

Town of Lincoln

*Annual Reports and
Approved Budget
Fiscal Year 2023-2024*



Building on a Strong Foundation

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TOWN OF LINCOLN
 PROPOSED MUNICIPAL AND SCHOOL BUDGETS
 FISCAL YEAR 2023-2024

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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 FY2023-24 (FY24) budget. We look forward to meeting with you directly, at in-person meetings, as they 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 impact the tax levy in the coming years:

- Continued impact of inflation on the cost of operations, as well as supply chain issues.
- Improving revenue receipts from Bally's as they approach previous pre-pandemic levels.
- Increased school enrollments, as well as a decrease in revenue from State Aid toward education spend, and expiration of ESSER (Elementary and School Secondary Emergency Relief Fund) funding.
- Continued capital improvements in our elementary schools over the next five years improving air quality, technology, security, and needed space requirements.
- Capital investments previously withheld during pandemic years, paid for by reserve funds, to address much needed investments in municipal resources such as the Department of Public Works, as well as Public Safety-Rescue which will be funded from the American Rescue Plan Act (ARPA) Fund.

In response to these trends, in support of our growing community and to minimize future tax levy increases, we must be forward thinking and cost focused as we continue to invest in our community. We are currently positioned to leverage other sources to replace lost revenues and support those investments, such as the investment into solar panels on the Physical Education Center (PEC), moving to net-zero with renewable energy, fully reimbursable in FY24 with reimbursements from RIDE (Rhode Island Department of Education), Rhode Island Renewable Energy Fund (REF), and additional tax credits.

In sum, we are investing in town resources with existing surplus funds, while maximizing our reimbursements where possible. With the addition of a grant writer, we seek to expand on those investments while minimizing cost to taxpayers. This will also require

our municipal and school officials, as well as the Water Department, to continue to find creative ways to optimize shared resources where possible. We need to plan for our future and ask for your partnership.

In terms of the FY24 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. FY23
Municipal	\$25,125,673	\$1,511,282	\$454,725	\$27,091,680	+\$789,321
Education	\$62,147,470	\$2,816,127	\$6,885,450	\$71,849,047	+\$3,450,125
Total	\$87,273,143	\$4,327,409	\$7,340,175	\$98,940,727	+\$4,239,446
vs. FY23	+\$2,297,616	+\$1,990,299	-\$48,469	+\$4,239,446	+4.48%

It is important to note that approximately \$1,206,592 of capital resolutions included in the FY24 budget are expected to be funded from the American Rescue Plan Act (ARPA), Rhode Island Renewable Energy Fund (REF), tax credits, and reimbursements from the Rhode Island Department of Education (RIDE). That would reduce the spending increase taxpayers fund from the +\$4,239,446 increase shown above down to approximately \$3,032,854 or +3.2%-compared to last year. Here are the Budget Board's estimated tax rates based on the proposed FY24 budget:

	Actual FY23	Proposed FY24 Budget
Residential Real Estate	\$16.45	\$16.54
Commercial Real Estate	\$24.68	\$24.81
Personal Property	\$30.00	\$30.16

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
 Bruce Whitehead, Vice Chair
 Rhonda Lacombe, Secretary
 Robert Turner, Town Moderator
 Sandra Ackerman

Andrew Esposito
 Richard Denerstein
 Ramayya Maddipudi
 Craig Joly
 Nicholas Rodrigues

*Combined Analysis of Revenue and
Budget Summary*

SUMMARY OF MUNICIPAL REVENUES
FISCAL YEAR 2023-2024

	2020-2021 AUDITED REVENUE	2021-2022 REVENUE BUDGET	2021-2022 AUDITED REVENUE	2022-2023 REVENUE BUDGET	RECEIVED THRU 12/31/2022	BALANCE THRU 06/30/2023	2023-2024 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
PROPERTY TAXES								
Education, Resolutions, Municipal & Debt								
Current Year Tax Levy (Ref. Only)	\$ 56,781,016	58,118,877	58,126,879	58,965,392			58,099,403	(865,989)
Current Year Uncollectible Taxes	(369,995)	(1,452,972)	(1,857,045)	(1,474,135)			(1,161,988)	312,147
Current Year Collections	56,411,021	56,665,905	56,269,834	57,491,257	31,070,981	26,420,276	56,937,415	(553,842)
Prior Year Collections	1,202,233	1,100,000	1,140,883	1,100,000	1,162,535	(62,535)	1,100,000	-
TOTAL TAX COLLECTIONS	\$ 57,613,254	58,122,305	57,410,717	58,591,257	32,233,516	26,357,741	58,037,415	(553,842)
STATE AID & GRANTS (Note 1)								
Motor Vehicles Phase Out	\$ 2,084,950	2,395,450	1,828,149	3,445,837	2,635,310	810,527	5,476,818	2,030,981
Motor Vehicles Reimb. Base Amount			206,198	206,198	206,198		206,198	0
Library	213,729	217,473	218,223	209,822	117,180	92,642	259,616	49,794
RIEDC - Airport Impact Aid	25,000	25,000	25,000	25,000	0	25,000	25,000	0
Video Lottery / Table Games Commissions	4,382,274	5,200,000	4,777,355	5,200,000	3,523,185	1,676,815	5,200,000	0
Sports Bet	100,000	100,000	100,000	200,000	200,000	0	200,000	0
School Bond Housing Aid	1,024,414	4,211,173	1,488,004	3,427,500	509,030	2,918,470	3,385,729	(41,771)
Pub. Serv. Corp. Tax	269,570	269,570	258,808	258,808	269,979	(11,171)	269,979	11,171
Hotel Tax	559,412	789,474	945,676	135,555	131,670	3,885	173,927	38,372
Meal & Beverage Tax				886,247	474,511		979,564	93,317
Statistical revaluation reimbursement	0	0	0	0	0	0	0	0
RESTRICTED RECEIPTS								
Education Aid	15,193,312	16,138,953	16,222,871	16,143,252	8,001,198	8,142,054	16,859,067	715,815
Medicaid	509,373	625,000	530,026	625,000	269,512	355,488	625,000	0
Local Miscellaneous Revenues	0	235,000	3,341,283	225,000	0	225,000	226,000	1,000
OTHER SOURCES								
Capital Improvement Restricted Surplus Fund 12	0	88,993	0	763,550	0	0	20,000	(743,550)
Open Space Restricted Surplus Fund 11	0	68,605	0	0	0	0	340,000	340,000
Town Capital Project Fund 50	1,381,359	705,300	0	1,573,560	912,525	661,035	3,587,409	2,013,849
American Rescue Plan Act (ARPA) Fund 19							380,000	380,000
LOCAL REVENUES	3,071,698	2,816,695	3,796,882	2,784,695	1,924,962	859,733	2,689,100	(95,595)
Total Municipal Revenues	\$ 86,428,345	92,008,991	91,149,192	94,701,281	51,408,776	42,117,219	98,940,822	4,239,541
LOCAL REVENUE								
Interest on Investments	\$ 20,997	75,000	13,888	50,000	43,667	6,333	50,000	0
Interest on Delinquent Taxes	383,544	370,000	455,409	370,000	213,154	156,846	370,000	0
Fines & Costs	2,686	12,000	1,421	12,000	230	11,770	5,000	(7,000)

**SUMMARY OF MUNICIPAL REVENUES
FISCAL YEAR 2023-2024**

	2020-2021 AUDITED REVENUE	2021-2022 REVENUE BUDGET	2021-2022 AUDITED REVENUE	2022-2023 REVENUE BUDGET	RECEIVED THRU 12/31/2022	BALANCE THRU 06/30/2023	2023-2024 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
Miscellaneous Revenues	56,834	15,000	15,400	15,000	110	14,890	15,000	0
Marriage Licenses	1,515	800	1,023	800	496	304	1,000	200
Recording Fees	311,176	200,000	281,723	200,000	116,856	83,144	200,000	0
Tax Stamps	443,372	250,000	547,328	250,000	278,485	(28,485)	300,000	50,000
Liquor Licenses	2,218	20,000	3,264	20,000	24,926	(4,926)	20,000	0
Dog Licenses	7,138	4,000	8,314	4,000	718	3,282	6,000	2,000
Miscellaneous Licenses	11,017	15,000	9,105	15,000	8,410	6,590	12,000	(3,000)
Probate Court Fees	25,433	23,000	46,093	23,000	15,988	7,012	23,000	0
Victualling Licenses	4,500	4,000	4,615	4,000	3,800	200	4,000	0
Building Inspector	375,440	275,000	624,429	275,000	284,571	(9,571)	300,000	25,000
Plumbing Inspector	70,157	70,000	202,979	70,000	60,443	9,557	70,000	0
Electrical Inspector	57,195	70,000	168,238	70,000	56,511	13,489	70,000	0
Zoning Fees	1,171	2,000	1,361	2,000	(740)	2,740	1,500	(500)
Animal Violations	914	1,500	2,820	1,500	1,243	257	1,500	0
Library Fines	1,369	7,000	95	0	0	0	0	0
Housing for the Elderly (PILOT)	74,683	70,000	77,195	70,000	4,642	65,358	75,000	5,000
Town Maps	50	400	63	400	28	372	100	(300)
Tax Certificates	35,515	20,000	23,932	20,000	8,597	11,403	20,000	0
Parks & Recreation Program Fees	2,490	12,000	9,142	12,000	650	11,350	10,000	(2,000)
Other	4,200	50,000	90,966	50,000	29,728	20,272	50,000	0
Subdivision Lot Assessments	19,800	8,000	13,300	8,000	3,200	4,800	10,000	2,000
Ins. Refunds(Rescue Receipts)	946,563	1,000,000	995,521	1,000,000	683,194	316,806	1,000,000	0
Revenue Sidewalk Repairs	13,375	25,000	1,354	25,000	0	25,000	25,000	0
Town Building Rental	152,705	166,995	157,095	166,995	52,440	114,555	0	(166,995)
Municipal Court	45,641	50,000	40,809	50,000	33,615	16,385	50,000	0
TOTAL LOCAL REVENUE	\$ 3,071,698	2,816,695	3,796,882	2,784,695	1,924,962	859,733	2,689,100	(95,595)

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 2023-2024

	Dept #	2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
MUNICIPAL OPERATIONS									
Town Administrator	4100	124,601	158,954	133,371	163,137	92,705	70,432	166,315	3,178
Planning	4110	149,173	157,520	156,295	159,215	71,450	87,765	188,182	28,967
Personnel	4130	101,698	118,875	96,461	120,988	47,057	73,931	122,830	1,842
Town Clerk	4140	248,317	222,805	226,117	257,711	136,604	121,107	262,967	5,256
Finance Office	4150	497,075	465,562	505,897	506,569	272,745	233,824	523,367	16,798
Tax Assessor	4160	152,566	533,664	420,611	157,834	76,616	81,218	162,517	4,683
Information Technologies	4170	256,562	242,650	250,901	289,500	132,827	156,673	290,050	550
Public Safety-Police	4200	5,235,743	5,438,845	5,782,346	5,563,496	3,838,190	1,725,306	5,347,162	(216,334)
Public Safety - Animal Control	4204	64,744	92,490	72,709	94,614	39,460	55,154	72,482	(22,132)
Public Safety-Rescue	4210	1,790,499	1,974,623	1,973,915	2,026,617	979,765	1,046,852	2,096,064	69,447
Human Services	4230	346,076	416,904	383,430	425,891	201,908	223,983	430,435	4,544
Public Works-General	4300	162,486	166,362	195,996	170,282	94,193	76,089	175,423	5,141
Public W.-Engineering	4310	110,860	105,157	109,280	108,386	53,287	55,099	114,735	6,349
Public W.-Code Enfor	4320	208,742	222,535	252,746	247,266	147,864	99,402	250,700	3,434
Public W.-Parks/Rec	4330	384,653	481,441	499,655	514,221	342,765	171,456	547,346	33,125
Public W-Public Bldg	4340	317,105	291,257	320,866	297,283	127,100	170,183	300,371	3,088
Public W-Central Div	4400	4,069,744	4,218,849	4,302,103	4,397,456	1,879,582	2,517,874	4,475,303	77,847
Grants	4500	62,500	62,500	62,500	62,500	62,500	0	52,500	(10,000)
Budget Board	4600	2,509	2,300	1,477	3,000	0	3,000	2,450	(550)
Fixed Charges	4700	4,773,212	5,798,423	5,341,906	5,922,050	1,844,377	4,077,673	5,716,312	(205,738)
Public Library	4800	1,123,935	1,255,935	1,240,240	1,277,862	624,757	653,105	1,303,171	25,309
Town Council	4820	46,323	48,000	50,595	48,000	33,583	14,417	48,000	0
Town Solicitor	4830	151,852	130,189	152,076	130,189	36,777	93,412	140,500	10,311
Probate Judge	4840	7,000	7,200	8,798	7,200	4,873	2,327	7,200	0
Town Sergeant	4850	1,404	1,400	1,445	1,400	600	800	1,400	0
Board of Canvassers	4860	1,983	1,700	55	1,700	567	1,133	1,700	0
Zoning Board Review	4870	5,370	8,120	6,612	8,120	2,107	6,013	8,120	0
Planning Board	4880	0	8,870	5,183	8,570	726	7,844	8,570	0
Board of Assessment Review	4890	1,260	2,190	1,260	2,190	945	1,245	2,190	0
Tenants Board	4910	1,041	1,388	1,041	1,388	434	954	1,388	0
Conservation Commission	4920	3,093	5,150	3,410	5,230	2,531	2,699	6,968	1,738

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2023-2024**

	Dept #	2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Personnel Board	4940	1,000	1,600	1,050	1,600	500	1,100	1,600	0
Juvenile Hearing Board	4960	338	750	177	750	99	651	750	0
Parks & Rec Commission	4970	987	1,000	397	1,000	456	544	1,000	0
Land Trust	5200	0	200	0	200	0	200	200	0
Municipal Court	5300	20,635	20,500	20,942	21,000	7,423	13,577	21,000	0
Transfers to other Funds	6000	0	0	2,538,425	0	0	0	0	0
Capital Budget Request		223,521	1,142,069	120,669	1,632,000	704,506	927,494	2,274,500	642,500
Municipal Operating Budget		20,648,607	23,807,977	25,240,957	24,636,415	11,861,879	12,774,536	25,125,768	489,353
Town School Dept. Appropriation		42,454,172	42,578,175	42,578,175	43,345,860	21,629,001	21,716,859	44,437,403	1,091,543
State Education Aid (Note 1)		15,241,111	16,138,953	16,222,871	16,143,252	8,001,198	8,142,054	16,859,067	715,815
Medicaid (Note 1)		509,373	625,000	530,026	625,000	269,512	355,488	625,000	0
Local Miscellaneous Revenues (Note 1)		0	235,000	0	225,000	0	225,000	226,000	1,000
Total Education Budget		58,204,656	59,577,128	59,331,072	60,339,112	29,899,711	30,439,401	62,147,470	1,808,358
DEBT SERVICE									
Municipal Debt Service		506,075	516,738	491,075	500,394	419,288	81,106	454,725	(45,669)
Education Debt Service		2,490,075	6,887,850	6,887,850	6,888,250	3,459,750	3,428,500	6,885,450	(2,800)
RESOLUTIONS									
Education Resolutions		778,000	763,900	0	1,171,560	344,688	826,872	2,816,127	1,644,567
Municipal Resolutions		603,359	455,398	0	1,165,550	567,837	597,713	1,511,282	345,732
Total Combined Budget		83,230,772	92,008,991	91,950,954	94,701,281	46,553,153	48,148,128	98,940,822	4,239,541

