

Town of Lincoln

*Annual Reports and
Approved Budget
Fiscal Year 2022-2023*



Building on a Strong Foundation

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TOWN OF LINCOLN
PROPOSED MUNICIPAL AND SCHOOL BUDGETS
FISCAL YEAR 2022-2023

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Annual Message

Budget Message

Thank you for attending the annual Lincoln Financial Town Meeting (FTM) to consider and approve the spending plans proposed for the FY2022-23 (FY23) budget. While some have suggested that the FTM taxpayer approval of the Town's budget is outdated, we firmly believe direct in-person meetings offer the best opportunity to voice your opinion, interact with town officials, and see your vote count. Thanks again for coming.

Tonight, we will present the following for your review, input, and approval:

- Proposed municipal budget expenditures by department
- Total bottom-line proposed education budget
- Debt Service expense for municipal and education departments
- Proposed capital resolutions for municipal and education departments

But first, some comments about important emerging trends in both revenue and costs that will exert additional pressure on the tax levy in the coming years:

- Less real estate growth as available space approaches saturation, given the goal to maintain the Town's rural character.
- Flat to declining receipts of revenue from Bally's as the gaming industry matures and recovers from Covid.
- A flattening of revenue increases from State Education Aid which funds about 25% of total education spending.
- Significant capital improvements in our elementary schools over the next five years to improve air quality and technology.
- Finally, cost inflation has begun to impact all operations and is expected to continue.

Given these trends, to minimize future tax levy increases, we must become more innovative, resourceful, and cost-focused to keep spending levels responsible. We will also need to explore opportunities from other sources to replace lost revenues. Some suggested examples include repurposing empty mill buildings, additional business to fully utilize industrial park capacities, leveraging the potential of the local airport, and so forth.

In sum, we are exiting a period of relative budget comfort, enabled by year-over-year revenues increases. This will require our municipal and school officials' leadership to make this happen. We now need to do things differently to manage this challenge.

In terms of the FY23 budget, below is a summary of the proposed total spending by the Municipal and Education departments for operating expenses, capital, and debt service:

	Operating Expenses	Capital	Debt Service	Total Spending	vs. FY22
Municipal	\$24,606,335	\$1,265,550	\$500,394	\$26,372,279	+\$1,592,166
Education	\$60,339,112	\$1,171,560	\$6,888,250	\$68,398,922	+\$1,170,044
Total	\$84,945,447	\$2,437,110	\$7,388,644	\$94,771,201	+\$2,762,210
vs. FY22	+\$1,560,342	+\$1,217,812	-\$15,944	+\$2,762,210	+3.0%

It should be noted that approximately \$6,000,000 of Federal ESSER (Elementary and Secondary School Emergency Relief) Funds have been allocated for use in Lincoln schools. These funds can be used by school officials to upgrade facilities for safe re-opening and to address learning recovery. Approximately \$2,500,000 of those funds are planned to be spent in FY23. The Budget Board considered the use of these funds when developing its proposed Education Operating budget.

It is important to note that approximately \$1,500,000 of capital resolutions included in the FY23 budget are expected to be funded from the American Rescue Plan Act (ARPA), a National Grid rebate, and reimbursements from the Rhode Island Department of Education (RIDE). That would reduce the spending increase taxpayers fund from the \$2,762,210 increase shown above down to approximately \$1,300,000 or +1.4% compared to last year.

Here are the Budget Board's estimated tax rates based on the proposed FY23 budget:

	Actual FY22	Proposed FY23 Budget
Residential Real Estate	\$20.29	\$17.46
Commercial Real Estate	\$25.21	\$21.70
Personal Property	\$32.01	\$27.55
Motor Vehicles	\$30.00	\$20.00

Finally, the Budget Board thanks and appreciates all involved in this process, especially taxpayers who came out tonight to consider and vote on the budget.

Respectfully submitted,
Town of Lincoln Budget Board

Carl Brunetti, Chair
 Michael Babbitt, Vice Chair
 Rhonda Lacombe, Secretary
 Robert Turner, Town Moderator
 Andrew Esposito

Craig Joly
 Ramayya Maddipudi
 Michael OConnell
 Nicholas Rodrigues
 Bruce Whitehead

*Combined Analysis of Revenue and
Budget Summary*

SUMMARY OF MUNICIPAL REVENUES
FISCAL YEAR 2022-2023

	2019-2020 AUDITED REVENUE	2020-2021 REVENUE BUDGET	2020-2021 AUDITED REVENUE	2021-2022 REVENUE BUDGET	RECEIVED THRU 12/31/2021	BALANCE THRU 06/30/2022	2022-2023 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
PROPERTY TAXES								
Education, Resolutions, Municipal & Debt								
Current Year Tax Levy (Ref. Only)	\$ 56,781,016	57,769,379	56,781,016	58,118,877			58,965,398	846,521
Current Year Uncollectible Taxes	(1,687,199)	(1,444,234)	(369,995)	(1,452,972)			(1,474,135)	(21,163)
Current Year Collections	55,093,817	56,325,145	56,411,021	56,665,905	32,834,327	23,831,578	57,491,263	825,358
Prior Year Collections	1,037,489	1,100,000	1,202,233	1,100,000	662,692	437,308	1,100,000	-
TOTAL TAX COLLECTIONS	\$ 55,655,076	57,425,145	57,613,254	57,765,905	33,497,019	24,268,886	58,591,263	825,358
STATE AID & GRANTS (Note 1)								
Motor Vehicles Phase Out	\$ 1,066,857	1,330,542	2,084,950	2,395,450	1,017,173	1,378,277	3,652,035	1,256,585
Library	209,703	213,729	213,729	217,473	109,487	107,986	209,822	(7,651)
RIEDC - Airport Impact Aid	25,000	25,000	25,000	25,000	0	25,000	25,000	0
Video Lottery / Table Games Commissions	4,676,345	5,200,000	4,382,274	5,200,000	1,778,105	3,421,895	5,200,000	0
Sports Bet	100,000	100,000	100,000	100,000	100,000	0	200,000	100,000
School Bond Housing Aid	948,930	853,094	1,024,414	4,211,173	626,034	3,585,139	3,427,500	(783,673)
Pub. Serv. Corp. Tax	272,625	272,625	269,570	269,570	258,808	10,762	258,808	(10,762)
Meal & Hotel Tax	934,271	1,083,430	559,412	789,474	479,425	310,049	1,021,802	232,328
Statistical revaluation reimbursement	0	0	0	0	0	0	0	0
RESTRICTED RECEIPTS								
Education Aid	13,936,075	14,418,820	15,193,312	16,138,953	7,598,796	8,540,157	16,143,252	4,299
Medicaid	644,805	765,000	509,373	625,000	172,517	452,483	625,000	0
Local Miscellaneous Revenues	0	260,000	0	235,000	0	235,000	225,000	(10,000)
OTHER SOURCES								
Capital Improvement Restricted Surplus Fund 12	0	285,000	0	88,993	0	0	763,550	674,557
Open Space Restricted Surplus Fund 11	0	545,000	0	68,605	0	0	0	(68,605)
Town Capital Project Fund 50	1,381,359	1,012,755	0	705,300	912,525	(207,225)	1,573,560	868,260
LOCAL REVENUES	3,378,300	2,707,705	3,071,698	2,816,695	1,972,186	844,509	2,784,695	(32,000)
Total Municipal Revenues	\$ 83,229,346	86,497,845	85,046,986	92,008,991	48,522,075	42,972,918	94,701,287	2,692,296
LOCAL REVENUE								
Interest on Investments	\$ 121,077	50,000	20,997	75,000	5,535	69,465	50,000	(25,000)
Interest on Delinquent Taxes	382,212	370,000	383,544	370,000	251,905	118,095	370,000	0
Fines & Costs	5,418	12,000	2,686	12,000	772	11,228	12,000	0
Miscellaneous Revenues	58,704	15,000	56,834	15,000	43,422	(28,422)	15,000	0
Marriage Licenses	760	800	1,515	800	543	257	800	0
Recording Fees	237,348	200,000	311,176	200,000	157,149	42,851	200,000	0

**SUMMARY OF MUNICIPAL REVENUES
FISCAL YEAR 2022-2023**

	2019-2020 AUDITED REVENUE	2020-2021 REVENUE BUDGET	2020-2021 AUDITED REVENUE	2021-2022 REVENUE BUDGET	RECEIVED THRU 12/31/2021	BALANCE THRU 06/30/2022	2022-2023 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
Tax Stamps	327,453	200,000	443,372	250,000	317,636	(67,636)	250,000	0
Liquor Licenses	22,567	20,000	2,218	20,000	2,190	17,810	20,000	0
Dog Licenses	3,311	5,000	7,138	4,000	5,048	(1,048)	4,000	0
Miscellaneous Licenses	10,546	18,000	11,017	15,000	7,835	7,165	15,000	0
Probate Court Fees	26,914	20,000	25,433	23,000	22,045	955	23,000	0
Victualling Licenses	4,150	4,000	4,500	4,000	3,815	185	4,000	0
Building Inspector	337,699	250,000	375,440	275,000	376,449	(101,449)	275,000	0
Plumbing Inspector	103,182	60,000	70,157	70,000	40,648	29,352	70,000	0
Electrical Inspector	69,254	60,000	57,195	70,000	47,089	22,911	70,000	0
Zoning Fees	4,700	2,000	1,171	2,000	4	1,996	2,000	0
Animal Violations	1,430	1,800	914	1,500	1,355	145	1,500	0
Library Fines	4,710	7,000	1,369	7,000	95	6,905	0	(7,000)
Housing for the Elderly (PILOT)	78,904	70,000	74,683	70,000	0	70,000	70,000	0
Town Maps	80	400	50	400	10	390	400	0
Tax Certificates	29,867	20,000	35,515	20,000	14,063	5,937	20,000	0
Parks & Recreation Program Fees	9,530	12,000	2,490	12,000	2,325	9,675	12,000	0
Other	192,811	50,000	4,200	50,000	53,660	(3,660)	50,000	0
Subdivision Lot Assessments	18,700	8,000	19,800	8,000	0	8,000	8,000	0
Ins. Refunds(Rescue Receipts)	1,126,016	1,000,000	946,563	1,000,000	503,629	496,371	1,000,000	0
Revenue Sidewalk Repairs	10,959	25,000	13,375	25,000	221	24,779	25,000	0
Town Building Rental	150,448	176,705	152,705	166,995	91,464	75,531	166,995	0
Municipal Court	39,550	50,000	45,641	50,000	23,279	26,721	50,000	0
TOTAL LOCAL REVENUE	\$ 3,378,300	2,707,705	3,071,698	2,816,695	1,972,186	844,509	2,784,695	(32,000)

Note 1 - All State Aid (excluding VLT Commissions) amounts are the same as last year due to a lack of any state budget proposals.

SUMMARY OF MUNICIPAL EXPENDITURES

FISCAL YEAR 2022-2023

	Dept #	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
MUNICIPAL OPERATIONS									
Town Administrator	4100	141,916	155,552	124,601	158,954	58,991	99,963	163,137	4,183
Planning	4110	141,662	153,016	149,173	157,520	79,386	78,134	159,215	1,695
Personnel	4130	110,337	116,871	101,698	118,875	50,279	68,596	120,988	2,113
Town Clerk	4140	199,562	253,108	248,317	222,805	109,045	113,760	257,711	34,906
Finance Office	4150	311,572	473,614	497,075	465,562	249,600	215,962	506,569	41,007
Tax Assessor	4160	148,040	150,543	152,566	533,664	207,874	325,790	157,834	(375,830)
Information Technologies	4170	261,535	237,054	256,562	242,650	131,722	110,928	289,500	46,850
Public Safety-Police	4200	5,082,875	5,228,202	5,235,743	5,438,845	3,831,036	1,607,809	5,563,496	124,651
Public Safety - Animal Control	4204	104,344	91,913	64,744	92,490	34,826	57,664	94,614	2,124
Public Safety-Rescue	4210	1,780,153	1,949,468	1,790,499	1,974,623	948,968	1,025,655	2,026,617	51,994
Human Services	4230	387,296	400,285	346,076	416,904	166,822	250,082	425,891	8,987
Public Works-General	4300	174,305	163,163	162,486	166,362	92,152	74,210	170,282	3,920
Public W.-Engineering	4310	100,360	112,702	110,860	105,157	52,680	52,477	108,386	3,229
Public W.-Code Enfor	4320	223,238	217,269	208,742	222,535	111,391	111,144	247,266	24,731
Public W.-Parks/Rec	4330	400,378	483,570	384,653	481,441	272,230	209,211	514,221	32,780
Public W-Public Bldg	4340	332,429	296,901	317,105	291,257	144,208	147,049	297,283	6,026
Public W-Central Div	4400	3,890,098	4,099,002	4,069,744	4,218,849	1,775,575	2,443,274	4,397,456	178,607
Grants	4500	62,500	62,500	62,500	62,500	62,500	0	62,500	0
Budget Board	4600	2,392	2,300	2,509	2,300	0	2,300	3,000	700
Fixed Charges	4700	5,026,602	5,976,142	4,773,212	5,798,423	3,476,713	2,321,710	5,922,056	123,633
Public Library	4800	1,192,192	1,250,660	1,123,935	1,255,935	552,905	703,030	1,277,862	21,927
Town Council	4820	44,580	65,000	46,323	48,000	10,132	37,868	48,000	0
Town Solicitor	4830	143,481	130,189	151,852	130,189	79,432	50,757	130,189	0
Probate Judge	4840	7,000	7,200	7,000	7,200	6,198	1,002	7,200	0
Town Sergeant	4850	1,367	1,400	1,404	1,400	921	479	1,400	0
Board of Canvassers	4860	1,133	1,700	1,983	1,700	283	1,417	1,700	0
Zoning Board Review	4870	5,459	8,120	5,370	8,120	3,444	4,676	8,120	0
Planning Board	4880	0	8,870	9,014	8,870	520	8,350	8,570	(300)
Board of Assessment Review	4890	1,160	2,190	1,260	2,190	630	1,560	2,190	0
Tenants Board	4910	1,128	1,388	1,041	1,388	521	867	1,388	0
Conservation Commission	4920	1,153	3,150	3,093	5,150	1,520	3,630	5,230	80

