000
Sub Assit/Secy		\$ 20,000		\$ 20,000		\$ -				\$ -
Summer Sec'y		\$ -		\$ -		\$ -				\$ -
Grand Total	84.19	\$ 6,543,735	85.99	\$ 6,575,111	83.04	\$ 6,639,142				\$ 6,639,142

LINCOLN HIGH SCHOOL
2018-19 Proposed Budget
Position & Salary Schedule

CATEGORY	2017-18		2017-18		2017-18		2018-19		2018-19	
	Recommended FTE	Recommended Budget	Actual FTE	Expense	Projected Expense	Proposed FTE	Proposed Budget	Proposed FTE	Proposed Budget	
Administrators:										
Asst. Principal	2.00	\$ 209,989	2.00	\$ 213,664	2.00	\$ 214,952	2.00	\$ 214,952	2.00	\$ 214,952
Principal	1.00	\$ 126,991	1.00	\$ 129,213	1.00	\$ 129,213	1.00	\$ 129,213	1.00	\$ 129,213
Athletic Director	0.80	\$ 70,315	0.80	\$ 66,185	0.80	\$ 66,185	0.80	\$ 66,185	0.80	\$ 66,185
Classroom Teachers										
Business	4.00	\$ 356,811	4.00	\$ 362,931	4.00	\$ 370,045	4.00	\$ 370,045	4.00	\$ 370,045
English	10.00	\$ 846,195	10.00	\$ 821,126	10.00	\$ 843,606	10.00	\$ 843,606	10.00	\$ 843,606
Mathematics	10.00	\$ 871,649	10.00	\$ 883,472	10.00	\$ 901,946	10.00	\$ 901,946	10.00	\$ 901,946
Reading	2.00	\$ 181,904	2.00	\$ 184,984	2.00	\$ 189,021	2.00	\$ 189,021	2.00	\$ 189,021
Science	9.00	\$ 700,870	9.00	\$ 709,821	9.00	\$ 761,233	9.00	\$ 761,233	9.00	\$ 761,233
Social Science	9.00	\$ 688,072	9.00	\$ 697,044	9.00	\$ 718,881	9.00	\$ 718,881	9.00	\$ 718,881
Tech Ed	3.00	\$ 230,487	3.00	\$ 233,471	3.00	\$ 243,068	3.00	\$ 243,068	3.00	\$ 243,068
World Languages	6.40	\$ 546,237	6.40	\$ 555,078	6.40	\$ 578,206	6.40	\$ 578,206	6.40	\$ 578,206
Total	53.40	\$ 4,422,225	53.40	\$ 4,447,927	53.40	\$ 4,606,006	53.40	\$ 4,606,006	53.40	\$ 4,606,006
Special Subject Teachers:										
Art	2.00	\$ 168,265	2.00	\$ 171,186	2.00	\$ 175,036	2.00	\$ 175,036	2.00	\$ 175,036
CIM										
ESL	0.34	\$ 32,408	0.33	\$ 35,133	0.33	\$ 35,723	0.33	\$ 35,723	0.33	\$ 35,723
Fam/Cons. Science	2.00	\$ 163,046	2.00	\$ 165,876	2.00	\$ 169,166	2.00	\$ 169,166	2.00	\$ 169,166
Guidance	4.00	\$ 389,793	4.00	\$ 396,052	4.00	\$ 404,221	4.00	\$ 404,221	4.00	\$ 404,221
Health/Phys Ed	4.00	\$ 349,299	4.00	\$ 355,282	4.00	\$ 362,237	4.00	\$ 362,237	4.00	\$ 362,237
Induction Coach	0.25	\$ 13,046	0.25	\$ 23,150	-	\$ -	-	\$ -	-	\$ -
Library	1.40	\$ 113,264	1.20	\$ 96,492	0.80	\$ 73,002	0.80	\$ 73,002	0.80	\$ 73,002
Virtual	-	\$ -	0.20	\$ 17,895	0.20	\$ 18,251	0.20	\$ 18,251	0.20	\$ 18,251
Music	2.00	\$ 142,602	2.00	\$ 144,060	2.00	\$ 151,881	2.00	\$ 151,881	2.00	\$ 151,881