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 2023-2024

School Department Office/Agency 9000		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Town School Dept. Appropriation	\$	42,454,172	42,578,175	42,578,175	43,345,860	21,629,001	21,716,859	44,437,403	1,091,543
State Education Aid (Note 1)		15,241,111	16,138,953	16,222,871	16,143,252	8,001,198	8,142,054	16,859,067	715,815
Medicaid (Note 2)		509,373	625,000	530,026	625,000	269,512	355,488	625,000	-
Local Miscellaneous Revenues (Note 1)		-	235,000	-	225,000	-	225,000	226,000	1,000
TOTAL	\$	58,204,656	59,577,128	59,331,072	60,339,112	29,899,711	30,439,401	62,147,470	1,808,358

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 2024 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 2023-2024**

Municipal Resolutions	Resolution Number	Capital Project Fund 50	Capital Improvement Fund 12	Open Space Fund 11	ARPA Fund 19
Project Description					
Albion/Manville Park Basketball Court Reconstruction	VI			115,000	
Municipal Facilities Improvements	VII	89,000		25,000	
Department of Public Works (DPW) Trucks (5), Street Sweeper	VIII	882,282			
Rescue Truck	IX				380,000
Hearthside Maintenance Grant	X		20,000		
Municipal Total		971,282	20,000	140,000	380,000
Education Resolutions	Resolution Number	Capital Project Fund 50	Capital Improvement Fund 12	Capital Space Fund 11	ARPA Fund 19
Project Description					
General Capital Projects	XI	777,735			
Stage II Application to Rhode Island Department of Education (RIDE)	XII	250,000			
Lincoln Middle School Fields Reconstruction	XIII	761,800		200,000	
Physical Education Center (PEC) Solar Panels	XIV	826,592			
Education Total		2,616,127	-	200,000	-
Grand Total		3,587,409	20,000	340,000	380,000

Recommended Municipal Budget

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

TOWN ADMINISTRATOR Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4100									
Salaries	\$	109,933	139,454	115,562	143,637	77,991	65,646	146,815	3,178
Expenses		4,114	5,000	4,638	5,000	2,900	2,100	5,000	0
Supplies & Printing		828	2,500	2,933	2,500	912	1,588	2,500	0
Ind/Econ Development (1)		9,726	12,000	10,238	12,000	10,902	1,098	12,000	0
TOTAL	\$	124,601	158,954	133,371	163,137	92,705	70,432	166,315	3,178

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 2023-2024

TOWN ADMINISTRATOR Salaries		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4100									
Town Administrator	\$	73,395	94,003	77,944	96,823	46,922	49,901	99,728	2,905
Executive Secretary		34,308	42,677	35,335	43,957	28,335	15,622	45,276	1,319
Subtotal Salaries :	\$	107,703	136,680	113,279	140,780	75,257	65,523	145,004	4,224
Longevity :		2,230	2,774	2,283	2,857	2,734	123	1,811	(1,046)
Total Salaries :	\$	109,933	139,454	115,562	143,637	77,991	65,646	146,815	3,178
FICA Expense :		8,410	10,668	8,840	10,988	5,966	5,022	11,231	243

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

TOWN PLANNER Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4110									
Salaries	\$	139,256	139,820	143,739	144,015	64,831	79,184	153,982	9,967
Miscellaneous Expense		0	2,000	2,020	1,000	0	1,000	1,000	0
Auto Expense		0	200	12	200	0	200	200	0
Material, Supplies & Equipment		2,922	3,000	1,930	3,000	919	2,081	3,000	0
Computer Expenses - GIS Services		6,995	10,000	8,594	10,000	5,700	4,300	10,000	0
Professional Services		0	2,500	0	1,000	0	1,000	20,000	19,000
TOTAL	\$	149,173	157,520	156,295	159,215	71,450	87,765	188,182	28,967

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 2023-2024

TOWN PLANNER Salaries		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4110									
Town Planner	\$	77,344	77,048	79,664	79,359	32,818	46,541	92,700	13,341
Planning Aide/Grant Administrator		53,702	53,485	55,302	55,090	30,159	24,931	56,743	1,653
Subtotal Salaries :	\$	131,046	130,533	134,966	134,449	62,977	71,472	149,443	14,994
Longevity :		8,210	9,287	8,773	9,566	1,854	7,712	4,539	(5,027)
Total Salaries :	\$	139,256	139,820	143,739	144,015	64,831	79,184	153,982	9,967
FICA Expense :		10,653	10,696	10,996	11,017	4,960	6,057	11,780	763

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PERSONNEL Office/Agency 4130		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	70,427	70,425	74,957	72,538	34,408	38,130	73,130	592
Expenses		251	200	470	200	0	200	200	0
Professional Development		7,811	15,000	4,444	15,000	6,207	8,793	15,000	0
Materials & Supplies		59	250	1,978	250	1,004	(754)	1,500	1,250
Labor / Negotiations		18,175	30,000	8,100	30,000	5,288	24,712	30,000	0
Recruitment Expenses		4,975	3,000	6,512	3,000	150	2,850	3,000	0
TOTAL	\$	101,698	118,875	96,461	120,988	47,057	73,931	122,830	1,842

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 2023-2024

PERSONNEL Salaries		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
	4130								
Personnel Director	\$	66,695	66,439	72,868	68,432	34,408	34,024	73,130	4,698
Subtotal Salaries :	\$	66,695	66,439	72,868	68,432	34,408	34,024	73,130	4,698
Longevity :		3,732	3,986	2,089	4,106	0	4,106	0	(4,106)
Total Salaries :	\$	70,427	70,425	74,957	72,538	34,408	38,130	73,130	592
FICA Expense :		5,388	5,388	5,734	5,549	2,632	2,917	5,594	45

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

TOWN CLERK		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency	4140	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	166,261	167,305	169,555	172,211	82,811	89,400	177,267	5,056
Supplies & Printing		3,108	2,000	3,134	2,000	1,534	466	3,500	1,500
Equipment & Recording		27,329	32,000	33,975	32,000	14,340	17,660	32,000	0
Election Expense		39,851	5,000	9,660	35,000	35,212	(212)	35,200	200
Records Preservation		3,741	4,500	2,534	4,000	1,274	2,726	3,000	(1,000)
Video Taping Expense		400	0	0	500	0	500	0	(500)
Town Meeting Expense		7,627	12,000	7,259	12,000	1,433	10,567	12,000	0
TOTAL	\$	248,317	222,805	226,117	257,711	136,604	121,107	262,967	5,256

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 2023-2024

TOWN CLERK		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4140		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Town Clerk	\$	69,144	71,623	74,056	73,772	35,751	38,021	75,985	2,213
Deputy Town Clerk		55,060	53,087	54,890	54,680	26,499	28,181	56,320	1,640
Clerk II		35,699	34,871	35,909	35,909	17,935	17,974	36,982	1,073
Subotal Salaries :	\$	159,903	159,581	164,855	164,361	80,185	84,176	169,287	4,926
Longevity :		6,091	4,224	4,360	4,350	2,132	2,218	4,480	130
Overtime :		267	1,500	340	1,500	494	1,006	1,500	0
Seasonal Employees :		0	2,000	0	2,000	0	2,000	2,000	0
Total Salaries :	\$	166,261	167,305	169,555	172,211	82,811	89,400	177,267	5,056
FICA Expense :		12,719	12,799	12,971	13,174	6,335	6,839	13,561	387

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

FINANCE OFFICE Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4150									
Salaries	\$	415,306	415,062	419,347	428,069	228,784	199,285	441,867	13,798
Office Supplies/Expenses		9,537	12,000	17,526	10,000	3,237	6,763	10,000	0
Postage		34,556	20,000	15,803	25,000	10,926	14,074	25,000	0
Payroll Processing		36,334	15,000	36,166	35,000	30,478	4,522	38,000	3,000
Registrar & Paying Agent Fees		1,000	3,000	7,574	1,000	0	1,000	1,000	0
Miscellaneous Expense		342	500	9,481	7,500	(680)	8,180	7,500	0
TOTAL	\$	497,075	465,562	505,897	506,569	272,745	233,824	523,367	16,798

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 2023-2024

FINANCE OFFICE		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4150		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Director	\$	93,790	92,609	95,754	95,387	46,226	49,161	98,249	2,862
Audited Salaries		183,861	0	184,396	0	105,501	(105,501)	0	0
Bookkeeper		0	36,600	0	37,692	0	37,692	38,821	1,129
Bookkeeper		0	36,600	0	37,692	0	37,692	38,821	1,129
Computer Operator I		0	43,607	0	44,918	0	44,918	46,264	1,346
Clerk II		0	34,871	0	35,909	0	35,909	36,982	1,073
Clerk II		0	34,871	0	35,909	0	35,909	36,982	1,073
Purchasing Agent		53,664	53,359	55,171	54,960	36,778	18,182	56,609	1,649
Asst. Director		63,994	62,105	64,214	63,968	31,000	32,968	65,887	1,919
Subtotal Salaries :	\$	395,309	394,622	399,535	406,435	219,505	186,930	418,615	12,180
Longevity :		19,997	19,440	19,711	20,634	9,279	11,355	22,252	1,618
Overtime :		0	1,000	101	1,000	0	1,000	1,000	0
Total Salaries :	\$	415,306	415,062	419,347	428,069	228,784	199,285	441,867	13,798
FICA Expense :		31,771	31,752	32,080	32,747	17,502	15,245	33,803	1,056

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

TAX ASSESSOR Office/Agency 4160		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	147,818	147,714	153,763	152,134	75,078	77,056	156,817	4,683
Miscellaneous & Auto Expenses		26	500	254	500	59	441	500	0
Supplies & Printing		3,687	4,000	3,660	4,000	1,479	2,521	4,000	0
Plat Record		490	600	342	600	0	600	600	0
Legal Notices/Steno Service		545	600	450	600	0	600	600	0
Revaluation Expense		0	380,250	262,142	0	0	0	0	0
TOTAL	\$	152,566	533,664	420,611	157,834	76,616	81,218	162,517	4,683

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 2023-2024

TAX ASSESSOR Salaries	4160	2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Tax Assessor	\$	67,062	66,248	68,498	68,235	33,068	35,167	70,282	2,047
Audited Salaries		73,862	0	78,154	0	38,579	(38,579)	0	0
Senior Clerk		0	40,167	0	41,369	0	41,369	42,606	1,237
Clerk II		0	34,871	0	35,909	0	35,909	36,982	1,073
Subtotal Salaries :	\$	140,924	141,286	146,652	145,513	71,647	73,866	149,870	4,357
Longevity :		6,894	6,428	6,994	6,621	3,431	3,190	6,947	326
Overtime :		0	0	117	0	0	0	0	0
Total Salaries :	\$	147,818	147,714	153,763	152,134	75,078	77,056	156,817	4,683
FICA Expense :		11,308	11,300	11,763	11,638	5,743	5,895	11,997	358

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

INFORMATION TECHNOLOGIES Office/Agency 4170		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	0	75,500	0	135,000	26,154	108,846	135,000	0
Maintenance/Support (Note)		110,350	90,000	135,332	102,000	72,361	29,639	102,550	550
Hardware/Software		9,338	20,000	10,520	20,000	7,294	12,706	20,000	0
Tech Support		134,323	50,150	100,129	25,000	25,275	(275)	25,000	0
Internet Service		2,128	2,000	2,726	2,500	900	1,600	2,500	0
Miscellaneous		423	5,000	2,194	5,000	843	4,157	5,000	0
TOTAL	\$	256,562	242,650	250,901	289,500	132,827	156,673	290,050	550

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 2023-2024

INFORMATION TECHNOLOGIES		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4170		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
IT Director	\$	0	75,500	0	85,000	26,154	58,846	85,000	0
Help Desk Tech		0	0	0	50,000	0	50,000	50,000	0
Subtotal Salaries :	\$	0	75,500	0	135,000	26,154	108,846	135,000	0
Longevity :		0	0	0	0	0	0	0	0
Total Salaries :	\$	0	75,500	0	135,000	26,154	108,846	135,000	0
FICA Expense :		0	5,776	0	10,328	2,001	8,327	10,328	0

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 2023-2024

PUBLIC SAFETY-POLICE		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency	4200	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	3,364,096	3,306,750	3,594,262	3,398,674	1,832,502	1,566,172	3,456,988	58,314
Tuition		14,100	15,000	12,136	15,000	9,228	5,772	31,500	16,500
In-Service Training		24,115	25,000	32,547	30,000	27,246	2,754	30,000	0
Telephone		20,530	21,500	17,650	21,420	7,845	13,575	21,420	0
Clothing		30,712	36,300	33,552	35,600	35,600	0	43,700	8,100
Cleaning		34,980	34,225	34,914	34,225	31,306	2,919	42,300	8,075
Accessories		26,932	31,800	37,200	31,500	19,817	11,683	31,500	0
Firearms		17,288	19,000	17,892	23,500	18,487	5,013	25,000	1,500
First Aid		0	250	0	400	440	(40)	250	(150)
Auto Maintenance		34,626	34,000	54,482	49,200	11,125	38,075	49,200	0
Tires		8,532	5,000	3,465	9,000	1,955	7,045	9,000	0
Gas & Oil		53,152	75,000	75,783	75,000	44,126	30,874	75,000	0
Radio Maintenance		3,947	9,000	7,827	11,000	3,980	7,020	11,000	0
Photo, Fingerprinting & Other Supplies		5,174	9,500	1,856	9,300	7,740	1,560	10,400	1,100
Recruit Equipment		6,772	7,000	20,162	30,000	4,413	25,587	22,500	(7,500)
New Equipment		13,176	12,000	27,782	66,900	24,659	42,241	7,500	(59,400)
Law Library		0	750	0	750	79	671	0	(750)
Community Outreach Programs		0	0	0	0	0	0	750	750
Cars (3 in Yr 2022-2023)		70,331	58,400	63,267	55,530	106,088	(50,558)	0	(55,530)
Grant Matching		2,088	10,000	11,733	10,000	859	9,141	10,000	0
Fire Alarm		3,122	3,600	3,416	4,100	3,623	477	4,000	(100)
Pensions		1,475,994	1,691,270	1,691,270	1,618,097	1,618,097	0	1,430,046	(188,051)
Computer Systems		26,076	33,500	41,150	34,300	28,975	5,325	35,108	808
TOTAL	\$	5,235,743	5,438,845	5,782,346	5,563,496	3,838,190	1,725,306	5,347,162	(216,334)

