

Town of Lincoln

*Annual Reports and
Approved Budget
Fiscal Year 2014-2015*



Building on a Strong Foundation

TOWN OF LINCOLN
 PROPOSED MUNICIPAL AND SCHOOL BUDGETS
 FISCAL YEAR 2014-2015

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Annual Message

**Town of Lincoln, Rhode Island
Financial Town Meeting
May 12, 2014**

To the taxpayers of the Town of Lincoln:

Welcome to the 2014 Lincoln Financial Town Meeting. Tonight you will be considering a budget for Fiscal Year 2015 which begins on July 1, 2014. This budget is the culmination of countless hours of work by the Budget Board, the Town Administration, the School Committee and the School Administration. Thank you for taking time to participate with us in determining the future of our Town.

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

The total proposed budget for Municipal and School purposes is Seventy Eight Million, Nine Hundred Nineteen Thousand, One Hundred Thirteen Dollars (**\$78,919,113**) which represents an increase of Two Million, Seven Hundred Eighty Thousand, Four Hundred One Dollars (**\$2,780,401**)

To support the proposed budget, an increase of 1.1% in the tax levy will be required. Preliminary estimates of the new tax rates are as follows:

Residential	\$23.56 per thousand dollars valuation
Commercial	\$26.93 per thousand dollars valuation
Personal Property	\$36.99 per thousand dollars valuation
Motor Vehicles	\$30.66 per thousand dollars valuation

Tonight you will be asked to approve expenditures for Municipal Government Operations of Nineteen Million, Seventy Four Thousand, Three Hundred Forty Eight Dollars (**\$19,074,348**), an increase of One Hundred Twenty Thousand Three Hundred Twenty Nine Dollars (**\$120,329**). This amount provides for the continuation of all Town services and funds all contractual obligations to our Town employees. Within the Municipal budget there are planned expenditures for the required furnishings in the expanded and rehabilitated Police Station and continued expenditures for certain leased vehicles. Significant funds have been allocated for required road repair and resurfacing.

Several Municipal Capital Resolutions to be voted on tonight propose expenditures totaling Three Million, Four Hundred Eight Thousand, Five Hundred Dollars (**\$3,408,500**). Up to Three Million, One Hundred Thousand Dollars (**\$3,100,000**) is proposed for the expansion and modernization of the Police Station. Unexpended funds from the Resolution approved by the 2013 Financial Town Meeting have been returned to the appropriate Capital Account.

An expenditure of Twenty Five Thousand Dollars **(\$25,000)** supplemented by a grant from a private organization is proposed for the restoration of the Pullen's Corner "Hot Potato" School and movement to the Town owned Chase Farm Park.

Expenditures of Twenty Thousand Dollars **(\$20,000)**, and One Hundred Seventy Five Thousand Dollars **(\$175,000)** will provide for upgrades to the Chase Farm Park and the Albion Park. Local expenditures will, in the case of the Chase Farm project, be supplemented with grants from The Department of Environmental Management.

The Administration and the Budget Board agree that the time has come for a long term strategy to deal with our aging school facilities. With guidance from the RI Department of Education, we are proposing a Fifty Thousand Dollar **(\$50,000)** allocation for a feasibility study to begin with the High School Campus.

The School Committee and the School Administration continue their efficient management of Lincoln's school system. The School District proposed operating budget of Fifty One Million, One Hundred Ten Thousand, Five Hundred Fifteen Dollars **(\$51,110,515)**, an increase of One Million, Five Hundred Thousand, Five Hundred Fifty Four Dollars **(\$1,500,554)**, will fund the ongoing Maintenance of Effort as required by State Law as well as those programs desired by students, parents, and taxpayers.

School Department Capital Expenditure Resolutions total One Million, Five Hundred Thousand Dollars **(\$1,500,000)** specifically for the complete overhaul of the Ferguson Field and Track complex at the High School with the installation of a synthetic turf surface and a new scoreboard.

Every citizen is concerned for the safety of our children. The School Committee, the Administration and the Budget Board support an ongoing program to improve security in all of our buildings. With guidance from the Rhode Island Department of Education, we will continue installing appropriate and updated security equipment. This is an ongoing project.

The Library addition is virtually complete. The Library Board, the staff, the Friends of the Lincoln Library and several private foundations have collectively done an outstanding job in bringing to Lincoln, a library system of which all residents can be proud.

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

Respectfully Submitted

Town of Lincoln Budget Board

Carl L. Brunetti, Chair
Hagop S. Jawharjian, Vice Chair
Maria R. Marcello, Corresponding Secretary
Michael P. Babbitt
William R. DiBiasio
Paul H. Deutsch

Paul J. DiDomenico
Richard K. Foster
Rhonda K. Lacombe
William J. McManus
Robert H. Turner Jr., Town Moderator
Candice L. Larson, Recording Secretary

*Combined Analysis of Revenue and
Budget Summary*

SUMMARY OF MUNICIPAL REVENUES

FISCAL YEAR 2014-2015

	2011-2012 AUDITED REVENUE	2012-2013 REVENUE BUDGET	2012-2013 AUDITED REVENUE	2013-2014 REVENUE BUDGET	RECEIVED THRU 12/31/2013	BALANCE THRU 06/30/2014	2014-2015 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
PROPERTY TAXES								
Education, Resolutions, Municipal & Debt								
Current Year Tax Levy (Ref. Only)	\$ 51,717,363	51,864,196	51,864,196	52,465,050			53,080,413	615,363
Current Year Uncollectible Taxes	(2,173,213)	(1,296,605)	(2,115,782)	(1,311,626)			(1,327,010)	(15,384)
Current Year Collections	49,544,150	50,567,591	49,748,414	51,153,424	28,102,550	23,050,874	51,753,403	599,979
Prior Year Collections	1,061,317	1,000,000	1,336,500	1,000,000	472,773	527,227	1,000,000	-
TOTAL TAX COLLECTIONS	\$ 50,605,467	51,567,591	51,084,914	52,153,424	28,575,323	23,578,101	52,753,403	599,979
STATE AID & GRANTS (Note 1)								
Dept. of Elderly Affairs	\$ 0	10,000	0	10,000	0	10,000	10,000	0
Incentive Aid	0	0	0	200,292	0	200,292	100,146	(100,146)
Motor Vehicles Phase Out	232,641	236,662	230,071	232,641	116,320	116,321	209,370	(23,271)
Library	186,608	189,340	189,340	191,841	95,921	95,920	191,018	(823)
RIEDC - Airport Impact Aid	25,000	25,000	25,000	25,000	0	25,000	25,000	0
Video Lottery	6,993,272	5,200,000	6,831,299	5,200,000	3,286,106	1,913,894	5,200,000	0
Recycling Revenues	40,585	0	42,406	0	16,384	(16,384)	0	0
School Bond Housing Aid	1,168,344	1,334,908	1,280,344	1,103,899	537,041	566,858	1,287,000	183,101
Pub. Serv. Corp. Tax	253,999	237,544	264,428	253,999	264,428	(10,429)	264,428	10,429
Meal & Hotel Tax	767,828	644,796	774,941	813,713	437,830	375,883	832,258	18,545
Statistical revaluation reimbursement	0	0	0	0	0	0	0	0
Rhode Island Open Space Recreational Grant	0	175,000	0	0	0	0	0	0
RESTRICTED RECEIPTS					0			
State Education Aid (Note 1)	7,003,524	7,853,988	8,200,060	8,946,871	3,448,056	5,498,815	9,868,090	921,219
Medicaid	1,020,081	1,000,000	964,380	1,000,000	241,312	758,688	1,000,000	0
OTHER SOURCES								
Open Space Restricted Surplus (11)	225,000	500,000	0	150,000	132,749	17,251	245,000	95,000
Capital Improvement Restricted Surplus (12)	0	490,000	0	216,000	154,228	61,772	169,013	(46,987)
Town Capital Project Fund (50)	529,743	2,129,150	1,890,110	1,929,374	1,099,411	829,963	3,950,000	2,020,626
Public Building Bond Fund (56)	22,187	39,000	0	678,558	0	678,558	480,987	(197,571)
Impact Fees Fund (84)	0	0	0	0	0	0	13,500	13,500
SCHOOL OPERATING SURPLUS		1,500,000	1,500,000	800,000	616,266	183,734	0	(800,000)
LOCAL REVENUES	2,646,261	2,180,900	2,739,331	2,233,100	1,171,532	1,061,568	2,319,900	86,800
Total Municipal Revenues	\$ 71,720,540	75,313,879	76,016,624	76,138,712	40,192,907	35,945,805	78,919,113	2,780,401

SUMMARY OF MUNICIPAL REVENUES

FISCAL YEAR 2014-2015

	2011-2012 AUDITED REVENUE	2012-2013 REVENUE BUDGET	2012-2013 AUDITED REVENUE	2013-2014 REVENUE BUDGET	RECEIVED THRU 12/31/2013	BALANCE THRU 06/30/2014	2014-2015 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
LOCAL REVENUE								
Interest on Investments	\$ 17,347	10,000	13,574	10,000	1,731	8,269	12,000	2,000
Interest on Delinquent Taxes	401,999	320,000	425,204	340,000	188,615	151,385	340,000	0
Fines & Costs	11,525	17,000	10,645	17,000	7,982	9,018	10,000	(7,000)
Miscellaneous Revenues	45,408	10,000	43,554	10,000	(5,033)	15,033	20,000	10,000
Marriage Licenses	800	800	944	800	584	216	800	0
Recording Fees	224,076	200,000	251,335	210,000	116,065	93,935	210,000	0
Tax Stamps	133,253	160,000	157,160	160,000	124,290	35,710	160,000	0
Liquor Licenses	17,599	18,500	14,422	18,000	18,146	(146)	18,000	0
Dog Licenses	4,127	4,500	3,907	4,200	2,144	2,056	4,000	(200)
Miscellaneous Licenses	14,822	20,000	16,649	18,000	10,625	7,375	16,000	(2,000)
Probate Court Fees	24,957	25,000	27,895	25,000	11,970	13,030	25,000	0
Victualling Licenses	3,650	3,600	3,750	3,600	4,000	(400)	3,600	0
Building Inspector	259,861	200,000	218,488	200,000	147,927	52,073	200,000	0
Plumbing Inspector	71,410	50,000	60,144	50,000	36,373	13,627	50,000	0
Electrical Inspector	43,435	40,000	48,398	40,000	26,588	13,412	40,000	0
Zoning Fees	3,309	2,000	571	2,000	333	1,667	2,000	0
Animal Violations	2,655	3,000	1,620	3,000	1,005	1,995	2,000	(1,000)
Library Fines	11,202	18,000	14,625	18,000	7,701	10,299	13,000	(5,000)
Housing for the Elderly	65,007	57,000	64,725	60,000	0	60,000	65,000	5,000
Town Maps	360	500	420	500	170	330	500	0
Tax Certificates	25,384	23,000	27,279	25,000	8,207	16,793	25,000	0
Parks & Recreation Program Fees	17,066	18,000	16,937	18,000	3,920	14,080	18,000	0
Other	188,896	75,000	186,346	100,000	6,735	93,265	100,000	0
Subdivision Lot Assessments	11,700	20,000	8,800	15,000	2,100	12,900	10,000	(5,000)
Ins. Refunds(Rescue Receipts)	868,916	675,000	931,407	675,000	350,377	324,623	775,000	100,000
Revenue Sidewalk Repairs	15,028	25,000	30,505	25,000	16,344	8,656	25,000	0
Fairlawn Rental	114,583	125,000	125,000	135,000	67,500	67,500	135,000	0
Municipal Court	47,886	60,000	35,027	50,000	15,133	34,867	40,000	(10,000)
TOTAL LOCAL REVENUE	\$ 2,646,261	2,180,900	2,739,331	2,233,100	1,171,532	1,061,568	2,319,900	86,800

Note 1 - All State Aid (excluding VLT Commisions) amounts are as presented in the Governor's proposed budget for FY2015.

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2014-2015**

	Dept #	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
MUNICIPAL OPERATIONS									
Town Administrator	4100	122,937	125,680	123,094	128,004	59,492	68,512	153,116	25,112
Planning	4110	131,021	134,296	127,386	142,794	69,230	73,564	139,572	(3,222)
Personnel	4130	148,503	112,106	120,876	110,987	47,748	63,239	110,987	0
Town Clerk	4140	186,772	254,098	206,113	198,419	84,145	114,274	221,621	23,202
Finance Office	4150	432,399	471,909	422,565	451,465	207,833	243,632	440,542	(10,923)
Tax Assessor	4160	150,814	424,043	379,529	126,102	56,625	69,477	124,674	(1,428)
Information Technologies	4170	186,657	165,665	146,860	171,626	78,551	93,075	191,890	20,264
Public Safety-Police	4200	3,600,290	3,833,510	3,868,142	4,131,391	2,398,914	1,732,477	4,039,884	(91,507)
Public Safety - Animal Control	4204	78,569	78,439	82,412	81,245	40,907	40,338	83,745	2,500
Public Safety-Rescue	4210	1,443,706	1,439,281	1,422,592	1,470,898	715,032	755,866	1,535,962	65,064
Human Services	4230	317,715	315,724	298,401	337,442	179,173	158,269	369,377	31,935
Public Works-General	4300	109,551	109,644	109,614	112,472	53,943	58,529	112,040	(432)
Public W.-Engineering	4310	83,912	88,091	87,156	89,834	34,857	54,977	91,334	1,500
Public W.-Code Enfor	4320	177,424	182,988	185,842	186,216	85,551	100,665	188,865	2,649
Public W.-Parks/Rec	4330	583,795	594,867	544,219	601,201	336,751	264,450	601,754	553
Public W-Tree Warden	4350	55,118	46,600	40,349	35,400	19,950	15,450	35,400	0
Public W-Public Bldg	4400	313,696	378,089	359,795	321,465	136,765	184,700	321,472	7
Public W-Central Div	4400	2,713,117	2,943,723	2,913,418	2,984,981	1,429,150	1,555,831	3,032,982	48,001
Grants	4500	62,000	62,000	56,500	62,000	37,500	24,500	62,000	0
Budget Board	4600	2,403	2,250	1,668	2,250	0	2,250	2,050	(200)
Fixed Charges	4700	3,822,453	4,246,934	4,237,533	4,510,087	2,075,533	2,434,554	4,517,776	7,689
Public Library	4800	994,963	1,065,277	962,700	1,081,264	570,454	510,810	1,081,264	0
Town Council	4820	45,094	59,500	65,045	54,500	39,906	14,594	54,500	0
Town Solicitor	4830	224,871	185,189	105,083	185,189	49,868	135,321	160,189	(25,000)
Probate Judge	4840	4,242	4,352	4,417	4,352	2,166	2,186	4,352	0
Town Sergeant	4850	1,284	1,400	1,388	1,400	600	800	1,400	0
Board of Canvassers	4860	1,700	1,700	1,700	1,700	850	850	1,700	0
Zoning Board Review	4870	6,687	9,520	6,427	9,120	2,567	6,553	8,120	(1,000)
Planning Board	4880	5,628	10,570	7,484	10,070	1,369	8,701	8,870	(1,200)
Board of Assessment Review	4890	2,062	2,390	2,062	2,390	893	1,497	2,190	(200)
Tenants Board	4910	1,995	1,388	1,316	1,388	694	694	1,388	0
Conservation Commission	4920	3,019	3,150	2,061	3,150	0	3,150	3,150	0
Personnel Board	4940	1,600	1,800	1,600	1,600	800	800	1,600	0