Nurse	1.00	\$ 89,827	1.00	\$ 88,452	1.00	\$ 90,206	1.00	\$ 90,206	1.00	\$ 90,206
Reform Facilitators	1.00	\$ 90,801	1.00	\$ 92,379	1.00	\$ 94,212	1.00	\$ 94,212	1.00	\$ 94,212
Total	17.99	\$ 1,552,352	17.98	\$ 1,585,957	17.33	\$ 1,573,935	17.33	\$ 1,573,935	17.33	\$ 1,573,935
Special Education:										
DPT	0.33	\$ 29,829	0.20	\$ 18,393	0.20	\$ 18,887	0.20	\$ 18,887	0.20	\$ 18,887
Occ. Ther	0.10	\$ 8,377	0.10	\$ 8,519	0.10	\$ 8,663	0.10	\$ 8,663	0.10	\$ 8,663
Psychologists	1.00	\$ 93,794	1.00	\$ 95,384	1.00	\$ 97,233	1.00	\$ 97,233	1.00	\$ 97,233
Resource	3.70	\$ 287,029	3.70	\$ 290,035	2.70	\$ 266,308	2.70	\$ 266,308	2.70	\$ 266,308
Self-Contained	4.00	\$ 341,791	4.00	\$ 347,726	4.00	\$ 354,626	4.00	\$ 354,626	4.00	\$ 354,626
Social Workers	1.00	\$ 92,077	1.00	\$ 93,638	1.00	\$ 95,452	1.00	\$ 95,452	1.00	\$ 95,452
Speech & Language	0.40	\$ 24,496	0.40	\$ 24,496	0.40	\$ 26,061	0.40	\$ 26,061	0.40	\$ 26,061
Total	10.53	\$ 877,394	10.40	\$ 878,190	9.40	\$ 867,250	9.40	\$ 867,250	9.40	\$ 867,250
Support Staff:										
Secretary	6.00	\$ 238,038	6.00	\$ 229,942	4.56	\$ 169,942	4.56	\$ 169,942	4.56	\$ 169,942
Custodians	8.00	\$ 388,206	8.00	\$ 379,568	7.00	\$ 328,867	7.00	\$ 328,867	7.00	\$ 328,867
Maintenance	1.00	\$ 61,761	1.00	\$ 61,762	1.00	\$ 61,762	1.00	\$ 61,762	1.00	\$ 61,762
Weekend Security		\$ 10,400		\$ 10,400		\$ 10,400		\$ 10,400		\$ 10,400
Teacher Assistant-SE	10.00	\$ 310,888	10.56	\$ 318,575	10.56	\$ 321,125	10.56	\$ 321,125	10.56	\$ 321,125
Teacher Assistants	1.00	\$ 31,963	1.00	\$ 31,963	1.00	\$ 31,963	1.00	\$ 31,963	1.00	\$ 31,963
Total	26.00	\$ 1,041,256	26.56	\$ 1,032,210	24.12	\$ 924,060	24.12	\$ 924,060	24.12	\$ 924,060
Consultant - HS Reform										
		\$ -		\$ -		\$ -		\$ -		\$ -
Coaches										
NEASC Stipend		\$ 193,121		\$ 193,121		\$ 193,121		\$ 193,121		\$ 193,121
Advisors		\$ 27,357		\$ 27,357		\$ 27,357		\$ 27,357		\$ 27,357
Substitute Assist/Secy		\$ 30,000		\$ 30,000		\$ -		\$ -		\$ -
After School Detention		\$ 8,000		\$ 8,000		\$ 8,000		\$ 8,000		\$ 8,000
Teacher Coverages		\$ 2,000		\$ 2,000		\$ 2,000		\$ 2,000		\$ 2,000
After School Program		\$ 12,400		\$ 12,400		\$ 12,400		\$ 12,400		\$ 12,400
Total		\$ 282,878		\$ 292,878		\$ 262,878		\$ 262,878		\$ 262,878
Grand Total	111.72	\$ 8,583,400	112.14	\$ 8,646,224	108.05	\$ 8,644,503	108.05	\$ 8,644,503	108.05	\$ 8,644,503