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 2023-2024

PUBLIC SAFETY-POLICE		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries	4200	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Chief	\$	86,424	86,093	89,017	88,676	42,974	45,702	91,336	2,660
Audited Salaries		2,573,062	0	2,836,059	0	1,589,792	(1,589,792)	0	0
Secretary		0	44,554	0	45,882	0	45,882	47,265	1,383
Clerk II		0	34,871	0	35,909	0	35,909	36,982	1,073
Captain (2)		0	155,675	0	160,345	0	160,345	165,156	4,811
Lieutenant (4)		0	301,082	0	310,115	0	310,115	319,418	9,303
Sergeant (5)		0	364,100	0	375,023	0	375,023	386,273	11,250
Patrolman (25)		0	1,652,433	0	1,702,568	0	1,702,568	1,677,386	(25,182)
Dispatcher (6)		233,258	274,810	233,782	283,046	0	283,046	290,410	7,364
Subtotal Salaries :	\$	2,892,744	2,913,618	3,158,858	3,001,564	1,632,766	1,368,798	3,014,226	12,662
Less Federal Grant:		0	0	0	0	0	0	0	0
Total Net Salaries:	\$	2,892,744	2,913,618	3,158,858	3,001,564	1,632,766	1,368,798	3,014,226	12,662
Longevity :		159,408	152,194	166,257	152,090	76,150	75,940	208,428	56,338
Overtime :		193,800	105,000	159,794	105,000	65,499	39,501	105,000	0
Holiday Pay		118,144	117,938	109,353	122,020	58,087	63,933	111,334	(10,686)
Per Diem Employees :		0	18,000	0	18,000	0	18,000	18,000	0
Total Salaries :	\$	3,364,096	3,306,750	3,594,262	3,398,674	1,832,502	1,566,172	3,456,988	58,314
FICA Expense :		257,353	252,966	274,961	259,999	140,186	119,813	264,460	4,461

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

PUBLIC SAFETY -ANIMAL CONTROL		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4204		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	48,800	73,490	55,264	75,614	27,237	48,377	53,482	(22,132)
Gasoline		453	1,000	450	1,000	459	541	1,000	0
Shelter Expense		15,491	18,000	16,995	18,000	11,764	6,236	18,000	0
TOTAL	\$	64,744	92,490	72,709	94,614	39,460	55,154	72,482	(22,132)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Animal Control Officer	\$	46,242	47,590	44,890	49,026	23,872	25,154	50,482	1,456
Part time staff		480	20,758	5,460	21,382	0	21,382	0	(21,382)
Subtotal Salaries :	\$	46,722	68,348	50,350	70,408	23,872	46,536	50,482	(19,926)
Longevity :		601	2,142	1,947	2,206	632	1,574	0	(2,206)
Overtime :		1,477	3,000	2,967	3,000	2,733	267	3,000	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	48,800	73,490	55,264	75,614	27,237	48,377	53,482	(22,132)
FICA Expense :		3,733	5,622	4,228	5,784	2,084	3,701	4,091	(1,693)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PUBLIC SAFETY-RESCUE Office/Agency 4210		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	1,352,009	1,368,585	1,477,903	1,409,530	698,131	711,399	1,468,671	59,141
Director Expenses		5,508	2,000	656	2,000	43	1,957	2,000	0
Emergency Management Expenses		0	6,000	1,465	3,000	1,454	1,546	3,000	0
Office/Building Equipment		5	2,500	2,043	2,500	863	1,637	2,500	0
Supplies & Equipment		40,799	50,000	55,221	50,000	24,341	25,659	60,000	10,000
Service Billing Expenses		53,533	75,000	59,778	75,000	27,504	47,496	65,000	(10,000)
Clothing & Cleaning		15,893	17,765	15,139	17,765	8,412	9,353	27,765	10,000
Fuel		18,782	30,000	31,233	30,000	18,156	11,844	35,000	5,000
Vehicle Maintenance		37,199	45,000	47,253	45,000	30,925	14,075	55,000	10,000
Training		17,709	22,000	275	22,000	15,255	6,745	30,000	8,000
Building/Equipment Maintenance		9,090	5,000	5,703	5,000	396	4,604	6,000	1,000
Pensions		208,719	323,773	239,633	337,822	142,655	195,167	306,128	(31,694)
Building Utilities		31,253	27,000	37,613	27,000	11,630	15,370	35,000	8,000
TOTAL	\$	1,790,499	1,974,623	1,973,915	2,026,617	979,765	1,046,852	2,096,064	69,447

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PUBLIC SAFETY-RESCUE		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries	4210	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Chief	\$	77,830	80,040	90,780	82,441	39,952	42,489	84,914	2,473
Audited Salaries		785,137	0	848,910	0	409,282	(409,282)	0	0
Captain (4)		0	243,251	0	250,549	0	250,549	261,824	11,275
Lieutenant (4)		0	236,394	0	243,485	0	243,485	253,225	9,740
Fire Medic (8)		0	425,241	0	437,998	0	437,998	453,437	15,439
Subtotal Salaries :	\$	862,967	984,926	939,690	1,014,473	449,234	565,239	1,053,400	38,927
Longevity :		40,298	40,170	42,815	49,956	23,969	25,987	50,170	214
Overtime :		407,108	300,000	454,544	300,000	204,419	95,581	300,000	0
Holiday Pay:		41,636	43,489	40,854	45,101	20,509	24,592	45,101	0
PartTime:		0	0	0	0	0	0	20,000	20,000
Total Salaries :	\$	1,352,009	1,368,585	1,477,903	1,409,530	698,131	711,399	1,468,671	59,141
FICA Expense :		103,429	104,697	113,060	107,829	53,407	54,422	112,353	4,524

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

HUMAN SERVICES Office/Agency 4230		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Human Services -Salaries	\$	243,295	265,904	252,394	274,891	134,165	140,726	282,435	7,544
Supplies/Utilities/Misc - Senior Ctr									
SC Utilities		32,622	35,000	27,474	35,000	20,017	14,983	35,000	0
SC Supplies/Misc		8,436	12,000	10,395	12,000	6,872	5,128	12,000	0
SC TV/Phone/Internet		14,093	18,000	13,115	18,000	2,269	15,731	15,000	(3,000)
SC Maintenance/Repairs		12,229	12,000	12,739	12,000	8,829	3,171	12,000	0
SC Bus Expenses		3,361	10,000	5,696	10,000	6,805	3,195	10,000	0
Supplies/Utilities/Misc - Fam Lit Ctr						0			
FLC Utilities		7,115	7,500	8,966	7,500	3,082	4,418	7,500	0
FLC Supplies/Misc		7,928	10,000	12,955	10,000	2,518	7,482	10,000	0
FLC TV/Phone/Internet		2,002	3,000	966	3,000	406	2,594	3,000	0
FLC Maintenance/Repairs		2,581	3,000	3,447	3,000	1,350	1,650	3,000	0
						0			
Dues/Conf/Prof Dev		185	500	595	500	0	500	500	0
Programs		12,229	40,000	34,688	40,000	15,595	24,405	40,000	0
SUB-TOTAL	\$	346,076	416,904	383,430	425,891	201,908	223,983	430,435	4,544

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 2023-2024

HUMAN SERVICES		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4230		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Human Serv./Public Welfare Director	\$	57,803	57,551	59,291	59,206	28,692	30,514	60,910	1,704
Human Serv. Program Assistant		38,991	38,842	33,949	40,007	19,388	20,619	41,207	1,200
Literacy Center Director		48,665	48,479	51,909	49,933	24,198	25,735	51,431	1,498
Literacy Ctr. PT Assistant Dir.		22,605	21,969	13,328	21,969	11,304	10,665	21,969	0
Mealsite Coordinator / Operations		34,574	34,442	35,011	35,475	17,537	17,938	36,539	1,064
Bus Driver		34,881	34,731	36,439	35,773	17,537	18,236	36,846	1,073
Custodian (p.t.)		0	20,592	11,016	21,206	10,591	10,615	21,850	644
Subtotal Salaries :	\$	237,519	256,606	240,943	263,569	129,247	134,322	270,752	7,183
Longevity :		5,776	8,298	8,610	10,322	4,294	6,028	10,683	361
Overtime :		0	1,000	2,841	1,000	624	376	1,000	0
Total Salaries :	\$	243,295	265,904	252,394	274,891	134,165	140,726	282,435	7,544
FICA Expense :		18,612	20,342	19,308	21,029	10,264	10,766	21,606	577

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PBLC WKS-GENERAL Office/Agency 4300		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	131,501	130,962	135,401	134,882	65,998	68,884	140,023	5,141
Supplies & Equipment		686	500	960	500	313	187	500	0
Tree services		29,911	33,300	58,440	33,300	27,615	5,685	33,300	0
Miscellaneous Expenses		388	1,600	1,195	1,600	267	1,333	1,600	0
TOTAL	\$	162,486	166,362	195,996	170,282	94,193	76,089	175,423	5,141

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 2023-2024

PBLC WKS-GENERAL Salaries		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4300									
Director	\$	87,944	87,607	90,582	90,235	43,729	46,506	92,942	2,707
Clerk II		35,038	34,871	36,047	35,909	17,926	17,983	36,982	1,073
Subtotal Salaries :	\$	122,982	122,478	126,629	126,144	61,655	64,489	129,924	3,780
Longevity :		8,519	8,484	8,772	8,738	4,343	4,395	10,099	1,361
Total Salaries :	\$	131,501	130,962	135,401	134,882	65,998	68,884	140,023	5,141
FICA Expense :		10,060	10,019	10,358	10,318	5,049	5,270	10,712	393

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

PBLC WKS-ENGINEERING		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency	4310	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	104,327	102,157	107,211	105,386	53,174	52,212	111,735	6,349
Supplies & Equipment		2,851	3,000	2,069	3,000	113	2,887	3,000	0
Pollution Prevention Plan Preparation		3,682	0	0	0	0	0	0	0
TOTAL	\$	110,860	105,157	109,280	108,386	53,287	55,099	114,735	6,349

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 2023-2024

PBLC WKS-ENGINEERING		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4310		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Town Engineer	\$	42,347	42,179	43,612	43,444	21,054	22,390	44,748	1,304
Engineering Aide		52,665	52,463	54,245	54,037	26,187	27,850	55,658	1,621
Subtotal Salaries :	\$	95,012	94,642	97,857	97,481	47,241	50,240	100,406	2,925
Longevity :		6,039	6,015	7,087	6,405	3,740	2,665	6,829	424
Overtime :		0	1,500	0	1,500	0	1,500	1,500	0
Seasonal Employees :		3,276	0	2,267	0	2,193	(2,193)	3,000	3,000
Total Salaries :	\$	104,327	102,157	107,211	105,386	53,174	52,212	111,735	6,349
FICA Expense :		7,981	7,815	8,202	8,062	4,068	3,994	8,548	486

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

PBLC WKS-CODE ENFORCEMENT Office/Agency 4320		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	193,845	211,035	224,797	235,766	143,368	92,398	239,200	3,434
Educational/Inspection Services		10,961	2,000	25,680	2,000	1,457	543	2,000	0
Demolition		0	6,000	900	6,000	2,340	3,660	6,000	0
Inspection Mobile Data / Software Lic.		483	500	486	500	202	298	500	0
Miscellaneous & Auto Expenses		3,453	3,000	883	3,000	497	2,503	3,000	0
TOTAL	\$	208,742	222,535	252,746	247,266	147,864	99,402	250,700	3,434

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 2023-2024

PBLC WKS-CODE ENFORCEMENT Salaries	2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4320								
Building Official	\$ 59,254	59,027	67,032	78,000	66,286	11,714	78,000	0
Audited Salaries	80,665	0	83,528	0	0	0	0	0
Min. Hsg. / Asst. Bldg. Official	44,289	57,842	57,670	59,577	38,066	21,511	61,364	1,787
Plumbing Inspector	0	9,773	0	10,066	2,168	7,898	10,066	0
Plumbing Inspector	0	9,773	0	10,066	2,168	7,898	10,066	0
Electrical Inspector	0	19,541	0	20,127	4,336	15,791	20,127	0
Senior Clerk	0	40,167	0	41,369	25,307	16,062	42,606	1,237
Subtotal Salaries :	\$ 184,208	196,123	208,230	219,205	138,331	80,874	222,229	3,024
Longevity :	9,637	9,912	10,248	6,561	5,037	1,524	6,971	410
Overtime :	0	5,000	6,319	10,000	0	10,000	10,000	0
Total Salaries :	\$ 193,845	211,035	224,797	235,766	143,368	92,398	239,200	3,434
FICA Expense :	14,829	16,144	17,197	18,036	10,968	7,068	18,299	263

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

PBLC WKS-PARKS & RECREATION Office/Agency 4330		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	256,548	295,341	321,729	301,121	210,641	90,480	329,246	28,125
Equipment & Maintenance		69,908	63,000	77,807	63,000	48,339	14,661	63,000	0
Utilities		36,223	35,000	31,934	35,000	30,086	4,914	40,000	5,000
Programs & Supplies		18,485	48,600	21,819	48,600	21,248	27,352	48,600	0
Special Events (SEE NOTE)		0	17,500	16,704	17,500	716	16,784	17,500	0
Field Maintenance		0	0	14,000	34,000	25,208	8,792	34,000	0
Sponsored Programs		1,564	12,000	12,564	12,000	4,947	7,053	12,000	0
Gasoline		1,925	10,000	3,098	3,000	1,580	1,420	3,000	0
TOTAL	\$	384,653	481,441	499,655	514,221	342,765	171,456	547,346	33,125