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2014-2015**

	Dept #	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Juvenile Hearing Board	4960	664	1,500	359	1,500	64	1,436	750	(750)
Parks & Rec Commission	4970	976	1,000	901	1,000	429	571	1,000	0
Recycling	5000	186,087	164,100	195,922	171,563	85,210	86,353	170,932	(631)
Land Trust	5200	280	800	60	800	0	800	400	(400)
Municipal Court	5300	19,792	21,628	19,773	20,500	7,404	13,096	20,500	0
Transfers to other Funds	6000	888,278	0	1,631,299	0	0	0	0	0
Capital Budget Request		1,326,477	538,180	503,110	1,146,254	954,068	192,186	1,175,000	28,746
Municipal Operating Budget		18,438,551	18,083,381	19,246,771	18,954,019	9,864,992	9,089,027	19,074,348	120,329
Town School Dept. Appropriation		39,746,732	39,663,090	39,663,090	39,663,090	20,410,673	19,252,417	40,242,425	579,335
Restricted Receipts (Passthrough)									
Reappropriation of Surplus		0	0	0	0	0	0	0	0
State Education Aid (Note 1)		7,003,524	7,853,988	8,200,060	8,946,871	3,448,056	5,498,815	9,868,090	921,219
Medicaid (Note 1)		1,020,081	1,000,000	964,380	1,000,000	241,312	758,688	1,000,000	0
Please refer to the Education budget page for important information on the FY2015 presentation.									
Total Education Budget		47,770,337	48,517,078	48,827,530	49,609,961	24,100,041	25,509,920	51,110,515	1,500,554
DEBT SERVICE									
Municipal Debt Service		865,052	665,813	665,813	650,094	377,469	272,625	634,063	(16,031)
Education Debt Service		3,278,406	3,253,457	3,253,456	3,220,706	2,605,125	615,581	3,191,687	(29,019)
RESOLUTIONS									
Education Resolutions		508,401	2,619,150	1,990,695	1,219,374	1,204,248	15,126	1,500,000	280,626
Municipal Resolutions		206	2,175,000	1,399,415	2,484,558	518,378	1,966,180	3,408,500	923,942
Total Combined Budget		70,860,953	75,313,879	75,383,680	76,138,712	38,670,253	37,468,459	78,919,113	2,780,401

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

Recommended Education Budget

**EDUCATION DEPARTMENT EXPENDITURE DETAIL
FISCAL YEAR 2014-2015**

School Department Office/Agency 9000		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Town School Dept. Appropriation	\$	39,746,732	39,663,090	39,663,090	39,663,090	20,410,673	19,252,417	40,242,425	579,335
Restricted Receipts (Passthrough)									
Reappropriation of Surplus			0		0		0	0	0
State Education Aid (Note 1)		7,003,524	7,853,988	8,200,060	8,946,871	3,448,056	5,498,815	9,868,090	921,219
Medicaid (Note 1)		1,020,081	1,000,000	964,380	1,000,000	241,312	758,688	1,000,000	0
See important note below									
TOTAL	\$	47,770,337	48,517,078	47,770,337	49,609,961	24,100,041	25,509,920	51,110,515	1,500,554

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

Note 1 - These expenditures are recorded only as estimates of federal and state restricted funds passed through to the school department.

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

Recommended Municipal Budget

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

TOWN ADMINISTRATOR Office/Agency 4100		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	114,340	116,180	116,180	118,504	56,973	61,531	118,616	112
Expenses		2,207	5,000	3,703	5,000	445	4,555	5,000	0
Fire Department Study		0	0	0	0	0	0	25,000	25,000
Supplies & Printing		1,891	2,500	1,624	2,500	1,080	1,420	2,500	0
Ind/Econ Development		4,499	2,000	1,587	2,000	994	1,006	2,000	0
TOTAL	\$	122,937	125,680	123,094	128,004	59,492	68,512	153,116	25,112

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

TOWN ADMINISTRATOR Salaries 4100	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Town Administrator	\$ 77,431	78,677	78,677	80,250	38,582	41,668	80,250	0
Executive Secretary	35,152	35,717	35,717	36,432	17,515	18,917	36,432	0
Subtotal Salaries :	\$ 112,583	114,394	114,394	116,682	56,097	60,585	116,682	0
Longevity :	1,757	1,786	1,786	1,822	876	946	1,934	112
Overtime :	0	0	0	0	0	0	0	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 114,340	116,180	116,180	118,504	56,973	61,531	118,616	112
FICA Expense :	8,747	8,888	8,888	9,066	4,358	4,707	9,074	8

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

TOWN PLANNER Office/Agency 4110		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	111,993	113,796	113,796	116,294	55,803	60,491	116,072	(222)
Miscellaneous Expense		0	300	134	300	0	300	300	0
Auto Expense		51	200	27	200	36	164	200	0
Material, Supplies & Equipment		1,692	2,000	1,229	3,000	1,091	1,909	3,000	0
Computer Expenses - GIS Services		14,285	15,000	12,200	15,000	12,300	2,700	15,000	0
Professional Services		3,000	3,000	0	8,000	0	8,000	5,000	(3,000)
TOTAL	\$	131,021	134,296	127,386	142,794	69,230	73,564	139,572	(3,222)

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 2014-2015

TOWN PLANNER Salaries 4110	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Town Planner	\$ 63,464	64,485	64,485	65,775	31,622	34,153	65,775	0
Planning Aide/Grant Administrator	42,789	43,478	43,478	44,347	21,321	23,026	44,347	0
Subotal Salaries :	\$ 106,253	107,963	107,963	110,122	52,943	57,179	110,122	0
Longevity :	5,740	5,833	5,833	6,172	2,860	3,312	5,950	(222)
Overtime :	0	0	0	0	0	0	0	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 111,993	113,796	113,796	116,294	55,803	60,491	116,072	(222)
FICA Expense :	8,567	8,705	8,705	8,896	4,269	4,627	8,880	(16)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PERSONNEL Office/Agency 4130	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 53,151	54,006	54,006	55,087	26,484	28,603	55,087	0
Expenses	126	300	0	200	106	94	200	0
Professional Development	3,140	15,000	9,726	13,000	7,349	5,651	13,000	0
Materials & Supplies	365	300	66	200	104	96	200	0
Labor / Negotiations	90,438	40,000	55,869	40,000	11,205	28,795	40,000	0
Recruitment Expenses	1,283	2,500	1,209	2,500	2,500	0	2,500	0
TOTAL	\$ 148,503	112,106	120,876	110,987	47,748	63,239	110,987	0

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 2014-2015

PERSONNEL Salaries		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
	4130								
Personnel Director	\$	51,107	51,929	51,929	52,968	25,465	27,503	52,968	0
Subtotal Salaries :	\$	51,107	51,929	51,929	52,968	25,465	27,503	52,968	0
Longevity :		2,044	2,077	2,077	2,119	1,019	1,100	2,119	0
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	53,151	54,006	54,006	55,087	26,484	28,603	55,087	0
FICA Expense :		4,066	4,131	4,131	4,214	2,026	2,188	4,214	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

TOWN CLERK Office/Agency 4140		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	130,613	164,223	135,120	139,319	66,275	73,044	139,321	2
Supplies & Printing		2,882	7,200	1,065	7,200	656	6,544	2,000	(5,200)
Equipment & Recording		29,276	32,600	30,686	32,600	12,018	20,582	32,000	(600)
Election Expense		5,041	38,500	23,050	5,000	2,446	2,554	32,000	27,000
Records Preservation		2,096	1,400	1,195	1,400	0	1,400	1,400	0
Video Taping Expense		5,775	6,900	6,325	6,900	2,750	4,150	6,900	0
Town Meeting Expense		11,089	3,275	8,672	6,000	0	6,000	8,000	2,000
TOTAL	\$	186,772	254,098	206,113	198,419	84,145	114,274	221,621	23,202

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 2014-2015

TOWN CLERK Salaries 4140	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Town Clerk	\$ 58,997	59,946	59,946	61,145	29,397	31,748	61,145	0
Deputy Town Clerk	10,214	41,673	38,658	42,507	20,436	22,071	42,507	0
Clerk II	57,847	57,931	31,637	29,409	14,131	15,278	29,411	2
Subtotal Salaries :	\$ 127,058	159,550	130,241	133,061	63,964	69,097	133,063	2
Longevity :	2,714	3,173	3,353	4,758	2,287	2,471	4,758	0
Overtime :	841	1,500	1,526	1,500	24	1,476	1,500	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 130,613	164,223	135,120	139,319	66,275	73,044	139,321	2
FICA Expense :	9,992	12,563	10,337	10,658	5,070	5,588	10,658	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

FINANCE OFFICE Office/Agency 4150		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	372,936	394,559	365,720	374,115	176,222	197,893	374,742	627
Supplies & Printing		11,394	12,000	13,039	12,000	2,673	9,327	13,000	1,000
Postage		10,586	24,000	14,900	20,000	6,462	13,538	18,000	(2,000)
Payroll Processing		28,014	26,000	27,325	28,000	13,347	14,653	30,000	2,000
RI Value Commission		303	350	296	350	0	350	300	(50)
Registrar & Paying Agent Fees		1,100	2,000	1,100	2,000	0	2,000	1,500	(500)
Bank Fees		8,066	3,000	185	5,000	9,129	(4,129)	3,000	(2,000)
Grant Matching		0	10,000	0	10,000	0	10,000	0	(10,000)
TOTAL	\$	432,399	471,909	422,565	451,465	207,833	243,632	440,542	(10,923)

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 2014-2015

FINANCE OFFICE		2011-2012	2012-2013	2012-2013	2013-2014	Expended	Balance	2014-2015	Increase
Salaries	4150	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2013	6/30/2014	Budget	Budget
Director	\$	76,282	77,510	77,510	79,060	38,010	41,050	79,060	0
Audited Salaries		194,848	0	182,961	0	0	0	0	0
Bookkeeper		0	30,407	0	30,868	14,840	16,028	30,867	(1)
Bookkeeper		0	28,966	0	30,868	14,840	16,028	30,867	(1)
Computer Operator I		0	36,244	0	36,780	17,684	19,096	36,782	2
Clerk II		0	28,966	0	29,409	14,712	14,697	29,411	2
Clerk II		0	28,966	0	29,409	14,131	15,278	29,411	2
Clerk II		0	28,966	0	0	0	0	0	0
Cashier		0	28,966	0	29,409	14,131	15,278	29,411	2
Purchasing Agent		40,333	40,982	40,982	41,801	20,097	21,704	41,801	0
Asst. Director		47,537	48,302	48,302	49,268	20,086	29,182	49,268	0
Subtotal Salaries :	\$	359,000	378,275	349,755	356,872	168,531	188,341	356,878	6
Longevity :		13,930	15,784	15,833	16,243	7,691	8,552	16,864	621
Overtime :		6	500	132	1,000	0	1,000	1,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	372,936	394,559	365,720	374,115	176,222	197,893	374,742	627
FICA Expense :		28,530	30,184	27,978	28,620	13,481	15,139	28,668	48

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

TAX ASSESSOR Office/Agency 4160	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 111,851	118,543	118,550	120,602	54,722	65,880	119,174	(1,428)
Miscellaneous & Auto Expenses	566	1,000	510	1,000	0	1,000	1,000	0
Supplies & Printing	3,475	3,000	3,636	3,000	1,903	1,097	3,000	0
Plat Record	1,008	500	553	500	0	500	500	0
Legal Notices	694	1,000	0	1,000	0	1,000	1,000	0
Revaluation Expense*	33,220	300,000	256,280	0	0	0	0	0
TOTAL	\$ 150,814	424,043	379,529	126,102	56,625	69,477	124,674	(1,428)

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.