Lincoln Public Schools
**2018-19 Proposed Budget
 Position & Salary Schedule
 IDEA Part B**

CATEGORY	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget
Specialists:						
DPT	0.80	\$ 65,218	0.80	\$ 66,350	0.80	\$ 67,666
Occ Ther.	0.50	\$ 45,476	0.50	\$ 45,035	0.50	\$ 45,907
Psychologists	0.50	\$ 44,287				
Resource	2.30	\$ 141,376	2.30	\$ 142,152	2.30	\$ 151,703
Self Contained	1.20	\$ 102,506	1.20	\$ 104,286	1.20	\$ 106,356
Social Worker	0.30	\$ 27,417	0.30	\$ 27,881	0.30	\$ 28,421
Speech & Language	1.10	\$ 99,207	1.10	\$ 100,900	1.10	\$ 103,049
	6.70	\$ 525,487	6.20	\$ 486,604	6.20	\$ 503,101

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	6.70	525,487	6.20	486,604	6.20	503,101

Lincoln Public Schools
**2018-19 Proposed Budget
 Position & Salary Schedule
 IDEA Part B Preschool**

CATEGORY	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget

Administrators:

Specialists:						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language Teacher	0.18	\$ 15,943	0.18	\$ 16,213	0.18	\$ 16,608
	0.18	\$ 15,943	0.18	\$ 16,213	0.18	\$ 16,608

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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						
Grand Total	0.18	15,943	0.18	16,213	0.18	16,608

Lincoln Public Schools
 2018-19 Proposed Budget
 Position & Salary Schedule
 TITLE I PART A

CATEGORY	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	Proposed FTE	Proposed Budget

Specialists:

Literacy Coach						
Math Interventionist	1.00	\$ 48,628	1.00	\$ 48,628	1.00	\$ 51,275
Occ Ther.						
Psychologists						
Reading Teacher	1.50	\$ 133,867	1.50	\$ 136,192	1.50	\$ 139,336
Social Worker						
Total	2.50	\$ 182,495	2.50	\$ 184,820	2.50	\$ 190,611

Support Staff:
 Secretary
 Teacher Assist. O/D

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						
MDT Evaluations						
Total		35,126		35,126		35,126

Grand Total	2.50	217,621	2.50	219,945	2.50	225,737
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Lincoln Public Schools
 2018-19 Proposed Budget
 Position & Salary Schedule
 TITLE II PART A

CATEGORY	2017-18	2017-18	2017-18	2017-18	2018-19 Proposed	2018-19 Proposed
	Recommended FTE	Recommended Budget	Actual FTE	Projected Expense	FTE	Budget

Administrators:

<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language Teacher	1.00	\$ 87,324	1.00	\$ 88,841	1.00	\$ 90,604
	1.00	\$ 87,324	1.00	\$ 88,841	1.00	\$ 90,604

Support Staff:

Secretary
 Teacher Assist. O/D

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<u>Other:</u>						
Homebound Instruction						
Prof Dev (training)		\$ 23,800		\$ 23,800		\$ 23,800
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total		23,800		23,800		23,800
Grand Total	1.00	111,124	1.00	112,641	1.00	114,404