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 2023-2024

PBLC WKS-PARKS & RECREATION Salaries 4330		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Director	\$	63,285	63,043	60,919	64,934	25,875	39,059	66,882	1,948
Asst. Dir./Youth Ctr. Coordinator		50,698	50,504	52,584	52,019	25,209	26,810	53,580	1,561
Supervisor		50,911	50,669	53,541	52,166	26,043	26,123	54,142	1,976
Subtotal Salaries :	\$	164,894	164,216	167,044	169,119	77,127	91,992	174,604	5,485
Longevity :		3,996	8,625	7,332	9,502	3,483	6,019	7,142	(2,360)
Overtime :		4,166	2,500	7,218	2,500	2,757	(257)	7,500	5,000
Seasonal Employees :		83,492	120,000	140,135	120,000	127,274	(7,274)	140,000	20,000
Total Salaries :	\$	256,548	295,341	321,729	301,121	210,641	90,480	329,246	28,125
FICA Expense :		19,626	22,594	24,612	23,036	16,114	6,922	25,187	2,152

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 2023-2024

PBLC WKS-PUBLIC BUILDING		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4340	Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	121,045	104,257	119,734	107,283	57,866	49,417	110,371	3,088
Town Hall Utilities		100,182	85,000	81,300	85,000	40,715	44,285	85,000	0
Town Hall Supplies & Equip.		1,786	7,000	2,842	5,000	1,850	3,150	5,000	0
Town Hall Maintenance		22,479	15,000	37,015	20,000	7,235	12,765	20,000	0
Other Buildings		71,613	80,000	79,975	80,000	19,434	60,566	80,000	0
TOTAL	\$	317,105	291,257	320,866	297,283	127,100	170,183	300,371	3,088

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 2023-2024

PBLC WKS-PUBLIC BUILDING Salaries		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4340									
Building Maintenance/Coordinator	\$	53,648	52,725	57,771	54,307	33,730	20,577	55,936	1,629
Custodian		57,919	41,184	53,148	42,411	21,257	21,154	43,701	1,290
Subtotal Salaries :	\$	111,567	93,909	110,919	96,718	54,987	41,731	99,637	2,919
Longevity :		5,003	5,348	5,538	5,565	2,760	2,805	5,734	169
Overtime :		4,475	5,000	3,277	5,000	119	4,881	5,000	0
Total Salaries :	\$	121,045	104,257	119,734	107,283	57,866	49,417	110,371	3,088
FICA Expense :		9,260	7,976	9,160	8,207	4,427	3,780	8,443	236

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

PBLC WKS-CENTRAL SERVICES		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4400		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	1,634,427	1,837,876	1,675,740	1,887,639	854,585	1,033,054	1,936,132	48,493
Highway Maintenance		103,636	150,000	135,343	175,000	27,976	147,024	175,000	0
Drainage Maintenance		23,436	50,000	76,882	50,000	68,946	(18,946)	50,000	0
Garage Maintenance		26,554	15,000	21,567	15,000	14,405	595	15,000	0
Equipment Maintenance		210,045	190,000	229,215	190,000	106,312	83,688	190,000	0
Gasoline & Oil		90,567	110,000	127,843	150,000	65,614	84,386	150,000	0
Refuse Disposal		418,453	385,000	406,261	400,000	176,228	223,772	400,000	0
Recycling Contract Services		412,340	407,021	413,912	407,021	179,975	227,046	435,967	28,946
Street Lighting		568,607	450,000	633,011	500,000	227,196	272,804	500,000	0
Snow & Ice Control		346,855	350,000	373,115	350,000	91,634	258,366	350,000	0
Safety and Training		1,060	1,000	809	1,000	75	925	1,000	0
Uniforms		12,098	13,650	9,779	13,650	2,646	11,004	13,650	0
Guard Railings		(450)	2,000	0	2,000	0	2,000	2,000	0
Traffic Engineering		3,810	6,000	6,648	6,000	3,167	2,833	6,000	0
Open Space Maintenance/Equipment		3	5,000	1,234	5,000	5,165	(165)	5,000	0
Pensions		216,032	244,302	178,839	245,146	55,658	189,488	245,554	408
Open Space Maintenance		2,271	2,000	11,905	0	0	0	0	0
TOTAL	\$	4,069,744	4,218,849	4,302,103	4,397,456	1,879,582	2,517,874	4,475,303	77,847

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PBLC WKS-CENTRAL SERVICES		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries	4400	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Audited Salaries	\$	1,380,302	0	1,432,092	0	718,512	(718,512)	0	0
Supervisor		0	65,682	0	67,652	32,785	34,867	69,682	2,030
Asst. Supervisor		0	56,866	0	58,572	0	58,572	60,239	1,667
Mechanic (2)		0	104,166	0	107,266	0	107,266	103,896	(3,370)
Hvy. Equipt. Operator (2)		0	100,090	0	103,085	0	103,085	102,253	(832)
Lt. Equip. Operator (4)		0	198,266	0	204,173	0	204,173	211,910	7,737
Truck Driver - Sanit. (3)		0	148,699	0	153,130	0	153,130	155,646	2,516
Laborer (20)		0	962,624	0	987,022	0	987,022	1,025,835	38,813
Subtotal Salaries :	\$	1,380,302	1,636,393	1,432,092	1,680,900	751,297	929,603	1,729,461	48,561
Longevity :		76,612	84,483	71,676	89,739	41,773	47,966	89,671	(68)
Overtime :		36,440	62,000	85,271	62,000	42,812	19,188	62,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		141,073	55,000	86,701	55,000	18,703	36,297	55,000	0
Total Salaries :	\$	1,634,427	1,837,876	1,675,740	1,887,639	854,585	1,033,054	1,936,132	48,493
FICA Expense :		125,034	140,598	128,194	144,404	65,376	79,029	148,114	3,710

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PUBLIC LIBRARY Office/Agency 4800		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	572,021	642,357	648,638	661,844	338,909	322,935	684,824	22,980
Utilities		38,098	39,000	27,360	39,000	17,857	21,143	39,000	0
Books, Magazines, Film		155,009	180,000	160,894	180,000	70,240	109,760	180,000	0
Supplies		17,958	29,000	15,812	29,000	6,649	22,351	29,000	0
Ocean State Library Service Fees		38,194	40,000	30,230	40,000	21,221	18,779	40,000	0
Computer Replacement/Subscript. Fees		7,436	26,000	23,556	26,000	6,210	19,790	26,000	0
Pensions		59,150	65,413	54,720	66,362	22,542	43,820	66,933	571
Social Security		42,832	49,140	48,218	50,631	18,941	31,690	52,389	1,758
Health Insurance		166,988	170,000	220,949	170,000	119,453	50,547	170,000	0
Prof Memberships/Programs		1,414	1,025	815	1,025	0	1,025	1,025	0
Building Maintenance		24,835	14,000	9,048	14,000	2,735	11,265	14,000	0
TOTAL	\$	1,123,935	1,255,935	1,240,240	1,277,862	624,757	653,105	1,303,171	25,309

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

PUBLIC LIBRARY		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4800		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Director	\$	70,715	70,444	72,836	72,557	26,790	45,767	74,734	2,177
Audited Salaries		454,325		501,357		241,790	(241,790)		0
Asst. Director		0	59,315	31,487	61,094	22,558	38,536	62,927	1,833
Children's Librarian		0	53,563	0	55,164	0	55,164	56,820	1,656
Tech. III T.S. / P.S.		0	74,729	0	76,986	0	76,986	118,919	41,933
Secretary		0	38,329	0	39,476	0	39,476	40,677	1,201
Tech. II P.S. (4)		0	126,454	0	130,239	0	130,239	100,628	(29,611)
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	26,832	1,919	28,751	0
Electronic Resource Librarian		0	55,546	0	57,221	0	57,221	58,932	1,711
Reference Librarian		0	50,996	0	52,525	0	52,525	54,109	1,584
Shift Differential weekends after 5		0	5,000	0	5,000	0	5,000	5,000	0
Custodian (p.t.) Sen. Ctr. Split		23,135	20,592	21,026	21,206	8,869	12,337	21,850	644
Subtotal Salaries :	\$	548,175	620,720	626,706	637,220	326,839	310,381	660,348	23,128
Longevity :		19,882	20,637	18,536	23,624	10,935	12,689	23,476	(148)
Overtime :		3,964	1,000	3,396	1,000	1,135	(135)	1,000	0
Total Salaries :	\$	572,021	642,357	648,638	661,844	338,909	322,935	684,824	22,980
FICA Expense :		43,760	49,140	49,621	50,631	25,927	24,705	52,389	1,758

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024

TOWN COUNCIL		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency	4820	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	13,000	13,000	13,000	13,000	6,500	6,500	13,000	0
Expenses		4,004	2,000	10,605	2,000	628	1,372	2,000	0
Claims settlement		2,124	5,000	990	5,000	455	4,545	5,000	0
Ordinance Codification		1,195	0	0	0	0	0	0	0
Audit		26,000	28,000	26,000	28,000	26,000	2,000	28,000	0
TOTAL	\$	46,323	48,000	50,595	48,000	33,583	14,417	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 2023-2024

TOWN SOLICITOR Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4830									
Solicitor Salary	\$	9,614	9,689	9,838	9,689	4,695	4,994	20,000	10,311
Solicitor Office Expenses		13,000	13,000	13,000	25,500	12,750	12,750	25,500	0
Litigation & Research		86,738	65,000	86,738	65,000	4,332	60,668	65,000	0
Police Prosecutions		30,000	30,000	30,000	30,000	15,000	15,000	30,000	0
Legal Assistance		10,000	10,000	10,000	0	0	0	0	0
Materials & Supplies		2,500	2,500	2,500	0	0	0	0	0
TOTAL	\$	151,852	130,189	152,076	130,189	36,777	93,412	140,500	10,311
FICA Expense :	\$	735	741	753	741	359	382	1,530	789

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 2023-2024

PROBATE JUDGE Office/Agency 4840		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Probate Judge Salary	\$	7,000	7,000	8,798	7,000	4,873	2,127	7,000	0
Supplies & Equipment		0	200	0	200	0	200	200	0
TOTAL	\$	7,000	7,200	8,798	7,200	4,873	2,327	7,200	0
FICA Expense :	\$	536	536	673	536	373	163	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 2023-2024

TOWN SERGEANT Office/Agency 4850		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 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		204	200	245	200	0	200	200	0
TOTAL	\$	1,404	1,400	1,445	1,400	600	800	1,400	0
FICA Expense :	\$	92	92	92	92	46	46	92	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

BOARD OF CANVASSERS		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency	4860	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	1,983	1,700	55	1,700	567	1,133	1,700	0
TOTAL	\$	1,983	1,700	55	1,700	567	1,133	1,700	0
FICA Expense :	\$	152	130	4	130	43	87	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 2023-2024

BUDGET BOARD		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4600		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Expense	\$	911	300	158	1,000	0	1,000	450	(550)
Recording Secretary		1,598	2,000	1,319	2,000	0	2,000	2,000	0
TOTAL	\$	2,509	2,300	1,477	3,000	0	3,000	2,450	(550)
FICA Expense :	\$	122	153	101	153	0	153	153	0

Personnel Classification

No. of Members

Members of the Board
Moderator

10
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 2023-2024**

ZONING BOARD REVIEW		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency	4870	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries (5), Alternates (2)	\$	3,565	4,620	3,924	4,620	1,405	3,215	4,620	0
Expense		0	500	269	500	0	500	500	0
Recording Secretary/Stenographer		1,805	3,000	2,419	3,000	702	2,298	3,000	0
TOTAL	\$	5,370	8,120	6,612	8,120	2,107	6,013	8,120	0
FICA Expense :	\$	411	583	485	583	161	422	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 2023-2024

PLANNING BOARD		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4880		Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries	\$	6,499	6,320	4,303	6,320	355	5,965	6,320	0
Staff Training		0	250	0	100	0	100	100	0
Expense		124	300	104	150	37	113	150	0
Recording Secretary/Stenographer		2,391	2,000	776	2,000	334	1,666	2,000	0
TOTAL	\$	9,014	8,870	5,183	8,570	726	7,844	8,570	0
FICA Expense :	\$	680	636	389	636	53	584	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 2023-2024

BOARD OF ASSESSMENT REVIEW		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4890	Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries (3)	\$	1,260	1,890	1,260	1,890	945	945	1,890	0
Secretary		0	300	0	300	0	300	300	0
TOTAL	\$	1,260	2,190	1,260	2,190	945	1,245	2,190	0
FICA Expense :	\$	96	168	96	168	72	95	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 2023-2024

TENANTS BOARD		2020-2021	2021-2022	2021-2022	2022-2023	Expended	Balance	2023-2024	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4910	Expenses	Budget	Expenses	Budget	12/31/2022	6/30/2023	Budget	Budget
Salaries (8)	\$	1,041	1,388	1,041	1,388	434	954	1,388	0
TOTAL	\$	1,041	1,388	1,041	1,388	434	954	1,388	0
FICA Expense :	\$	80	106	80	106	33	73	106	0

Personnel Classification

No. of Personnel

Salary

Members of Board

8

\$ 1,388

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

CONSERVATION COMMISSION Office/Agency 4920		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Expense	\$	2,289	4,350	2,859	4,350	2,306	2,044	6,000	1,650
Recording Secretary		804	800	551	880	225	655	968	88
TOTAL	\$	3,093	5,150	3,410	5,230	2,531	2,699	6,968	1,738
FICA Expense :	\$	62	61	42	67	17	50	74	7

Personnel Classification

Members of Commission

No. of Members

7

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PERSONNEL BOARD Office/Agency 4940		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	1,000	1,600	1,050	1,600	500	1,100	1,600	0
TOTAL	\$	1,000	1,600	1,050	1,600	500	1,100	1,600	0
FICA Expense :	\$	77	122	80	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 2023-2024

JUVENILE HEARING BOARD Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
	4960								
Secretary	\$	338	750	177	750	99	651	750	0
TOTAL	\$	338	750	177	750	99	651	750	0
FICA Expense :	\$	26	57	14	57	8	50	57	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

PARKS & REC COMMISSION Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
	4970								
Secretary	\$	987	1,000	397	1,000	456	544	1,000	0
TOTAL	\$	987	1,000	397	1,000	456	544	1,000	0
FICA Expense :	\$	76	77	30	77	35	42	77	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

LAND TRUST Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 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 2023-2024

MUNICIPAL COURT Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 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		4,635	5,000	4,942	5,000	2,423	2,577	5,000	0
Computer Expenses		6,000	5,500	6,000	6,000	0	6,000	6,000	0
TOTAL	\$	20,635	20,500	20,942	21,000	7,423	13,577	21,000	0
FICA Expense :	\$	1,120	1,148	1,143	1,148	568	580	1,148	0