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2022-2023**

	Dept #	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Personnel Board	4940	1,000	1,600	1,000	1,600	500	1,100	1,600	0
Juvenile Hearing Board	4960	342	750	552	750	397	353	750	0
Parks & Rec Commission	4970	906	1,000	987	1,000	531	469	1,000	0
Land Trust	5200	0	200	0	200	0	200	200	0
Municipal Court	5300	21,231	20,500	20,635	20,500	7,442	13,058	21,000	500
Transfers to other Funds	6000	(423,655)	0	3,555,477	0	0	0	0	0
Capital Budget Request		1,504,138	1,607,006	223,521	1,142,069	98,069	1,044,000	1,632,000	489,931
Municipal Operating Budget		21,384,209	23,734,098	24,213,312	23,807,977	12,619,443	11,188,534	24,636,421	828,444
Town School Dept. Appropriation		41,786,267	42,454,172	42,454,172	42,578,175	15,612,205	26,965,970	43,345,860	767,685
State Education Aid (Note 1)		12,325,264	14,418,820	15,241,111	16,138,953	5,772,169	10,366,784	16,143,252	4,299
Medicaid (Note 1)		710,559	765,000	710,559	625,000	126,446	498,554	625,000	0
Local Miscellaneous Revenues (Note 1)		0	260,000	0	235,000	0	235,000	225,000	(10,000)
Total Education Budget		54,822,090	57,897,992	58,405,842	59,577,128	21,510,820	38,066,308	60,339,112	761,984
DEBT SERVICE									
Municipal Debt Service		1,021,075	532,925	506,075	516,738	436,788	79,950	500,394	(16,344)
Education Debt Service		2,490,800	2,490,075	2,490,075	6,887,850	2,244,350	4,643,500	6,888,250	400
RESOLUTIONS									
Education Resolutions		778,000	704,255	0	763,900	344,688	419,212	1,171,560	407,660
Municipal Resolutions		603,359	1,138,500	0	455,398	567,837	(112,439)	1,165,550	710,152
Total Combined Budget		81,099,533	86,497,845	85,615,304	92,008,991	37,723,926	54,285,065	94,701,287	2,692,296

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

Recommended Education Budget

**EDUCATION DEPARTMENT EXPENDITURE DETAIL
FISCAL YEAR 2022-2023**

School Department Office/Agency 9000		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Town School Dept. Appropriation	\$	41,786,267	42,454,172	42,454,172	42,578,175	15,612,205	26,965,970	43,345,860	767,685
State Education Aid (Note 1)		12,325,264	14,418,820	15,241,111	16,138,953	7,598,796	8,540,157	16,143,252	4,299
Medicaid (Note 2)		710,559	765,000	509,373	625,000	172,517	452,483	625,000	-
Local Miscellaneous Revenues (Note 1)		0	260,000	0	235,000	-	0	225,000	(10,000)
TOTAL	\$	54,822,090	57,897,992	58,204,656	59,577,128	23,383,518	35,958,610	60,339,112	761,984

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

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

Any adjustments in appropriated or received amounts of these funds passes through to the school department and do not affect the Town's School department appropriation commitment. The 2023 estimate is based upon the RIDE budget request.

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

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

Proposed Resolution Expenditures

**Proposed Resolutions for Financial Town Meeting
FISCAL YEAR 2022-2023**

Municipal Resolutions				
Project Description	Resolution Number	Capital Project Fund 50	Capital Improvement Fund 12	Open Space Fund 11
Lime Acres Park Improvements (Matching Grant)	VI			-
Tractor with Flail Mower	VII	120,000		
Hearthside Maintenance Grant	VIII		60,550	
Comprehensive Plan Update (ARPA Funds)	IX	150,000		
Public Works Trucks (8-ARPA)	X	530,000		
Street Light Buyout (NG refund)	XI		305,000	
Municipal Total		800,000	365,550	-

Education Resolutions				
Project Description	Resolution Number	Capital Project Fund 50	Capital Improvement Fund 12	Capital Space Fund 11
Library Media Center (Saylesville)	XIII	350,000		
Library Media Center (Central)	XIV		398,000	
General Capital Projects	XII	423,560		
Education Total		773,560	398,000	-

Grand Total		1,573,560	763,550	-
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Recommended Municipal Budget

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023

TOWN ADMINISTRATOR Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
4100									
Salaries	\$	128,113	136,052	109,933	139,454	44,615	94,839	143,637	4,183
Expenses		1,978	5,000	4,114	5,000	2,318	2,682	5,000	0
Supplies & Printing		1,362	2,500	828	2,500	1,845	655	2,500	0
Ind/Econ Development (1)		10,463	12,000	9,726	12,000	10,213	1,787	12,000	0
TOTAL	\$	141,916	155,552	124,601	158,954	58,991	99,963	163,137	4,183

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 2022-2023

TOWN ADMINISTRATOR Salaries 4100		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Town Administrator	\$	92,416	91,710	73,395	94,003	26,429	67,574	96,823	2,820
Executive Secretary		33,627	41,636	34,308	42,677	17,076	25,601	43,957	1,280
Subtotal Salaries :	\$	126,043	133,346	107,703	136,680	43,505	93,175	140,780	4,100
Longevity :		2,070	2,706	2,230	2,774	1,110	1,664	2,857	83
Total Salaries :	\$	128,113	136,052	109,933	139,454	44,615	94,839	143,637	4,183
FICA Expense :		9,801	10,408	8,410	10,668	3,413	7,255	10,988	320

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

TOWN PLANNER Office/Agency 4110		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	134,682	135,316	139,256	139,820	69,942	69,878	144,015	4,195
Miscellaneous Expense		(177)	2,000	0	2,000	0	2,000	1,000	(1,000)
Auto Expense		0	200	0	200	0	200	200	0
Material, Supplies & Equipment		900	3,000	2,922	3,000	2,150	850	3,000	0
Computer Expenses - GIS Services		5,400	10,000	6,995	10,000	7,294	2,706	10,000	0
Professional Services		857	2,500	0	2,500	0	2,500	1,000	(1,500)
TOTAL	\$	141,662	153,016	149,173	157,520	79,386	78,134	159,215	1,695

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 2022-2023

TOWN PLANNER		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4110		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Town Planner	\$	75,747	75,169	77,344	77,048	38,764	38,284	79,359	2,311
Planning Aide/Grant Administrator		51,070	52,180	53,702	53,485	26,909	26,576	55,090	1,605
Subtotal Salaries :	\$	126,817	127,349	131,046	130,533	65,673	64,860	134,449	3,916
Longevity :		7,865	7,967	8,210	9,287	4,269	5,018	9,566	279
Total Salaries :	\$	134,682	135,316	139,256	139,820	69,942	69,878	144,015	4,195
FICA Expense :		10,303	10,352	10,653	10,696	5,351	5,345	11,017	321

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023

PERSONNEL Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
	4130								
Salaries	\$	68,584	68,421	70,427	70,425	37,819	32,606	72,538	2,113
Expenses		63	200	251	200	0	200	200	0
Professional Development		7,932	15,000	7,811	15,000	2,434	12,566	15,000	0
Materials & Supplies		117	250	59	250	494	(244)	250	0
Labor / Negotiations		30,142	30,000	18,175	30,000	8,100	21,900	30,000	0
Recruitment Expenses		3,499	3,000	4,975	3,000	1,432	1,568	3,000	0
TOTAL	\$	110,337	116,871	101,698	118,875	50,279	68,596	120,988	2,113

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 2022-2023

PERSONNEL		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries	4130	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Personnel Director	\$	65,318	64,819	66,695	66,439	35,730	30,709	68,432	1,993
Subtotal Salaries :	\$	65,318	64,819	66,695	66,439	35,730	30,709	68,432	1,993
Longevity :		3,266	3,602	3,732	3,986	2,089	1,897	4,106	120
Total Salaries :	\$	68,584	68,421	70,427	70,425	37,819	32,606	72,538	2,113
FICA Expense :		5,247	5,234	5,388	5,388	2,893	2,495	5,549	161

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

TOWN CLERK Office/Agency 4140		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	158,890	167,608	166,261	167,305	82,497	84,808	172,211	4,906
Supplies & Printing		2,342	2,000	3,108	2,000	1,298	702	2,000	0
Equipment & Recording		29,951	32,000	27,329	32,000	16,834	15,166	32,000	0
Election Expense		2,860	35,000	39,851	5,000	6,948	(1,948)	35,000	30,000
Records Preservation		0	4,000	3,741	4,000	1,268	2,732	4,000	0
Video Taping Expense		2,300	500	400	500	200	300	500	0
Town Meeting Expense		3,219	12,000	7,627	12,000	0	12,000	12,000	0
TOTAL	\$	199,562	253,108	248,317	222,805	109,045	113,760	257,711	34,906

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 2022-2023

TOWN CLERK		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4140		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Town Clerk	\$	70,589	69,876	69,144	71,623	36,035	35,588	73,772	2,149
Deputy Town Clerk		52,190	51,792	55,060	53,087	26,709	26,378	54,680	1,593
Clerk II		30,177	34,016	35,699	34,871	17,402	17,469	35,909	1,038
Subtotal Salaries :	\$	152,956	155,684	159,903	159,581	80,146	79,435	164,361	4,780
Longevity :		5,710	8,424	6,091	4,224	2,119	2,105	4,350	126
Overtime :		224	1,500	267	1,500	232	1,268	1,500	0
Seasonal Employees :		0	2,000	0	2,000	0	2,000	2,000	0
Total Salaries :	\$	158,890	167,608	166,261	167,305	82,497	84,808	172,211	4,906
FICA Expense :		12,155	12,822	12,719	12,799	6,311	6,488	13,174	375

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

FINANCE OFFICE Office/Agency 4150		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	241,836	406,714	415,306	415,062	209,986	205,076	428,069	13,007
Office Supplies/Expenses		14,208	12,000	9,537	12,000	3,841	8,159	10,000	(2,000)
Postage		16,954	20,000	34,556	20,000	6,602	13,398	25,000	5,000
Payroll Processing		35,540	33,000	36,334	15,000	19,405	(4,405)	35,000	20,000
RI Value Commission		0	300	0	0	0	0	0	0
Registrar & Paying Agent Fees		2,580	1,500	1,000	3,000	0	3,000	1,000	(2,000)
Miscellaneous Expense		454	100	342	500	9,766	(9,266)	7,500	7,000
TOTAL	\$	311,572	473,614	497,075	465,562	249,600	215,962	506,569	41,007

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 2022-2023

FINANCE OFFICE		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4150		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Director	\$	91,045	90,350	93,790	92,609	46,593	46,016	95,387	2,778
Audited Salaries		18,130	0	183,861	0	95,735	(95,735)	0	0
Bookkeeper		0	35,708	0	36,600	0	36,600	37,692	1,092
Bookkeeper		0	35,708	0	36,600	0	36,600	37,692	1,092
Computer Operator I		0	42,552	0	43,607	0	43,607	44,918	1,311
Clerk II		0	34,016	0	34,871	0	34,871	35,909	1,038
Clerk II		0	34,016	0	34,871	0	34,871	35,909	1,038
Purchasing Agent		52,458	52,058	53,664	53,359	26,846	26,513	54,960	1,601
Asst. Director		61,056	60,590	63,994	62,105	31,246	30,859	63,968	1,863
Subtotal Salaries :	\$	222,689	384,998	395,309	394,622	200,420	194,202	406,435	11,813
Longevity :		18,039	20,716	19,997	19,440	9,566	9,874	20,634	1,194
Overtime :		1,108	1,000	0	1,000	0	1,000	1,000	0
Total Salaries :	\$	241,836	406,714	415,306	415,062	209,986	205,076	428,069	13,007
FICA Expense :		18,500	31,114	31,771	31,752	16,064	15,688	32,747	995

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

TAX ASSESSOR Office/Agency 4160		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	145,055	144,843	147,818	147,714	74,478	73,236	152,134	4,420
Miscellaneous & Auto Expenses		312	500	26	500	152	348	500	0
Supplies & Printing		2,058	4,000	3,687	4,000	1,259	2,741	4,000	0
Plat Record		615	600	490	600	0	600	600	0
Legal Notices/Steno Service		0	600	545	600	0	600	600	0
Revaluation Expense		0	0	0	380,250	131,985	248,265	0	(380,250)
TOTAL	\$	148,040	150,543	152,566	533,664	207,874	325,790	157,834	(375,830)

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

TAX ASSESSOR		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries	4160	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Tax Assessor	\$	65,129	64,632	67,062	66,248	33,330	32,918	68,235	1,987
Audited Salaries		74,436	0	73,862	0	37,747	(37,747)	0	0
Senior Clerk		0	39,185	0	40,167	0	40,167	41,369	1,202
Clerk II		0	34,016	0	34,871	0	34,871	35,909	1,038
Subtotal Salaries :	\$	139,565	137,833	140,924	141,286	71,077	70,209	145,513	4,227
Longevity :		5,490	7,010	6,894	6,428	3,401	3,027	6,621	193
Overtime :		0	0	0	0	0	0	0	0
Total Salaries :	\$	145,055	144,843	147,818	147,714	74,478	73,236	152,134	4,420
FICA Expense :		11,097	11,080	11,308	11,300	5,698	5,603	11,638	338

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

INFORMATION TECHNOLOGIES Office/Agency 4170		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	21,509	69,904	0	75,500	0	75,500	135,000	59,500
Maintenance/Support (Note)		69,652	90,000	110,350	90,000	84,630	5,370	102,000	12,000
Hardware/Software		47,398	20,000	9,338	20,000	3,706	16,294	20,000	0
Tech Support		119,719	50,150	134,323	50,150	40,340	9,810	25,000	(25,150)
Internet Service		2,097	2,000	2,128	2,000	1,482	518	2,500	500
Miscellaneous		1,160	5,000	423	5,000	1,564	3,436	5,000	0
TOTAL	\$	261,535	237,054	256,562	242,650	131,722	110,928	289,500	46,850

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 2022-2023

INFORMATION TECHNOLOGIES Salaries 4170		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
IT Director	\$	21,509	69,904	0	75,500	0	75,500	85,000	9,500
Help Desk Tech		0	0	0	0	0	0	50,000	50,000
Subtotal Salaries :	\$	21,509	69,904	0	75,500	0	75,500	135,000	59,500
Longevity :		0	0	0	0	0	0	0	0
Total Salaries :	\$	21,509	69,904	0	75,500	0	75,500	135,000	59,500
FICA Expense :		1,645	5,348	0	5,776	0	5,776	10,328	4,552