**Lincoln Public Schools
FY19 School Committee Recommended Budget
Position and Salary Schedule**

Department	FY18 SC Adopted		FY18 SC Actual		FY19 SC Recommended	
	FTE	Expense	FTE	Expense	FTE	Expense
School Committee	7.00	\$ 13,750	7.00	\$ 13,750	7.00	\$ 13,750
Superintendent	2.00	\$ 220,880	2.00	\$ 224,746	2.00	\$ 224,746
Curriculum	2.00	\$ 234,152	2.00	\$ 236,135	2.00	\$ 203,373
Technology	4.00	\$ 276,664	4.00	\$ 276,886	4.00	\$ 279,376
Business Operations	5.56	\$ 690,383	5.56	\$ 693,531	5.00	\$ 409,154
Human Resources	1.56	\$ 88,097	1.56	\$ 88,097	1.56	\$ 88,097
Non-Instructional Ops	10.50	\$ 696,778	10.50	\$ 682,955	10.50	\$ 685,490
Student Services	3.00	\$ 443,794	3.00	\$ 451,855	3.00	\$ 445,052
Central	43.36	\$ 2,985,964	46.56	\$ 3,147,039	47.41	\$ 3,330,517
Lonsdale	33.08	\$ 2,453,203	35.41	\$ 2,608,361	35.26	\$ 2,647,265
Northern	71.93	\$ 4,803,230	68.90	\$ 4,634,062	66.75	\$ 4,671,672
Saylesville	36.14	\$ 2,565,937	40.47	\$ 2,690,122	39.32	\$ 2,718,231
Middle School	84.19	\$ 6,543,735	85.99	\$ 6,575,111	83.04	\$ 6,639,142
High School	111.72	\$ 8,583,400	112.14	\$ 8,646,224	108.05	\$ 8,644,503
Total	416.04	\$ 30,599,965	425.09	\$ 30,968,875	414.89	\$ 31,000,367

Town of Lincoln
Schedule of Debt Service Requirements
as of the fiscal year ended June 30, 2017

Purpose	Date Issued	Interest Rate(s)	Maturity Date	Amount of Original Issue	Balance July 1, 2016	New Issues	Retired	Balance June 30, 2017
<i>Governmental Activities:</i>								
<i>General obligation bonds payable:</i>								
Refunding	07/01/03	2.00-5.00%	08/01/16	\$ 18,770,000	\$ 480,000		\$ 480,000	\$ -
Open Space	06/15/07	4.13-5.50%	06/15/27	3,000,000	1,650,000		150,000	1,500,000
Improvements to Municipal Buildings	07/01/08	3.75-4.75%	07/01/28	5,000,000	3,250,000		250,000	3,000,000
Refunding - School Construction/Renovation	06/25/15	3.00-5.00%	08/01/26	22,055,000	21,730,000	-	1,590,000	20,140,000
Total Bonds Payable					<u>27,110,000</u>	<u>-</u>	<u>2,470,000</u>	<u>24,640,000</u>
<i>Capital leases payable:</i>								
Rescue Vehicle	06/05/17	3.07%	06/08/16	235,420	-	235,420	75,000	160,420
Trash Truck	06/30/14	1.57%	06/18/19	188,640	123,122	-	40,403	82,719
Total Leases Payable					<u>123,122</u>	<u>235,420</u>	<u>115,403</u>	<u>243,139</u>
<i>Business Activities:</i>								
<i>Loan payable:</i>								
R.I. Clean Water Finance Agency:								
Sewer system improvements	3/29/11	1.45-4.35%	09/01/31	2,902,500	2,593,500		108,000	2,485,500
Sewer system improvements	7/30/15	1.33-2.96%	09/01/34	849,900	-	849,000	1,000	848,000
Water system improvements	04/19/04	3.50%	09/01/24	300,000	66,583		6,000	60,583
Water system improvements	03/01/07	3.03-3.40%	09/01/27	1,800,000	1,314,000		80,000	1,234,000
Water system improvements	11/06/09	.055-4.15%	09/01/29	1,500,000	1,261,000		62,000	1,199,000
Water system improvements	02/12/09	.36-4.09%	09/01/30	362,568	301,567		15,000	286,567
Total Loans Payable					<u>5,536,650</u>	<u>849,000</u>	<u>272,000</u>	<u>6,113,650</u>
Total bonds, capital lease and loan payable					<u>\$ 32,769,772</u>	<u>\$ 1,084,420</u>	<u>\$ 2,857,403</u>	<u>\$ 30,996,789</u>