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2023-2024**

GRANTS & CONTRIBUTIONS Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 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
Seven Hills RI		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
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
Aging Well, Inc. (formerly Senior Services, Inc.)		10,000	10,000	10,000	10,000	10,000	0	0	(10,000)
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	52,500	(10,000)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2023-2024

FIXED CHARGES Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4700									
Social Security (1)	\$	628,890	697,675	712,033	728,023	400,147	327,876	762,566	34,543
Unemployment Comp. / Severance Pay		105,325	50,000	33,220	100,000	0	100,000	100,000	0
Health Care (2)		1,736,736	2,400,000	2,215,701	2,400,000	1,123,492	1,276,508	2,100,000	(300,000)
Contingency Fund		5,342	7,500	749	7,500	0	7,500	7,500	0
Insurance & Surety (3)		686,841	825,000	726,278	800,000	131,709	668,291	800,000	0
Pensions/Municipal		300,138	266,338	306,950	264,617	188,630	75,987	269,629	5,012
Retiree Health & OPEB Transfer (4)		1,275,420	1,346,560	1,346,560	1,346,560	0	1,346,560	1,200,000	(146,560)
Actuarial Costs		32,820	10,000	0	10,000	0	10,000	5,000	(5,000)
Property Taxes		331	350	337	350	399	(49)	350	0
Anticipated Salary Increases		1,369	195,000	78	265,000	0	265,000	471,267	206,267
TOTAL	\$	4,773,212	5,798,423	5,341,906	5,922,050	1,844,377	4,077,673	5,716,312	(205,738)

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 2023-2024

MUNICIPAL BONDS Office/Agency		2020-2021 Audited Expenses	2021-2022 Expense Budget	2021-2022 Audited Expenses	2022-2023 Expense Budget	Expended Thru 12/31/2022	Balance Thru 6/30/2023	2023-2024 Expense Budget	Increase Expense P/Y Budget
4950									
GOB Principal (Refunded 2018)	\$	375,000	400,000	375,000	400,000	365,000	35,000	370,000	(30,000)
GOB Interest		131,075	116,738	116,075	100,394	54,288	46,106	84,725	(15,669)
Total Municipal Debt Service	\$	506,075	516,738	491,075	500,394	419,288	81,106	454,725	(45,669)
School Bond Principal	\$	1,855,000	3,940,000	3,940,000	4,120,000	2,050,000	2,070,000	4,305,000	185,000
School Bond Interest		635,075	2,947,850	2,947,850	2,768,250	1,409,750	1,358,500	2,580,450	(187,800)
Total School Debt Service	\$	2,490,075	6,887,850	6,887,850	6,888,250	3,459,750	3,428,500	6,885,450	(2,800)
Total Debt Service	\$	2,996,150	7,404,588	7,378,925	7,388,644	3,879,038	3,509,606	7,340,175	(48,469)

Resolutions

FY24 RESOLUTIONS

I. BE IT RESOLVED: That the appropriations voted by the taxpayers assembled in the Financial Town Meeting the 8th day of May, A.D. 2023, 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, 2023, in anticipation of taxes. Such note or notes issued shall be countersigned by the President of the Town Council after a majority vote of the Town Council, and the countersignature of such note or notes shall be evidence of the consent and approval of the Town Council to the loan or loans evidenced thereby.

IV. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal to impose a tax in the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2023 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. 2022 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. 2023. 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. 2023 and July 31, 2023, and all taxes remaining unpaid on said 1st day of August, A.D. 2023 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 2023 and the remaining installments as follows: twenty-five percent (25%) on or before the 31st day of October 2023, twenty-five percent (25%) on or before the 31st day of January 2024, twenty-five percent (25%) on or before the 30th day of April 2024. Each installment of taxes if paid on or before the last day of each installment period successively and in order shall be free from any charge of interest.

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

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

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

VI. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2023, hereby authorize the transfer of up to \$115,000 from Open Space Restricted Surplus Fund #11 for the reconstruction of the basketball courts at Albion Park and Manville Memorial Park. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2024, will be returned to Open Space Restricted Surplus Fund #11.

VII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2023, hereby authorize the transfer of up to \$89,000 from Capital Projects Fund #50 for reconstruction of the bocce court at the Senior Center, repair and repainting of the trim and window casings at the Family Literacy Center and the installation of American with Disabilities Act (ADA) compatible entry/exit doors at Town Hall (2) and the Police Station (1); and the transfer of up to \$25,000 from Open Space Restricted Surplus Fund #11 for repairs to the upper rear wall of the Thibedeau Barn. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2024, will be returned to Capital Projects Fund #50 and Open Space Restricted Surplus Fund #11, respectively.

VIII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town meeting legally assembled on the 8th day of May, A.D. 2023 hereby appropriate up to \$882,282 from Capital Projects Fund #50 for the purchase of the following trucks for the use of the Public Works Department:

- Up to \$66,181 for (1) Ford F-350, or equivalent, pickup truck with a plow
- Up to \$271,870 for (3) Ford F-550, or equivalent, pickup trucks with plows
- Up to \$254,231 for (1) Mack Granite trash truck with PacMor body, or equivalent
- Up to \$290,000 for (1) Elgin Pelican, or equivalent, street sweeper

Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2024, will be returned to Capital Projects Fund #50.

IX. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town meeting legally assembled on the 8th day of May, A.D. 2023, hereby appropriate up to \$380,000 from American Rescue Plan Act (ARPA) Fund #19 for the purchase of a new rescue truck (F-550 with Horton rear compartment, or equivalent). Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2024, will be returned to American Rescue Plan Act (ARPA) Fund #19.

X. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2023, hereby authorize the transfer of up to \$20,000 from Capital Improvement Restricted Surplus Fund #12 as a Maintenance Grant to the Friends of Hearthside for foundation, wall, and window repairs at Hearthside. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2024, will be returned to Capital Improvement Restricted Surplus Fund #12.

XI. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2023, hereby authorize the transfer of up to \$777,735 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for the completion of capital projects. Any authorized appropriations that remain unexpended or unencumbered for each item as of June 30, 2024, will be returned to Capital Projects Fund #50. Appropriate projects shall be the following:

- Middle School: Up to \$265,000 for Information Technology classroom, Library and Auditorium upgrades
- Middle School: Up to \$28,366 for refinishing of the gymnasium floor
- High School: Up to \$6,000 for a scoreboard for the Physical Education Center (PEC)
- High School: Up to \$7,700 for athletic equipment including a treatment table for the PEC and a shed at Chet Nichol's Field
- High School: Up to \$6,000 for a power head surface planer for the CTE program
- District wide: Up to \$17,500 for replacement Chromebooks

- District wide: Up to \$83,326 for the final year of the computer leases
- District wide: Up to \$200,000 for security camera upgrades at all of the elementary schools
- District wide: Up to \$163,843 for (2) Ford F-250, or equivalent, pickup trucks with plows

XII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2023, hereby authorize the transfer of up to \$250,000 for developing and submitting a Stage II plan for expansions at all of the elementary schools. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2024, will be returned to Capital Projects Fund #50.

XIII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2023, hereby authorize the transfer of up to \$761,800 from Capital Projects Fund #50 and \$200,000 from Open Space Restricted Surplus Fund #11, for a total of \$961,800, to the School Department's Capital Reserve Fund for reconstruction of the fields at the Middle School. Any State Pay-As-You-Go funding received and authorized appropriations that remain unexpended or unencumbered as of June 30, 2024, will be returned to Open Space Restricted Surplus Fund #11, not to exceed \$200,000, with any remaining balance to be returned to Capital Projects Fund #50.

XIV. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 8th day of May, A.D. 2023, hereby authorize the transfer of up to \$826,592 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for the installation of solar panels at the High School and Physical Education Center (PEC). Due to this project, during FY24 the Town will receive additional Housing Aid, reimbursements, a Federal Grant and a State Grant. Those proceeds will be used to replenish Capital Projects Fund #50 up to the \$826,592 initial transfer. Any proceeds in excess of the initial transfer will remain in the School Department's Capital Reserve Fund.

*The Following Pages are for
Informational Purposes Only*

**Lincoln Public Schools
2023-2024 School Committee Recommended Budget
Position and Salary Schedule
Summary of Budgets**

CATEGORY	2022-23 Adopted		2022-23 Actual		2023-24 SC Recommended		FY23 Recommended vs FY24	
	FTE	Budget	FTE	Expense	FTE	Budget	FTE	Budget
School Committee	7.00	\$ 20,750	7.00	\$ 20,750	7.00	\$ 20,750	0.00	\$ -
Superintendent	2.00	\$ 242,025	2.00	\$ 244,898	2.00	\$ 249,603	0.00	\$ (7,579)
Curriculum	2.00	\$ 240,482	2.00	\$ 243,896	2.00	\$ 232,393	0.00	\$ 8,089
Technology	4.00	\$ 298,798	4.00	\$ 298,798	4.00	\$ 304,531	0.00	\$ (5,733)
Business Operations	5.00	\$ 455,465	5.00	\$ 456,648	5.00	\$ 454,029	0.00	\$ 1,436
Human Resources	2.56	\$ 107,908	2.56	\$ 108,808	2.56	\$ 110,814	0.00	\$ (2,907)
Non-Instructional Ops	2.50	\$ 354,219	2.50	\$ 369,050	2.50	\$ 371,905	0.00	\$ (17,685)
Student Services	4.00	\$ 522,851	3.00	\$ 470,920	3.00	\$ 470,346	-1.00	\$ 52,505
Central	47.25	\$ 3,603,813	47.14	\$ 3,599,546	45.14	\$ 3,668,105	-2.11	\$ (64,292)
Lonsdale	32.95	\$ 2,642,804	35.16	\$ 2,723,892	33.16	\$ 2,700,945	0.21	\$ (58,141)
Northern	83.66	\$ 5,879,778	81.52	\$ 5,680,493	82.40	\$ 5,971,799	-1.26	\$ (92,021)
Saylesville	44.25	\$ 3,024,690	46.14	\$ 3,136,345	45.14	\$ 3,244,768	0.89	\$ (220,078)
Middle School	94.96	\$ 7,811,490	95.86	\$ 7,717,520	98.56	\$ 8,060,324	3.60	\$ (248,834)
High School	114.28	\$ 9,709,422	112.68	\$ 9,625,725	114.08	\$ 10,028,142	-0.20	\$ (318,719)
Breakage/Negotiation		\$ (399,257)		\$ -		\$ (304,624)	0.00	\$ (94,633)
Total	446.41	\$ 34,515,239	446.56	\$ 34,697,287	446.54	\$ 35,583,832	0.13	\$ (1,068,592)

SCHOOL COMMITTEE
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
Clerical Support		\$ 2,250		\$ 2,250		\$ 2,250
School Committee	7.00	\$ 18,500	7.00	\$ 18,500	7.00	\$ 18,500
School Committee	7.00	\$ 20,750	7.00	\$ 20,750	7.00	\$ 20,750

Superintendent of Schools
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
Superintendent	1.00	\$ 172,847	1.00	\$ 173,320	1.00	\$ 176,700
<u>Support Staff:</u>						
Confidential Secretary	1.00	\$ 69,178	1.00	\$ 69,178	1.00	\$ 70,504
District Safety coordinator		\$ -		\$ 2,400		\$ 2,400
Grand Total	2.00	\$ 242,025	2.00	\$ 244,898	2.00	\$ 249,603

Assistant Superintendent
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
Assistant Superintendent	1.00	\$ 145,078	1.00	\$ 148,492	1.00	\$ 151,388
Total	1.00	\$ 145,078	1.00	\$ 148,492	1.00	\$ 151,388
<u>Support Staff:</u>						
Secretary I	1.00	\$ 41,842	1.00	\$ 41,842	1.00	\$ 46,392
<u>Other:</u>						
Prof Development	-	\$ 17,864	-	17,864	-	\$ 17,864
Before/After School Program		\$ 8,448		8,448		\$ -
Substitute Teachers		\$ 18,000		18,000		\$ 7,500
Curriculum Dev. - Stipends	-	\$ 5,250	-	5,250	-	\$ 5,250
Kindergarten Screening	-	\$ 4,000	-	4,000	-	\$ 4,000
Total		\$ 53,562		\$ 53,562		\$ 34,614
Grand Total	2.00	\$ 240,482	2.00	\$ 243,896	2.00	\$ 232,393

TECHNOLOGY
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
Information Specialist	1.00	\$ 102,850	1.00	\$ 102,850	1.00	\$ 104,828
Data Manager	1.00	\$ 57,046	1.00	\$ 57,046	1.00	\$ 58,159
Computer Technician	2.00	\$ 138,902	2.00	\$ 138,902	2.00	\$ 141,544
Total	4.00	\$ 298,798	4.00	\$ 298,798	4.00	\$ 304,531
<u>Other:</u>						
Summer Technical Assistance		\$ -		\$ -		\$ -
Professional Development						
Total		\$ -		\$ -		\$ -
Grand Total	4.00	\$ 298,798	4.00	\$ 298,798	4.00	\$ 304,531

BUSINESS OPERATIONS
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
Business Administrator	1.00	\$ 124,296	1.00	\$ 124,296	1.00	\$ 126,720
Accountant	1.00	\$ 68,152	1.00	\$ 68,152	1.00	\$ 69,451
<u>Support Staff:</u>						
Senior Accounting Technician	1.00	\$ 70,800	1.00	\$ 70,800	1.00	\$ 71,746
Payroll Clerk	1.00	\$ 52,398	1.00	\$ 53,580	1.00	\$ 54,363
Secretary	1.00	\$ 37,820	1.00	\$ 37,820	1.00	\$ 39,749
Total	3.00	\$ 161,017	3.00	\$ 162,200	3.00	\$ 165,858
<u>Other:</u>						
Severance	-	\$ 39,000	-	\$ 39,000	-	\$ 39,000
Vacation Payoff		\$ 23,000		\$ 23,000		\$ 13,000
Long Term Substitute	-	\$ -	-	\$ -	-	\$ -
Degree Increases		\$ -		\$ -		\$ -
Early Retirement Incentive		\$ 40,000		\$ 40,000		\$ 40,000
	-	\$ 102,000	-	\$ 102,000	-	\$ 92,000
Total	5.00	\$ 455,465	5.00	\$ 456,648	5.00	\$ 454,029
Breakage		\$ (399,257)		\$ -		\$ (304,624)
Total		\$ (399,257)		\$ -		\$ (304,624)
Grand Total		\$ 56,208		\$ 456,648		\$ 149,405