* FY2013 is the nine year full revaluation required by state statute. No reimbursement is provided by state. Funding provided through one year reduction in capital spending.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

TAX ASSESSOR Salaries		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
	4160								
Tax Assessor	\$	51,855	52,689	52,689	53,743	25,838	27,905	53,743	0
Audited Salaries		57,750	0	62,335	0	0	0	0	0
Senior Clerk		0	33,362	0	33,861	12,962	20,899	33,870	9
Clerk II		0	28,966	0	29,409	14,390	15,019	29,411	2
Subtotal Salaries :	\$	109,605	115,017	115,024	117,013	53,190	63,823	117,024	11
Longevity :		2,246	3,526	3,526	3,589	1,532	2,057	2,150	(1,439)
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	111,851	118,543	118,550	120,602	54,722	65,880	119,174	(1,428)
FICA Expense :		8,557	9,069	9,069	9,226	4,186	5,040	9,117	(109)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

INFORMATION TECHNOLOGIES Office/Agency 4170		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	57,617	58,545	58,545	59,926	28,709	31,217	60,290	364
Maintenance/Support		56,119	44,020	26,698	50,000	33,718	16,282	70,000	20,000
Hardware/Software		23,266	13,000	30,609	11,600	1,194	10,406	9,000	(2,600)
Tech Support		27,537	40,000	26,238	40,000	13,905	26,095	42,500	2,500
Internet Service		19,610	7,100	3,373	7,100	900	6,200	7,100	0
Miscellaneous		2,508	3,000	1,397	3,000	125	2,875	3,000	0
TOTAL	\$	186,657	165,665	146,860	171,626	78,551	93,075	191,890	20,264

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 2014-2015

INFORMATION TECHNOLOGIES		2011-2012	2012-2013	2012-2013	2013-2014	Expended	Balance	2014-2015	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4170		Expenses	Budget	Expenses	Budget	12/31/2013	6/30/2014	Budget	Budget
IT Director	\$	55,401	56,293	56,293	57,419	27,605	29,814	57,419	0
Subtotal Salaries :	\$	55,401	56,293	56,293	57,419	27,605	29,814	57,419	0
Longevity :		2,216	2,252	2,252	2,507	1,104	1,403	2,871	364
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	57,617	58,545	58,545	59,926	28,709	31,217	60,290	364
FICA Expense :		4,408	4,479	4,479	4,584	2,196	2,388	4,612	28

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 2014-2015**

PUBLIC SAFETY-POLICE Office/Agency 4200	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 2,678,611	2,775,120	2,654,145	2,854,951	1,283,874	1,571,077	2,801,905	(53,046)
Tuition	3,001	14,000	14,424	14,000	0	14,000	10,000	(4,000)
In-Service Training	17,395	16,500	13,673	25,000	15,652	9,348	25,000	0
Telephone	15,762	23,000	14,941	21,000	7,864	13,136	18,000	(3,000)
Clothing	37,714	36,300	40,006	36,300	22,996	13,304	36,300	0
Cleaning	34,658	34,225	33,477	34,225	32,221	2,004	34,225	0
Accessories	22,784	29,075	27,707	29,575	18,706	10,869	29,575	0
Firearms	14,821	17,600	16,773	17,600	7,117	10,483	17,600	0
First Aid	0	250	225	250	190	60	250	0
Auto Maintenance	29,651	34,200	29,955	34,200	9,577	24,623	32,000	(2,200)
Tires	7,474	10,000	8,774	10,000	416	9,584	10,000	0
Gas & Oil	97,681	118,000	93,601	110,000	47,524	62,476	110,000	0
Radio Maintenance	10,942	14,000	14,166	12,000	10,860	1,140	12,000	0
Photo & Other Supplies	620	1,000	976	1,000	85	915	1,000	0
Recruit Equipment	0	0	0	15,000	4,354	10,646	0	(15,000)
New Equipment	12,730	16,300	23,996	17,500	21,496	(3,996)	24,000	6,500
Law Library	635	750	670	750	298	452	750	0
Cars (2 in Yr 2014-2015)	63,202	52,000	52,000	81,000	25,367	55,633	54,000	(27,000)
Grant Matching	3,803	10,000	2,250	10,000	3,253	6,747	10,000	0
Fire Alarm	2,201	3,600	2,012	3,600	2,111	1,489	3,600	0
Pensions (Note 1)	484,000	581,590	774,870	758,440	856,911	(98,471)	762,679	4,239
Computer Systems	42,623	28,000	26,276	27,000	14,399	12,601	27,000	0
Medicare Part B reimbursement	19,982	18,000	23,225	18,000	13,643	4,357	20,000	2,000
TOTAL	\$ 3,600,290	3,833,510	3,868,142	4,131,391	2,398,914	1,732,477	4,039,884	(91,507)

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 2014-2015

PUBLIC SAFETY-POLICE Salaries 4200	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Chief	\$ 70,914	72,053	72,054	73,496	35,335	38,161	73,496	0
Audited Salaries	2,279,448	0	2,236,337	0	0	0	0	0
Deputy Chief	0	67,306	0	70,025	0	70,025	0	(70,025)
Secretary	0	37,020	0	37,574	18,060	19,514	37,565	(9)
Clerk II	0	28,966	0	29,409	0	29,409	29,411	2
Captain (2)	0	63,403	0	65,965	63,731	2,234	134,568	68,603
Lieutenant (4)	0	245,248	0	255,157	123,779	131,378	260,260	5,103
Sergeant (3)	0	177,948	0	185,136	154,763	30,373	188,840	3,704
Detective (4)	0	223,884	0	232,931	27,993	204,938	237,590	4,659
Patrolman (23)	0	1,279,355	0	1,321,901	598,029	723,872	1,300,867	(21,034)
Dispatcher (6)	0	228,390	0	231,810	88,534	143,276	231,754	(56)
Shift Differential	0	0	0	0	0	0	0	0
Sergeant Diff.	0	0	0	0	0	0	0	0
Subtotal Salaries :	\$ 2,350,362	2,423,573	2,308,391	2,503,404	1,110,224	1,393,180	2,494,351	(9,053)
Less Federal Grant:	0	0	0	0	0	0	0	0
Total Net Salaries:	\$ 2,350,362	2,423,573	2,308,391	2,503,404	1,110,224	1,393,180	2,494,351	(9,053)
Longevity :	129,677	134,670	134,312	134,670	61,644	73,026	92,349	(42,321)
Overtime :	113,321	120,000	126,907	120,000	65,679	54,321	120,000	0
Holiday Pay	85,251	96,877	84,535	96,877	46,327	50,550	95,205	(1,672)
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 2,678,611	2,775,120	2,654,145	2,854,951	1,283,874	1,571,077	2,801,905	(53,046)
FICA Expense :	204,914	212,297	203,042	218,404	98,216	120,188	214,346	(4,058)

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2014-2015

PUBLIC SAFETY -ANIMAL CONTROL		2011-2012	2012-2013	2012-2013	2013-2014	Expended	Balance	2014-2015	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4204		Expenses	Budget	Expenses	Budget	12/31/2013	6/30/2014	Budget	Budget
Salaries	\$	59,332	58,939	55,324	59,745	28,968	30,777	62,245	2,500
Gasoline		1,208	1,500	1,131	1,500	546	954	1,500	0
Shelter Expense		18,029	18,000	25,957	20,000	11,393	8,607	20,000	0
TOTAL	\$	78,569	78,439	82,412	81,245	40,907	40,338	83,745	2,500

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Animal Control Officer	\$ 39,111	39,545	39,689	40,138	19,606	20,532	40,138	0
Part time staff	0	0	0	0	0	0	15,000	15,000
Subtotal Salaries :	\$ 39,111	39,545	39,689	40,138	19,606	20,532	55,138	15,000
Longevity :	1,662	1,894	1,907	2,107	1,029	1,078	2,107	0
Overtime :	4,621	2,500	7,588	2,500	2,178	322	3,000	500
Seasonal Employees :	13,938	15,000	6,140	15,000	6,155	8,845	2,000	(13,000)
Total Salaries :	\$ 59,332	58,939	55,324	59,745	28,968	30,777	62,245	2,500
FICA Expense :	4,539	4,509	4,232	4,570	2,216	2,354	4,762	191

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PUBLIC SAFETY-RESCUE Office/Agency 4210	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,148,841	1,135,799	1,128,242	1,152,362	558,365	593,997	1,171,899	19,537
Director Expenses	931	2,000	610	2,000	63	1,937	2,000	0
Emergency Management Expenses	4,241	6,250	5,167	6,250	1,702	4,548	6,250	0
Office/Building Equipment	1,599	3,000	1,842	2,500	1,242	1,258	2,500	0
Supplies & Equipment	28,518	30,000	24,757	45,000	32,477	12,523	45,000	0
Clothing & Cleaning	15,359	16,490	19,384	16,490	10,225	6,265	16,490	0
Fuel	32,139	33,000	32,151	33,000	17,404	15,596	33,000	0
Vehicle Maintenance	17,569	25,000	33,949	30,000	21,670	8,330	30,000	0
Training	2,471	5,000	2,121	5,000	1,811	3,189	5,000	0
Building/Equipment Maintenance	2,719	4,000	3,429	4,000	1,191	2,809	4,000	0
Pensions	164,720	151,107	146,225	146,661	57,763	88,898	192,188	45,527
Local District Compensation	12,000	14,635	12,000	14,635	6,000	8,635	14,635	0
Building Utilities	12,599	13,000	12,715	13,000	5,119	7,881	13,000	0
TOTAL	\$ 1,443,706	1,439,281	1,422,592	1,470,898	715,032	755,866	1,535,962	65,064

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PUBLIC SAFETY-RESCUE Salaries 4210	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Chief (Acting)	\$ 62,463	63,468	63,468	64,738	31,124	33,614	66,033	1,295
Audited Salaries	718,987	0	743,962	0	0	0	0	0
Captain (4)	0	202,204	0	206,249	99,022	107,227	210,373	4,124
Lieutenant (4)	0	196,451	0	200,380	96,073	104,307	204,387	4,007
Fire Medic (8)	0	370,269	0	377,674	195,252	182,422	389,434	11,760
Subtotal Salaries :	\$ 781,450	832,392	807,430	849,041	421,471	427,570	870,227	21,186
Longevity :	38,416	43,066	43,063	42,200	21,026	21,174	40,224	(1,976)
Overtime :	292,377	220,000	239,281	220,000	97,382	122,618	220,000	0
Holiday Pay	36,598	40,341	38,468	41,121	18,486	22,635	41,448	327
Charge Pay	0	0	0	0	0	0	0	0
Total Salaries :	\$ 1,148,841	1,135,799	1,128,242	1,152,362	558,365	593,997	1,171,899	19,537
FICA Expense :	87,886	86,889	86,311	88,156	42,715	45,441	89,650	1,495

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

HUMAN SERVICES Office/Agency 4230		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Senior Center -Salaries	\$	176,796	209,724	175,687	222,642	111,619	111,023	222,677	35
Supplies/Utilities/Misc - Senior Ctr		54,557	0	0	0	0	0	0	0
SC Utilities		0	12,000	33,482	20,000	12,546	7,454	28,000	8,000
SC Supplies/Misc		0	7,500	9,085	7,500	8,371	(871)	10,000	2,500
SC TV/Phone/Internet		0	10,000	11,170	10,800	4,752	6,048	11,200	400
SC Bus Expenses		0	10,000	10,999	10,000	6,003	3,997	10,000	0
Supplies/Utilities/Misc - Fam Lit Ctr		14,504	0	0	0	0	0	0	0
FLC Utilities		0	3,000	5,440	3,000	2,269	731	3,000	0
FLC Supplies/Misc		0	15,000	11,627	15,000	7,217	7,783	15,000	0
FLC TV/Phone/Internet		0	500	815	500	235	265	500	0
Maintenance/Repairs		33,168	5,000	4,746	5,000	8,476	(3,476)	6,000	1,000
Mealsites		1,281	2,000	8,954	2,000	0	2,000	2,000	0
Dues/Conf/Prof Dev		475	1,000	576	1,000	175	825	1,000	0
Programs		36,934	40,000	25,820	40,000	17,510	22,490	40,000	0
Substance Abuse Grant Matching								20,000	20,000
SUB-TOTAL	\$	317,715	315,724	298,401	337,442	179,173	158,269	369,377	31,935

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 2014-2015

HUMAN SERVICES		2011-2012	2012-2013	2012-2013	2013-2014	Expended	Balance	2014-2015	Increase
Salaries	4230	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2013	6/30/2014	Budget	Budget
Human Serv./Public Welfare Director	\$	45,261	48,559	46,065	49,482	23,790	25,692	49,482	0
Audited Salaries		0	0	0	0	0	0	0	0
Human Serv. Program Assistant		27,704	28,150	28,150	29,409	14,139	15,270	29,409	0
Literacy Center Director		38,694	40,576	40,576	41,387	19,898	21,489	41,387	0
Literacy Ctr. PT Assistant Dir.		14,835	20,000	18,911	20,000	9,347	10,653	20,000	0
Mealsite Coordinator / Operations		16,724	22,000	9,039	29,402	13,683	15,719	29,402	0
Bus Driver		29,883	28,150	28,803	28,713	19,568	9,145	28,713	0
Custodian (p.t.)		0	17,111	0	17,365	8,350	9,015	17,368	3
Subtotal Salaries :	\$	173,101	204,546	171,544	215,758	108,775	106,983	215,761	3
Longevity :		3,695	4,178	4,025	5,884	2,844	3,040	5,916	32
Overtime :		0	1,000	118	1,000	0	1,000	1,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal/Part time Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	176,796	209,724	175,687	222,642	111,619	111,023	222,677	35
FICA Expense :		13,525	16,044	13,440	17,032	8,539	8,493	17,035	3

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-GENERAL Office/Agency 4300		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	107,367	108,644	108,652	111,472	53,519	57,953	111,040	(432)
Supplies & Equipment		255	500	466	500	198	302	500	0
Miscellaneous Expenses		1,929	500	496	500	226	274	500	0
TOTAL	\$	109,551	109,644	109,614	112,472	53,943	58,529	112,040	(432)

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 2014-2015

PBLC WKS-GENERAL Salaries 4300	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Director	\$ 72,456	73,323	73,323	74,789	36,254	38,535	74,789	0
Clerk II	28,647	28,966	28,974	29,409	14,131	15,278	29,411	2
Subtotal Salaries :	\$ 101,103	102,289	102,297	104,198	50,385	53,813	104,200	2
Longevity :	6,264	6,355	6,355	7,274	3,134	4,140	6,840	(434)
Overtime :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 107,367	108,644	108,652	111,472	53,519	57,953	111,040	(432)
FICA Expense :	8,214	8,311	8,312	8,528	4,094	4,433	8,495	(33)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-ENGINEERING Office/Agency 4310		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	78,196	82,091	81,122	83,834	32,554	51,280	85,334	1,500
Supplies & Equipment		5,716	6,000	6,034	6,000	2,303	3,697	6,000	0
TOTAL	\$	83,912	88,091	87,156	89,834	34,857	54,977	91,334	1,500

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 2014-2015

PBLC WKS-ENGINEERING Salaries 4310	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Town Engineer	\$ 33,313	34,659	33,065	35,352	9,246	26,106	35,352	0
Engineering Aide	41,558	43,909	43,909	44,787	21,532	23,255	44,787	0
Subtotal Salaries :	\$ 74,871	78,568	76,974	80,139	30,778	49,361	80,139	0
Longevity :	3,325	3,523	3,523	3,695	1,776	1,919	3,695	0
Overtime :	0	0	625	0	0	0	1,500	1,500
Total Salaries :	\$ 78,196	82,091	81,122	83,834	32,554	51,280	85,334	1,500
FICA Expense :	5,982	6,280	6,206	6,413	2,490	3,923	6,528	115

Town Engineer @ 50% split with Sewer Fund

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-CODE ENFORCEMENT Office/Agency 4320		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	167,527	169,988	169,540	173,216	83,279	89,937	175,865	2,649
Educational/Inspection Services		2,856	4,000	1,553	4,000	890	3,110	4,000	0
Demolition		3,443	6,000	10,950	6,000	0	6,000	6,000	0
Miscellaneous & Auto Expenses		3,598	3,000	3,799	3,000	1,382	1,618	3,000	0
TOTAL	\$	177,424	182,988	185,842	186,216	85,551	100,665	188,865	2,649