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

General Obligation Bonds

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

Loans Payable

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

*Town of Lincoln
Schedule of Fund Balances
as of the Fiscal Year Ended June 30, 2017*

<i>General Fund</i>			
Nonspendable:	Deposits	\$	66,977
Committed:	Encumbrances		642,460
Assigned:	Health Care Costs		<u>500,000</u>
		\$	1,209,437
	Unassigned		<u>7,011,039</u>
	<i>Total General Fund Balance</i>	\$	<u>8,220,476</u>
	<i>Town Capital Project Fund</i>	\$	<u>4,413,639</u>
	<i>School Capital Project Fund</i>	\$	<u>190,449</u>
	<i>Open Space Restricted Surplus</i>	\$	<u>-</u>
	<i>Capital Improvement Restricted Surplus</i>	\$	<u>-</u>
<i>School Fund</i>			
Nonspendable:	Deposits		256,676
	Restricted		379,663
Committed:	Encumbrances		1,101,331
	Unassigned		<u>(47,015)</u>
	<i>Total School Fund Balance</i>	\$	<u>1,690,655</u>

SUPPLEMENTARY INFORMATION
Water Department Estimated Revenue and Expense
(for information purposes only)
FISCAL YEAR 2018-2019

Revenues

	2018 Budget	2019 Budget	Increase (Decrease)
Water Sales	3,340,402	3,413,217	72,815
Administrative Fees	15,000	15,000	0
Connection Charges	15,000	15,000	0
Fire Protection	125,000	125,000	0
Engineering Fees	50,000	50,000	0
Connection Charges	15,000	15,000	0
Fire Protection	125,000	125,000	0
Interest on Overdue Bills	20,000	20,000	0
Engineering Fees	50,000	50,000	0
Interest/Investments	25,000	25,000	0
Service Equity	40,000	40,000	0
Meter Recycling	2,500	2,500	0
Credit Card Fees	1,000	1,000	0
Total Revenue	3,823,902	3,896,717	72,815

Expenses

Operating Expenses

	2018 Budget	2019 Budget	Increase (Decrease)
Wages	397,000	415,696	18,696
Mains, Hydraulics, etc.	40,000	40,000	-
Services	12,000	15,000	3,000
Tools and Safety Equipmen	15,000	15,000	-
Gasoline and Oil	15,000	15,000	-
Power/Pumping	150,000	150,000	-
Water Purchases	1,470,188	1,660,188	190,000
Vehicle Maintenance	10,000	10,000	-
Sampling Testing and Monitoring	10,200	10,200	-
Radio Maintenance	6,000	6,000	-
Building Maintenance	7,000	7,000	-
Education and Certifications	5,000	5,000	-
Dig Safe	5,300	5,300	-
Total Operating Expense	2,142,688	2,354,384	211,696

Adminstration

	2018 Budget	2019 Budget	Increase (Decrease)
Salaries - Commissioners	9,350	9,350	-
Salaries - Administrative	85,000	87,550	2,550
Expenses	5,000	5,000	-
Salaries - Office	256,151	294,333	38,182
Pensions	78,300	58,000	(20,300)
Maintenance - Office Equipment	18,000	18,000	-
Insurance	80,000	80,000	-
Stationary and Supplies	6,000	6,000	-
Postage	14,500	13,000	(1,500)
Telephones and Telephone Alarms	7,500	7,500	-
Heating fuel	6,000	6,000	-
Electricity	3,400	3,600	200
Payroll Taxes	54,013	86,000	31,987
Health Care	230,000	230,000	-
Consulting and Professional Fees	40,000	40,000	-
Total Administative Expense	893,214	944,333	51,119

Other Expense

Debt Service	240,000	240,000	
Reserve for Replacement	351,000	351,000	-
Sick Leave Credits	7,000	7,000	-
			-
Total Other Expense	598,000	598,000	-