Facilities, Security & Transportation
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
Dir. Non-Instr. Operations	1.00	\$ 96,716	1.00	\$ 110,000	1.00	\$ 112,145
<u>Support Staff:</u>						
Custodian	0.50	\$ 15,405	0.50	\$ 16,432	0.50	\$ 16,432
Custodian - Floater	0.00		0.00	\$ -	0.00	
Secretary	1.00	\$ 49,818	1.00	\$ 49,818	1.00	\$ 50,528
Total	1.50	\$ 65,223	1.50	\$ 66,250	1.50	\$ 66,960
<u>Other:</u>						
Overtime - Maintenance		\$ 100,000		\$ 100,000		\$ 100,000
Substitute Custodians		\$ 92,280		\$ 92,800		\$ 92,800
Summer Labor						
Total		\$ 192,280		\$ 192,800		\$ 192,800
Grand Total	2.50	\$ 354,219	2.50	\$ 369,050	2.50	\$ 371,905

HUMAN RESOURCES
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
HR Director	1.00	\$ 56,238	1.00	\$ 56,238	1.00	\$ 57,334
HR Assistant	1.00	\$ 33,670	1.00	\$ 33,670	1.00	\$ 34,580
Sub Caller	0.56	\$ 18,000	0.56	\$ 18,900	0.56	\$ 18,900
Grand Total	<u>2.56</u>	<u>\$ 107,908</u>	<u>2.56</u>	<u>\$ 108,808</u>	<u>2.56</u>	<u>\$ 110,814</u>

STUDENT SERVICES/SPECIAL EDUCATION
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
Dir. of Student Services	1.00	\$ 131,045	1.00	\$ 131,045	1.00	\$ 133,601
<u>Specialists:</u>						
DPT/Outreach Coord.	-	\$ -	-	\$ -	-	\$ -
Occupational Therapist	-	\$ -	-	\$ -	-	\$ -
Physical Therapist	-	\$ -	-	\$ -	-	\$ -
Behavior Aide	-	\$ -	-	\$ -	-	\$ -
TA-COTA	-	\$ -	-	\$ -	-	\$ -
Teacher/TA Trainor	-	\$ -	-	\$ -	-	\$ -
	-	\$ -	-	\$ -	-	\$ -
<u>Support Staff:</u>						
Secretary	2.00	\$ 98,180	2.00	\$ 98,180	2.00	\$ 99,600
Occ Teacher Assistant	1.00	40,377	-	-	-	-
	3.00	\$ 138,557	2.00	\$ 98,180	2.00	\$ 99,600
Homebound Instruction		\$ 20,000		\$ 20,000		\$ 3,260
Prof Dev (training)		\$ 6,000		\$ 6,000		\$ 6,000
Truant Officer		\$ 32,641		\$ 32,641		\$ 33,278
Assistive Technology		\$ 3,520		\$ 3,520		\$ 3,520
Child Outreach		\$ 19,278		\$ 19,278		\$ 19,278
Extended School Year		\$ 161,822		\$ 150,267		\$ 161,822
MDT Evaluations		\$ 9,988		\$ 9,988		\$ 9,988
Total		253,249		241,694		237,146
Grand Total	4.00	\$ 522,851	3.00	\$ 470,920	3.00	\$ 470,346

CENTRAL ELEMENTARY SCHOOL
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
Administrators:						
Principal	1.00	\$ 114,441	1.00	\$ 114,441	1.00	\$ 116,673
Classroom Teachers						
	18.00	\$ 1,661,432	18.00	\$ 1,663,527	18.00	\$ 1,726,185
Special Subject Teachers:						
Art	0.70	\$ 74,566	0.70	\$ 71,416	0.70	\$ 72,799
Library	0.80	\$ 81,425	0.80	\$ 81,425	0.80	\$ 83,002
Reading	1.20	\$ 119,527	1.20	\$ 115,014	1.20	\$ 117,727
Music	0.80	\$ 51,314	0.80	\$ 35,299	0.80	\$ 37,446
Nurse	1.00	\$ 96,228	1.00	\$ 96,228	1.00	\$ 98,092
Health/Phys Ed.	1.40	\$ 129,871	1.40	\$ 130,505	1.40	\$ 133,032
Total	5.90	\$ 552,931	5.90	\$ 529,887	5.90	\$ 542,099
Special Education:						
Resource	4.00	\$ 367,043	3.00	\$ 285,630	3.00	\$ 291,162
Highly-Specialized	1.00	\$ 58,141	1.00	\$ 58,141	1.00	\$ 63,043
Occupational Therapist	0.56	\$ 57,163	0.56	\$ 57,667	0.56	\$ 58,759
Special Ed Coordinator	0.40	\$ 40,809	0.40	\$ 40,809	0.40	\$ 41,600
Psychologists	0.60	\$ 61,864	1.70	\$ 147,315	1.70	\$ 152,782
Social Workers	1.00	\$ 58,141	0.20	\$ 19,171	0.20	\$ 19,542
Physical Therapy	0.20	\$ 16,872	0.20	\$ 16,872	0.20	\$ 18,930
Speech & Language	1.00	\$ 103,573	1.00	\$ 104,273	1.00	\$ 106,249
ELL	0.34	\$ 32,590	0.34	\$ 32,896	0.34	\$ 33,534
Total	8.10	\$ 738,056	8.40	\$ 762,774	8.40	\$ 785,600
Support Staff:						
Secretary	1.00	\$ 28,365	1.00	\$ 28,365	1.00	\$ 29,812
Custodians	2.65	\$ 135,922	2.80	\$ 143,683	2.80	\$ 142,028
Teacher Assistant-SE	5.00	\$ 159,651	5.00	\$ 145,826	3.00	\$ 107,207
Teacher Assistants PT	5.60	\$ 106,397	5.04	\$ 99,568	5.04	\$ 100,646
Total	14.25	\$ 430,335	13.84	\$ 417,441	11.84	\$ 379,692
Other:						
Enrichment Program		\$ 6,176		\$ 6,176		\$ 6,176
Before & After School Program		\$ 6,336		\$ 6,336		\$ 6,336
Elementary Leaders		\$ -		\$ -		\$ -
Classroom Overages		\$ 2,133		\$ 23,372		\$ 13,372
PTO Pay Out		\$ 3,013		\$ 2,913		\$ 3,013
Substitute Teachers		\$ 67,570		\$ 51,290		\$ 67,570
Stipend		\$ 8,800		\$ 8,800		\$ 8,800
Teacher Coverages		\$ 10,775		\$ 10,775		\$ 10,775
Summer Sec'y		\$ 1,815		\$ 1,815		\$ 1,815
Total		\$ 106,618		\$ 111,476		\$ 117,857
Grand Total	47.25	\$ 3,603,813	47.14	\$ 3,599,546	45.14	\$ 3,668,105

LONSDALE ELEMENTARY SCHOOL
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
Administrators:						
Principal	1.00	\$ 113,307	1.00	\$ 113,800	1.00	\$ 115,992
Classroom Teachers	12.00	\$ 1,163,857	12.00	\$ 1,114,698	12.00	\$ 1,156,766
Special Subject Teachers:						
Art	0.70	\$ 69,316	0.70	\$ 67,967	0.70	\$ 69,283
Health/Phys Ed	1.00	\$ 98,153	1.00	\$ 98,153	1.00	\$ 100,054
Library	0.60	\$ 58,729	0.60	\$ 58,729	0.60	\$ 59,866
Music	0.60	\$ 51,907	0.60	\$ 47,903	0.60	\$ 49,197
Nurse	1.00	\$ 91,372	1.00	\$ 95,854	1.00	\$ 97,710
Reading	1.40	\$ 142,804	1.40	\$ 142,859	1.40	\$ 145,626
Total	5.30	\$ 512,280	5.30	\$ 511,464	5.30	\$ 521,736
Special Education:						
Special Ed Coordinator	0.40	\$ 40,469	0.40	\$ 40,459	0.40	\$ 41,242
ESL	0.33	\$ 36,486	0.33	\$ 36,443	0.33	\$ 37,089
Occupational Therapist	0.20	\$ 19,904	0.20	\$ 19,899	0.20	\$ 20,276
Physical Therapy	0.05	\$ 4,218	0.05	\$ 4,218	0.05	\$ 4,732
Psychologists	0.10	\$ 10,444	0.10	\$ 5,466	0.10	\$ 5,804
Resource	1.00	\$ 91,372	2.00	\$ 110,272	1.00	\$ 93,141
Highly Specialized	-	\$ -	-	\$ -	-	\$ -
Social Worker	1.00	\$ 95,854	1.00	\$ 97,244	1.00	\$ 99,118
Speech & Language	1.00	\$ 98,104	1.00	\$ 98,104	1.00	\$ 99,960
Total	4.08	\$ 396,851	5.08	\$ 412,104	4.08	\$ 401,363
Support Staff:						
Secretary	1.00	\$ 27,368	1.00	\$ 27,873	1.00	\$ 28,788
Custodians	2.65	\$ 145,951	2.80	\$ 154,236	2.80	\$ 156,793
Occupational Therapist Assistant	-	\$ -	0.50	\$ 20,188	0.50	\$ 21,103
Teacher Assistant	3.00	\$ 109,648	3.00	\$ 110,033	2.00	\$ 83,880
Teacher Assistants PT	3.92	\$ 75,485	4.48	\$ 90,941	4.48	\$ 91,650
Total	10.57	\$ 358,452	11.78	\$ 403,271	10.78	\$ 382,213
Other:						
Enrichment Program		\$ 6,176		\$ 6,176		\$ 6,176
Elementary Leaders						
PTO Pay Out		\$ 3,200		\$ 3,200		\$ 3,200
Class Overages		\$ 11,732		\$ 49,550		\$ 49,551
Substitute Teachers		\$ 60,430		\$ 93,110		\$ 47,430
Summer Sec'y		1,404		1,404		1,404
Crossing Guard		\$ 3,815		\$ 3,815		\$ 3,815
Teacher Coverages		\$ 2,500		\$ 2,500		\$ 2,500
Stipend		\$ 8,800		\$ 8,800		\$ 8,800
Total		\$ 98,056		\$ 168,554		\$ 122,875
Grand Total	32.95	\$ 2,642,804	35.16	\$ 2,723,892	33.16	\$ 2,700,945

NORTHERN ELEMENTARY SCHOOL
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
Administrators:						
Principal	1.00	\$ 118,827	1.00	\$ 115,000	1.00	\$ 117,243
Asst. Principal	1.00	\$ 95,093	1.00	\$ 95,093	1.00	\$ 96,947
Classroom Teachers						
	18.50	\$ 1,779,940	17.00	\$ 1,617,836	19.00	\$ 1,802,105
Special Subject Teachers:						
Art	1.00	\$ 97,247	1.00	\$ 97,881	1.00	\$ 99,777
ESL	0.33	\$ 36,486	0.33	\$ 36,443	0.33	\$ 37,089
Health/Phys Ed	1.60	\$ 154,240	1.60	\$ 154,240	1.60	\$ 157,227
Library	1.00	\$ 97,881	1.00	\$ 97,881	1.00	\$ 99,777
Music	1.00	\$ 100,552	1.00	\$ 100,552	1.00	\$ 103,213
Nurse	1.00	\$ 100,689	1.00	\$ 62,775	1.00	\$ 69,929
Reading	-	\$ -	-	\$ -	-	\$ -
Total	5.93	\$ 587,095	5.93	\$ 549,772	5.93	\$ 567,012
Resource						
Resource	5.50	\$ 485,641	6.00	\$ 538,702	6.00	\$ 552,928
Preschool	5.00	\$ 488,360	5.00	\$ 488,994	6.00	\$ 561,507
Preschool Inclusion	0.50	\$ 29,408	-	\$ -	-	\$ -
Preschool Highly Specialized	0.50	\$ 29,408	-	\$ -	-	\$ -
Child Out Reach	0.80	\$ 78,865	0.83	\$ 81,822	0.83	\$ 83,407
Special Ed Coordinator	0.60	\$ 60,703	0.60	\$ 60,688	0.60	\$ 61,864
Occupational Therapist	1.18	\$ 118,386	1.18	\$ 118,728	1.18	\$ 120,976
Physical Therapy	0.20	\$ 16,872	0.20	\$ 16,872	0.20	\$ 18,930
Psychologists	1.00	\$ 103,469	1.00	\$ 103,469	1.00	\$ 105,429
Social Workers	1.00	\$ 102,168	0.80	\$ 82,242	0.80	\$ 83,800
Speech & Language	4.00	\$ 408,040	5.00	\$ 460,700	5.00	\$ 473,007
Highly Specialized	1.50	\$ 106,120	1.50	\$ 106,120	1.50	\$ 113,032
Total	21.78	\$ 2,027,440	22.11	\$ 2,058,338	23.11	\$ 2,174,879
Support Staff:						
Secretary	2.00	\$ 74,199	2.00	\$ 64,660	2.00	\$ 67,620
Custodians	4.65	\$ 218,962	4.80	\$ 230,632	4.80	\$ 236,761
Health Assistant	1.00	\$ 31,013	1.00	\$ 31,013	1.00	\$ 31,886
Occupational Therapist Assistant	-	\$ -	0.70	\$ 28,264	0.70	\$ 29,544
Register Behavioral Assistant	4.00	\$ 136,500	1.50	\$ 48,410	1.50	\$ 45,304
Teacher Assistant	21.00	\$ 666,096	20.00	\$ 616,768	19.00	\$ 604,510
Teacher Assistants PT	2.80	\$ 53,918	4.48	\$ 88,065	3.36	\$ 66,139
Total	35.45	\$ 1,180,687	34.48	\$ 1,107,812	32.36	\$ 1,081,764
Other:						
Enrichment School Programs		\$ 6,176		\$ 6,176		\$ 6,176
Elementary Leaders		\$ -		\$ 5,684		\$ 5,684
Class Overages		\$ 8,112		\$ 8,112		\$ 8,112
PTO Pay Out		\$ 13,963		\$ 13,963		\$ 13,963
Substitute Teachers		\$ 49,762		\$ 90,024		\$ 85,232
Sub Assist/Sec'y		\$ -		\$ -		\$ -
Summer Sec'y		\$ 1,758		\$ 1,758		\$ 1,758
Teacher Coverage		\$ 2,125		\$ 2,125		\$ 2,125
Stipend		\$ 8,800		\$ 8,800		\$ 8,800
Total		\$ 90,696		\$ 136,642		\$ 131,850
Grand Total	83.66	\$ 5,879,778	81.52	\$ 5,680,493	82.40	\$ 5,971,799