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 2014-2015

PBLC WKS-CODE ENFORCEMENT Salaries 4320	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Building Official	\$ 46,690	47,441	47,441	48,390	23,264	25,126	50,390	2,000
Audited Salaries	67,247	0	67,901	0		0	0	0
Min. Hsg. / Asst. Bldg. Official	47,054	48,412	47,627	49,381	23,741	25,640	49,381	0
Minimum Housing Ins.	0	0	0	0	0	0	0	0
Plumbing Inspector	0	8,552	0	8,723	4,194	4,529	8,723	0
Plumbing Inspector	0	8,552	0	8,723	4,194	4,529	8,723	0
Electrical Inspector	0	17,098	0	17,440	8,385	9,055	17,440	0
Senior Clerk	0	33,362	0	33,861	16,284	17,577	33,870	9
Subtotal Salaries :	\$ 160,991	163,417	162,969	166,518	80,062	86,456	168,527	2,009
Longevity :	6,536	6,571	6,571	6,698	3,217	3,481	7,338	640
Overtime :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 167,527	169,988	169,540	173,216	83,279	89,937	175,865	2,649
FICA Expense :	12,816	13,004	12,970	13,251	6,371	6,880	13,454	203

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-PARKS & RECREATION Office/Agency 4330		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	424,207	439,467	387,534	445,801	239,379	206,422	446,354	553
Equipment & Maintenance		41,105	38,600	34,370	38,600	30,262	8,338	38,600	0
Utilities		37,586	35,700	45,252	35,700	21,976	13,724	35,700	0
Programs & Supplies		49,776	48,600	47,153	48,600	30,923	17,677	48,600	0
Special Events		6,383	7,500	4,356	7,500	2,469	5,031	7,500	0
Sponsored Programs		10,635	12,000	12,485	12,000	4,037	7,963	12,000	0
Gasoline		14,103	13,000	13,069	13,000	7,705	5,295	13,000	0
TOTAL	\$	583,795	594,867	544,219	601,201	336,751	264,450	601,754	553

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 2014-2015

PBLC WKS-PARKS & RECREATION Salaries 4330	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Director	\$ 52,175	52,764	52,764	53,819	26,178	27,641	53,819	0
Audited Salaries	153,021	0	122,794	0	0	0	0	0
Secretary	30,072	30,407	30,412	30,868	14,840	16,028	30,867	(1)
Asst. Dir./Youth Ctr. Coordinator	40,636	41,290	41,290	43,115	20,248	22,867	43,115	0
Supervisor	0	41,738	0	42,372	20,370	22,002	42,370	(2)
Laborer (3.5)	0	139,896	0	141,675	54,076	87,599	141,918	243
Subtotal Salaries :	\$ 275,904	306,095	247,260	311,849	135,712	176,137	312,089	240
Longevity :	16,801	16,372	15,915	16,952	8,757	8,195	17,265	313
Overtime :	10,329	12,000	8,044	12,000	5,606	6,394	12,000	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	121,173	105,000	116,315	105,000	89,304	15,696	105,000	0
Total Salaries :	\$ 424,207	439,467	387,534	445,801	239,379	206,422	446,354	553
FICA Expense :	32,452	33,619	29,646	34,104	18,312	15,791	34,146	42

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-TREE WARDEN Office/Agency 4350	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salary	\$ 10,824	10,000	0	0	0	0	0	0
Auto Expense	25	1,200	500	0	0	0	0	0
New Trees	0	1,000	9,275	1,000	0	1,000	3,300	2,300
Care of Trees	44,269	30,000	30,574	30,000	19,950	10,050	30,000	0
Rodent Control	0	100	0	100	0	100	50	(50)
Pest Control	0	300	0	300	0	300	50	(250)
Algae Control	0	4,000	0	4,000	0	4,000	2,000	(2,000)
TOTAL	\$ 55,118	46,600	40,349	35,400	19,950	15,450	35,400	0

Function

Perform duties as defined in state statutes for the management of trees throughout the Town.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-TREE WARDEN Salaries 4350	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Tree Warden	\$ 10,824	10,000	0	0	0	0	0	0
Subtotal Salaries :	\$ 10,824	10,000	0	0	0	0	0	0
Longevity :	0	0	0	0	0	0	0	0
Overtime :	0	0	0	0	0	0	0	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 10,824	10,000	0	0	0	0	0	0
FICA Expense :	828	765	0	0	0	0	0	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-PUBLIC BUILDING Office/Agency 4400	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 130,942	122,089	132,615	124,465	48,974	75,491	124,472	7
Town Hall Utilities	90,127	110,000	80,643	90,000	39,740	50,260	90,000	0
Town Hall Supplies & Equip.	9,680	12,000	11,249	12,000	1,824	10,176	12,000	0
Town Hall Maintenance*	26,275	59,000	27,526	20,000	16,228	3,772	20,000	0
Other Buildings	56,672	75,000	107,762	75,000	29,999	45,001	75,000	0
TOTAL	\$ 313,696	378,089	359,795	321,465	136,765	184,700	321,472	7

Function

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

* 2013 Town Hall heat exchange replacement; Chase Farmhouse porch repair represent the increase of \$39,000 paid through Impact Fee transfer.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-PUBLIC BUILDING Salaries 4400	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Facilities Manager	\$ 50,768	51,599	51,599	52,631	25,570	27,061	52,631	0
Custodian	50,770	34,223	51,324	34,729	16,700	18,029	34,736	7
Subtotal Salaries :	\$ 101,538	85,822	102,923	87,360	42,270	45,090	87,367	7
Longevity :	5,497	6,267	5,622	7,105	3,107	3,998	7,105	0
Overtime :	1,375	5,000	1,383	5,000	140	4,860	5,000	0
Seasonal Employees :	22,532	25,000	22,687	25,000	3,457	21,543	25,000	0
Total Salaries :	\$ 130,942	122,089	132,615	124,465	48,974	75,491	124,472	7
FICA Expense :	10,017	9,340	10,145	9,522	3,747	5,775	9,522	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-CENTRAL SERVICES Office/Agency 4400	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,238,535	1,399,866	1,365,045	1,387,795	635,002	752,793	1,389,429	1,634
Highway Maintenance	150,111	150,000	148,051	150,000	128,416	21,584	150,000	0
Drainage Maintenance	49,876	50,000	45,050	50,000	5,646	44,354	50,000	0
Garage Maintenance	14,562	15,000	17,258	15,000	9,134	5,866	15,000	0
Equipment Maintenance	172,948	170,000	179,092	175,000	78,748	96,252	175,000	0
Gasoline & Oil	147,739	135,000	134,524	150,000	73,772	76,228	150,000	0
Refuse Disposal	251,855	250,000	246,866	250,000	102,859	147,141	250,000	0
Street Lighting	377,957	320,000	400,027	340,000	181,105	158,895	375,000	35,000
Snow & Ice Control	159,171	275,000	234,088	275,000	145,877	129,123	275,000	0
Safety and Training	2,456	3,000	4,161	3,000	1,108	1,892	3,000	0
Uniforms	12,795	13,650	13,214	13,650	3,696	9,954	13,650	0
Guard Railings	5,000	5,000	0	5,000	5,539	(539)	5,000	0
Traffic Engineering	5,541	6,000	7,019	6,000	2,888	3,112	6,000	0
Equipment	14,703	8,000	4,758	8,000	2,160	5,840	8,000	0
Pensions	107,927	141,207	113,265	154,536	53,200	101,336	165,903	11,367
Open Space Maintenance	1,941	2,000	1,000	2,000	0	2,000	2,000	0
TOTAL	\$ 2,713,117	2,943,723	2,913,418	2,984,981	1,429,150	1,555,831	3,032,982	48,001

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PBLC WKS-CENTRAL SERVICES Salaries 4400	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Audited Salaries	\$ 1,083,680	0	1,226,502	0	0	0	0	0
Supervisor	0	54,974	0	56,073	26,958	29,115	56,073	0
Asst. Supervisor	0	47,595	0	48,547	23,487	25,060	48,547	0
Mechanic (2)	0	85,841	0	87,129	41,890	45,239	87,131	2
Hvy. Equipt. Operator (2)	0	82,463	0	83,688	40,240	43,448	83,699	11
Lt. Equipt. Operator (4)	0	204,153	0	165,771	79,680	86,091	165,818	47
Truck Driver - Sanit. (3)	0	122,908	0	124,745	40,040	84,705	124,363	(382)
Laborer (16.5)	0	660,578	0	670,337	299,085	371,252	670,530	193
Subtotal Salaries :	\$ 1,083,680	1,258,512	1,226,502	1,236,290	551,380	684,910	1,236,161	(129)
Longevity :	61,939	73,354	65,093	73,505	33,289	40,216	75,268	1,763
Overtime :	57,459	40,000	47,810	50,000	25,333	24,667	50,000	0
Acting Pay :	0	3,000	0	3,000	0	3,000	3,000	0
Seasonal Employees :	35,457	25,000	25,640	25,000	25,000	0	25,000	0
Total Salaries :	\$ 1,238,535	1,399,866	1,365,045	1,387,795	635,002	752,793	1,389,429	1,634
FICA Expense :	94,748	107,090	104,426	106,166	48,578	57,589	106,291	125

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

RECYCLING Office/Agency 5000	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 110,566	97,400	108,762	99,863	58,682	41,181	99,232	(631)
Office Expense	0	200	138	200	26	174	200	0
Program Implementation	909	0	0	0	0	0	0	0
Public Education	0	1,500	1,394	1,500	0	1,500	1,500	0
Fuel	43,773	40,000	36,557	40,000	20,352	19,648	40,000	0
Vehicle Operation & Maint.	30,839	25,000	49,071	30,000	6,150	23,850	30,000	0
TOTAL	\$ 186,087	164,100	195,922	171,563	85,210	86,353	170,932	(631)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

RECYCLING	2011-2012	2012-2013	2012-2013	2013-2014	Expended	Balance	2014-2015	Increase
Salaries	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
5000	Expenses	Budget	Expenses	Budget	12/31/2013	6/30/2014	Budget	Budget
Salaries	99,124	0	98,175	0	0	0	0	0
Laborer	0	42,911	0	43,523	25,606	17,917	43,534	11
Laborer	0	42,911	0	43,523	27,782	15,741	43,534	11
Subtotal Salaries : \$	99,124	85,822	98,175	87,046	53,388	33,658	87,068	22
Longevity :	5,278	5,578	5,537	6,817	2,694	4,123	6,164	(653)
Overtime :	6,164	6,000	5,050	6,000	2,600	3,400	6,000	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries : \$	110,566	97,400	108,762	99,863	58,682	41,181	99,232	(631)
FICA Expense :	8,458	7,451	8,320	7,640	4,489	3,150	7,591	(48)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PUBLIC LIBRARY Office/Agency 4800	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 516,843	539,365	522,867	548,047	259,390	288,657	546,589	(1,458)
Utilities	26,769	32,000	30,840	32,000	12,336	19,664	32,000	0
Books, Magazines, Film	189,149	190,000	178,431	190,000	117,322	72,678	190,000	0
Supplies	17,519	25,500	20,057	25,500	33,197	(7,697)	25,500	0
Ocean State Library Service Fees	38,011	40,520	36,341	40,520	40,000	520	40,520	0
Computer Replacement/Subscript. Fees	16,898	20,000	8,987	20,000	7,858	12,142	20,000	0
Pensions	27,673	35,606	29,584	38,746	14,983	23,763	41,091	2,345
Social Security	39,609	41,261	38,001	41,926	19,066	22,860	41,814	(112)
Health Insurance	116,120	132,000	87,711	135,500	56,321	79,179	133,225	(2,275)
Prof Memberships/Programs	780	2,525	635	2,525	130	2,395	2,525	0
Building Maintenance	5,592	6,500	9,246	6,500	9,851	(3,351)	8,000	1,500
TOTAL	\$ 994,963	1,065,277	962,700	1,081,264	570,454	510,810	1,081,264	0

NOTE:

The 2014-2015 budget includes estimated State Aid of \$191,8018 which is detailed on the Total Municipal Revenues Summary page under State Aid and Grants.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PUBLIC LIBRARY		2011-2012	2012-2013	2012-2013	2013-2014	Expended	Balance	2014-2015	Increase
Salaries	4800	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2013	6/30/2014	Budget	Budget
Director	\$	58,025	58,959	58,959	60,138	28,913	31,225	60,138	0
Audited Salaries		438,069		445,751		0	0		0
Asst. Director		0	47,907	0	48,866	23,493	25,373	48,866	0
Children's Librarian		0	44,501	0	45,166	20,125	25,041	45,172	6
Tech. III T.S. / P.S.		0	62,106	0	63,030	30,310	32,720	63,045	15
Tech. I P.S.		0	24,532	0	24,902	11,970	12,932	24,898	(4)
Secretary		0	28,818	0	29,243	14,061	15,182	29,247	4
Tech. II P.S. (3)		0	78,806	0	79,970	38,763	41,207	79,989	19
Circulation Aide (p.t.) (2)		0	22,440	0	22,440	4,933	17,507	22,440	0
Page (3)		0	12,240	0	12,240	10,267	1,973	12,240	0
Reference Librarian (p.t.) (4)		0	28,050	0	28,050	13,244	14,806	28,050	0
Electronic Resource Librarian		0	46,164	0	46,848	22,523	24,325	46,847	(1)
Reference Librarian		0	42,377	0	43,005	21,368	21,637	43,007	2
Shift Differential		0	5,000	0	5,000	1,997	3,003	5,000	0
Custodian (p.t.)		0	17,111	0	17,365	8,350	9,015	17,368	3
Subtotal Salaries :	\$	496,094	519,011	504,710	526,263	250,317	275,946	526,307	44
Longevity :		20,017	19,354	17,975	20,784	9,073	11,711	19,282	(1,502)
Overtime :		732	1,000	182	1,000	0	1,000	1,000	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Help:		0	0	0	0	0	0	0	0
Total Salaries :	\$	516,843	539,365	522,867	548,047	259,390	288,657	546,589	(1,458)
FICA Expense :		39,538	41,261	39,999	41,926	19,843	22,082	41,814	(112)

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

TOWN COUNCIL Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
	4820								
Salaries	\$	13,000	13,000	13,000	13,000	6,500	6,500	13,000	0
Expenses		1,260	4,000	852	4,000	2,650	1,350	4,000	0
Professional Development / Training		0	5,000	0	0	0	0	0	0
Claims settlement		7,334	5,000	953	5,000	756	4,244	5,000	0
Ordinance Codification		0	2,500	2,500	2,500	0	2,500	2,500	0
Audit		23,500	30,000	47,740	30,000	30,000	0	30,000	0
TOTAL	\$	45,094	59,500	65,045	54,500	39,906	14,594	54,500	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 2014-2015