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 2022-2023

PUBLIC SAFETY-POLICE		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Office/Agency	4200	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Salaries	\$	3,254,255	3,321,088	3,364,096	3,306,750	1,859,147	1,447,603	3,398,674	91,924
Tuition		14,664	15,000	14,100	15,000	5,646	9,354	15,000	0
In-Service Training		26,308	25,000	24,115	25,000	15,775	9,225	30,000	5,000
Telephone		20,541	20,820	20,530	21,500	8,684	12,816	21,420	(80)
Clothing		33,653	36,300	30,712	36,300	13,404	22,896	35,600	(700)
Cleaning		35,846	34,225	34,980	34,225	32,877	1,348	34,225	0
Accessories		30,629	31,000	26,932	31,800	16,480	15,320	31,500	(300)
Firearms		18,029	19,000	17,288	19,000	9,200	9,800	23,500	4,500
First Aid		0	250	0	250	0	250	400	150
Auto Maintenance		31,902	34,000	34,626	34,000	28,980	5,020	49,200	15,200
Tires		0	9,000	8,532	5,000	0	5,000	9,000	4,000
Gas & Oil		51,640	75,000	53,152	75,000	31,850	43,150	75,000	0
Radio Maintenance		7,711	10,000	3,947	9,000	54,213	(45,213)	11,000	2,000
Photo, Fingerprinting & Other Supplies		2,568	6,075	5,174	9,500	981	8,519	9,300	(200)
Recruit Equipment		0	7,000	6,772	7,000	2,107	4,893	30,000	23,000
New Equipment		34,792	12,000	13,176	12,000	4,494	7,506	66,900	54,900
Law Library		0	750	0	750	0	750	750	0
Cars (3 in Yr 2022-2023)		92,862	53,100	70,331	58,400	0	58,400	55,530	(2,870)
Grant Matching		388	10,000	2,088	10,000	1,263	8,737	10,000	0
Fire Alarm		0	3,600	3,122	3,600	3,416	184	4,100	500
Pensions		1,404,818	1,475,994	1,475,994	1,691,270	1,691,270	0	1,618,097	(73,173)
Computer Systems		22,269	29,000	26,076	33,500	51,249	(17,749)	34,300	800
TOTAL	\$	5,082,875	5,228,202	5,235,743	5,438,845	3,831,036	1,607,809	5,563,496	124,651

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.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PUBLIC SAFETY-POLICE		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries	4200	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Chief	\$	84,639	83,993	86,424	86,093	43,315	42,778	88,676	2,583
Audited Salaries		2,500,929	0	2,573,062	0	1,396,202	(1,396,202)	0	0
Secretary		0	43,462	0	44,554	0	44,554	45,882	1,328
Clerk II		0	34,016	0	34,871	0	34,871	35,909	1,038
Captain (2)		0	155,675	0	155,675	0	155,675	160,345	4,670
Lieutenant (4)		0	301,082	0	301,082	0	301,082	310,115	9,033
Sergeant (5)		0	363,994	0	364,100	0	364,100	375,023	10,923
Patrolman (25)		0	1,663,984	0	1,652,433	0	1,652,433	1,702,568	50,135
Dispatcher (6)		266,237	268,195	233,258	274,810	106,568	168,242	283,046	8,236
Subtotal Salaries :	\$	2,851,805	2,914,401	2,892,744	2,913,618	1,546,085	1,367,533	3,001,564	87,946
Less Federal Grant:		0	0	0	0	0	0	0	0
Total Net Salaries:	\$	2,851,805	2,914,401	2,892,744	2,913,618	1,546,085	1,367,533	3,001,564	87,946
Longevity :		148,083	154,854	159,408	152,194	90,322	61,872	152,090	(104)
Overtime :		137,655	105,000	193,800	105,000	157,506	(52,506)	105,000	0
Holiday Pay		116,712	128,833	118,144	117,938	65,234	52,704	122,020	4,082
Per Diem Employees :		0	18,000	0	18,000	0	18,000	18,000	0
Total Salaries :	\$	3,254,255	3,321,088	3,364,096	3,306,750	1,859,147	1,447,603	3,398,674	91,924
FICA Expense :		248,951	254,063	257,353	252,966	142,225	110,741	259,999	7,032

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023

PUBLIC SAFETY -ANIMAL CONTROL		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4204		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Salaries	\$	90,545	72,913	48,800	73,490	24,972	48,518	75,614	2,124
Gasoline		523	1,000	453	1,000	433	567	1,000	0
Shelter Expense		13,276	18,000	15,491	18,000	9,421	8,579	18,000	0
TOTAL	\$	104,344	91,913	64,744	92,490	34,826	57,664	94,614	2,124

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Animal Control Officer	\$	65,317	46,426	46,242	47,590	18,283	29,307	49,026	1,436
Part time staff		18,977	20,259	480	20,758	5,460	15,298	21,382	624
Subtotal Salaries :	\$	84,294	66,685	46,722	68,348	23,743	44,605	70,408	2,060
Longevity :		3,203	3,228	601	2,142	823	1,319	2,206	64
Overtime :		3,048	3,000	1,477	3,000	406	2,594	3,000	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	90,545	72,913	48,800	73,490	24,972	48,518	75,614	2,124
FICA Expense :		6,927	5,578	3,733	5,622	1,910	3,712	5,784	162

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PUBLIC SAFETY-RESCUE Office/Agency 4210	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,350,567	1,393,225	1,352,009	1,368,585	723,873	644,712	1,409,530	40,945
Director Expenses	1,370	2,000	5,508	2,000	45	1,955	2,000	0
Emergency Management Expenses	1,180	6,000	0	6,000	0	6,000	3,000	(3,000)
Office/Building Equipment	1,188	2,500	5	2,500	1,975	525	2,500	0
Supplies & Equipment	39,322	50,000	40,799	50,000	22,614	27,386	50,000	0
Service Billing Expenses	75,951	75,000	53,533	75,000	20,437	54,563	75,000	0
Clothing & Cleaning	14,436	17,765	15,893	17,765	11,055	6,710	17,765	0
Fuel	17,498	30,000	18,782	30,000	13,052	16,948	30,000	0
Vehicle Maintenance	41,560	45,000	37,199	45,000	27,030	17,970	45,000	0
Training	3,129	22,000	17,709	22,000	150	21,850	22,000	0
Building/Equipment Maintenance	(5,038)	5,000	9,090	5,000	2,046	2,954	5,000	0
Pensions	213,437	273,978	208,719	323,773	114,056	209,717	337,822	14,049
Building Utilities	25,553	27,000	31,253	27,000	12,635	14,365	27,000	0
TOTAL	\$ 1,780,153	1,949,468	1,790,499	1,974,623	948,968	1,025,655	2,026,617	51,994

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PUBLIC SAFETY-RESCUE		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4210	Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Chief	\$	83,053	78,088	77,830	80,040	46,745	33,295	82,441	2,401
Audited Salaries		874,119	0	785,137	0	427,830	(427,830)	0	0
Captain (4)		0	248,037	0	243,251	0	243,251	250,549	7,298
Lieutenant (4)		0	241,094	0	236,394	0	236,394	243,485	7,091
Fire Medic (8)		0	439,118	0	425,241	0	425,241	437,998	12,757
Subtotal Salaries :	\$	957,172	1,006,337	862,967	984,926	474,575	510,351	1,014,473	29,547
Longevity :		38,154	43,533	40,298	40,170	21,650	18,520	49,956	9,786
Overtime :		316,398	300,000	407,108	300,000	206,036	93,964	300,000	0
Holiday Pay		38,843	43,355	41,636	43,489	21,612	21,877	45,101	1,612
Total Salaries :	\$	1,350,567	1,393,225	1,352,009	1,368,585	723,873	644,712	1,409,530	40,945
FICA Expense :		103,318	106,582	103,429	104,697	55,376	49,320	107,829	3,132

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023

HUMAN SERVICES		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4230	Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Human Services -Salaries	\$	263,287	258,585	243,295	265,904	115,002	150,902	274,891	8,987
Supplies/Utilities/Misc - Senior Ctr									
SC Utilities		32,682	25,000	32,622	35,000	8,639	26,361	35,000	0
SC Supplies/Misc		10,512	12,000	8,436	12,000	4,926	7,074	12,000	0
SC TV/Phone/Internet		18,562	14,000	14,093	18,000	6,820	11,180	18,000	0
SC Maintenance/Repairs		16,791	12,000	12,229	12,000	9,156	2,844	12,000	0
SC Bus Expenses		7,499	12,000	3,361	10,000	1,932	8,068	10,000	0
Supplies/Utilities/Misc - Fam Lit Ctr									
FLC Utilities		6,615	7,500	7,115	7,500	1,995	5,505	7,500	0
FLC Supplies/Misc		4,436	14,000	7,928	10,000	2,578	7,422	10,000	0
FLC TV/Phone/Internet		2,770	1,700	2,002	3,000	549	2,451	3,000	0
FLC Maintenance/Repairs		59	3,000	2,581	3,000	1,603	1,397	3,000	0
Dues/Conf/Prof Dev		175	500	185	500	40	460	500	0
Programs		23,908	40,000	12,229	40,000	13,582	26,418	40,000	0
SUB-TOTAL	\$	387,296	400,285	346,076	416,904	166,822	250,082	425,891	8,987

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 2022-2023

HUMAN SERVICES		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4230		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Human Serv./Public Welfare Director	\$	56,546	56,205	57,803	57,551	28,777	28,774	59,206	1,655
Human Serv. Program Assistant		38,187	37,895	38,991	38,842	13,330	25,512	40,007	1,165
Literacy Center Director		47,661	47,297	48,665	48,479	26,175	22,304	49,933	1,454
Literacy Ctr. PT Assistant Dir.		22,138	21,969	22,605	21,969	7,672	14,297	21,969	0
Mealsite Coordinator / Operations		32,462	33,602	34,574	34,442	17,328	17,114	35,475	1,033
Bus Driver		34,760	33,884	34,881	34,731	17,580	17,151	35,773	1,042
Custodian (p.t.)		24,734	20,093	0	20,592	0	20,592	21,206	614
Subtotal Salaries :	\$	256,488	250,945	237,519	256,606	110,862	145,744	263,569	6,963
Longevity :		6,440	6,640	5,776	8,298	3,946	4,352	10,322	2,024
Overtime :		359	1,000	0	1,000	194	806	1,000	0
Total Salaries :	\$	263,287	258,585	243,295	265,904	115,002	150,902	274,891	8,987
FICA Expense :		20,141	19,782	18,612	20,342	8,798	11,544	21,029	687

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PBLC WKS-GENERAL Office/Agency 4300		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	128,746	127,763	131,501	130,962	65,884	65,078	134,882	3,920
Supplies & Equipment		493	500	686	500	1,580	(1,080)	500	0
Tree services		44,360	33,300	29,911	33,300	24,338	8,962	33,300	0
Miscellaneous Expenses		706	1,600	388	1,600	350	1,250	1,600	0
TOTAL	\$	174,305	163,163	162,486	166,362	92,152	74,210	170,282	3,920

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.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PBLC WKS-GENERAL		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4300		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Director	\$	86,128	85,470	87,944	87,607	44,076	43,531	90,235	2,628
Clerk II		34,278	34,016	35,038	34,871	17,540	17,331	35,909	1,038
Subtotal Salaries :	\$	120,406	119,486	122,982	122,478	61,616	60,862	126,144	3,666
Longevity :		8,340	8,277	8,519	8,484	4,268	4,216	8,738	254
Total Salaries :	\$	128,746	127,763	131,501	130,962	65,884	65,078	134,882	3,920
FICA Expense :		9,849	9,774	10,060	10,019	5,040	4,978	10,318	300

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PBLC WKS-ENGINEERING Office/Agency 4310		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	99,657	99,702	104,327	102,157	51,004	51,153	105,386	3,229
Supplies & Equipment		703	3,000	2,851	3,000	1,676	1,324	3,000	0
Pollution Prevention Plan Preparation		0	10,000	3,682	0	0	0	0	0
TOTAL	\$	100,360	112,702	110,860	105,157	52,680	52,477	108,386	3,229

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 2022-2023

PBLC WKS-ENGINEERING		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4310		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Town Engineer	\$	40,748	41,150	42,347	42,179	21,221	20,958	43,444	1,265
Engineering Aide		51,577	51,183	52,665	52,463	26,395	26,068	54,037	1,574
Subtotal Salaries :	\$	92,325	92,333	95,012	94,642	47,616	47,026	97,481	2,839
Longevity :		5,823	5,869	6,039	6,015	3,026	2,989	6,405	390
Overtime :		1,509	1,500	0	1,500	362	1,138	1,500	0
Seasonal Employees :		0	0	3,276	0	0	0	0	0
Total Salaries :	\$	99,657	99,702	104,327	102,157	51,004	51,153	105,386	3,229
FICA Expense :		7,624	7,627	7,981	7,815	3,902	3,913	8,062	247

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PBLC WKS-CODE ENFORCEMENT Office/Agency 4320		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	209,272	205,769	193,845	211,035	109,869	101,166	235,766	24,731
Educational/Inspection Services		1,105	2,000	10,961	2,000	1,052	948	2,000	0
Demolition		0	6,000	0	6,000	0	6,000	6,000	0
Inspection Mobile Data / Software Lic.		482	500	483	500	243	257	500	0
Miscellaneous & Auto Expenses		12,379	3,000	3,453	3,000	227	2,773	3,000	0
TOTAL	\$	223,238	217,269	208,742	222,535	111,391	111,144	247,266	24,731

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 2022-2023

PBLC WKS-CODE ENFORCEMENT Salaries 4320	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Building Official	\$ 58,030	57,587	59,254	59,027	29,697	29,330	78,000	18,973
Audited Salaries	91,367	0	80,665	0	42,008	(42,008)	0	0
Min. Hsg. / Asst. Bldg. Official	43,738	56,431	44,289	57,842	26,965	30,877	59,577	1,735
Plumbing Inspector	0	9,535	0	9,773	0	9,773	10,066	293
Plumbing Inspector	0	9,535	0	9,773	0	9,773	10,066	293
Electrical Inspector	0	19,065	0	19,541	0	19,541	20,127	586
Senior Clerk	0	39,185	0	40,167	0	40,167	41,369	1,202
Subtotal Salaries :	\$ 193,135	191,338	184,208	196,123	98,670	97,453	219,205	23,082
Longevity :	8,835	9,431	9,637	9,912	4,987	4,925	6,561	(3,351)
Overtime :	7,302	5,000	0	5,000	6,212	(1,212)	10,000	5,000
Total Salaries :	\$ 209,272	205,769	193,845	211,035	109,869	101,166	235,766	24,731
FICA Expense :	16,009	15,741	14,829	16,144	8,405	7,739	18,036	1,892

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PBLC WKS-PARKS & RECREATION Office/Agency 4330		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	272,096	287,470	256,548	295,341	194,251	101,090	301,121	5,780
Equipment & Maintenance		52,954	63,000	69,908	63,000	24,958	38,042	63,000	0
Utilities		30,030	45,000	36,223	35,000	14,721	20,279	35,000	0
Programs & Supplies		39,081	48,600	18,485	48,600	12,402	36,198	48,600	0
Special Events (SEE NOTE)		1,118	17,500	0	17,500	16,704	796	17,500	0
Field Maintenance		0	0	0	0	0	0	34,000	34,000
Sponsored Programs		3,209	12,000	1,564	12,000	7,826	4,174	12,000	0
Gasoline		1,890	10,000	1,925	10,000	1,368	8,632	3,000	(7,000)
TOTAL	\$	400,378	483,570	384,653	481,441	272,230	209,211	514,221	32,780