SAYLESVILLE ELEMENTARY SCHOOL
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
Principal	1.00	\$ 117,130	1.00	\$ 118,030	1.00	\$ 120,314
<u>Classroom Teachers</u>						
	11.50	\$ 1,035,355	12.00	\$ 1,114,169	12.00	\$ 1,154,276
<u>Special Subject Teachers:</u>						
Art	0.60	\$ 56,039	0.60	\$ 56,039	0.60	\$ 57,125
ESL	0.34	\$ 37,592	0.34	\$ 37,547	0.34	\$ 38,213
Health/Phys Ed	1.00	\$ 92,765	1.00	\$ 92,765	1.00	\$ 95,208
Library	0.60	\$ 59,509	0.60	\$ 59,509	0.60	\$ 60,661
Music	0.60	\$ 58,618	0.60	\$ 58,617	0.60	\$ 59,753
Nurse	1.00	\$ 95,426	1.00	\$ 97,676	1.00	\$ 99,524
Reading	1.40	\$ 146,909	1.40	\$ 106,291	1.40	\$ 112,720
Total	5.54	\$ 546,857	5.54	\$ 508,444	5.54	\$ 523,204
<u>Special Education:</u>						
Resource	3.00	\$ 197,687	3.00	\$ 222,986	3.00	\$ 249,087
Occupational Therapist	0.80	\$ 76,519	0.80	\$ 50,220	0.80	\$ 55,943
Physical Therapist	0.20	\$ 16,872	0.20	\$ 16,872	0.20	\$ 18,930
Psychologist	0.40	\$ 41,243	0.30	\$ 18,946	0.30	\$ 20,433
SpeEd Coordinator	0.60	\$ 61,214	0.60	\$ 61,214	0.60	\$ 62,399
Social Workers	1.00	\$ 72,448	1.00	\$ 72,448	1.00	\$ 80,870
Speech & Language	1.20	\$ 88,747	1.40	\$ 108,051	1.40	\$ 119,144
Highly Specialized	2.00	\$ 148,406	2.00	\$ 148,406	2.00	\$ 153,651
Total	9.20	\$ 703,136	9.30	\$ 699,143	9.30	\$ 760,457
<u>Support Staff:</u>						
Secretary	1.00	\$ 28,365	1.00	\$ 26,781	1.00	\$ 27,778
Custodians	2.65	\$ 136,608	2.80	\$ 144,369	2.80	\$ 147,783
Occupational Therapist Assistant			0.20	\$ 8,075	0.20	\$ 8,441
Registered Behavioral Therapist			0.50	\$ 15,063	0.50	\$ 15,493
Teacher Assistant	10.00	\$ 287,387	11.00	\$ 311,493	10.00	\$ 294,704
Teacher Assistants PT	3.36	\$ 64,701	2.80	\$ 55,355	2.80	\$ 56,793
Total	17.01	\$ 517,061	18.30	\$ 561,137	17.30	\$ 550,992
<u>Other:</u>						
Before and After School Programs		\$ 2,672		\$ 2,672		\$ 2,684
Class Coverage		\$ 3,425		\$ 36,108		\$ 36,108
Crossing Guard		\$ 3,815		\$ 3,815		\$ 3,815
Elementary Leaders						
Enrichment School Programs		\$ 10,000		\$ 6,176		\$ 6,176
Math Interventionist		\$ 3,000		\$ 3,000		\$ 3,000
PTO Pay Out		\$ 2,525		\$ 3,938		\$ 3,938
Stipend		\$ 8,800		\$ 8,800		\$ 8,800
Sub Assist/Sec'y		\$ -		\$ -		\$ -
Substitute Teachers		\$ 67,010		\$ 67,010		\$ 67,101
Summer Sec'y		\$ 1,455		\$ 1,454		\$ 1,454
Teacher Coverage		\$ 2,450		\$ 2,450		\$ 2,450
Total		\$ 105,152		\$ 135,422		\$ 135,526
Grand Total	44.25	\$ 3,024,690	46.14	\$ 3,136,345	45.14	\$ 3,244,768

LINCOLN MIDDLE SCHOOL
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23	2022-23	2022-23	2022-23	2023-24 SC	2023-24 SC
	Adopted FTE	Adopted Budget	Actual FTE	Actual Expense	Recommended FTE	Recommended Budget
Administrators:						
Asst. Principal	1.00	\$ 111,326	1.00	\$ 105,000	1.00	\$ 107,048
Principal	1.00	\$ 118,892	1.00	\$ 118,892	1.00	\$ 121,210
Athletic Director	0.20	\$ 21,230	0.20	\$ 21,230	0.20	\$ 21,644
Dean of Students	1.00	\$ 95,716	1.00	\$ 92,000	1.00	\$ 93,794
Classroom Teachers						
English	5.00	\$ 469,135	5.00	\$ 473,636	5.00	\$ 491,063
Grade 6 Teachers	12.00	\$ 1,181,128	12.00	\$ 1,181,830	12.00	\$ 1,206,485
Mathematics	5.00	\$ 466,352	5.00	\$ 464,464	5.00	\$ 479,223
Reading	3.00	\$ 305,551	2.00	\$ 264,437	3.00	\$ 274,582
Science	5.00	\$ 465,285	5.00	\$ 465,285	5.00	\$ 478,979
Social Science	5.00	\$ 411,587	5.00	\$ 303,955	5.00	\$ 320,499
World Languages	2.00	\$ 143,172	2.00	\$ 149,000	2.00	\$ 155,120
	37.00	\$ 3,442,211	36.00	\$ 3,302,607	37.00	\$ 3,405,951
Special Subject Teachers:						
Art	3.00	\$ 243,801	3.00	\$ 243,802	3.00	\$ 251,757
ELL	0.83	\$ 79,559	0.83	\$ 80,193	1.33	\$ 130,257
Guidance	2.00	\$ 204,862	2.00	\$ 200,362	2.00	\$ 204,956
Health/Phys Ed	3.00	\$ 285,220	3.00	\$ 285,221	3.00	\$ 291,392
Library	1.00	\$ 98,581	1.00	\$ 98,581	1.00	\$ 100,490
Music	2.80	\$ 272,646	2.80	\$ 272,646	3.00	\$ 297,330
Nurse	1.00	\$ 91,372	1.00	\$ 91,372	1.00	\$ 93,141
Tech Ed	3.00	\$ 210,646	2.00	\$ 164,720	3.00	\$ 224,114
Total	16.63	\$ 1,486,687	15.63	\$ 1,436,898	17.33	\$ 1,593,437
Special Education:						
Intensive Academic Alternate	1.00	\$ 95,854	1.00	\$ 95,854	1.00	\$ 97,710
Resource	6.00	\$ 536,567	6.00	\$ 575,050	6.00	\$ 594,200
Occupational Therapist	0.20	\$ 19,130	0.20	\$ 12,555	0.20	\$ 13,986
SpecEd Coordinator	0.23	\$ 22,981	1.00	\$ 100,552	1.00	\$ 102,500
Psychologist	0.90	\$ 93,997	0.90	\$ 49,190	0.90	\$ 50,212
Physical Therapist	0.20	\$ 16,872	0.20	\$ 16,872	0.20	\$ 18,930
Social Worker	1.00	\$ 101,252	1.00	\$ 101,252	1.00	\$ 103,213
Speech & Language	1.40	\$ 119,785	2.20	\$ 165,550	2.20	\$ 179,933
Highly Specialized	4.50	\$ 317,745	3.23	\$ 206,628	3.23	\$ 215,369
Total	15.43	\$ 1,324,184	15.73	\$ 1,323,503	15.73	\$ 1,376,052
Support Staff:						
Secretary	3.50	\$ 151,843	3.50	\$ 145,578	3.50	\$ 148,361
Custodians	7.20	\$ 361,248	7.90	\$ 392,700	7.90	\$ 401,804
Weekend Security		\$ 15,600		\$ 15,600		\$ 15,600
Maintenance	1.00	\$ 62,893	1.00	\$ 65,270	1.00	\$ 66,955
Health Assistant	1.00	\$ 39,146	1.00	\$ 40,401	1.00	\$ 40,988
Occupational Therapist			0.40	\$ 16,151	0.40	\$ 16,882
Registered Behavioral Therapist			0.50	\$ 15,063	0.50	\$ 15,493
Teacher Assistant	10.00	\$ 302,588	11.00	\$ 320,519	11.00	\$ 328,996
Teacher Assistants PT				\$ -		\$ -
Total	22.70	\$ 933,318	25.30	\$ 1,011,282	25.30	\$ 1,035,079
Team Leaders		\$ 25,000		\$ 25,000		\$ 25,000
Class Overages		\$ 27,385		\$ 27,385		\$ 27,385
Coaches		\$ 16,555		\$ 22,000		\$ 22,000
PTO Pay Out		\$ 20,299		\$ 20,300		\$ 20,300
Advisors		\$ 9,650		\$ 9,650		\$ 9,650
Substitute Teachers		\$ 122,474		\$ 122,474		\$ 122,473
Curriculum Leaders		\$ 10,000		\$ 10,000		\$ 10,000
Nurse Leader		\$ -		\$ 3,000		\$ 3,000
Teacher Coverage		\$ 41,300		\$ 41,300		\$ 41,300
After School Program		\$ 1,264		\$ 22,000		\$ 22,000
APE Consultant		\$ 1,000				
After School Detention		\$ 3,000		\$ 3,000		\$ 3,000
Sub Assist/Sec'y		\$ -				
Summer Sec'y						
Sub Total		\$ 277,927		\$ 306,109		\$ 306,108
Grand Total	94.96	\$ 7,811,490	95.86	\$ 7,717,520	98.56	\$ 8,060,323.95

LINCOLN HIGH SCHOOL
2023-2024 School Committee Recommended Budget
Position & Salary Schedule

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
Administrators:						
Asst. Principal	2.00	\$ 235,336	2.00	\$ 230,004	2.00	\$ 234,471
Principal	1.00	\$ 137,753	1.00	\$ 137,753	1.00	\$ 140,440
Athletic Director	0.80	\$ 84,921	0.80	\$ 84,921	0.80	\$ 86,577
Assistant Athletic Director	-	\$ -	-	\$ -	-	\$ -
Classroom Teachers						
Business	3.00	\$ 299,382	3.00	\$ 299,382	3.00	\$ 305,093
English	10.00	\$ 956,357	10.00	\$ 923,162	10.00	\$ 951,698
Mathematics	11.00	\$ 994,381	11.00	\$ 954,604	11.00	\$ 985,017
Reading	2.00	\$ 204,336	2.00	\$ 208,836	2.00	\$ 213,353
Science	10.00	\$ 891,850	10.00	\$ 883,681	10.00	\$ 911,117
Social Science	9.00	\$ 768,740	9.00	\$ 773,641	9.00	\$ 804,511
Tech Ed	3.00	\$ 285,373	3.00	\$ 285,373	3.00	\$ 290,899
World Languages	6.40	\$ 625,257	6.20	\$ 606,279	6.60	\$ 658,257
Total	54.40	\$ 5,025,676	54.20	\$ 4,934,958	54.60	\$ 5,119,945
Special Subject Teachers:						
Art	2.00	\$ 190,012	2.00	\$ 190,012	2.00	\$ 194,338
ELL	0.33	\$ 36,417	0.33	\$ 36,714	0.33	\$ 37,332
Fam/Cons Science	2.00	\$ 139,629	2.00	\$ 156,935	2.00	\$ 165,912
Guidance	4.00	\$ 439,704	4.00	\$ 433,895	4.00	\$ 443,283
Health/Phys Ed	4.00	\$ 393,652	4.00	\$ 393,545	4.00	\$ 401,075
Library	0.80	\$ 78,865	0.80	\$ 78,865	0.80	\$ 80,392
Virtual	0.20	\$ 19,716	0.20	\$ 19,716	0.20	\$ 20,098
Music	2.00	\$ 186,371	2.00	\$ 186,371	2.00	\$ 189,980
Nurse	1.00	\$ 97,453	1.00	\$ 98,153	1.00	\$ 100,054
Reform Facilitators	1.00	\$ 72,448	1.00	\$ 102,481	1.00	\$ 104,466
Total	17.33	\$ 1,654,266	17.33	\$ 1,696,687	17.33	\$ 1,736,930
Special Education:						
SpeEd Coordinator	1.00	\$ 102,774	1.00	\$ 99,886	1.00	\$ 101,728
Occupational Therapist	0.06	\$ 6,125	0.06	\$ 6,179	0.06	\$ 6,296
Physical Therapist	0.15	\$ 12,654	0.15	\$ 12,654	0.15	\$ 14,197
Psychologists	1.00	\$ 105,357	1.00	\$ 105,357	1.00	\$ 107,354
Resource	3.08	\$ 292,011	3.08	\$ 294,452	3.08	\$ 302,240
Highly Specialized	4.20	\$ 301,690	4.20	\$ 269,057	4.20	\$ 333,486
Social Workers	1.00	\$ 103,573	1.00	\$ 103,573	1.00	\$ 105,536
Speech & Language	1.00	\$ 70,793	0.20	\$ 17,504	0.20	\$ 19,992
Total	11.49	\$ 994,976	10.69	\$ 908,662	10.69	\$ 990,828
Support Staff:						
Secretary	4.50	\$ 195,497	4.50	\$ 190,116	4.50	\$ 193,830
Custodians	10.20	\$ 498,463	8.90	\$ 440,165	9.90	\$ 496,757
Maintenance	2.00	\$ 133,996	2.00	\$ 133,996	2.00	\$ 135,934
Weekend Security		\$ 15,600		\$ 15,600		\$ 15,600
Health Assistant	1.00	\$ 39,146	1.00	\$ 39,146	1.00	\$ 39,705
Occupational Therapist Assistant			0.20	\$ 8,075	0.20	\$ 8,441
Registered Behavioral Therapist			0.50	\$ 15,063	0.50	\$ 15,493
Teacher Assistant	9.00	\$ 301,926	9.00	\$ 300,068	9.00	\$ 305,761
Athletic Secretary PT	0.56	\$ 11,850	0.56	\$ 11,850	0.56	\$ 15,280
Total	27.26	\$ 1,196,477	26.66	\$ 1,154,078	27.66	\$ 1,226,801
Advisors		\$ 28,613		\$ 30,119		\$ 30,119
After School Detention		\$ 8,000		\$ 8,000		\$ 8,000
After School Program		\$ 2,400		\$ 2,400		\$ 2,400
Class Overages		\$ 70,335		\$ 74,892		\$ 74,946
Coaches		\$ 187,553		\$ 203,372		\$ 203,372
NEASC Stipend		\$ 5,000		\$ 5,000		\$ 5,000
FTO Pay Out		\$ 11,563		\$ 16,638		\$ 16,638
Stipend - Athletics		\$ 27,000		\$ 27,000		\$ 27,000
Substitute Teachers		\$ 122,474		\$ 109,041		\$ 122,474
Teacher Coverages		\$ 2,000		\$ 2,000		\$ 2,000
Total		\$ 464,938		\$ 478,662		\$ 492,150
Grand Total	114.28	\$ 9,709,422	112.68	\$ 9,625,725	114.08	\$ 10,028,142