TOWN SOLICITOR Office/Agency 4830		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Solicitor Salary	\$	9,726	9,689	9,689	9,689	4,658	5,031	9,689	0
Office Expense		13,000	13,000	13,000	13,000	3,250	9,750	13,000	0
Litigation & Research		106,240	130,000	49,894	130,000	18,835	111,165	100,000	(30,000)
Police Prosecutions		20,000	20,000	20,000	20,000	20,000	0	25,000	5,000
Settlements		63,405	0	0	0	0	0	0	0
Legal Assistance		10,000	10,000	10,000	10,000	2,500	7,500	10,000	0
Materials & Supplies		2,500	2,500	2,500	2,500	625	1,875	2,500	0
TOTAL	\$	224,871	185,189	105,083	185,189	49,868	135,321	160,189	(25,000)
FICA Expense :	\$	744	741	741	741	356	385	741	0

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PROBATE JUDGE Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
4840									
Probate Judge Salary	\$	4,152	4,152	4,152	4,152	2,076	2,076	4,152	0
Supplies & Equipment		90	200	265	200	90	110	200	0
TOTAL	\$	4,242	4,352	4,417	4,352	2,166	2,186	4,352	0
FICA Expense :	\$	318	318	318	318	159	159	318	0

Personnel Classification

No. of Personnel

Judge

1

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

TOWN SERGEANT Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
4850									
Salary- One Town Sergeant	\$	1,200	1,200	1,200	1,200	600	600	1,200	0
Expense		84	200	188	200	0	200	200	0
TOTAL	\$	1,284	1,400	1,388	1,400	600	800	1,400	0
FICA Expense :	\$	92	92	92	92	46	46	92	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

BUDGET BOARD Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
4600									
Expense	\$	242	500	0	500	0	500	300	(200)
Recording Secretary		2,161	1,750	1,668	1,750	0	1,750	1,750	0
TOTAL	\$	2,403	2,250	1,668	2,250	0	2,250	2,050	(200)
FICA Expense :	\$	165	134	128	134	0	134	134	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 2014-2015

ZONING BOARD REVIEW Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
4870									
Salaries (5), Alternates (2)	\$	3,490	4,620	3,400	4,620	1,270	3,350	4,620	0
Expense		215	500	185	500	128	372	500	0
Recording Secretary/Stenographer		2,982	4,400	2,842	4,000	1,169	2,831	3,000	(1,000)
TOTAL	\$	6,687	9,520	6,427	9,120	2,567	6,553	8,120	(1,000)
FICA Expense :	\$	495	690	478	659	187	473	583	(77)

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 2014-2015**

PLANNING BOARD Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
4880									
Salaries	\$	2,660	6,320	6,025	6,320	840	5,480	6,320	0
Staff Training		0	250	0	250	0	250	250	0
Expense		1,606	500	(50)	500	0	500	300	(200)
Recording Secretary/Stenographer		1,362	3,500	1,509	3,000	529	2,471	2,000	(1,000)
TOTAL	\$	5,628	10,570	7,484	10,070	1,369	8,701	8,870	(1,200)
FICA Expense :	\$	308	751	576	713	105	608	636	(77)

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 2014-2015

BOARD OF ASSESSMENT REVIEW Office/Agency 4890	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries (3)	\$ 1,890	1,890	1,890	1,890	893	997	1,890	0
Secretary	172	500	172	500	0	500	300	(200)
TOTAL	\$ 2,062	2,390	2,062	2,390	893	1,497	2,190	(200)
FICA Expense :	\$ 158	183	158	183	68	115	168	(15)

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 2014-2015

TENANTS BOARD Office/Agency 4910	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Salaries (8)	\$ 1,995	1,388	1,316	1,388	694	694	1,388	0
TOTAL	\$ 1,995	1,388	1,316	1,388	694	694	1,388	0
FICA Expense :	\$ 153	106	101	106	53	53	106	0

Personnel Classification

No. of Personnel

Salary

Members of Board

8

\$ 1,388

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

CONSERVATION COMMISSION Office/Agency 4920	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Expense	\$ 2,054	2,000	1,509	2,000	0	2,000	2,000	0
Recording Secretary	965	1,150	552	1,150	0	1,150	1,150	0
TOTAL	\$ 3,019	3,150	2,061	3,150	0	3,150	3,150	0
FICA Expense :	\$ 74	88	42	88	0	88	88	0

Personnel Classification

Members of Commission

No. of Members

7

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

PERSONNEL BOARD Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
	4940								
Salaries	\$	1,600	1,600	1,600	1,600	800	800	1,600	0
Expenses		0	200	0	0	0	0	0	0
TOTAL	\$	1,600	1,800	1,600	1,600	800	800	1,600	0
FICA Expense :	\$	122	122	122	122	61	61	122	0

Personnel Classification

No. of Personnel

Salary

Member Board

1

Chairman \$600

2

Members \$1,000

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

JUVENILE HEARING BOARD Office/Agency 4960		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Secretary	\$	664	1,000	359	1,000	64	936	750	(250)
Supplies		0	500	0	500	0	500	0	(500)
TOTAL	\$	664	1,500	359	1,500	64	1,436	750	(750)
FICA Expense :	\$	51	77	27	77	5	72	57	(19)

PARKS & REC COMMISSION Office/Agency 4970		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Secretary	\$	976	1,000	901	1,000	429	571	1,000	0
TOTAL	\$	976	1,000	901	1,000	429	571	1,000	0
FICA Expense :	\$	75	77	69	77	33	44	77	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

LAND TRUST Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
	5200								
Expenses	\$	120	300	0	300	0	300	150	(150)
Community Outreach and Education		160	500	60	500	0	500	250	(250)
TOTAL	\$	280	800	60	800	0	800	400	(400)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

MUNICIPAL COURT Office/Agency		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
	5300								
Municipal Court Judge	\$	15,019	10,000	15,000	10,000	5,000	5,000	10,000	0
Clerk		0	5,000	0	5,000	2,404	2,596	5,000	0
Computer Expenses		4,773	6,628	4,773	5,500	0	5,500	5,500	0
Security		0	0	0	0	0	0	0	0
TOTAL	\$	19,792	21,628	19,773	20,500	7,404	13,096	20,500	0
FICA Expense :	\$	1,149	1,148	1,148	1,148	566	581	1,148	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

GRANTS & CONTRIBUTIONS Office/Agency 4500	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Veterans Organizations	\$ 300	300	300	300	0	300	300	0
Homestead Group (NRI ARC)	3,700	3,700	3,700	3,700	0	3,700	3,700	0
RSVP	5,000	5,000	5,000	5,000	5,000	0	5,000	0
Cumb./Linc. Boys & Girls Club	30,000	30,000	30,000	30,000	30,000	0	30,000	0
NRI Community Services	7,500	7,500	7,500	7,500	0	7,500	7,500	0
Gateway Healthcare (Tri-Hab)	2,000	2,000	2,000	2,000	0	2,000	2,000	0
BV Tourism Council	1,000	1,000	1,000	1,000	0	1,000	1,000	0
BVCAP Retired Volunteers	2,000	2,000	2,000	2,000	2,000	0	2,000	0
Northern RI Conservation District	1,000	1,000	1,000	1,000	0	1,000	1,000	0
Volunteer Center of RI	500	500	0	500	0	500	500	0
Senior Services, Inc.	5,000	5,000	0	5,000	0	5,000	5,000	0
NRI Council on the Arts	2,500	2,500	2,500	2,500	0	2,500	2,500	0
Corridor Keepers	1,000	1,000	1,000	1,000	0	1,000	1,000	0
Samaritans	500	500	500	500	500	0	500	0
TOTAL	\$ 62,000	62,000	56,500	62,000	37,500	24,500	62,000	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

FIXED CHARGES Office/Agency 4700	2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Social Security (1)	\$ 551,533	589,086	557,546	594,449	271,373	323,076	600,509	6,060
Unemployment Comp. / Severance Pay	18,312	50,000	81,338	50,000	16,172	33,828	50,000	0
Health Care (2)	1,704,234	1,945,000	1,641,265	2,115,000	1,065,454	1,049,546	1,741,775	(373,225)
Contingency Fund	4,246	10,000	1,586	10,000	0	10,000	10,000	0
Insurance & Surety (3)	642,691	675,000	675,730	750,000	594,245	155,755	750,000	0
Blackstone Valley Chamber	1,200	1,200	1,200	1,200	1,200	0	1,200	0
RI League of Cities	8,319	8,319	8,319	8,319	8,319	0	8,319	0
Pensions/Municipal	139,453	165,829	191,115	180,119	107,676	72,443	188,358	8,239
OPEB Fund Transfer (4)	707,887	782,500	1,062,500	781,000	0	781,000	1,042,115	261,115
Actuarial Costs	38,325	15,000	12,150	15,000	6,200	8,800	15,000	0
Property Taxes (Camp Meehan)	4,781	5,000	4,784	5,000	4,894	106	5,000	0
Anticipated Salary Increases	1,472	0	0	0	0	0	105,500	105,500
TOTAL	\$ 3,822,453	4,246,934	4,237,533	4,510,087	2,075,533	2,434,554	4,517,776	7,689

NOTES:

- (1) This number represents FICA expenses for all departments except Library, which is included as a line item in the Library budget.
- (2) Blue Cross and Delta Dental estimates are based on a projected working rate increase of 8%.
Estimates may be further revised upon settlement of a new working rate with the Town consultant.
- (3) Amounts are as estimated by the RI Interlocal Insurance Trust for FY2015. 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.

Capital Expenditures

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

DEPARTMENT	2011-2012	2012-2013	2012-2013	2013-2014	EXPENDED	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	AUDITED	BUDGET	AUDITED	BUDGET	12/31/2013	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<u>POLICE</u>										
1. Police Furnishings	\$ 0	0	0	0	0	125,000	0	0	0	0
<u>INFORMATION TECHNOLOGY</u>										
1. Systems Upgrade	13,000	0	0	0	0	0	0	0	0	0
<u>RESCUE</u>										
1. Truck (Lease/Purchase) (2)	58,923	60,000	59,036	130,000	58,923	70,000	70,000	70,000	70,000	70,000
<u>PUBLIC WORKS</u>										
1. Trash Truck (Lease/Purchase)	64,538	45,000	64,538	116,254	0	55,000	55,000	55,000	55,000	0
2. Sander	144,200	50,000	0	0	0	0	0	0	0	0
3. Highway Stake Body F-450	50,357	0	0	0	0	0	0	0	0	0
4. Park/Rec Pick-up F-350	0	0	0	0	0	0	0	0	0	0
5. Highway Pick-up F-150		22,000	22,305	0	0	25,000				
6. Animal Control Vehicle	0	0	0	0	0	0	0	0	0	0
7. Playground	0	16,000	13,933	0	0	0	0	0	0	0
8. School Street Park	0	30,000	29,999	0	600					
9. Quinnville Basketball Court	0	40,500	35,259	0	0					
10. Sidewalk /Curbing	49,693	50,000	53,980	50,000	44,545	50,000	50,000	50,000	50,000	50,000
11. Road Repair	805,000	150,000	150,000	850,000	850,000	850,000	150,000	150,000	150,000	150,000
12. Sweeper	30,680	30,680	30,680	0	0	0	0	0	0	0
13. Heavy Equipment Rehab	0	0	0	0	0	0	0	0	0	0
14. Recycle Truck (Financing)	43,165	44,000	43,165	0	0	0	0	0	0	0
15. Tractor /Mower	15,000	0	0	0	0	0	0	0	0	0
16. Manville Park Irrigation	30,341	0	215	0	0	0	0	0	0	0
17. SUV/PU - Building/Zoning	21,580	0	0	0	0	0	0	0	0	0
18. Barney's Dam Rehabilitation	0	0	0	0	0	0	0	0	0	0
19. Underground Diesel Tank	0	0	0	0	0	0	0	0	0	0
Total Capital	\$ 1,326,477	538,180	503,110	1,146,254	954,068	1,175,000	325,000	325,000	325,000	270,000

Municipal Bonds

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2014-2015

MUNICIPAL BONDS Office/Agency 4950		2011-2012 Audited Expenses	2012-2013 Expense Budget	2012-2013 Audited Expenses	2013-2014 Expense Budget	Expended Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Expense Budget	Increase Expense P/Y Budget
Open Space Bond	\$	150,000	150,000	150,000	150,000	0	150,000	150,000	0
Open Space Bond Interest		100,125	93,938	93,938	87,750	43,875	43,875	81,563	(6,187)
GOB Principal		620,000	250,000	250,000	250,000	250,000	0	250,000	0
GOB Interest		196,675	171,875	171,875	162,344	83,594	78,750	152,500	(9,844)
Sewer Division Allocation - Principal		(193,988)	0	0	0	0	0	0	0
Sewer Division Allocation - Interest		(7,760)	0	0	0	0	0	0	0
Total Municipal Debt Service	\$	865,052	665,813	665,813	650,094	377,469	272,625	634,063	(16,031)
School Bond Principal	\$	1,855,000	1,905,000	1,905,000	1,950,000	1,950,000	0	2,010,000	60,000
School Bond Interest		1,423,406	1,348,457	1,348,456	1,270,706	655,125	615,581	1,181,687	(89,019)
Total School Debt Service	\$	3,278,406	3,253,457	3,253,456	3,220,706	2,605,125	615,581	3,191,687	(29,019)
Total Debt Service		4,143,458	3,919,270	3,919,269	3,870,800	2,982,594	888,206	3,825,750	(45,050)

Resolutions

2014-2015 RESOLUTIONS

I. BE IT RESOLVED: That the appropriations voted by the taxpayers assembled in the Financial Town Meeting this 12th day of May, A.D. 2014, shall be for the gross amounts and such amounts may be deemed to include any unexpended balance carried forward at the beginning of the fiscal year, and also all receipts from department operations and from state and federal agencies. All school receipts shall be credited to a separate School Department account and used as required by State Law to fund school operations. The Town shall fund the approved Town School Department Appropriation through local property taxes and other municipal revenues and pass through to the School Department all funds designated as “Restricted Receipts” to the full amount received for the fiscal year.