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 2022-2023

PBLC WKS-PARKS & RECREATION Salaries 4330		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Director	\$	61,978	61,505	63,285	63,043	29,220	33,823	64,934	1,891
Asst. Dir./Youth Ctr. Coordinator		49,651	49,272	50,698	50,504	25,774	24,730	52,019	1,515
Supervisor		47,502	49,442	50,911	50,669	25,481	25,188	52,166	1,497
Subtotal Salaries :	\$	159,131	160,219	164,894	164,216	80,475	83,741	169,119	4,903
Longevity :		3,064	4,751	3,996	8,625	3,846	4,779	9,502	877
Overtime :		7,703	2,500	4,166	2,500	3,971	(1,471)	2,500	0
Seasonal Employees :		102,198	120,000	83,492	120,000	105,959	14,041	120,000	0
Total Salaries :	\$	272,096	287,470	256,548	295,341	194,251	101,090	301,121	5,780
FICA Expense :		20,815	21,991	19,626	22,594	14,860	7,733	23,036	442

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 2022-2023

PBLC WKS-PUBLIC BUILDING Office/Agency 4340		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	97,982	101,901	121,045	104,257	64,824	39,433	107,283	3,026
Town Hall Utilities		83,715	85,000	100,182	85,000	32,060	52,940	85,000	0
Town Hall Supplies & Equip.		4,650	7,000	1,786	7,000	758	6,242	5,000	(2,000)
Town Hall Maintenance		9,864	23,000	22,479	15,000	13,569	1,431	20,000	5,000
Great Road Heritage Campus Maintenance		10,055	0	0	0	0	0	0	0
Other Buildings		126,163	80,000	71,613	80,000	32,997	47,003	80,000	0
TOTAL	\$	332,429	296,901	317,105	291,257	144,208	147,049	297,283	6,026

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 2022-2023

PBLC WKS-PUBLIC BUILDING Salaries 4340	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Building Maintenance/Coordinator	\$ 51,835	51,439	53,648	52,725	29,782	22,943	54,307	1,582
Custodian	40,495	40,186	57,919	41,184	31,280	9,904	42,411	1,227
Subtotal Salaries :	\$ 92,330	91,625	111,567	93,909	61,062	32,847	96,718	2,809
Longevity :	4,908	5,276	5,003	5,348	2,675	2,673	5,565	217
Overtime :	744	5,000	4,475	5,000	1,087	3,913	5,000	0
Total Salaries :	\$ 97,982	101,901	121,045	104,257	64,824	39,433	107,283	3,026
FICA Expense :	7,496	7,795	9,260	7,976	4,959	3,017	8,207	231

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PBLC WKS-CENTRAL SERVICES Office/Agency 4400		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	1,651,360	1,804,578	1,634,427	1,837,876	848,028	989,848	1,887,639	49,763
Highway Maintenance		124,028	150,000	103,636	150,000	17,103	132,897	175,000	25,000
Drainage Maintenance		53,799	50,000	23,436	50,000	33,883	16,117	50,000	0
Garage Maintenance		26,530	15,000	26,554	15,000	8,296	6,704	15,000	0
Equipment Maintenance		178,134	190,000	210,045	190,000	103,095	86,905	190,000	0
Gasoline & Oil		81,865	110,000	90,567	110,000	48,121	61,879	150,000	40,000
Refuse Disposal		385,230	350,000	418,453	385,000	164,730	220,270	400,000	15,000
Recycling Contract Services		391,123	396,084	412,340	407,021	172,283	234,738	407,021	0
Street Lighting		532,254	450,000	568,607	450,000	220,055	229,945	500,000	50,000
Snow & Ice Control		243,320	350,000	346,855	350,000	88,542	261,458	350,000	0
Safety and Training		1,900	1,000	1,060	1,000	176	824	1,000	0
Uniforms		9,837	13,650	12,098	13,650	1,838	11,812	13,650	0
Guard Railings		687	2,000	(450)	2,000	0	2,000	2,000	0
Traffic Engineering		5,861	6,000	3,810	6,000	3,634	2,366	6,000	0
Open Space Maintenance/Equipment		0	5,000	3	5,000	621	4,379	5,000	0
Pensions		204,170	203,690	216,032	244,302	65,170	179,132	245,146	844
Open Space Maintenance		0	2,000	2,271	2,000	0	2,000	0	(2,000)
TOTAL	\$	3,890,098	4,099,002	4,069,744	4,218,849	1,775,575	2,443,274	4,397,456	178,607

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PBLC WKS-CENTRAL SERVICES		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4400		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Audited Salaries	\$	1,430,412	0	1,380,302	0	686,014	(686,014)	0	0
Supervisor		0	64,080	0	65,682	0	65,682	67,652	1,970
Asst. Supervisor		0	55,479	0	56,866	0	56,866	58,572	1,706
Mechanic (2)		0	101,629	0	104,166	0	104,166	107,266	3,100
Hvy. Equipt. Operator (2)		0	97,677	0	100,090	0	100,090	103,085	2,995
Lt. Equip. Operator (4)		0	193,440	0	198,266	0	198,266	204,173	5,907
Truck Driver - Sanit. (3)		0	145,080	0	148,699	0	148,699	153,130	4,431
Laborer (20)		0	938,496	0	962,624	0	962,624	987,022	24,398
Subtotal Salaries :	\$	1,430,412	1,595,881	1,380,302	1,636,393	686,014	950,379	1,680,900	44,507
Longevity :		82,363	91,697	76,612	84,483	35,388	49,095	89,739	5,256
Overtime :		56,089	62,000	36,440	62,000	43,926	18,074	62,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		82,496	55,000	141,073	55,000	82,700	(27,700)	55,000	0
Total Salaries :	\$	1,651,360	1,804,578	1,634,427	1,837,876	848,028	989,848	1,887,639	49,763
FICA Expense :		126,329	138,050	125,034	140,598	64,874	75,723	144,404	3,807

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PUBLIC LIBRARY Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
4800									
Salaries	\$	624,860	633,129	572,021	642,357	316,320	326,037	661,844	19,487
Utilities		32,475	39,000	38,098	39,000	10,529	28,471	39,000	0
Books, Magazines, Film		147,077	180,000	155,009	180,000	61,043	118,957	180,000	0
Supplies		17,048	29,000	17,958	29,000	5,297	23,703	29,000	0
Ocean State Library Service Fees		40,000	40,000	38,194	40,000	10,287	29,713	40,000	0
Computer Replacement/Subscript. Fees		16,316	26,000	7,436	26,000	20,528	5,472	26,000	0
Pensions		66,021	56,072	59,150	65,413	21,232	44,181	66,362	949
Social Security		44,904	48,434	42,832	49,140	23,468	25,672	50,631	1,491
Health Insurance		191,575	184,000	166,988	170,000	72,936	97,064	170,000	0
Prof Memberships/Programs		980	1,025	1,414	1,025	0	1,025	1,025	0
Building Maintenance		10,936	14,000	24,835	14,000	11,265	2,735	14,000	0
TOTAL	\$	1,192,192	1,250,660	1,123,935	1,255,935	552,905	703,030	1,277,862	21,927

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023

PUBLIC LIBRARY		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4800		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Director	\$	69,255	68,726	70,715	70,444	35,441	35,003	72,557	2,113
Audited Salaries		507,376		454,325		261,296	(261,296)		0
Asst. Director		0	57,868	0	59,315	0	59,315	61,094	1,779
Children's Librarian		0	52,252	0	53,563	0	53,563	55,164	1,601
Tech. III T.S. / P.S.		0	72,909	0	74,729	0	74,729	76,986	2,257
Tech. I P.S. Moved to tech 2		0	30,849	0	0	0	0	0	0
Secretary		0	37,401	0	38,329	0	38,329	39,476	1,147
Tech. II P.S. (4)		0	92,547	0	126,454	0	126,454	130,239	3,785
Circulation Aide (p.t.) (2)		0	23,001	0	23,001	0	23,001	23,001	0
Page (3) shelf re-stocking		0	14,000	0	14,000	0	14,000	14,000	0
Reference Librarian (p.t.) (4)		0	28,751	0	28,751	0	28,751	28,751	0
Electronic Resource Librarian		0	54,200	0	55,546	0	55,546	57,221	1,675
Reference Librarian		0	49,759	0	50,996	0	50,996	52,525	1,529
Shift Differential weekends after 5		0	5,000	0	5,000	0	5,000	5,000	0
Custodian (p.t.) Sen. Ctr. Split		25,507	20,093	23,135	20,592	10,173	10,419	21,206	614
Subtotal Salaries :	\$	602,138	607,356	548,175	620,720	306,910	313,810	637,220	16,500
Longevity :		22,438	24,773	19,882	20,637	9,051	11,586	23,624	2,987
Overtime :		284	1,000	3,964	1,000	359	641	1,000	0
Total Salaries :	\$	624,860	633,129	572,021	642,357	316,320	326,037	661,844	19,487
FICA Expense :		47,802	48,434	43,760	49,140	24,198	24,942	50,631	1,491

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023

TOWN COUNCIL Office/Agency 4820		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	13,000	13,000	13,000	13,000	6,500	6,500	13,000	0
Expenses		40	2,000	4,004	2,000	3,632	(1,632)	2,000	0
Claims settlement		2,135	5,000	2,124	5,000	0	5,000	5,000	0
Ordinance Codification		3,655	0	1,195	0	0	0	0	0
Audit		25,750	45,000	26,000	28,000	0	28,000	28,000	0
TOTAL	\$	44,580	65,000	46,323	48,000	10,132	37,868	48,000	0
FICA Expense :	\$	995	995	995	995	497	497	995	0

Personnel Classification

Members of the Council

No. of Members

1 Chairperson

4 Members

Salary

\$ 3,000

\$ 2,500

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

TOWN SOLICITOR Office/Agency	4830	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Solicitor Salary	\$	9,763	9,689	9,614	9,689	4,844	4,845	9,689	0
Office Expense		9,750	13,000	13,000	13,000	3,250	9,750	13,000	0
Litigation & Research		79,670	65,000	86,738	65,000	53,213	11,787	65,000	0
Police Prosecutions		30,000	30,000	30,000	30,000	15,000	15,000	30,000	0
Settlements		1,798	0	0	0	0	0	0	0
Legal Assistance		10,000	10,000	10,000	10,000	2,500	7,500	10,000	0
Materials & Supplies		2,500	2,500	2,500	2,500	625	1,875	2,500	0
TOTAL	\$	143,481	130,189	151,852	130,189	79,432	50,757	130,189	0
FICA Expense :	\$	747	741	735	741	371	371	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 2022-2023

PROBATE JUDGE Office/Agency 4840		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Probate Judge Salary	\$	7,000	7,000	7,000	7,000	6,198	802	7,000	0
Supplies & Equipment		0	200	0	200	0	200	200	0
TOTAL	\$	7,000	7,200	7,000	7,200	6,198	1,002	7,200	0
FICA Expense :	\$	536	536	536	536	474	61	536	0

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 2022-2023

TOWN SERGEANT Office/Agency 4850		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salary- One Town Sergeant	\$	1,200	1,200	1,200	1,200	600	600	1,200	0
Expense		167	200	204	200	321	(121)	200	0
TOTAL	\$	1,367	1,400	1,404	1,400	921	479	1,400	0
FICA Expense :	\$	92	92	92	92	46	46	92	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

BOARD OF CANVASSERS Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
4860									
Salaries	\$	1,133	1,700	1,983	1,700	283	1,417	1,700	0
TOTAL	\$	1,133	1,700	1,983	1,700	283	1,417	1,700	0
FICA Expense :	\$	87	130	152	130	22	108	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 2022-2023

BUDGET BOARD Office/Agency	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
4600								
Expense	\$ 0	300	911	300	0	300	1,000	700
Recording Secretary	2,392	2,000	1,598	2,000	0	2,000	2,000	0
TOTAL	\$ 2,392	2,300	2,509	2,300	0	2,300	3,000	700
FICA Expense :	\$ 183	153	122	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 2022-2023**

ZONING BOARD REVIEW Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
4870									
Salaries (5), Alternates (2)	\$	3,730	4,620	3,565	4,620	1,860	2,760	4,620	0
Expense		192	500	0	500	104	396	500	0
Recording Secretary/Stenographer		1,537	3,000	1,805	3,000	1,480	1,520	3,000	0
TOTAL	\$	5,459	8,120	5,370	8,120	3,444	4,676	8,120	0
FICA Expense :	\$	403	583	411	583	256	327	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 2022-2023

PLANNING BOARD Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
	4880								
Salaries	\$	2,370	6,320	6,499	6,320	73	6,247	6,320	0
Staff Training		0	250	0	250	0	250	100	(150)
Expense		794	300	124	300	20	280	150	(150)
Recording Secretary/Stenographer		1,517	2,000	2,391	2,000	427	1,573	2,000	0
TOTAL	\$	4,681	8,870	9,014	8,870	520	8,350	8,570	(300)
FICA Expense :	\$	297	636	680	636	38	598	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 2022-2023

BOARD OF ASSESSMENT REVIEW Office/Agency 4890	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries (3)	\$ 945	1,890	1,260	1,890	630	1,260	1,890	0
Secretary	215	300	0	300	0	300	300	0
TOTAL	\$ 1,160	2,190	1,260	2,190	630	1,560	2,190	0
FICA Expense :	\$ 89	168	96	168	48	119	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 2022-2023

TENANTS BOARD Office/Agency 4910	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Salaries (8)	\$ 1,128	1,388	1,041	1,388	521	867	1,388	0
TOTAL	\$ 1,128	1,388	1,041	1,388	521	867	1,388	0
FICA Expense :	\$ 86	106	80	106	40	66	106	0

Personnel Classification

No. of Personnel

Salary

Members of Board

8

\$ 1,388

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023**

CONSERVATION COMMISSION		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4920		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Expense	\$	649	2,350	2,289	4,350	1,177	3,173	4,350	0
Recording Secretary		504	800	804	800	343	457	880	80
TOTAL	\$	1,153	3,150	3,093	5,150	1,520	3,630	5,230	80
FICA Expense :	\$	39	61	62	61	26	35	67	6

Personnel Classification
Members of Commission

No. of Members
7

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023**

PERSONNEL BOARD		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4940		Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Salaries	\$	1,000	1,600	1,000	1,600	500	1,100	1,600	0
TOTAL	\$	1,000	1,600	1,000	1,600	500	1,100	1,600	0
FICA Expense :	\$	77	122	77	122	38	84	122	0

Personnel Classification
Member Board

No. of Personnel
1
2

Salary
Chairman \$600
Members \$1,000

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

JUVENILE HEARING BOARD Office/Agency 4960		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Secretary	\$	290	750	338	750	397	353	750	0
Supplies		52	0	0	0	0	0	0	0
TOTAL	\$	342	750	552	750	397	353	750	0
FICA Expense :	\$	22	57	26	57	30	27	57	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

PARKS & REC COMMISSION Office/Agency 4970		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
Secretary	\$	906	1,000	987	1,000	531	469	1,000	0
TOTAL	\$	906	1,000	987	1,000	531	469	1,000	0
FICA Expense :	\$	69	77	76	77	41	36	77	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2022-2023

LAND TRUST Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 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 2022-2023