Summary

Total Expense	3,633,902	3,896,717	262,815
Total Revenue	3,823,902	3,896,717	72,815
Net Income	190,000	-	

SUPPLEMENTARY INFORMATION
SEWER FUND Estimated Revenue and Expenses
(for information purposes only)
FISCAL YEAR 2018-2019

	2015-2016 Audited Rev. / Exp.	2016-2017 Rev. / Exp. Estimates	2016-2017 Audited Rev. / Exp.	2017-2018 Rev. / Exp. Estimates	Rev. / Exp. Thru 12/31/2017	Balance Thru 6/30/2018	2018-2019 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 & Related Fees	\$ 928,487	\$ 910,000	\$ 981,921	\$ 910,000	\$ 882,078	\$ 27,922	\$ 930,000	\$ 20,000
Interest / Penalty	16,029	15,000	17,360	15,000	8,289	6,711	15,000	-
Total Operating Revenues	944,516	925,000	999,281	925,000	890,367	34,633	945,000	20,000
Operating Expenses								
Personnel Costs								
Salaries & Wages (includes overtime)	276,293	224,872	236,269	-	-	-	-	-
FICA	18,103	17,203	12,885	-	-	-	-	-
Health Ins / Worker Comp / Liab Insurance	96,788	65,000	143,766	20,000	15,000	5,000	20,000	-
Pension	17,154	16,000	12,222	-	-	-	-	-
Contract Operations Services				373,435	167,276	206,159	381,695	8,260
Other Operating Expenses								
Supplies	280,201	150,000	182,499	150,000	66,618	83,382	75,000	(75,000)
Utilities	85,495	85,000	88,265	80,000	33,183	46,817	90,000	10,000
Professional Services	16,017	-	35,085	-	17,748	(17,748)	20,000	20,000
Total Operating Costs	790,051	558,075	710,991	623,435	299,825	323,610	586,695	(36,740)
Net Revenue from Operations	154,465	366,925	288,290	301,565	590,542	(288,977)	358,305	56,740
Depreciation	285,722	285,000	297,043	290,000	148,522	141,478	300,000	10,000
Debt Service Interest	116,029	105,000	138,850	105,000	59,114	45,886	126,720	21,720
Sewer assessment revenues	(1,709)	(15,000)	(1,313)	(15,000)	(2,149)	(12,851)	(15,000)	-
Total Debt Service (net)	400,042	375,000	434,580	380,000	205,487	174,513	411,720	31,720
Total Sewer Expense	1,190,093	933,075	1,145,571	1,003,435	505,312	498,123	998,415	(5,020)
Net Sewer Fund Revenue	\$ (245,577)	\$ (8,075)	\$ (146,290)	\$ (78,435)	\$ 385,055	\$ (463,490)	\$ (53,415)	\$ 25,020

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 2018-2019

		Twin River Reg. Hours	Twin River Holiday	Other Customers	FY2019 Total
Billing Rate	\$	44.00	66.00	44.00	
Estimated Hours		10,000	1,000	8,000	
Labor Revenue	\$	440,000	66,000	352,000	858,000
Vehicle Fees				40,000	40,000
Total Revenue		440,000	66,000	392,000	898,000
Operating Expenses					
<i>Personnel Costs</i>					
Wages		400,000	60,000	320,000	780,000
FICA		30,600	4,590	24,480	59,670
<i>Other Operating Expenses</i>					-
Vehicle Expenses(Ins., Fuel, Repair, etc.) @ \$2/hr.		-	-	16,000	16,000
Vehicle major repair		-	-	5,000	5,000
Vehicle Depreciation				12,000	12,000
Overhead (Billing & Acctng.) est. @ 2% of Revenue		8,800	1,320	7,040	17,160
Total Costs	\$	439,400	65,910	384,520	889,830
Net Revenue from Operations	\$	600	90	7,480	8,170