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

III. BE IT RESOLVED: That the Town Treasurer is hereby authorized to borrow \$1,000,000 in addition to any amount previously borrowed under R.I.G.L., 25-12-4 during the fiscal year commencing July 1, 2014, 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 12th day of May, A.D. 2014 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 \$49,000,000 and not more than \$55,584,407. 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. 2013 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. 2014. 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. 2014 and July 31, 2014 and all taxes remaining unpaid on said 1st day of August, A.D. 2014 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 2014 and the remaining installments as follows: twenty-five percent (25%) on or before the 31st day of October 2014, twenty-five percent (25%) on or before the 31st day of January 2015, twenty-five percent (25%) on or before the 30th day of April 2015. 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 12th day of May, 2014, hereby appropriate the sum of up to \$2,450,000 from Capital Project Fund #50, \$169,013 from Capital Improvement Fund #12 and up to \$480,987 from Public Building Bond Fund #56, for a total appropriation of up to \$3,100,000, to fund improvements to the Police Department Building including but not limited to the construction of a two story 4,300 square foot addition and renovation to the existing police department building. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2015 will be returned to Capital Project Fund # 50.

VII. BE IT RESOLVED: That the electors of the Town of Lincoln, qualified to vote on any proposal at the Financial Town Meeting, legally assembled on the 12th day of May, 2014, hereby appropriate the sum of up to \$175,000 from Open Space Fund #11 to fund the construction of a new bathroom/storage/shelter building and related renovations at Albion Park/playground. The project is estimated to cost \$350,000 and its approval is contingent upon the approval of a 50% matching DEM Grant of \$175,000 which shall be deposited in Fund #11. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2015 will be returned to Open Space Fund #11.

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 12th day of May, 2014, hereby appropriate the sum of up to \$20,000 from Open Space Fund #11 to be allocated on July 1, 2014, for the installation of two solar powered compost toilet facilities within Chase Farm Park. The project is estimated to cost \$120,000 and its approval is contingent upon the approval of a matching DEM Grant of \$100,000 which shall be deposited in Fund #11. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2015 will be returned to Open Space Fund #11.

IX. BE IT RESOLVED: That the electors of the Town of Lincoln, qualified to vote on any proposal at the Financial Town Meeting, legally assembled on the 12th day of May, 2014, hereby appropriate the sum of up to \$13,500 from Impact Fee Fund #84, 5250-12 and \$25,000 from Open Space Fund #11, for a total of \$38,500, for renovation of the Chase Farm House to the minimum standards required to obtain a certificate of occupancy and to execute a lease of the Chase Farm House residence through a Historic Curatorship Program, through Preserve, RI. The specific terms of the lease shall be subject to final approval by the Town Council. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2015 will be returned to Open Space Fund #11.

X. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 12th day of May, A.D. 2014, hereby appropriate up to \$25,000 from Open Space Fund #11 for the securing, relocation, and restoration of the Pullen's Corner "Hot Potato" School to the Chase Farm property. The project is estimated to cost \$47,000. Approval is contingent upon the receipt of a \$22,000 donation to be received from the Citizens Celebration Committee which shall be deposited in Open Space Fund #11. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2015 will be returned to Open Space Fund #11.

XI. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 12th day of May, A.D. 2014, hereby authorize the transfer of up to \$1,500,000 from Capital Project Fund #50 to the School Department's Capital Reserve Fund for the replacement of Ferguson field and track at the High School. The project shall include, but not be limited to, the following:

- Synthetic Turf including drainage
- Latex based track
- Irrigation
- 4' chain link fence

- Scoreboard
- Allowance for sports field equipment

Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2015 will be returned to Capital Project Fund #50.

XII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 12th day of May, A.D. 2014, hereby appropriate up to \$50,000 from the tax levy to conduct a Rhode Island Department of Education required Stage 1 feasibility study of the Lincoln High School campus, inclusive of all existing buildings and grounds, for the consideration and required approval of renovation, improvements, conservation, and educational enhancement.

*The Following Pages are for
Informational Purposes Only*

**LINCOLN PUBLIC SCHOOLS
FY15 BUDGET
SUMMARY**

RC #	Department	FY10 UnAudited Expend.	FY11 UnAudited Expend.	FY12 Audited Expend.	FY13 Audited Expend.	FY14 SC Adopted Budget	FY15 SC Recommend Budget	Change FY15 vs. FY14	
								\$	%
01101	SCHOOL COMMITTEE	\$ 26,217	\$ 21,629	\$ 30,705	\$ 32,387	\$ 35,550	\$ 33,550	\$ (2,000)	-6%
01100	SUPERINTENDENT	\$ 284,276	\$ 311,015	\$ 300,937	\$ 313,291	\$ 347,156	\$ 334,352	\$ (12,804)	-3.7%
01300	DIRECTOR OF CURRICULUM	\$ 153,749	\$ 214,950	\$ 280,276	\$ 157,292	\$ 344,336	\$ 344,013	\$ (323)	-0.1%
02400	TECHNOLOGY	\$ 219,170	\$ 274,026	\$ 252,325	\$ 320,414	\$ 317,213	\$ 328,956	\$ 11,743	3.7%
02100	BUSINESS OPERATIONS	\$ 429,954	\$ 430,794	\$ 450,299	\$ 411,541	\$ 805,328	\$ 828,468	\$ 23,140	2.9%
02300	HUMAN RESOURCES	\$ 65,847	\$ 84,093	\$ 85,091	\$ 95,100	\$ 101,300	\$ 103,200	\$ 1,900	1.9%
02900	NON-INSTRUCTIONAL SERVICES	\$ 837,113	\$ 784,873	\$ 506,266	\$ 795,552	\$ 824,001	\$ 826,479	\$ 2,478	0.3%
99999	FIXED CHARGES	\$ 14,468,709	\$ 15,501,579	\$ 14,781,523	\$ 16,113,126	\$ 16,885,718	\$ 19,417,615	\$ 2,531,897	15.0%
01400	STUDENT SERVICES	\$ 348,434	\$ 537,702	\$ 611,373	\$ 294,095	\$ 508,513	\$ 534,392	\$ 25,879	5.1%
03102	FAIRLAWN ELC	\$ 2,437,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03109	CENTRAL ELEMENTARY	\$ 2,535,133	\$ 2,927,902	\$ 3,136,993	\$ 3,075,156	\$ 3,062,814	\$ 3,119,877	\$ 57,064	1.9%
03106	LONSDALE ELEMENTARY	\$ 1,488,114	\$ 2,604,690	\$ 2,855,177	\$ 2,904,676	\$ 2,838,072	\$ 2,821,027	\$ (17,045)	-0.6%
03113	NORTHERN ELEMENTARY	\$ 2,614,924	\$ 4,059,421	\$ 4,097,916	\$ 4,261,576	\$ 3,892,037	\$ 3,943,478	\$ 51,441	1.3%
03114	NORTHERN ELC	\$ 2,352,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03112	SAYLESVILLE ELEMENTARY	\$ 2,194,452	\$ 2,935,296	\$ 2,944,390	\$ 2,953,958	\$ 2,849,096	\$ 2,790,974	\$ (58,122)	-2.0%
04117	MIDDLE SCHOOL	\$ 6,813,572	\$ 6,501,318	\$ 6,781,035	\$ 6,726,537	\$ 6,937,051	\$ 6,961,726	\$ 24,675	0.4%
05110	HIGH SCHOOL	\$ 9,364,758	\$ 9,546,005	\$ 10,176,887	\$ 9,891,586	\$ 9,966,777	\$ 9,894,134	\$ (72,643)	-0.7%
	CONTINGENCY					\$ -	\$ -	\$ -	
	EST. SALARY SAVINGS-RETIRE.	\$ -	\$ -	\$ -	\$ -	\$ (105,000)	\$ (105,000)	\$ -	-200.0%
	TOTAL OPERATING BUDGET	\$ 46,635,020	\$ 46,735,293	\$ 47,291,193	\$ 48,346,285	\$ 49,609,961	\$ 52,177,241	\$ 2,567,279	5.17%
	BUDGET BOARD ADJUSTMENT						\$ (1,066,726)		
	BB RECOMMENDED OPERATING BUDGET	\$ 46,635,020	\$ 46,735,293	\$ 47,291,193	\$ 48,346,285	\$ 49,609,961	\$ 51,110,515	\$ 1,500,553	3.02%

**SCHOOL COMMITTEE
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
School Committee	7.00	\$ 13,750	7.00	\$ 13,750	7.00	\$ 13,750

**SUPERINTENDENT OF SCHOOLS
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Superintendent	1.00	\$ 149,130	1.00	\$ 149,130	1.00	\$ 153,604
<u>Support Staff:</u>						
Confidential Secretary	1.00	\$ 57,401	1.00	\$ 57,401	1.00	\$ 59,123
Grand Total	2.00	\$ 206,531	\$ 2	\$ 206,531	\$ 2	\$ 212,727

**DIRECTOR OF CURRICULUM
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Director of Curriculum	1.00	\$ 110,000	1.00	\$ 110,000	1.00	\$ 113,300
Total	1.00	110,000	1.00	110,000	1.00	113,300
<u>Support Staff:</u>						
Secretary I	1.00	41,661	1.00	41,661	1.00	41,661
<u>Other:</u>						
Prof Development Substitutes		94,000		94,000		94,000
Curriculum Dev. - Stipends		48,250		48,250		48,250
Kindergarten Screening		4,000		4,000		4,000
Total		146,250		146,250		146,250
Grand Total	2.00	297,911	2.00	297,911	2.00	301,211

**TECHNOLOGY
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Information Specialist	1.00	\$ 85,886	1.00	\$ 85,886	1.00	\$ 88,440
Data Manager	1.00	\$ 51,500	1.00	\$ 51,500	1.00	\$ 53,045
Computer Technician	2.00	\$ 115,440	2.00	\$ 115,440	2.00	\$ 118,871
Total	4.00	\$ 252,826	4.00	\$ 252,827	4.00	\$ 260,356
<u>Other:</u>						
Summer Technical Assistance		\$ 8,000		\$ 8,000		\$ 8,000
Professional Development						
Total	-	8,000		8,000		8,000
Grand Total	4.00	260,826	4.00	260,827	4.00	268,356

**BUSINESS OPERATIONS
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Business Administrator	1.00	\$ 112,773	1.00	\$ 112,773	1.00	\$ 116,133
Accountant	1.00	\$ 56,256	1.00	\$ 56,256	1.00	\$ 57,944
<u>Support Staff:</u>						
Accounting Technician	1.00	\$ 59,678	1.00	\$ 60,770	1.00	\$ 61,845
Secretary Payroll	1.00	\$ 36,546	1.00	\$ 37,146	1.00	\$ 37,874
Switchboard/Sec'y	1.00	\$ 32,997	1.00	\$ 32,396	1.00	\$ 32,997
Total	3.00	\$ 129,220	3.00	\$ 130,312	3.00	\$ 132,716
<u>Other:</u>						
Substitute Caller		\$ 10,138	0.56	\$ 10,138	0.56	\$ 10,319
Sabbaticals/Sick Bank						
Sub Sec'y/Teacher Asst.						
Summer Secretaries						
Substitute Teachers		\$ 292,648		\$ 325,000		\$ 305,038
Teacher Coverages						
Degree Increases		\$ 25,743		\$ 25,743		\$ 25,743
Early Retirement Incentive		\$ 35,000		\$ 35,000		\$ 35,000
Total		\$ 363,529	0.56	\$ 395,881	0.56	\$ 376,100
Grand Total	5.00	\$ 661,778	5.56	\$ 695,223	5.56	\$ 682,893

**HUMAN RESOURCES
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
HR Director	1.00	\$ 80,000	1.00	\$ 80,000	1.00	\$ 82,400
HR Assistant	0.56	\$ 13,865	0.56	\$ 13,865	0.56	\$ 13,865
Grand Total	1.56	\$ 93,865	1.56	\$ 93,865	1.56	\$ 96,265

OPERATIONS: BUILDINGS, GROUNDS & TRANSPORTATION
2014-15 Budget
Position & Salary Schedule

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Dir. Non-Instr. Operations	1.00	\$ 86,933	1.00	\$ 79,877	1.00	\$ 78,000
<u>Support Staff:</u>						
Maintenance Workers	2.00	\$ 102,925	2.00	\$ 103,025	2.00	\$ 103,815
Inventory Control Clerk	1.00	\$ 40,373	1.00	\$ 40,373	1.00	\$ 41,038
Groundskeepers	3.00	\$ 144,719	3.00	\$ 141,902	3.00	\$ 142,977
Custodian	0.50	\$ 14,301	0.50	\$ 14,301	0.50	\$ 14,301
Custodian - Floater	2.00	\$ 90,441	2.00	\$ 90,541	2.00	\$ 91,789
Secretary	1.00	\$ 43,808	1.00	\$ 44,258	1.00	\$ 44,258
Total	9.50	\$ 436,567	9.50	\$ 434,400	9.50	\$ 438,179
<u>Other:</u>						
Energy Manager		\$ 19,500		\$ 19,500		\$ 19,500
Overtime - Maintenance		\$ 42,000		\$ 42,000		\$ 42,000
Substitute Custodians		\$ 75,000		\$ 75,000		\$ 75,000
Summer Labor						
Total		\$ 136,500		\$ 136,500		\$ 136,500
Grand Total	10.50	\$ 660,001	10.50	\$ 650,777	10.50	\$ 652,679

**STUDENT SERVICES/SPECIAL EDUCATION
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Dir. of Student Services	1.00	\$ 110,773	1.00	\$ 110,773	1.00	\$ 114,073
<u>Specialists:</u>						
DPT/Outreach Coord.	1.00	\$ 88,377	1.00	\$ 88,377	1.00	\$ 88,980
Occ Ther.				\$ 54,401		\$ 54,401
	1.00	\$ 88,377	1.00	\$ 142,778	1.00	\$ 143,381
<u>Support Staff:</u>						
Secretary	2.00	\$ 83,322	2.00	\$ 83,322	2.00	\$ 83,922
Teacher Assistant				\$ 9,768		\$ 9,768
	2.00	\$ 83,322	2.00	\$ 93,090	2.00	\$ 93,690
<u>Other:</u>						
Homebound Instruction		\$ 20,000		\$ 20,000		\$ 20,000
Prof Dev (training)		\$ 6,000		\$ 6,000		\$ 6,000
Truant Officer		\$ 5,200		\$ 5,200		\$ 5,200
Assistive Technolgy		\$ 3,520		\$ 3,520		\$ 3,520
Child Outreach		\$ 20,000		\$ 20,000		\$ 20,000
Extended School Year		\$ 110,000		\$ 110,000		\$ 80,000
MDT Evaluations		\$ 10,000		\$ 10,000		\$ 10,000
Total		174,720		174,720		144,720
Grand Total	4.00	457,192	4.00	521,361	4.00	495,864