MUNICIPAL COURT Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
	5300								
Municipal Court Judge	\$	10,000	10,000	10,000	10,000	5,000	5,000	10,000	0
Clerk		5,231	3,000	4,635	5,000	2,442	2,558	5,000	0
Computer Expenses		6,000	7,500	6,000	5,500	0	5,500	6,000	500
TOTAL	\$	21,231	20,500	20,635	20,500	7,442	13,058	21,000	500
FICA Expense :	\$	1,165	995	1,120	1,148	569	578	1,148	0

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023**

GRANTS & CONTRIBUTIONS Office/Agency		2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
	4500								
BV Tourism Council	\$	1,000	1,000	1,000	1,000	1,000	0	1,000	0
BVCAP Retired Volunteers		2,000	2,000	2,000	2,000	2,000	0	2,000	0
Cumb./Linc. Boys & Girls Club		30,000	30,000	30,000	30,000	30,000	0	30,000	0
Gateway Healthcare		2,000	2,000	2,000	2,000	2,000	0	2,000	0
Homestead Group		3,700	3,700	3,700	3,700	3,700	0	3,700	0
Northern RI Conservation District		1,000	1,000	1,000	1,000	1,000	0	1,000	0
NRI Community Services/Community Care Alliance		7,500	7,500	7,500	7,500	7,500	0	7,500	0
NRI Council on the Arts		2,500	2,500	2,500	2,500	2,500	0	2,500	0
Samaritans		500	500	500	500	500	0	500	0
Senior Services, Inc.		10,000	10,000	10,000	10,000	10,000	0	10,000	0
Veterans Organizations		300	300	300	300	300	0	300	0
Blackstone River Watershed Council		2,000	2,000	2,000	2,000	2,000	0	2,000	0
TOTAL	\$	62,500	62,500	62,500	62,500	62,500	0	62,500	0

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2022-2023

FIXED CHARGES		2019-2020	2020-2021	2020-2021	2021-2022	Expended	Balance	2023-2023	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4700	Expenses	Budget	Expenses	Budget	12/31/2021	6/30/2022	Budget	Budget
Social Security (1)	\$	628,890	689,503	628,890	697,675	337,828	359,847	728,029	30,354
Unemployment Comp. / Severance Pay		88,630	50,000	105,325	50,000	33,766	16,234	100,000	50,000
Health Care (2)		1,914,065	2,700,000	1,736,736	2,400,000	951,973	1,448,027	2,400,000	0
Contingency Fund		7,931	7,500	5,342	7,500	749	6,751	7,500	0
Insurance & Surety (3)		799,517	840,000	686,841	825,000	636,509	188,491	800,000	(25,000)
Pensions/Municipal		300,138	268,219	300,138	266,338	168,913	97,425	264,617	(1,721)
Retiree Health & OPEB Transfer (4)		1,275,420	1,275,420	1,275,420	1,346,560	1,346,560	0	1,346,560	0
Actuarial Costs		11,680	5,000	32,820	10,000	0	10,000	10,000	0
Property Taxes		331	500	331	350	337	13	350	0
Anticipated Salary Increases		0	140,000	1,369	195,000	78	194,922	265,000	70,000
TOTAL	\$	5,026,602	5,976,142	4,773,212	5,798,423	3,476,713	2,321,710	5,922,056	123,633

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 no working rate increase.
Estimates may be further revised upon settlement of a new working rate with the Town consultant.
- (3) Amounts are as estimated for FY2022. 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 2022-2023

MUNICIPAL BONDS Office/Agency	2019-2020 Audited Expenses	2020-2021 Expense Budget	2020-2021 Audited Expenses	2021-2022 Expense Budget	Expended Thru 12/31/2021	Balance Thru 6/30/2022	2023-2023 Expense Budget	Increase Expense P/Y Budget
4950								
GOB Principal (Refunded 2018)	\$ 375,000	400,000	375,000	400,000	375,000	25,000	400,000	0
GOB Interest	646,075	132,925	131,075	116,738	61,788	54,950	100,394	(16,344)
Total Municipal Debt Service	\$ 1,021,075	532,925	506,075	516,738	436,788	79,950	500,394	(16,344)
School Bond Principal	\$ 1,780,000	1,855,000	1,855,000	3,940,000	1,950,000	1,990,000	4,120,000	180,000
School Bond Interest	710,800	635,075	635,075	2,947,850	294,350	2,653,500	2,768,250	(179,600)
Total School Debt Service	\$ 2,490,800	2,490,075	2,490,075	6,887,850	2,244,350	4,643,500	6,888,250	400
Total Debt Service	\$ 3,511,875	3,023,000	2,996,150	7,404,588	2,681,138	4,723,450	7,388,644	(15,944)

Resolutions

FY23 RESOLUTIONS

I. BE IT RESOLVED: That the appropriations voted by the taxpayers assembled in the Financial Town Meeting the 9th day of May, A.D. 2022, shall be for the gross amounts and such amounts may be deemed to include any unexpended balance carried forward at the beginning of the fiscal year, and also all receipts from department operations and from state and federal agencies. All school receipts shall be credited to a separate School Department account and used as required by State Law to fund school operations. The Town shall fund the approved Town School Department Appropriation through local property taxes and other municipal revenues and pass through to the School Department all funds designated as “Restricted Receipts” to the full amount received for the fiscal year.

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

III. BE IT RESOLVED: That the Town Treasurer is hereby authorized to borrow \$1,000,000 in addition to any amount previously borrowed under R.I.G.L., 45-12-4 during the fiscal year commencing July 1, 2022, 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 9th day of May, A.D. 2022 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 \$57,000,000 and not more than \$60,000,000. Said tax is for ordinary expenses and charges for the purpose authorized by law.

The Tax Assessor shall assess and apportion said tax on the inhabitants and ratable property of said Town as of the 31st day of December, A.D. 2021 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. 2022. 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. 2022 and July 31, 2022, and all taxes remaining unpaid on said 1st day of August, A.D. 2022 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 2022 and the remaining installments as follows: twenty-five percent (25%) on or before the 31st day of October 2022, twenty-five percent (25%) on or before the 31st day of January 2023, twenty-five percent (25%) on or before the 30th day of April 2023. 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 9th day of May, A.D. 2022, hereby authorize the transfer of up to \$100,000 from Open Space Restricted Surplus Fund #11, 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 Lime Acres Park. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2023, will be returned to Open Space Restricted Surplus Fund #11. **THIS RESOLUTION WAS NOT APPROVED.**

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 9th day of May, A.D. 2022, hereby authorize the transfer of up to \$120,000 from Capital Projects Fund #50 for a tractor with flail mower. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2023, 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 9th day of May, A.D. 2022, hereby authorize the transfer of up to \$60,550 from Capital Improvement Restricted Surplus Fund #12 as a Maintenance Grant to the Friends of Hearthside for restoration of 30 windows at Hearthside. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2023, will be returned to Capital Improvement Restricted Surplus Fund #12.

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 9th day of May, A.D. 2022, hereby appropriate up to \$150,000 from Capital Projects Fund #50 for the contracting of services from a qualified vendor for assistance in the preparation of the Town Comprehensive Plan Update. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2023, 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 9th day of May, A.D. 2022 hereby appropriate up to \$530,000 from Capital Projects Fund #50 for the acquisition of the following trucks for the use of the Public Works Department:

- (2) Ford F-350 pickup truck with a plow
- (4) Ford F-550 pickup truck with a plow
- (2) Ford F-550 dump body with a plow

Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2023, 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 9th day of May, A.D. 2022 hereby authorize the transfer of up to \$305,000 from Capital Improvement Restricted Surplus Fund #12 for the buy-out of street lights from National Grid as part of the overall program of street light replacement, said cost to be refunded through an incentive program provided by the Rhode Island Office of Energy Resources (OER) and National Grid. Any refunds received and authorized appropriations that remain unexpended or unencumbered as of June 30, 2023, will be returned to Capital Improvement Restricted Surplus Fund #12.

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 9th day of May, A.D. 2022, hereby authorize the transfer of up to \$423,560 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for the completion of capital projects. Any State Pay-As-You-Go funding received and authorized appropriations that remain unexpended or unencumbered for each item as of June 30, 2023, will be returned to Capital Projects Fund #50. Appropriate projects shall be the following:

- Lonsdale Elementary: Up to \$23,394 for sitework at the rear of the building.
- Northern Elementary: Up to \$90,000 for technology upgrades.
- Northern Elementary: Up to \$55,000 parking and drainage sitework.

- Northern Elementary: Up to \$30,000 to repair or replace the stairs from the lower parking lot.
- Middle School: Up to \$66,000 for the purchase and installation of new security cameras.
- High School: Up to \$68,000 for the purchase and installation of multimedia equipment for the Library and Cafeteria.
- High School: Up to \$16,166 for athletic equipment including 34 lacrosse helmets and 2 Kwikgoal Fusion goals.
- High School: Up to \$50,000 for the expansion of the Culinary classroom.
- High School: Up to \$25,000 for sitework near the Tennis Courts.

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 9th day of May, A.D. 2022, hereby authorize the transfer of up to \$350,000 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for media center upgrades to the Library at Saylesville Elementary. Any State Pay-As-You-Go funding received and authorized appropriations that remain unexpended or unencumbered as of June 30, 2023, 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 9th day of May, A.D. 2022, hereby authorize the transfer of up to \$398,000 from Capital Improvement Restricted Surplus Fund #12 to the School Department's Capital Reserve Fund for media center upgrades to the Library at Central Elementary, contingent upon being awarded State Pay-As-You-Go funding for this specific project. Any State Pay-As-You-Go funding received and authorized appropriations that remain unexpended or unencumbered as of June 30, 2023, will be returned to Capital Improvement Restricted Surplus Fund #12.

*The Following Pages are for
Informational Purposes Only*

**Lincoln Public Schools
2022-2023 School Committee Proposed Budget
Position & Salary Schedule
Summary of Budgets**

	2021-22 School Committee Adopted		2021-22		2022-23 School Committee Proposed		2022-23 Proposed vs 2021-22 Adopted	
CATEGORY	FTE	Budget	Actual FTE	Projected Expense	FTE	Budget	FTE	Budget
School Committee	7.00	\$ 20,750	7.00	\$ 20,750	7.00	\$ 20,750	0.00	\$ -
Superintendent	2.00	\$ 236,725	2.00	\$ 236,725	2.00	\$ 242,025	0.00	\$ 5,300
Curriculum	2.00	\$ 233,434	2.00	\$ 234,035	2.00	\$ 240,482	0.00	\$ 7,048
Technology	4.00	\$ 291,293	4.00	\$ 292,298	4.00	\$ 298,798	0.00	\$ 7,505
Business Operations	6.00	\$ 500,782	5.00	\$ 447,605	5.00	\$ 455,465	-1.00	\$ (45,317)
Human Resources	2.36	\$ 104,760	2.56	\$ 105,760	2.56	\$ 107,908	0.20	\$ 3,148
Non-Instructional Ops	2.50	\$ 312,501	2.50	\$ 483,179	2.50	\$ 354,219	0.00	\$ 41,718
Student Services	6.00	\$ 589,220	4.00	\$ 504,563	4.00	\$ 522,851	-2.00	\$ (66,369)
Central	46.61	\$ 3,482,340	46.07	\$ 3,492,322	47.25	\$ 3,603,813	0.64	\$ 121,473
Lonsdale	33.37	\$ 2,719,346	33.15	\$ 2,617,592	32.95	\$ 2,642,804	-0.42	\$ (76,542)
Northern	78.12	\$ 5,656,211	80.66	\$ 5,691,008	83.66	\$ 5,879,778	5.54	\$ 223,568
Saylesville	44.65	\$ 3,055,919	44.25	\$ 2,939,557	44.25	\$ 3,024,690	-0.40	\$ (31,229)
Middle School	90.36	\$ 7,166,183	95.06	\$ 7,567,062	94.96	\$ 7,811,490	4.60	\$ 645,307
High School	114.98	\$ 9,694,607	111.68	\$ 9,393,103	114.28	\$ 9,794,344	-0.70	\$ 99,737
Breakage/Negotiation		\$ (368,676)		\$ (368,676)		\$ (399,257)	0.00	\$ (30,581)
Total	439.95	\$ 33,695,394	439.93	\$ 33,656,882	446.41	\$ 34,600,161	6.46	\$ 904,767

SCHOOL COMMITTEE
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
Clerical Support		\$ 2,250		\$ 2,250		\$ 2,250
School Committee	7.00	\$ 18,500	7.00	\$ 18,500	7.00	\$ 18,500
Grand Total	7.00	\$ 20,750	7.00	\$ 20,750	7.00	\$ 20,750

Superintendent of Schools
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
Superintendent	1.00	\$ 169,043	1.00	\$ 169,043	1.00	\$ 172,847
<u>Support Staff:</u>						
Confidential Secretary	1.00	\$ 67,681	1.00	\$ 67,681	1.00	\$ 69,178
Grand Total	2.00	\$ 236,725	2.00	\$ 236,725	2.00	\$ 242,025

**Assistant Superintendent
2022-2023 School Committee Proposed Budget
Position & Salary Schedule**

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
Assistant Superintendent	1.00	\$ 141,886	1.00	\$ 141,886	1.00	\$ 145,078
Total	1.00	\$ 141,886	1.00	\$ 141,886	1.00	\$ 145,078
<u>Support Staff:</u>						
Secretary I	1.00	\$ 39,803	1.00	\$ 40,404	1.00	\$ 41,842
<u>Other:</u>						
Prof Development	-	\$ 17,864	-	\$ 17,864	-	\$ 17,864
Before/After School Program	-	\$ 8,448	-	\$ 8,448	-	\$ 8,448
Substitute Teachers	-	\$ 16,183	-	\$ 16,183	-	\$ 18,000
Curriculum Dev. - Stipends	-	\$ 5,250	-	\$ 5,250	-	\$ 5,250
Kindergarten Screening	-	\$ 4,000	-	\$ 4,000	-	\$ 4,000
Total	-	\$ 51,745	-	\$ 51,745	-	\$ 53,562
Grand Total	2.00	\$ 233,434	2.00	\$ 234,035	2.00	\$ 240,482

TECHNOLOGY
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
Information Specialist	1.00	\$ 99,966	1.00	\$ 100,586	1.00	\$ 102,850
Data Manager	1.00	\$ 55,791	1.00	\$ 55,791	1.00	\$ 57,046
Computer Technician	2.00	\$ 135,536	2.00	\$ 135,921	2.00	\$ 138,902
Total	4.00	\$ 291,293	4.00	\$ 292,298	4.00	\$ 298,798
<u>Other:</u>						
Summer Technical Assistance		\$ -		\$ -		\$ -
Professional Development						
Total		\$ -		\$ -		\$ -
Grand Total	4.00	\$ 291,293	4.00	\$ 292,298	4.00	\$ 298,798