Lincoln Public Schools
 2023-2024 School Committee Recommended Budget
 Position & Salary Schedule
 IDEA Part B

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
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Administrators:

Specialists:

Special Ed Coordinator	0.77	\$ 76,937	-	\$ -		
Highly Specialized	2.80	\$ 213,984	3.07	\$ 285,901	3.07	\$ 298,234
IBSI Teacher		\$ -	-	\$ -		
Occ Ther.		\$ -	-	\$ -		
Psychologists		\$ -	-	\$ -		
Resource	2.42	\$ 269,554	1.92	\$ 175,583	1.92	\$ 185,238
Social Worker	-	\$ -	-	\$ -	-	\$ -
Speech & Language	-	\$ -	-	\$ -	-	\$ -
	<u>5.99</u>	<u>\$ 560,475</u>	<u>4.99</u>	<u>\$ 461,484</u>	<u>4.99</u>	<u>\$ 483,473</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	5.99	560,475	4.99	461,484	4.99	483,473
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Lincoln Public Schools
 2023-2024 School Committee Recommended Budget
 Position & Salary Schedule
 IDEA Part B Preschool

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language Teacher	0.20	\$ 19,716	0.17	\$ 16,759	0.17	\$ 17,083
	0.20	\$ 19,716	0.17	\$ 16,759	0.17	\$ 17,083
<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	19,716	0.17	16,759	0.17	17,083

Lincoln Public Schools
 2023-2024 School Committee Recommended Budget
 Position & Salary Schedule
 ARP IDEA Part B

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommend ed Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Highly Specialized Teacher	-	\$ -	1.00	\$ 58,141	-	\$ -
	-	\$ -	1.00	\$ 58,141	-	\$ -
<u>Support Staff:</u>						
Secretary						
Registered Behavioral Tech			1.00	\$ 33,347		
	-	-	1.00	\$ 33,347	-	-
Homebound Instruction						
Adjustment if Needed						
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total	-	-	-	-	-	-
Grand Total	-	-	2.00	91,488	-	-

Lincoln Public Schools
 2023-2024 School Committee Recommended Budget
 Position & Salary Schedule
 TITLE I PART A

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
Literacy Coach						
Math Interventionist	1.00	\$ 75,492	2.00	\$ 174,073	1.00	\$ -
Occ Ther.						
Psychologists						
Reading Teacher	2.00	\$ 197,106	2.00	\$ 197,166	2.00	\$ -
Social Worker						
	3.00	\$ 272,598	4.00	\$ 371,239	3.00	\$ -
<u>Support Staff:</u>						
Secretary						
Teacher Assistant	-	\$ -	-	\$ -	-	\$ -
Homebound Instruction						
After School Program		\$ 14,875		\$ -		\$ -
Stipend		\$ 20,251		\$ -		\$ -
Assistive Technology		\$ -		\$ -		\$ -
Child Outreach						
Extended School Year						
Parent Liason		\$ 1,000		\$ 2,000		\$ 2,000
Total		36,126		2,000		2,000
Grand Total	3.00	308,723	4.00	373,239	3.00	2,000

Lincoln Public Schools
 2023-2024 School Committee Recommended Budget
 Position & Salary Schedule
 TITLE II PART A

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language						
Teacher	1.00	\$ 98,581	1.00	\$ 102,690	1.00	\$ -
	1.00	\$ 98,581	1.00	\$ 102,131	-	\$ -
<u>Support Staff:</u>						
Secretary						
Teacher Assist. O/D						
Homebound Instruction						
Curriculum		\$ 18,000		\$ 20,000		\$ 20,000
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total		18,000		20,000		20,000
Grand Total	1.00	116,581	1.00	122,131	-	20,000

Lincoln Public Schools
 2023-2024 School Committee Recommended Budget
 Position & Salary Schedule
 21251705-ESSER 11 DIGITAL DIV

CATEGORY	2022-23 Adopted FTE	2022-23 Adopted Budget	2022-23 Actual FTE	2022-23 Actual Expense	2023-24 SC Recommended FTE	2023-24 SC Recommended Budget
<u>Administrators:</u>						
<u>Specialists:</u>						
DPT/Outreach Coord.						
Occ Ther.						
Psychologists						
Social Worker						
Speech & Language						
Teacher	-	\$ -	1.00	\$ 45,925	-	\$ -
	-	\$ -	1.00	\$ 45,925	-	\$ -
<u>Support Staff:</u>						
Secretary						
Teacher Assist. O/D						
Homebound Instruction						
Curriculum		\$ -		\$ -		\$ -
Truant Officer						
Assistive Technology						
Child Outreach						
Extended School Year						
MDT Evaluations						
Total		-		-		-
Grand Total	-	-	1.00	45,925	-	-

Town of Lincoln
Schedule of Debt Service Requirements
as of the fiscal year ended June 30, 2022

Purpose	Date Issued	Interest Rate(s)	Maturity Date	Amount of Original Issue	Balance July 1, 2021	New Issues	Refunding / Retired	Balance June 30, 2022
Governmental Activities:								
General obligation bonds payable:								
Refunding - School Construction/Renovation	06/25/15	3.00-5.00%	08/01/26	22,055,000	13,145,000		1,950,000	11,195,000
Refunding of 2007 Bonds	09/25/18	4.125-4.25%	06/30/27	1,285,000	830,000		140,000	690,000
Refunding of 2008 Bonds	09/25/18	4.00-4.375%	06/30/29	2,500,000	1,860,000		235,000	1,625,000
RIHEBC Series 2020B	06/17/20	3.00-5.00%	05/15/40	57,450,000	57,450,000		1,990,000	55,460,000
Total General Obligation Bonds				<u>\$ 83,290,000</u>	<u>73,285,000</u>	-	<u>4,315,000</u>	<u>68,970,000</u>
Premium on Bond Issuance					1,258,210	-	826,293	431,917
Total Bonds Payable					<u>74,543,210</u>	-	<u>5,141,293</u>	<u>69,401,917</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	1,883,500		130,000	1,753,500
Sewer system improvements	7/30/15	1.33-2.96%	09/01/34	849,900	692,000		40,000	652,000
Water system improvements	04/19/04	3.50%	09/01/24	300,000	28,583		7,000	21,583
Water system improvements	03/01/07	3.03-3.40%	09/01/27	1,800,000	787,000		96,000	691,000
Water system improvements	11/06/09	.055-4.15%	09/01/29	1,500,000	862,000		72,000	790,000
Water system improvements	02/12/09	.36-4.09%	09/01/30	362,568	204,567		17,000	187,567
Total Loans Payable				\$ 7,714,968	<u>4,457,650</u>	-	<u>362,000</u>	<u>4,095,650</u>
Total bonds, capital leases and loans payable					<u>\$ 79,000,860</u>	\$ -	<u>\$ 5,503,293</u>	<u>\$ 73,497,567</u>

Town of Lincoln
General Long-Term Debt
Schedule of Debt Service Requirements to Maturity
as of the fiscal year ended June 30, 2022

General Obligation Bonds

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
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	5,245,000	2,042,425	7,287,425
2028-2040	44,675,000	12,976,613	57,651,613
	<u>\$ 68,970,000</u>	<u>\$ 25,300,039</u>	<u>\$ 94,270,039</u>

Loans Payable

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
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	435,000	77,795	512,795
2028-2034	2,023,068	246,475	2,269,543
	<u>\$ 4,095,650</u>	<u>\$ 775,226</u>	<u>\$ 4,870,876</u>

*Town of Lincoln
Schedule of Fund Balances
as of the Fiscal Year Ended June 30, 2022*

<i>General Fund</i>			
Nonspendable:	Deposits	\$ 211,800	
Committed:	Encumbrances	1,173,648	
Assigned:	Health Care Costs	<u>500,000</u>	\$ 1,885,448
	Unassigned		<u>8,739,987</u>
<i>Total General Fund Balance</i>			<u><u>\$ 10,625,435</u></u>
<i>Town Capital Project Fund</i>			<u><u>\$ 3,475,782</u></u>
<i>School Capital Project Fund</i>			<u><u>\$ -</u></u>
<i>Open Space Restricted Surplus</i>			<u><u>\$ 516,994</u></u>
<i>Capital Improvement Restricted Surplus</i>			<u><u>\$ 526,946</u></u>
<i>School Fund</i>			
Nonspendable:	Deposits		-
Restricted			-
Committed:	Encumbrances		-
Unassigned			<u>328,869</u>
<i>Total School Fund Balance</i>			<u><u>\$ 328,869</u></u>

OPERATING EXPENDITURES						Page 1
ACCOUNT NUMBER	ADMINISTRATION APPROPRIATIONS	PROPOSED 23/24	PROPOSED 22/23	INCREASE / (DECREASE)	EXPLANATION	
651-					SEE ATTACHED SHEETS	
DETAIL 010	Salaries/Commissioners	\$ 9,351.00	\$ 9,350.00	\$ 1.00	See Detail 010	
DETAIL 020	Salaries/Administrative	\$ 210,662.40	\$ 204,523.00	\$ 6,139.40	Set by Water Commissioners	
DETAIL 030	Expenses	\$ 3,450.00	\$ 3,450.00	\$ -	See Detail 030	
DETAIL 040	Salaries/Office	\$ 259,517.60	\$ 258,976.80	\$ 540.80	Set by Water Commissioners	
DETAIL 050	Pension Funds	\$ 159,895.00	\$ 150,929.60	\$ 8,965.40	Set by Union Contract & Commiss	
DETAIL 060	Maint. Office Equip.	\$ 50,000.00	\$ 50,000.00	\$ -	See Detail 060	
DETAIL 070	Insurance	\$ 107,500.00	\$ 99,500.00	\$ 8,000.00	See Detail 070	
DETAIL 080	Stationary and Supplies	\$ 6,600.00	\$ 6,600.00	\$ -	See Detail 080	
DETAIL 090	Postage	\$ 28,500.00	\$ 27,700.00	\$ 800.00	See Detail 090	
DETAIL 100	Telephone& Telephone Alarms	\$ 7,500.00	\$ 7,500.00	\$ -	See Detail 100	
DETAIL 110	Heating/Fuel	\$ 10,500.00	\$ 9,000.00	\$ 1,500.00	See Detail 110	
DETAIL 111	Electricity	\$ 6,000.00	\$ 6,000.00	\$ -	See Detail 111	
DETAIL 112	Payroll Taxes	\$ 79,900.04	\$ 76,330.61	\$ 3,569.43	Determined by payroll amounts	
DETAIL 113	Blue Cross/Delta Dental	\$ 260,000.00	\$ 260,000.00	\$ -	See detail 113	
DETAIL 114	Consulting Fees-Professional & Legal	\$ 110,000.00	\$ 85,000.00	\$ 25,000.00	See Detail 114	
	TOTALS	\$ 1,309,376.04	\$ 1,254,860.01	\$ 54,516.03		

ESTIMATED REVENUE BUDGET	PROPOSED 2023/2024 BUDGET	PROPOSED 2022/2023 BUDGET	INCREASE/ (DECREASE)
WATER	\$ 4,359,040.98	\$ 4,188,246.01	\$ 170,794.97
ADMINISTRATIVE FEE	\$ 15,000.00	\$ 15,000.00	\$ -
CONNECTION CHARGES	\$ 15,000.00	\$ 15,000.00	\$ -
FIRE PROTECTION	\$ 125,000.00	\$ 125,000.00	\$ -
INTEREST/OVERDUE BILLS	\$ 20,000.00	\$ 20,000.00	\$ -
ENG. FEES & MISC	\$ 50,000.00	\$ 50,000.00	\$ -
INTEREST/INVESTMENTS	\$ 25,000.00	\$ 25,000.00	\$ -
SERVICE EQUITY	\$ 40,000.00	\$ 40,000.00	\$ -
METER RECYCLING	\$ 3,000.00	\$ 3,000.00	\$ -
	\$ 4,652,040.98	\$ 4,481,246.01	\$ 170,794.97

SUPPLEMENTARY INFORMATION
SEWER FUND Estimated Revenue and Expenses
(for information purposes only)
FISCAL YEAR 2023-2024

	2020-2021 Audited Rev. / Exp.	2021-2022 Rev. / Exp. Estimates	2021-2022 Audited Rev. / Exp.	2022-2023 Rev. / Exp. Estimates	Rev. / Exp. Thru 12/31/2022	Balance Thru 6/30/2023	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	\$ 1,006,274	\$ 1,100,000	\$ 978,087	\$ 1,100,000	\$ 936,452	\$ 163,548	\$ 1,000,000	\$ (100,000)
Interest / Penalty	11,871	15,000	19,968	15,000	12,825	2,175	15,000	-
Total Operating Revenues	1,018,145	1,115,000	998,055	1,115,000	949,277	165,723	1,015,000	(100,000)
Operating Expenses								
Contract Services	423,706	436,417	511,099	440,000	272,034	167,966	500,000	60,000
Supplies	66,773	140,000	38,727	50,000	46,318	3,682	50,000	-
Utilities	84,213	90,000	95,287	90,000	31,393	58,607	90,000	-
Town Engineer Salary Allocation	41,847	43,000	48,235	43,000	22,277	20,723	43,000	-
Total Operating Costs	616,539	709,417	693,348	623,000	372,022	250,978	683,000	60,000
Net Revenue from Operations	401,606	405,583	304,707	492,000	577,255	(85,255)	332,000	(160,000)
Depreciation	432,151	435,000	432,151	435,000	217,500	217,500	435,000	-
Debt Service Interest & Fees	113,448	120,000	215,210	120,000	61,798	58,202	120,000	-
Total Depreciation & Debt	545,599	555,000	647,361	555,000	279,298	275,702	555,000	-
Total Sewer Expense	1,162,138	1,264,417	1,340,709	1,178,000	651,320	526,680	1,238,000	60,000
Net Sewer Fund Profit(Loss)	\$ (143,993)	\$ (149,417)	\$ (342,654)	\$ (63,000)	\$ 297,957	\$ (360,957)	\$ (223,000)	\$ (160,000)

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 2023-2024

		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	\$	-	-	-	-
Vehicle Fees				40,000	40,000
Total Revenue		-	-	40,000	40,000
Operating Expenses					
<i>Personnel Costs</i>					
Wages		-	-	-	-
FICA		-	-	-	-
<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		-	-	-	-
Total Costs	\$	-	-	111,000	111,000
Net Revenue from Operations	\$	-	-	(71,000)	(71,000)