BUSINESS OPERATIONS
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
Business Administrator	1.00	\$ 121,561	1.00	\$ 121,561	1.00	\$ 124,296
Accountant	1.00	\$ 66,686	1.00	\$ 66,686	1.00	\$ 68,152
<u>Support Staff:</u>						
Senior Accounting Technician	1.00	\$ 67,159	1.00	\$ 69,544	1.00	\$ 70,800
Payroll Clerk	1.00	\$ 50,614	1.00	\$ 51,379	1.00	\$ 52,398
Secretary	1.00	\$ 35,890	1.00	\$ 36,436	1.00	\$ 37,820
Total	<u>3.00</u>	<u>\$ 153,664</u>	<u>3.00</u>	<u>\$ 157,359</u>	<u>3.00</u>	<u>\$ 161,017</u>
<u>Other:</u>						
Severance	-	\$ 39,000	-	\$ 39,000	-	\$ 39,000
Vacation Payoff		\$ 23,000		\$ 23,000		\$ 23,000
Long Term Substitute	1.00	\$ 56,872	-	\$ -	-	\$ -
Degree Increases		\$ -		\$ -		\$ -
Early Retirement Incentive		\$ 40,000		\$ 40,000		\$ 40,000
	1.00	\$ 158,872	-	\$ 102,000	-	\$ 102,000
Total	<u>6.00</u>	<u>\$ 500,782</u>	<u>5.00</u>	<u>\$ 447,605</u>	<u>5.00</u>	<u>\$ 455,465</u>
Breakage		\$ (368,676)		\$ (368,676)		\$ (399,257)
Total		<u>\$ (368,676)</u>		<u>\$ (368,676)</u>		<u>\$ (399,257)</u>
Grand Total		<u>\$ 132,106</u>		<u>\$ 78,929</u>		<u>\$ 56,208</u>

OPERATIONS: BUILDINGS, GROUNDS & TRANSPORTATION
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
Dir. Non-Instr. Operations	1.00	\$ 93,156	1.00	\$ 94,588	1.00	\$ 96,716
<u>Support Staff:</u>						
Custodian	0.50	\$ 15,405	0.50	\$ 15,405	0.50	\$ 15,405
Custodian - Floater	0.00	-	0.00	-	0.00	-
Secretary	1.00	\$ 48,180	1.00	\$ 48,872	1.00	\$ 49,818
Total	1.50	\$ 63,585	1.50	\$ 64,277	1.50	\$ 65,223
<u>Other:</u>						
Overtime - Maintenance		\$ 75,000		\$ 221,799		\$ 100,000
Substitute Custodians		\$ 80,760		\$ 102,515		\$ 92,280
Summer Labor						
Total		\$ 155,760		\$ 324,314		\$ 192,280
Grand Total	2.50	\$ 312,501	2.50	\$ 483,179	2.50	\$ 354,219

HUMAN RESOURCES
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
HR Director	0.80	\$ 55,000	1.00	\$ 55,000	1.00	\$ 56,238
HR Assistant	1.00	\$ 32,760	1.00	\$ 32,760	1.00	\$ 33,670
Sub Caller	0.56	\$ 17,000	0.56	\$ 18,000	0.56	\$ 18,000
Grand Total	2.36	\$ 104,760	2.56	\$ 105,760	2.56	\$ 107,908

**STUDENT SERVICES/SPECIAL EDUCATION
2022-2023 School Committee Proposed Budget
Position & Salary Schedule**

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
Dir. of Student Services	1.00	\$ 127,861	1.00	\$ 128,162	1.00	\$ 131,045
<u>Specialists:</u>						
DPT/Outreach Coord.	-	\$ 20,000	-	\$ 19,278	-	\$ 19,278
Occupational Therapist	-	\$ -	-	\$ -	-	\$ -
Physical Therapist	-	\$ -	-	\$ -	-	\$ -
Behavior Aide	-	\$ -	-	\$ -	-	\$ -
TA-COTA	-	\$ -	-	\$ -	-	\$ -
Teacher/TA Trainor	2.00	\$ 32,000	-	\$ -	-	\$ -
	2.00	\$ 52,000	-	\$ 19,278	-	\$ 19,278
<u>Support Staff:</u>						
Secretary	2.00	\$ 94,592	2.00	\$ 96,360	2.00	\$ 98,180
Occ Teacher Assistant	1.00	\$ 38,493	1.00	\$ 39,066	1.00	\$ 40,377
	3.00	\$ 133,085	3.00	\$ 135,427	3.00	\$ 138,557
Homebound Instruction		\$ 20,000		\$ 20,000		\$ 20,000
Prof Dev (training)		\$ 6,000		\$ 6,000		\$ 6,000
Truant Officer		\$ 31,766		\$ 31,923		\$ 32,641
Assistive Technology		\$ 3,520		\$ 3,520		\$ 3,520
Child Outreach		\$ -		\$ -		\$ -
Extended School Year		\$ 205,000		\$ 150,266		\$ 161,822
MDT Evaluations		\$ 9,988		\$ 9,988		\$ 9,988
Total		<u>276,274</u>		<u>221,697</u>		<u>233,971</u>
Grand Total	6.00	\$ 589,220	4.00	\$ 504,563	4.00	\$ 522,851

CENTRAL ELEMENTARY SCHOOL
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
Administrators:						
Principal	1.00	\$ 114,899	1.00	\$ 111,923	1.00	\$ 114,441
Classroom Teachers						
	18.00	\$ 1,585,448	18.50	\$ 1,606,980	18.00	\$ 1,661,432
Special Subject Teachers:						
Art	0.70	\$ 73,000	0.70	\$ 73,000	0.70	\$ 74,566
Library	0.80	\$ 79,638	0.80	\$ 79,638	0.80	\$ 81,425
Reading	1.20	\$ 116,915	1.20	\$ 116,915	1.20	\$ 119,527
Music	0.80	\$ 75,002	0.80	\$ 47,291	0.80	\$ 51,314
Nurse	1.00	\$ 94,117	1.00	\$ 94,117	1.00	\$ 96,228
Health/Phys Ed.	1.40	\$ 127,023	1.40	\$ 127,023	1.40	\$ 129,871
Total	5.90	\$ 565,696	5.90	\$ 537,985	5.90	\$ 552,931
Special Education:						
Resource	4.00	\$ 351,937	4.00	\$ 351,275	4.00	\$ 367,043
Self-Contained	-		-			
Occupational Therapist	0.56	\$ 51,307	0.56	\$ 55,937	0.56	\$ 57,163
Special Ed Coordinator	0.40	\$ 39,914	0.40	\$ 39,914	0.40	\$ 40,809
Psychologists	0.60	\$ 60,506	0.60	\$ 60,506	0.60	\$ 61,864
Social Workers	1.00	\$ 53,691	1.00	\$ 53,691	1.00	\$ 58,141
Physical Therapy	0.20	\$ 15,156	0.20	\$ 15,156	0.20	\$ 16,872
Speech & Language	1.60	\$ 133,566	1.00	\$ 101,351	1.00	\$ 103,573
ELL	0.34	\$ 31,876	0.34	\$ 31,876	0.34	\$ 32,590
Total	8.70	\$ 737,952	8.10	\$ 709,706	8.10	\$ 738,056
Support Staff:						
Secretary	1.00	\$ 26,918	1.00	\$ 27,327	1.00	\$ 28,365
Custodians	2.65	\$ 140,635	2.65	\$ 133,821	2.65	\$ 135,922
Teacher Assistant-SE	6.00	\$ 181,215	5.00	\$ 153,495	5.00	\$ 159,651
Teacher Assistants PT	3.36	\$ 64,342	3.92	\$ 73,687	5.60	\$ 106,397
Total	13.01	\$ 413,109	12.57	\$ 388,330	14.25	\$ 430,335
Other:						
Enrichment Program		\$ 6,176		\$ 6,176		\$ 6,176
Before & After School Program						\$ 6,336
Elementary Leaders		\$ 3,000		\$ -		
Classroom Overages				\$ 2,133		\$ 2,133
PTO Pay Out		\$ 5,466		\$ 6,013		\$ 3,013
Substitute Teachers		\$ 40,040		\$ 103,040		\$ 67,570
Stipend		\$ 8,800		\$ 8,800		\$ 8,800
Teacher Coverages				\$ 9,482		\$ 10,775
Summer Sec'y		\$ 1,754		\$ 1,754		\$ 1,815
Total		\$ 65,236		\$ 137,398		\$ 106,618
Grand Total	46.61	\$ 3,482,340	46.07	\$ 3,492,322	47.25	\$ 3,603,813

LONSDALE ELEMENTARY SCHOOL
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
Administrators:						
Principal	1.00	\$ 110,814	1.00	\$ 110,814	1.00	\$ 113,307
Classroom Teachers						
	12.00	\$ 1,178,682	12.00	\$ 1,123,819	12.00	\$ 1,163,857
Special Subject Teachers:						
Art	0.70	\$ 67,826	0.70	\$ 67,826	0.70	\$ 69,316
Health/Phys Ed	1.00	\$ 96,000	1.00	\$ 96,000	1.00	\$ 98,153
Library	0.60	\$ 57,441	0.60	\$ 57,441	0.60	\$ 58,729
Music	0.60	\$ 56,698	0.60	\$ 50,044	0.60	\$ 51,907
Nurse	1.00	\$ 89,369	1.00	\$ 89,369	1.00	\$ 91,372
Reading	1.40	\$ 139,724	1.40	\$ 139,724	1.40	\$ 142,804
Total	5.30	\$ 507,058	5.30	\$ 500,404	5.30	\$ 512,280
Special Education:						
Special Ed Coordinator	0.40	\$ 39,571	0.40	\$ 39,571	0.40	\$ 40,469
ESL	0.33	\$ 34,131	0.33	\$ 35,710	0.33	\$ 36,486
Occupational Therapist	0.20	\$ 19,473	0.20	\$ 19,473	0.20	\$ 19,904
Physical Therapy	0.05	\$ 3,789	0.05	\$ 3,789	0.05	\$ 4,218
Psychologists	0.20	\$ 3,600	0.30	\$ 13,215	0.10	\$ 10,444
Resource	3.00	\$ 259,745	1.00	\$ 89,369	1.00	\$ 91,372
Highly Specialized	-	\$ -	-	\$ -	-	\$ -
Social Worker	1.00	\$ 85,601	1.00	\$ 85,601	1.00	\$ 95,854
Speech & Language	1.00	\$ 96,003	1.00	\$ 96,003	1.00	\$ 98,104
Total	6.18	\$ 541,913	4.28	\$ 382,731	4.08	\$ 396,851
Support Staff:						
Secretary	1.00	\$ 36,746	1.00	\$ 26,249	1.00	\$ 27,368
Custodians	2.65	\$ 139,123	2.65	\$ 145,123	2.65	\$ 145,951
Teacher Assistant	3.00	\$ 106,085	3.00	\$ 107,601	3.00	\$ 109,648
Teacher Assistants PT	2.24	\$ 43,134	3.92	\$ 74,766	3.92	\$ 75,485
Total	8.89	\$ 325,088	10.57	\$ 353,738	10.57	\$ 358,452
Other:						
Enrichment Program		\$ 16,176		\$ 16,176		\$ 6,176
Elementary Leaders		\$ 3,000		\$ -		\$ -
PTO Pay Out		\$ 7,256		\$ 6,200		\$ 3,200
Class Overages		\$ -		\$ 11,732		\$ 11,732
Substitute Teachers		\$ 15,040		\$ 95,900		\$ 60,430
Summer Sec'y		\$ 1,787		\$ 1,346		\$ 1,404
Crossing Guard		\$ 3,731		\$ 3,731		\$ 3,815
Teacher Coverages		\$ -		\$ 2,200		\$ 2,500
Stipend		\$ 8,800		\$ 8,800		\$ 8,800
Total		\$ 55,790		\$ 146,085		\$ 98,056
Grand Total	33.37	\$ 2,719,346	33.15	\$ 2,617,592	32.95	\$ 2,642,804

NORTHERN ELEMENTARY SCHOOL
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 116,212	1.00	\$ 116,212	1.00	\$ 118,827
Asst. Principal	1.00	\$ 96,378	1.00	\$ 93,000	1.00	\$ 95,093
<u>Classroom Teachers</u>	18.50	\$ 1,724,748	19.00	\$ 1,747,211	18.50	\$ 1,779,940
<u>Special Subject Teachers:</u>						
Art	1.00	\$ 95,115	1.00	\$ 95,115	1.00	\$ 97,247
ESL	0.33	\$ 34,131	0.33	\$ 35,710	0.33	\$ 36,486
Health/Phys Ed	1.60	\$ 150,858	1.60	\$ 150,858	1.60	\$ 154,240
Library	1.00	\$ 95,735	1.00	\$ 95,735	1.00	\$ 97,881
Music	1.00	\$ 98,347	1.00	\$ 98,347	1.00	\$ 100,552
Nurse	1.00	\$ 98,481	1.00	\$ 98,481	1.00	\$ 100,689
Reading	-	\$ -	-	\$ -	-	\$ -
Total	5.93	\$ 572,667	5.93	\$ 574,246	5.93	\$ 587,095
Resource	5.00	\$ 476,574	6.00	\$ 519,076	5.50	\$ 485,641
Preschool	5.00	\$ 477,652	5.00	\$ 477,652	5.00	\$ 488,360
Preschool Inclusion	-	\$ -	-	\$ -	0.50	\$ 29,408
Preschool Highly Specialized	-	\$ -	-	\$ -	0.50	\$ 29,408
Child Out Reach	0.80	\$ 77,135	0.80	\$ 77,135	0.80	\$ 78,865
Special Ed Coordinator	0.60	\$ 59,357	0.60	\$ 59,357	0.60	\$ 60,703
Occupational Therapist	1.18	\$ 112,707	1.18	\$ 115,849	1.18	\$ 118,386
Physical Therapy	0.20	\$ 15,156	0.20	\$ 15,156	0.20	\$ 16,872
Psychologists	1.00	\$ 101,249	1.00	\$ 101,249	1.00	\$ 103,469
Social Workers	1.00	\$ 99,977	1.00	\$ 99,977	1.00	\$ 102,168
Speech & Language	4.60	\$ 455,812	4.00	\$ 399,290	4.00	\$ 408,040
Highly Specialized	1.30	\$ 119,869	1.50	\$ 100,172	1.50	\$ 106,120
Total	20.68	\$ 1,995,488	21.28	\$ 1,964,912	21.78	\$ 2,027,440
<u>Support Staff:</u>						
Secretary	2.00	\$ 71,797	2.00	\$ 72,834	2.00	\$ 74,199
Custodians	4.65	\$ 225,833	4.65	\$ 213,408	4.65	\$ 218,962
Health Assistant	1.00	\$ 29,484	1.00	\$ 29,921	1.00	\$ 31,013
Teacher Assistant	20.00	\$ 606,935	22.00	\$ 656,836	21.00	\$ 666,096
Register Behavioral Assistant	-	\$ -	-	\$ -	4.00	\$ 136,500
Teacher Assistants PT	3.36	\$ 64,342	2.80	\$ 53,199	2.80	\$ 53,918
Total	31.01	\$ 998,390	32.45	\$ 1,026,198	35.45	\$ 1,180,687
<u>Other:</u>						
Enrichment School Programs		\$ 6,176		\$ 6,176		\$ 6,176
Elementary Leaders		\$ 4,500		\$ -		\$ -
Class Overages		\$ 46,095		\$ 8,112		\$ 8,112
PTO Pay Out		\$ 18,739		\$ 18,463		\$ 13,963
Substitute Teachers		\$ 66,320		\$ 124,110		\$ 49,762
Sub Assist/Sec'y		\$ -		\$ -		\$ -
Summer Sec'y		\$ 1,698		\$ 1,698		\$ 1,758
Teacher Coverage		\$ -		\$ 1,870		\$ 2,125
Stipend		\$ 8,800		\$ 8,800		\$ 8,800
Total		\$ 152,328		\$ 169,229		\$ 90,696
Grand Total	78.12	\$ 5,656,211	80.66	\$ 5,691,008	83.66	\$ 5,879,778

SAYLESVILLE ELEMENTARY SCHOOL
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
Administrators:						
Principal	1.00	\$ 114,553	1.00	\$ 114,553	1.00	\$ 117,130
Classroom Teachers						
	11.50	\$ 1,001,680	11.50	\$ 994,944	11.50	\$ 1,035,355
Special Subject Teachers:						
Art	0.60	\$ 54,811	0.60	\$ 54,811	0.60	\$ 56,039
ESL	0.34	\$ 35,166	0.34	\$ 36,792	0.34	\$ 37,592
Health/Phys Ed	1.00	\$ 90,731	1.00	\$ 90,731	1.00	\$ 92,765
Library	0.60	\$ 58,204	0.60	\$ 58,204	0.60	\$ 59,509
Music	0.60	\$ 56,921	0.60	\$ 57,332	0.60	\$ 58,618
Nurse	1.00	\$ 89,369	1.00	\$ 93,334	1.00	\$ 95,426
Reading	1.40	\$ 143,774	1.40	\$ 143,774	1.40	\$ 146,909
Total	5.54	\$ 528,975	5.54	\$ 534,978	5.54	\$ 546,857
Special Education:						
Resource	3.00	\$ 224,776	3.00	\$ 179,901	3.00	\$ 197,687
Occupational Therapist	0.80	\$ 74,881	0.80	\$ 74,881	0.80	\$ 76,519
Physical Therapist	0.20	\$ 15,156	0.20	\$ 15,156	0.20	\$ 16,872
Psychologist	0.40	\$ 40,338	0.40	\$ 40,338	0.40	\$ 41,243
SpeEd Coordinator	0.60	\$ 59,871	0.60	\$ 59,871	0.60	\$ 61,214
Social Workers	1.00	\$ 65,162	1.00	\$ 65,162	1.00	\$ 72,448
Speech & Language	1.60	\$ 151,192	1.20	\$ 80,123	1.20	\$ 88,747
Highly Specialized	3.00	\$ 230,948	2.00	\$ 143,397	2.00	\$ 148,406
Total	10.60	\$ 862,323	9.20	\$ 658,829	9.20	\$ 703,136
Support Staff:						
Secretary	1.00	\$ 26,918	1.00	\$ 27,327	1.00	\$ 28,365
Custodians	2.65	\$ 138,461	2.65	\$ 134,087	2.65	\$ 136,608
Teacher Assistant	9.00	\$ 255,187	10.00	\$ 276,153	10.00	\$ 287,387
Teacher Assistants PT	3.36	\$ 64,701	3.36	\$ 62,544	3.36	\$ 64,701
Total	16.01	\$ 485,267	17.01	\$ 500,112	17.01	\$ 517,061
Other:						
Before and After School Programs						\$ 2,672
Class Coverage				\$ 3,425		\$ 3,425
Crossing Guard	\$ 3,731			\$ 3,731		\$ 3,815
Elementary Leaders	\$ 3,000					
Enrichment School Programs	\$ 10,000			\$ 8,624		\$ 10,000
Math Interventionist						\$ 3,000
PTO Pay Out	\$ 11,195			\$ 5,525		\$ 2,525
Stipend	\$ 8,800			\$ 8,800		\$ 8,800
Sub Assist/Sec'y	\$ -			\$ 1,401		\$ 1,455
Substitute Teachers	\$ 25,040			\$ 102,480		\$ 67,010
Summer Sec'y	\$ 1,356					
Teacher Coverage				\$ 2,156		\$ 2,450
Total	\$ 63,122			\$ 136,142		\$ 105,152
Grand Total	44.65	\$ 3,055,919	44.25	\$ 2,939,557	44.25	\$ 3,024,690

LINCOLN MIDDLE SCHOOL
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee		2021-22 Actual		2022-23 School Committee	
	Adopted FTE	Adopted Budget	FTE	Projected Expense	Proposed FTE	Proposed Budget
<u>Administrators:</u>						
Asst. Principal	1.00	\$ 108,876	1.00	\$ 108,876	1.00	\$ 111,326
Principal	1.00	\$ 116,276	1.00	\$ 116,276	1.00	\$ 118,892
Athletic Director	0.20	\$ 20,763	0.20	\$ 20,763	0.20	\$ 21,230
Dean of Students	1.00	\$ 97,844	1.00	\$ 93,610	1.00	\$ 95,716
<u>Classroom Teachers</u>						
English	5.00	\$ 452,113	5.00	\$ 452,113	5.00	\$ 469,135
Grade 6 Teachers	12.00	\$ 1,155,426	12.00	\$ 1,154,806	12.00	\$ 1,181,128
Mathematics	5.00	\$ 449,818	5.00	\$ 449,818	5.00	\$ 466,352
Reading	2.00	\$ 202,529	3.00	\$ 298,948	3.00	\$ 305,551
Science	5.00	\$ 494,961	5.00	\$ 451,655	5.00	\$ 465,285
Social Science	5.00	\$ 390,798	5.00	\$ 396,765	5.00	\$ 411,587
World Languages	2.00	\$ 185,365	2.00	\$ 138,280	2.00	\$ 143,172
	36.00	\$ 3,331,010	37.00	\$ 3,342,385	37.00	\$ 3,442,211
<u>Special Subject Teachers:</u>						
Art	3.00	\$ 235,664	3.00	\$ 235,664	3.00	\$ 243,801
ELL	0.83	\$ 77,815	0.83	\$ 78,152	0.83	\$ 79,559
Guidance	2.00	\$ 200,467	2.00	\$ 200,467	2.00	\$ 204,862
Health/Phys Ed	3.00	\$ 278,965	3.00	\$ 278,965	3.00	\$ 285,220
Library	1.00	\$ 96,419	1.00	\$ 96,419	1.00	\$ 98,581
Music	2.80	\$ 267,761	2.80	\$ 266,671	2.80	\$ 272,646
Nurse	1.00	\$ 89,369	1.00	\$ 89,369	1.00	\$ 91,372
Tech Ed	2.00	\$ 133,415	3.00	\$ 197,696	3.00	\$ 210,646
Total	15.63	\$ 1,379,875	16.63	\$ 1,443,404	16.63	\$ 1,486,687
<u>Special Education:</u>						
Intensive Academic Alternate	1.00	\$ 93,753	1.00	\$ 93,753	1.00	\$ 95,854
Intern Psychologist	0.80	\$ 14,400	0.80	\$ 12,000	-	\$ -
Life Skills	-	\$ -	-	\$ -	-	\$ -
Resource	5.00	\$ 456,364	6.00	\$ 518,172	6.00	\$ 536,567
Occupational Therapist	0.20	\$ 18,720	0.20	\$ 18,720	0.20	\$ 19,130
SpecEd Coordinator	0.23	\$ 22,477	0.23	\$ 22,477	0.23	\$ 22,981
Psychologist	1.00	\$ 102,148	0.90	\$ 91,933	0.90	\$ 93,997
Physical Therapist	0.20	\$ 15,156	0.20	\$ 15,156	0.20	\$ 16,872
Social Worker	1.00	\$ 99,031	1.00	\$ 99,031	1.00	\$ 101,252
Speech & Language	0.40	\$ 21,476	1.20	\$ 96,614	1.40	\$ 119,785
Highly Specialized	3.00	\$ 182,863	4.00	\$ 273,594	4.50	\$ 317,745
Total	12.83	\$ 1,026,388.61	15.53	\$ 1,241,450.21	15.43	\$ 1,324,183.68
<u>Support Staff:</u>						
Secretary	3.50	\$ 147,088	3.50	\$ 148,963	3.50	\$ 151,843
Custodians	7.20	\$ 352,687	7.20	\$ 349,443	7.20	\$ 361,248
Weekend Security		\$ 11,440		\$ 15,600		\$ 15,600
Maintenance	1.00	\$ 50,232	1.00	\$ 60,231	1.00	\$ 62,893
Health Assistant	1.00	\$ 37,862	1.00	\$ 38,408	1.00	\$ 39,146
Teacher Assistant	10.00	\$ 308,699	10.00	\$ 294,112	10.00	\$ 302,588
Teacher Assistants PT	-	\$ -	-	\$ -	-	\$ -
Total	22.70	\$ 908,008	22.70	\$ 906,757	22.70	\$ 933,318
Team Leaders		\$ 24,000		\$ 24,000		\$ 25,000
Class Overages		\$ 15,029		\$ 27,385		\$ 27,385
Coaches		\$ 16,555		\$ 16,555		\$ 16,555
PTO Pay Out		\$ 29,045		\$ 24,800		\$ 20,299
Advisors		\$ 9,650		\$ 9,650		\$ 9,650
Substitute Teachers		\$ 57,000		\$ 129,943		\$ 122,474
Curriculum Leaders		\$ 9,600		\$ 9,600		\$ 10,000
Teacher Coverage		\$ 1,000		\$ 36,344		\$ 41,300
After School Program		\$ 11,264		\$ 11,264		\$ 1,264
APE Consultant		\$ 1,000		\$ 1,000		\$ 1,000
After School Detention		\$ 3,000		\$ 3,000		\$ 3,000
Sub Assist/Sec'y		\$ -		\$ -		\$ -
Summer Sec'y		\$ -		\$ -		\$ -
Sub Total		\$ 177,143		\$ 293,541		\$ 277,927
Grand Total	90.36	\$ 7,166,183	95.06	\$ 7,567,062	94.96	\$ 7,811,490

LINCOLN HIGH SCHOOL
2022-2023 School Committee Proposed Budget
Position & Salary Schedule

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
Administrators:						
Asst. Principal	2.00	\$ 229,277	2.00	\$ 230,158	2.00	\$ 235,336
Principal	1.00	\$ 134,722	1.00	\$ 134,722	1.00	\$ 137,753
Athletic Director	0.80	\$ 83,053	0.80	\$ 83,053	0.80	\$ 84,921
Classroom Teachers						
Business	4.00	\$ 392,464	3.00	\$ 292,916	3.00	\$ 299,382
English	10.00	\$ 970,434	10.00	\$ 956,190	10.00	\$ 956,357
Mathematics	12.00	\$ 1,015,668	11.00	\$ 958,796	11.00	\$ 994,381
Reading	2.00	\$ 199,954	2.00	\$ 199,954	2.00	\$ 204,336
Science	9.00	\$ 807,032	9.00	\$ 807,032	10.00	\$ 891,850
Social Science	9.00	\$ 737,934	9.00	\$ 739,869	9.00	\$ 768,740
Tech Ed	3.00	\$ 279,118	3.00	\$ 279,118	3.00	\$ 285,373
World Languages	6.40	\$ 611,556	6.40	\$ 611,556	6.40	\$ 625,257
Total	55.40	\$ 5,014,160	53.40	\$ 4,845,431	54.40	\$ 5,025,676
Special Subject Teachers:						
Art	2.00	\$ 185,846	2.00	\$ 185,427	2.00	\$ 190,012
ELL	0.33	\$ 35,723	0.33	\$ 35,723	0.33	\$ 36,417
Fam/Cons Science	2.00	\$ 134,295	2.00	\$ 134,295	2.00	\$ 139,629
Guidance	4.00	\$ 471,563	4.00	\$ 434,949	4.00	\$ 439,704
Health/Phys Ed	4.00	\$ 385,019	4.00	\$ 385,019	4.00	\$ 393,652
Library	0.80	\$ 77,135	0.80	\$ 77,135	0.80	\$ 78,865
Virtual	0.20	\$ 19,284	0.20	\$ 19,284	0.20	\$ 19,716
Music	2.00	\$ 182,285	2.00	\$ 182,285	2.00	\$ 186,371
Nurse	1.00	\$ 95,316	1.00	\$ 95,316	1.00	\$ 97,453
Reform Facilitators	1.00	\$ 61,403	1.00	\$ 61,403	1.00	\$ 72,448
Total	17.33	\$ 1,647,870	17.33	\$ 1,610,836	17.33	\$ 1,654,266
Special Education:						
SpeEd Coordinator	1.00	\$ 100,520	1.00	\$ 100,520	1.00	\$ 102,774
Occupational Therapist	0.06	\$ 5,497	0.06	\$ 5,993	0.06	\$ 6,125
Physical Therapist	0.15	\$ 11,367	0.15	\$ 11,367	0.15	\$ 12,654
Psychologists	1.00	\$ 103,094	1.00	\$ 103,094	1.00	\$ 105,357
Resource	3.08	\$ 281,741	3.08	\$ 281,344	3.08	\$ 292,011
Highly Specialized	3.50	\$ 281,953	3.20	\$ 199,644	4.20	\$ 301,690
Social Workers	1.00	\$ 101,351	1.00	\$ 101,351	1.00	\$ 103,573
Speech & Language	0.40	\$ 35,140	0.40	\$ 31,939	1.00	\$ 70,793
Total	10.19	\$ 920,662	9.89	\$ 835,252	11.49	\$ 994,976
Support Staff:						
Secretary	4.50	\$ 193,629	4.50	\$ 190,368	4.50	\$ 195,497
Custodians	10.20	\$ 467,632	10.20	\$ 483,995	10.20	\$ 498,463
Maintenance	2.00	\$ 129,213	2.00	\$ 131,460	2.00	\$ 133,996
Weekend Security		\$ 11,440		\$ 15,600		\$ 15,600
Health Assistant	1.00	\$ 37,532	1.00	\$ 38,408	1.00	\$ 39,146
Teacher Assistant	10.00	\$ 315,502	9.00	\$ 294,063	9.00	\$ 301,926
Teacher Assistants PT	0.56	\$ 11,850	0.56	\$ 11,850	0.56	\$ 11,850
Total	28.26	\$ 1,166,799	27.26	\$ 1,165,745	27.26	\$ 1,196,477
Advisors		\$ 28,613		\$ 28,613		\$ 28,613
After School Detention		\$ 8,000		\$ 8,000		\$ 8,000
After School Program		\$ 12,400		\$ 12,400		\$ 2,400
Class Overages		\$ 106,689		\$ 70,335		\$ 70,335
Coaches		\$ 188,274		\$ 187,553		\$ 187,553
NEASC Stipend		\$ 5,000		\$ 5,000		\$ 5,000
PTO Pay Out		\$ 18,088		\$ 17,063		\$ 11,563
Stipend - Athletics				\$ 27,000		\$ 27,000
Substitute Teachers		\$ 129,000		\$ 129,943		\$ 122,474
Substitute Assist/Sec'y		\$		\$		\$
Teacher Coverages		\$ 2,000		\$ 2,000		\$ 2,000
Total		\$ 498,064		\$ 487,907		\$ 464,938
Grand Total	114.98	\$ 9,694,607	111.68	\$ 9,393,103	114.28	\$ 9,794,344

Lincoln Public Schools
2022-2023 School Committee Proposed Budget
Position & Salary Schedule
 IDEA Part B

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
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Administrators:

Specialists:

Special Ed Coordinator	0.77	\$ 75,250	0.77	\$ 75,250	0.77	\$ 76,937
Highly Specialized	2.20	\$ 204,247	2.30	\$ 202,890	2.80	\$ 213,984
IBSI Teacher	-	\$ -	-	\$ -	-	\$ -
Occ Ther.	-	\$ -	-	\$ -	-	\$ -
Psychologists	-	\$ -	-	\$ -	-	\$ -
Resource	1.92	\$ 160,500	2.42	\$ 207,230	2.42	\$ 269,554
Social Worker	-	\$ -	-	\$ -	-	\$ -
Speech & Language	-	\$ -	-	\$ -	-	\$ -
	<u>4.89</u>	<u>\$ 439,997</u>	<u>5.49</u>	<u>\$ 485,370</u>	<u>5.99</u>	<u>\$ 560,475</u>

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	<u>4.89</u>	<u>439,997</u>	<u>5.49</u>	<u>485,370</u>	<u>5.99</u>	<u>560,475</u>
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Lincoln Public Schools
2022-2023 School Committee Proposed Budget
Position & Salary Schedule
 IDEA Part B Preschool

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language Teacher	0.20	\$ 19,284	0.20	\$ 19,284	0.20	\$ 19,716
	0.20	\$ 19,284	0.20	\$ 19,284	0.20	\$ 19,716
<u>Support Staff:</u>						
Secretary						
Teacher Assist. O/D						
Homebound Instruction						
Adjustment if Needed						
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total						
Grand Total	0.20	19,284	0.20	19,284	0.20	19,716

Lincoln Public Schools
2022-2023 School Committee Proposed Budget
Position & Salary Schedule
TITLE I PART A

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
Literacy Coach	1.00	\$ 67,104	1.00	\$ 67,104	1.00	\$ 75,492
Math Interventionist						
Occ Ther.						
Psychologists						
Reading Teacher	3.00	\$ 281,051	2.00	\$ 184,632	2.00	\$ 197,106
Social Worker						
	4.00	\$ 348,155	3.00	\$ 251,736	3.00	\$ 272,598
<u>Support Staff:</u>						
Secretary						
Teacher Assistant	2.00	\$ 55,938	-	\$ -	-	\$ -
Homebound Instruction						
After School Program		\$ 14,875		\$ 14,875		\$ 14,875
Stipend		\$ 20,251		\$ 20,251		\$ 20,251
Assistive Technology		\$ -		\$ -		\$ -
Child Outreach						
Extended School Year						
Parent Liason		\$ 1,000		\$ 1,000		\$ 1,000
Total		36,126		36,126		36,126
Grand Total	6.00	440,218	3.00	287,862	3.00	308,723

Lincoln Public Schools
2022-2023 School Committee Proposed Budget
Position & Salary Schedule
TITLE II PART A

CATEGORY	2021-22 School Committee Adopted FTE	2021-22 School Committee Adopted Budget	2021-22 Actual FTE	2021-22 Projected Expense	2022-23 School Committee Proposed FTE	2022-23 School Committee Proposed Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language Teacher	1.00	\$ 96,419	1.00	\$ 96,419	1.00	\$ 98,581
	1.00	\$ 96,419	1.00	\$ 96,419	1.00	\$ 98,581
<u>Support Staff:</u>						
Secretary						
Teacher Assist. O/D						
Homebound Instruction						
Curriculum		\$ -		\$ 13,500		\$ 18,000
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total		-		13,500		18,000
Grand Total	1.00	96,419	1.00	109,919	1.00	116,581

Town of Lincoln
Schedule of Debt Service Requirements
as of the fiscal year ended June 30, 2021

Purpose	Date Issued	Interest Rate(s)	Maturity Date	Amount of Original Issue	Balance July 1, 2020	New Issues	Refunding / Retired	Balance June 30, 2021
Governmental Activities:								
General obligation bonds payable:								
Refunding - School Construction/Renovation	06/25/15	3.00-5.00%	08/01/26	\$ 22,055,000	\$ 15,000,000	-	\$ 1,855,000	\$ 13,145,000
Refunding of 2007 Bonds	09/25/18	4.125-4.25%	06/30/27	1,285,000	970,000	-	140,000	830,000
Refunding of 2008 Bonds	09/25/18	4.00-4.375%	06/30/29	2,335,000	2,095,000	-	235,000	1,860,000
RIHEBC Series 2020B	06/17/20	3.00-5.00%	5/15/1940	57,450,000	57,450,000	-	-	57,450,000
Total General Obligation Bonds				<u>\$ 83,125,000</u>	<u>75,515,000</u>	<u>-</u>	<u>2,230,000</u>	<u>73,285,000</u>
Premium on Bond Issuance					13,402,384	-	819,974	12,582,410
Total Bonds Payable				<u>\$ 83,125,000</u>	<u>88,917,384</u>	<u>-</u>	<u>3,049,974</u>	<u>85,867,410</u>
Business Activities:								
Loans payable:								
R.I. Infrastructure Bank:								
Sewer system improvements	3/29/11	1.45-4.35%	09/01/31	\$ 2,902,500	2,013,500		130,000	1,883,500
Sewer system improvements	7/30/15	1.33-2.96%	09/01/34	849,900	732,000		40,000	692,000
Water system improvements	04/19/04	3.50%	09/01/24	300,000	35,583		7,000	28,583
Water system improvements	03/01/07	3.03-3.40%	09/01/27	1,800,000	883,000		96,000	787,000
Water system improvements	11/06/09	.055-4.15%	09/01/29	1,500,000	934,000		72,000	862,000
Water system improvements	02/12/09	.36-4.09%	09/01/30	362,568	221,567		17,000	204,567
Total Loans Payable				<u>\$ 7,714,968</u>	<u>4,819,650</u>	<u>-</u>	<u>362,000</u>	<u>4,457,650</u>
Total bonds and loans payable					<u>\$ 93,737,034</u>	<u>\$ -</u>	<u>\$ 3,411,974</u>	<u>\$ 90,325,060</u>

Town of Lincoln
General Long-Term Debt
Schedule of Debt Service Requirements to Maturity
as of the fiscal year ended June 30, 2021

General Obligation Bonds

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2022	4,315,000	3,063,925	7,378,925
2023	4,485,000	2,869,525	7,354,525
2024	4,675,000	2,665,175	7,340,175
2025	4,860,000	2,467,313	7,327,313
2026	5,030,000	2,278,988	7,308,988
2027-2031	16,760,000	8,591,088	25,351,088
2032-2036	17,005,000	4,989,200	21,994,200
2037-2040	16,155,000	1,438,750	17,593,750
	<u>\$ 73,285,000</u>	<u>\$ 28,363,964</u>	<u>\$ 101,648,964</u>

Loans Payable

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2022	375,000	144,574	519,574
2023	388,000	132,508	520,508
2024	404,000	119,772	523,772
2025	418,582	106,346	524,928
2026	427,000	92,330	519,330
2027-2031	2,004,568	246,867	2,251,435
2032-2035	440,500	18,359	458,859
	<u>\$ 4,457,650</u>	<u>\$ 860,756</u>	<u>\$ 5,318,406</u>

*Town of Lincoln
Schedule of Fund Balances
as of the Fiscal Year Ended June 30, 2021*

<i>General Fund</i>			
Nonspendable:	Deposits	\$ 95,108	
Committed:	Encumbrances	1,410,521	
Assigned:	Health Care Costs	<u>500,000</u>	\$ 2,005,629
	Unassigned		<u>7,269,575</u>
<i>Total General Fund Balance*</i>		Fund #10	<u>\$ 9,275,204</u>
<i>Town Capital Project Fund</i>		Fund #50	<u>\$ 7,110,968</u>
<i>Open Space Restricted Surplus*</i>		Fund #11	<u>\$ 1,083,096</u>
<i>Capital Improvement Restricted Surplus*</i>		Fund #12	<u>\$ 918,130</u>
<i>School Fund</i>			
Nonspendable:	Deposits		-
	Restricted		493,282
Committed:	Encumbrances		-
	Unassigned		<u>-</u>
<i>Total School Fund Balance</i>			<u>\$ 493,282</u>

* The July 1, 2021 Charter required adjustment to the General Fund Unrestricted Fund Balance has reduced the General Fund Unrestricted Fund Balance by \$1,299,850 and has been transferred equally to the Open Space Restricted Surplus and the Capital Improvement Restricted Surplus; adding \$649,925 to each fund balance.

Town of Lincoln
Water Commission Budget Estimate
Fiscal Year 2022-2023

	FY2021		FY2022		FY2023
	<u>Actual</u>		<u>Estimate</u>		<u>Estimate</u>
REVENUE					
Water Sales	\$ 4,117,166	\$	3,860,000	\$	4,120,000
Fire Protection	118,674		125,000		125,000
Engineering & Other Fees	12,943		50,000		50,000
Late Payment Interest	17,129		20,000		20,000
Investment Interest	207,705		100,000		200,000
Service Equity	31,473		50,000		50,000
Meter Recycling			3,000		3,000
Administrative Fee	26,100		20,000		25,000
Connection Charges	40,200		20,000		30,000
	<u>4,571,390</u>		<u>4,248,000</u>		<u>4,623,000</u>
Total Revenue	\$ 4,571,390	\$	4,248,000	\$	4,623,000
OPERATING EXPENSES					
Water Supply	1,728,216		1,620,000		1,750,000
Wages	542,046		460,000		560,000
Power/Pumping	189,518		190,000		190,000
Vehicle Maintenance and Fuel	33,902		35,000		35,000
Mains/Hydrants, etc.	62,367		50,000		50,000
Tools, safety equipment, equipment maintenance	19,346		25,000		25,000
Other operating expenses	29,558		40,000		40,000
	<u>2,604,953</u>		<u>2,420,000</u>		<u>2,650,000</u>
Total Operating Costs	2,604,953		2,420,000		2,650,000
ADMINISTRATION EXPENSES					
Salaries & Wages	343,577		452,000		450,000
Fringe Benefits (Health Care, Pension, Payroll Taxes)	389,363		485,000		420,000
Insurance	84,717		90,000		90,000
Consultants	56,796		45,000		45,000
Other administrative expenses	69,977		58,000		65,000
	<u>944,430</u>		<u>1,130,000</u>		<u>1,070,000</u>
Total Administrative Expenses	944,430		1,130,000		1,070,000
DEPRECIATION AND FINANCING COSTS					
Depreciation Expense	442,586		490,000		490,000
Debt Service	45,777		240,000		50,000
	<u>488,363</u>		<u>730,000</u>		<u>540,000</u>
Total Depreciation and Financing Costs	488,363		730,000		540,000
Total Expenses	\$ 4,037,746	\$	4,280,000	\$	4,260,000

SUPPLEMENTARY INFORMATION
SEWER FUND Estimated Revenue and Expenses
(for information purposes only)
FISCAL YEAR 2022-2023

	2019-2020 Audited Rev. / Exp.	2020-2021 Rev. / Exp. Estimates	2020-2021 Audited Rev. / Exp.	2021-2022 Rev. / Exp. Estimates	Rev. / Exp. Thru 12/31/2021	Balance Thru 6/30/2022	2022-2023 Rev. / Exp. Estimates	Increase (Decrease) P/Y
Use Res. Rate / Year	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00			\$ 100.00	
Operating Revenues								
Sewer Use	\$ 1,128,034	\$ 1,010,000	\$ 1,006,274	\$ 1,100,000	\$ 936,452	\$ 163,548	\$ 1,100,000	\$ -
Interest / Penalty	12,658	25,000	11,871	15,000	12,825	2,175	15,000	-
Total Operating Revenues	1,140,692	1,035,000	1,018,145	1,115,000	949,277	165,723	1,115,000	-
Operating Expenses								
Contract Services	381,547	430,000	423,706	436,417	216,057	220,360	440,000	3,583
Supplies	113,916	120,000	66,773	140,000	1,146	138,854	50,000	(90,000)
Utilities	81,991	90,000	84,213	90,000	39,078	50,922	90,000	-
Town Engineer Salary Allocation	42,361	41,150	41,847	43,000	24,263	18,737	43,000	-
Total Operating Costs	619,815	681,150	616,539	709,417	280,544	428,873	623,000	(86,417)
Net Revenue from Operations	520,877	353,850	401,606	405,583	668,733	(263,150)	492,000	86,417
Depreciation	432,609	285,000	432,151	435,000	217,500	217,500	435,000	-
Debt Service Interest & Fees	120,768	104,000	113,448	120,000	109,342	10,658	120,000	-
Total Depreciation & Debt	553,377	389,000	545,599	555,000	326,842	228,158	555,000	-
Total Sewer Expense	1,173,192	1,070,150	1,162,138	1,264,417	607,386	657,031	1,178,000	(86,417)
Net Sewer Fund Profit(Loss)	\$ (32,500)	\$ (35,150)	\$ (143,993)	\$ (149,417)	\$ 341,891	\$ (491,308)	\$ (63,000)	\$ 86,417

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 2022-2023

		Bally's Reg. Hours	Bally's Holiday	Other Customers	FY2018 Total
Billing Rate @ cost plus .51% administrative fee	\$	Variable	Variable	Variable	
Estimated Hours		8,000	500	10,000	
Labor Revenue	\$	441,292	27,581	551,615	1,020,488
Vehicle Fees				40,000	40,000
Total Revenue		441,292	27,581	591,615	1,060,488
Operating Expenses					
<i>Personnel Costs</i>					
Wages		439,053	54,882	548,816	1,042,751
FICA		33,588	4,198	41,984	79,770
<i>Other Operating Expenses</i>					-
Vehicle Expenses(Ins., Fuel, Repair, etc.) @ \$2/hr.		-	-	20,000	20,000
Vehicle major repair		-	-	8,000	8,000
Vehicle Depreciation				83,000	83,000
Overhead (Billing & Acctng.) est. @ 2.5% of Revenue		11,032	690	13,790	25,512
Total Costs	\$	483,673	59,770	715,591	1,259,033
Net Revenue from Operations	\$	(42,381)	(32,189)	(123,976)	(198,545)