**CENTRAL ELEMENTARY SCHOOL
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 99,179	1.00	\$ 99,179	1.00	\$ 101,162
<u>Classroom Teachers</u>						
	15.00	\$ 1,235,851	15.00	\$ 1,171,073	15.00	\$ 1,205,738
<u>Special Subject Teachers:</u>						
Art	0.80	\$ 71,574	0.80	\$ 72,103	0.80	\$ 72,103
Library	1.00	\$ 86,260	1.00	\$ 86,260	1.00	\$ 86,683
Reading	2.00	\$ 166,668	2.00	\$ 166,668	2.00	\$ 166,668
Math Coach	-	\$ -	-	\$ -	0.50	\$ 42,217
Music	0.80	\$ 49,406	0.80	\$ 52,308	0.80	\$ 55,055
Nurse	1.20	\$ 98,446	1.20	\$ 99,309	1.20	\$ 99,309
Health/Phys Ed.	1.10	\$ 95,130	1.20	\$ 104,029	1.20	\$ 104,029
Total	6.90	\$ 567,482	7.00	\$ 580,677	7.50	\$ 626,064
<u>Special Education:</u>						
Resource	4.00	\$ 241,805	3.00	\$ 243,351	3.00	\$ 243,351
Self-Contained	1.00	\$ 147,108	2.00	\$ 118,674	2.00	\$ 121,132
Occ Ther	0.70	\$ 57,302	0.70	\$ 57,147	0.70	\$ 57,147
Psychologists	0.50	\$ 43,585	0.50	\$ 43,585	0.50	\$ 43,585
Social Workers	0.50	\$ 42,603	0.40	\$ 34,982	0.40	\$ 35,247
Speech & Language	1.00	\$ 88,117	1.50	\$ 112,640	1.50	\$ 114,147
ESL	-	\$ -	0.25	\$ 22,399	0.25	\$ 22,399
Total	7.70	\$ 620,519	8.35	\$ 632,778	8.35	\$ 637,007

Support Staff:

Secretary	1.00	\$	31,515	1.00	\$	31,515	1.00	\$	31,815
Custodians	2.00	\$	99,961	2.00	\$	100,361	2.00	\$	100,361
Teacher Assistant-SE	6.00	\$	173,417	6.50	\$	198,922	6.00	\$	183,875
Teacher Assistants	<u>2.20</u>	\$	<u>29,428</u>	<u>2.28</u>	\$	<u>25,367</u>	<u>1.72</u>	\$	<u>23,342</u>
Total	11.20	\$	334,320	11.78	\$	356,164	10.72	\$	339,392

Other:

After School Program		\$	5,000		\$	5,000		\$	5,000
Teacher Coverage									
Sub Assist/Sec'y		\$	7,500		\$	7,500		\$	7,500
Summer Sec'y		\$	1,665		\$	1,561		\$	1,561

Grand Total 41.80 \$ 2,871,516 43.13 \$ 2,853,931 42.57 \$ 2,923,424

**LONSDALE ELEMENTARY SCHOOL
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 99,817	1.00	\$ 99,817	1.00	\$ 101,814
<u>Classroom Teachers</u>						
	13.00	\$ 1,085,997	13.00	\$ 1,092,049	13.00	\$ 1,109,868
<u>Special Subject Teachers:</u>						
Art	0.60	\$ 49,518	0.60	\$ 49,651	0.60	\$ 49,651
Library	0.60	\$ 49,592	0.60	\$ 49,747	0.60	\$ 49,916
Reading	2.00	\$ 167,767	2.00	\$ 169,594	1.00	\$ 86,683
Math Coach	-	\$ -	-	\$ -	0.50	\$ 42,217
Music	0.60	\$ 45,381	0.60	\$ 46,107	0.60	\$ 47,011
Nurse	1.60	\$ 138,579	1.60	\$ 138,607	1.00	\$ 87,226
Health/Phys Ed	0.70	\$ 58,076	0.70	\$ 58,076	0.70	\$ 58,076
Total	6.10	\$ 508,914	6.10	\$ 511,781	5.00	\$ 420,779
<u>Special Education:</u>						
Resource	1.50	\$ 139,197	2.00	\$ 148,887	2.00	\$ 133,402
Self-Contained	1.00	\$ 82,138	1.00	\$ 78,289	1.00	\$ 65,385
Psychologists	0.40	\$ 34,670	0.50	\$ 43,900	0.50	\$ 44,286
ESL			0.25	\$ 22,399	0.25	\$ 22,399
Occ Ther	0.40	\$ 32,525	0.60	\$ 48,787	0.60	\$ 48,787
Social Worker	0.40	\$ 34,673	0.40	\$ 34,982	0.40	\$ 34,982
Speech & Language	2.00	\$ 174,139	2.00	\$ 172,617	2.00	\$ 172,617
Preschool	2.00	\$ 168,005	2.00	\$ 168,778	2.00	\$ 168,778
Total	7.70	\$ 665,347	8.75	\$ 718,638	8.75	\$ 690,636

Support Staff:

Secretary	1.00	\$	33,662	1.00	\$	33,762	1.00	\$	33,762
Custodians	2.00	\$	99,961	2.00	\$	100,061	2.00	\$	100,361
Teacher Assistant-SE	4.00	\$	112,896	4.00	\$	115,254	4.00	\$	116,018
Teacher Assistants	2.70	\$	36,333	2.92	\$	36,446	2.92	\$	38,739
Total	9.70	\$	282,851	9.92	\$	285,521	9.92	\$	288,879

Other:

After School Program		\$	5,000		\$	5,000		\$	5,000
Teacher Coverage									
Sub Assist/Sec'y		\$	7,500		\$	7,500		\$	7,500
Summer Sec'y		\$	1,667		\$	1,643		\$	1,643
Crossing Guard		\$	3,731		\$	3,731		\$	3,731

Grand Total	37.50	\$	2,660,824	38.77	\$	2,725,681	37.67	\$	2,629,849
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**NORTHERN ELEMENTARY SCHOOL
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 99,179	1.00	\$ 99,179	1.00	\$ 101,162
Asst. Principal	1.00	\$ 90,825	1.00	\$ 88,000	1.00	\$ 89,760
<u>Classroom Teachers</u>	17.50	\$ 1,472,348	18.50	\$ 1,534,529	17.50	\$ 1,484,056
<u>Special Subject Teachers:</u>						
Art	1.00	\$ 82,911	1.00	\$ 82,911	1.00	\$ 82,911
Library	0.80	\$ 65,710	0.80	\$ 66,329	0.80	\$ 66,329
Reading	1.40	\$ 120,226	1.40	\$ 120,510	1.40	\$ 120,781
Math Coach	-	\$ -	-	\$ -	0.50	\$ 41,456
Music	1.00	\$ 85,867	1.00	\$ 86,290	1.00	\$ 86,290
ESL		\$ 4,714	0.25	\$ 22,399	0.25	\$ 22,399
Nurse	1.80	\$ 159,328	1.80	\$ 160,742	1.80	\$ 160,742
Health/Phys Ed	1.10	\$ 92,174	1.00	\$ 84,480	1.00	\$ 84,480
Total	7.10	\$ 610,930	7.25	\$ 623,660	7.75	\$ 665,387
<u>Special Education:</u>						
Resource	3.00	\$ 271,811	3.50	\$ 299,584	3.50	\$ 300,357
DPT						
Self-Contained Pre School	2.00	\$ 169,138	2.00	\$ 169,138	2.00	\$ 169,138
Occ Ther	0.30	\$ 25,548	0.30	\$ 25,316	0.30	\$ 25,316
Psychologists	0.60	\$ 52,004	0.50	\$ 43,900	0.50	\$ 44,286
Social Workers	0.30	\$ 26,005	0.30	\$ 26,237	0.30	\$ 26,237
Speech & Language	1.34	\$ 91,552	1.60	\$ 115,815	1.60	\$ 117,933
Self-Contained	2.50	\$ 206,671	1.50	\$ 119,808	1.50	\$ 119,808
Total	10.04	\$ 842,729	9.70	\$ 799,798	9.70	\$ 803,075

**SAYLESVILLE ELEMENTARY SCHOOL
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 98,880	1.00	\$ 98,880	1.00	\$ 100,858
<u>Classroom Teachers</u>						
	12.50	\$ 1,068,933	12.50	\$ 1,042,402	12.50	\$ 1,054,915
<u>Special Subject Teachers:</u>						
Art	0.60	\$ 47,437	0.60	\$ 47,437	0.60	\$ 47,437
ELL	1.00	\$ 88,933	0.25	\$ 22,399	0.25	\$ 22,399
Library	0.60	\$ 49,747	0.60	\$ 49,747	0.60	\$ 50,000
Reading	2.00	\$ 168,866	2.00	\$ 172,855	2.00	\$ 172,855
Math Coach	-	\$ -	-	\$ -	0.50	\$ 41,456
Music	0.60	\$ 49,544	0.60	\$ 49,544	0.60	\$ 49,870
Nurse	1.40	\$ 117,832	1.40	\$ 118,393	1.00	\$ 86,683
Health/Phys Ed	1.10	\$ 90,840	1.60	\$ 108,399	1.10	\$ 91,263
Total	7.30	\$ 613,198	7.05	\$ 568,774	6.65	\$ 561,962
<u>Special Education:</u>						
Resource	3.50	\$ 282,279	3.50	\$ 282,665	3.50	\$ 284,211
Occ Ther	0.60	\$ 48,787	0.40	\$ 32,525	0.40	\$ 32,525
Psychologists	0.50	\$ 43,585	0.50	\$ 43,585	0.50	\$ 43,585
Social Workers	0.50	\$ 42,603	0.60	\$ 52,474	0.60	\$ 52,870
Speech & Language	1.10	\$ 77,819	0.90	\$ 77,654	0.90	\$ 77,654
Self-Contained	2.00	\$ 165,352	2.00	\$ 166,288	2.00	\$ 166,288
Total	8.20	\$ 660,424	7.90	\$ 655,190	7.90	\$ 657,133

Support Staff:

Secretary	1.00	\$	24,747	1.00	\$	24,747	1.00	\$	25,184
Custodians	2.00	\$	97,872	2.00	\$	98,172	2.00	\$	98,822
Teacher Assistant-SE	3.00	\$	90,715	3.00	\$	91,790	3.00	\$	93,165
Teacher Assistants	<u>1.68</u>	\$	<u>22,140</u>	<u>1.72</u>	\$	<u>21,294</u>	<u>1.72</u>	\$	<u>23,342</u>
Total	7.68	\$	235,474	7.72	\$	236,003	7.72	\$	240,512

Other:

After School Program		\$	5,000		\$	5,000		\$	5,000
Teacher Coverage									
Sub Assist/Sec'y		\$	7,500		\$	7,500		\$	7,500
Summer Sec'y		\$	1,667		\$	1,269		\$	1,292
Crossing Guard			3,731			3,731			3,731

Grand Total	<u>36.68</u>	<u>\$</u>	<u>2,694,807</u>	<u>36.17</u>	<u>\$</u>	<u>2,618,749</u>	<u>35.77</u>	<u>\$</u>	<u>2,632,902</u>
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**LINCOLN MIDDLE SCHOOL
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Asst. Principal	1.00	\$ 101,296	1.00	\$ 98,000	1.00	\$ 99,960
Principal	1.00	\$ 112,551	1.00	\$ 112,551	1.00	\$ 114,802
Standards Coach						
<u>Classroom Teachers</u>						
Grade 6 Teachers	8.00	\$ 670,182	8.00	\$ 675,380	8.00	\$ 677,778
English	6.00	\$ 493,040	6.00	\$ 497,908	6.00	\$ 498,754
Mathematics	6.00	\$ 510,229	6.00	\$ 511,980	6.00	\$ 519,095
Reading	2.00	\$ 170,300	2.00	\$ 173,027	2.00	\$ 173,027
Science	6.00	\$ 499,689	6.00	\$ 499,273	6.00	\$ 509,361
Social Studies	6.00	\$ 509,577	6.00	\$ 510,033	6.00	\$ 511,059
World Languages	3.00	\$ 216,959	3.00	\$ 219,055	3.00	\$ 222,967
	<u>37.00</u>	<u>\$ 3,069,976</u>	<u>37.00</u>	<u>\$ 3,086,656</u>	<u>37.00</u>	<u>\$ 3,112,041</u>
<u>Special Subject Teachers:</u>						
Art	2.00	\$ 143,674	2.00	\$ 143,674	2.00	\$ 147,881
Business	1.00	\$ 82,138	1.00	\$ 82,138	-	\$ -
Enrichment	1.00	\$ 90,129	1.00	\$ 93,026	1.00	\$ 93,026
Fam/Cons. Science	1.00	\$ 82,911	1.00	\$ 82,911	1.00	\$ 82,911
Guidance	1.40	\$ 121,244	1.40	\$ 122,298	1.40	\$ 122,298
Library	1.00	\$ 85,185	1.00	\$ 83,877	1.00	\$ 83,877
Music	2.80	\$ 229,362	2.80	\$ 230,700	2.80	\$ 231,068
Nurse	1.00	\$ 87,043	1.00	\$ 82,966	1.00	\$ 82,966
ESL	0.50	\$ 43,145	0.50	\$ 45,502	0.50	\$ 45,502
Tech Ed	1.80	\$ 130,242	1.80	\$ 128,811	1.80	\$ 131,884
Health/Phys Ed	3.80	\$ 301,474	3.80	\$ 305,296	3.80	\$ 306,142
Total	<u>16.30</u>	<u>\$ 1,313,637</u>	<u>16.30</u>	<u>\$ 1,318,288</u>	<u>16.30</u>	<u>\$ 1,327,554</u>

Special Education:

Resource	5.00	\$	422,337	5.00	\$	423,572	5.00	\$	427,288
Occ Ther	0.30	\$	24,162	0.30	\$	24,162	0.30	\$	24,162
Psychologists	1.00	\$	88,365	1.00	\$	88,908	1.00	\$	88,908
Social Workers	1.00	\$	87,456	1.00	\$	85,629	1.00	\$	85,629
Speech & Language	0.80	\$	68,446	0.80	\$	70,190	0.80	\$	70,190
Self-Contained	4.00	\$	322,503	4.00	\$	323,276	4.00	\$	324,822
Total	12.10	\$	1,013,269	12.10	\$	1,015,736	12.10	\$	1,020,998

Support Staff:

Secretary	4.00	\$	150,618	4.00	\$	144,328	4.00	\$	144,779
Custodians	6.00	\$	272,441	6.00	\$	274,691	6.00	\$	276,750
Weekend Security		\$	10,400		\$	10,400		\$	10,400
Maintenance	1.00	\$	56,902	1.00	\$	57,202	1.00	\$	57,202
Teacher Assistant-SE	9.00	\$	257,880	9.00	\$	265,390	9.00	\$	268,734
Teacher Assistants	1.50	\$	50,076	0.56	\$	7,369	0.56	\$	7,704
Total	21.50	\$	798,317	20.56	\$	759,380	20.56	\$	765,569

Team Leaders			22,248			22,248			22,248
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Coaches		\$	15,129		\$	15,129		\$	15,129
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Advisors		\$	5,670		\$	5,670		\$	5,670
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Curriculum Leaders		\$	5,356		\$	5,356		\$	5,356
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Teacher Coverage		\$	1,000		\$	1,000		\$	1,000
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After School Program		\$	21,200		\$	21,200		\$	21,200
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After School Detention		\$	3,000		\$	3,000		\$	3,000
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Summer School									
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Sub Assist/Sec'y		\$	20,000		\$	20,000		\$	20,000
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Summer Sec'y									
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Grand Total	88.90	\$	6,502,648	87.96	\$	6,484,214	87.96	\$	6,534,528
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**LINCOLN HIGH SCHOOL
2014-15 Budget
Position & Salary Schedule**

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
Asst. Principal	2.00	\$ 199,959	2.00	\$ 199,960	2.00	\$ 203,959
Principal	1.00	\$ 121,210	1.00	\$ 121,211	1.00	\$ 124,042
<u>Classroom Teachers</u>						
English	12.00	\$ 862,986	13.00	\$ 906,678	12.00	\$ 886,719
Mathematics	11.00	\$ 853,847	11.00	\$ 839,748	11.00	\$ 880,453
Reading	2.00	\$ 173,366	2.00	\$ 173,366	1.00	\$ 89,706
Science	10.00	\$ 807,018	10.00	\$ 801,935	10.00	\$ 823,608
Social Science	10.00	\$ 715,829	10.00	\$ 645,670	10.00	\$ 681,494
Business	4.00	\$ 342,256	4.00	\$ 345,418	4.00	\$ 356,037
Tech Ed	3.00	\$ 189,718	3.00	\$ 168,380	3.00	\$ 174,107
World Languages	6.00	\$ 457,932	6.00	\$ 469,077	6.00	\$ 473,136
	58.00	\$ 4,402,953	59.00	\$ 4,350,272	57.00	\$ 4,365,260
<u>Special Subject Teachers:</u>						
Art	3.00	\$ 226,909	3.00	\$ 227,682	3.00	\$ 233,556
Fam/Cons. Science	2.00	\$ 156,578	2.00	\$ 156,578	2.00	\$ 156,578
CIM						
Reform Facilitators	1.00	\$ 85,867	1.00	\$ 86,290	1.00	\$ 86,683
Sabbaticals						
ESL	0.50	\$ 43,145	0.50	\$ 45,502	0.50	\$ 45,502
Guidance	4.60	\$ 428,850	4.60	\$ 435,215	4.60	\$ 435,215
Library	1.40	\$ 129,191	1.40	\$ 103,643	1.40	\$ 104,641
Music	2.00	\$ 130,740	2.00	\$ 126,488	2.00	\$ 128,984
Nurse	1.00	\$ 84,433	1.00	\$ 85,206	1.00	\$ 85,206
Health/Phys Ed	5.60	\$ 459,070	5.60	\$ 460,307	5.60	\$ 460,307
Total	21.10	\$ 1,744,784	21.10	\$ 1,726,911	21.10	\$ 1,736,672

Special Education:

Resource	4.50	\$	354,601	4.45	\$	358,106	4.45	\$	359,834
Occ. Ther	0.20	\$	16,108	0.20	\$	16,108	0.20	\$	16,108
Psychologists	1.00	\$	89,419	1.00	\$	89,419	1.00	\$	89,419
Social Workers	1.50	\$	122,832	1.50	\$	124,489	1.00	\$	97,886
Speech & Language	0.50	\$	21,971	0.70	\$	32,480	0.70	\$	34,590
Self-Contained	5.00	\$	389,142	5.00	\$	392,700	4.00	\$	327,316
Total	12.70	\$	994,072	12.85	\$	1,013,301	11.35	\$	925,153

Support Staff:

Secretary	7.00	\$	260,387	7.00	\$	260,494	7.00	\$	262,413
Custodians	8.00	\$	366,831	8.00	\$	370,165	8.00	\$	376,838
Maintenance	1.00	\$	56,953	1.00	\$	59,819	1.00	\$	59,819
Weekend Security		\$	10,400		\$	10,400		\$	10,400
Teacher Assistant-SE	10.00	\$	306,307	8.00	\$	250,172	8.00	\$	251,072
Teacher Assistants	1.00	\$	27,232	1.00	\$	27,232	1.00	\$	27,600
Total	27.00	\$	1,028,110	25.00	\$	978,283	25.00	\$	988,143
Consultant - HS Reform		\$	33,750		\$	36,000		\$	36,000
Coaches		\$	193,121		\$	193,121		\$	193,121
Advisors		\$	30,524		\$	30,524		\$	30,524
Substitute Assist/Sec'y		\$	30,000		\$	30,000		\$	30,000
After School Detention		\$	8,000		\$	8,000		\$	8,000
Teacher Coverages		\$	2,000		\$	2,000		\$	2,000
After School Program		\$	12,400		\$	12,400		\$	12,400
Grand Total	121.80	\$	8,800,883	120.95	\$	8,701,982	117.45	\$	8,655,274

IDEA Part B
2014-15 Budget
Position & Salary Schedule

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
	-	\$ -				
<u>Specialists:</u>						
DPT	1.00	\$ 85,206	1.00	\$ 82,138	1.00	\$ 82,138
Occ Ther.	0.50	\$ 42,581	0.50	\$ 42,194	0.50	\$ 42,194
Psychologists						
Resource	3.50	\$ 258,232	2.55	\$ 196,624	2.55	\$ 199,129
Self Contained	0.50	\$ 40,746	1.50	\$ 122,238	1.50	\$ 122,238
Social Worker	0.30	\$ 26,005	0.30	\$ 26,237	0.30	\$ 26,237
Speech & Language	1.50	\$ 128,800	1.10	\$ 94,762	1.10	\$ 95,071
	7.30	\$ 581,569	6.95	\$ 564,193	6.95	\$ 567,007
<u>Support Staff:</u>						
Secretary	-	\$ -				
Teacher Assist. O/D						
<u>Other:</u>						
Homebound Instruction		\$ -				
Adjustment if Needed		\$ -				
Truant Officer		\$ -				
Assistive Technology		\$ -				
Child Outreach		\$ -				
Extended School Year		\$ -				
MDT Evaluations		\$ -				
Total		-				
Grand Total	7.30	581,569	6.95	564,193	6.95	567,007

IDEA Part B Preschool
2014-15 Budget
Position & Salary Schedule

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
	-	\$ -				
<u>Specialists:</u>						
DPT/Outreach Coord.	-	\$ -				
Occ Ther.	-	\$ -				
Psychologists	-	\$ -				
Social Worker	-	\$ -				
Speech & Language Teacher	0.26	\$ 16,555	0.20	\$ 16,878	0.20	\$ 17,032
	0.26	\$ 16,555	0.20	\$ 16,878	0.20	\$ 17,032
<u>Support Staff:</u>						
Secretary	-	\$ -				
Teacher Assist. O/D						
<u>Other:</u>						
Homebound Instruction		\$ -				
Adjustment if Needed		\$ -				
Truant Officer		\$ -				
Assistive Technology		\$ -				
Child Outreach		\$ -				
Extended School Year		\$ -				
MDT Evaluations		\$ -				
Total						
Grand Total	0.26	16,555	0.20	16,878	0.20	17,032

TITLE I PART A
2014-15 Budget
Position & Salary Schedule

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
	-	\$ -				
<u>Specialists:</u>						
DPT/Outreach Coord.	-	\$ -				
Occ Ther.	-	\$ -				
Psychologists	-	\$ -				
Social Worker	-	\$ -				
Speech & Language	-	\$ -				
Reading Teacher	2.60	\$ 224,941	2.60	\$ 226,017	2.60	\$ 226,288
	2.60	\$ 224,941	2.60	\$ 226,017	2.60	\$ 226,288
<u>Support Staff:</u>						
Secretary	-	\$ -				
Teacher Assist. O/D						
<u>Other:</u>						
Homebound Instruction		\$ -				
After School Program		\$ 19,008		\$ 19,009		\$ 19,009
Stipend		\$ 20,252		\$ 5,576		\$ 5,576
Assistive Technology		\$ -				
Child Outreach		\$ -				
Extended School Year		\$ -				
MDT Evaluations		\$ -				
Total		39,260		24,585		24,585
Grand Total	2.60	264,201	2.60	250,602	2.60	250,873

TITLE II PART A
2014-15 Budget
Position & Salary Schedule

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
	-	\$ -				
<u>Specialists:</u>						
DPT/Outreach Coord.	-	\$ -				
Occ Ther.	-	\$ -				
Psychologists	-	\$ -				
Social Worker	-	\$ -				
Speech & Language Teacher	1.00	\$ 91,667	1.00	\$ 83,333	1.00	\$ 83,877
	1.00	\$ 91,667	1.00	\$ 83,333	1.00	\$ 83,877
<u>Support Staff:</u>						
Secretary	-	\$ -				
Teacher Assist. O/D						
<u>Other:</u>						
Homebound Instruction		\$ -				
Prof Dev (training)		\$ 37,733		\$ 10,389		\$ 10,389
Truant Officer		\$ -				
Assistive Technology		\$ -				
Child Outreach		\$ -				
Extended School Year		\$ -				
MDT Evaluations		\$ -				
Total		37,733		10,389		10,389
Grand Total	1.00	129,400	1.00	93,722	1.00	94,266

TITLE III
2014-15 Budget
Position & Salary Schedule

CATEGORY	2013-14 Budgeted FTE	2013-14 Revised Budget	2013-14 Actual FTE	2013-14 Projected Expense	2014-15 Proposed FTE	2014-15 Proposed Budget
<u>Administrators:</u>						
	-	\$ -	-	\$ -	-	\$ -
<u>Specialists:</u>						
DPT/Outreach Coord.	-	\$ -	-	\$ -	-	\$ -
Occ Ther.	-	\$ -	-	\$ -	-	\$ -
Psychologists	-	\$ -	-	\$ -	-	\$ -
Social Worker	-	\$ -	-	\$ -	-	\$ -
Speech & Language Teacher	-	\$ -	-	\$ -	-	\$ -
	-	\$ -	-	\$ -	-	\$ -
<u>Support Staff:</u>						
Secretary	-	\$ -	-	\$ -	-	\$ -
Teacher Assist. O/D	-	\$ -	-	\$ -	-	\$ -
	-	\$ -	-	\$ -	-	\$ -
<u>Other:</u>						
Homebound Instruction	-	\$ -	-	\$ -	-	\$ -
Prof Dev (training)	-	\$ -	-	\$ -	-	\$ -
Truant Officer	-	\$ -	-	\$ -	-	\$ -
Assistive Technology	-	\$ -	-	\$ -	-	\$ -
Child Outreach	-	\$ -	-	\$ -	-	\$ -
Extended School Year	-	\$ -	-	\$ -	-	\$ -
MDT Evaluations	-	\$ -	-	\$ -	-	\$ -
Total		-		-		-
Grand Total	-	-	-	-	-	-

**Summary
2014-15 Budget
Position & Salary Schedule**

<u>Department</u>	<u>FTE FY14</u>	<u>FY14</u>	<u>FTE FY14</u>	<u>FY14</u>	<u>FTE FY15</u>	<u>FY15</u>
	<u>Budget</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Proposed</u>	<u>Proposed</u>
School Committee	7.00	\$ 13,750	7.00	\$ 13,750	7.00	\$ 13,750
Superintendent	2.00	\$ 206,531	2.00	\$ 206,531	2.00	\$ 212,727
Curriculum	2.00	\$ 297,911	2.00	\$ 297,911	2.00	\$ 301,211
Technology	4.00	\$ 260,826	4.00	\$ 260,827	4.00	\$ 268,356
Business Operations	5.00	\$ 661,778	5.56	\$ 695,223	5.56	\$ 682,893
Human Resources	1.56	\$ 93,865	1.56	\$ 93,865	1.56	\$ 96,265
Non-Instructional Ops	10.50	\$ 660,001	10.50	\$ 650,777	10.50	\$ 652,679
Student Services	4.00	\$ 457,192	4.00	\$ 521,361	4.00	\$ 495,864
Central	41.80	\$ 2,871,516	43.13	\$ 2,853,931	42.57	\$ 2,923,424
Lonsdale	37.50	\$ 2,660,824	38.77	\$ 2,725,681	37.67	\$ 2,629,849
Northern	56.46	\$ 3,691,148	55.77	\$ 3,699,938	55.77	\$ 3,732,231
Saylesville	36.68	\$ 2,694,807	36.17	\$ 2,618,749	35.77	\$ 2,632,902
Middle School	88.90	\$ 6,502,648	87.96	\$ 6,484,214	87.96	\$ 6,534,528
High School	121.80	\$ 8,800,883	120.95	\$ 8,701,982	117.45	\$ 8,655,274
IDEA	7.30	\$ 581,569	6.95	\$ 564,193	6.95	\$ 567,007
IDEA Preschool	0.26	\$ 16,555	0.20	\$ 16,878	0.20	\$ 17,032
Title I	2.60	\$ 264,201	2.60	\$ 250,602	2.60	\$ 250,873
Title II	1.00	\$ 129,400	1.00	\$ 93,722	1.00	\$ 94,266
Title III	0.00	\$ -	0.00	\$ -	0.00	\$ -
Total	430.36	\$ 30,865,404	430.12	\$ 30,750,131	424.56	\$ 30,761,131

Town of Lincoln
General Long-Term Debt
Schedule of Debt Service Requirements to Maturity
as of the fiscal year ended June 30, 2013

General Obligation Bonds:

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2014	2,350,000	1,520,800	3,870,800
2015	2,410,000	1,423,750	3,833,750
2016	2,465,000	1,322,813	3,787,813
2017	2,535,000	1,212,376	3,747,376
2018	2,130,000	1,106,432	3,236,432
2019 - 2023	11,925,000	3,679,852	15,604,852
2024 - 2028	11,560,000	679,507	12,239,507
2029	250,000	-	250,000
	\$ 35,625,000	\$ 10,945,530	\$ 46,570,530

Loans Payable:

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2014	257,000	218,327	475,327
2015	264,000	211,458	475,458
2016	271,000	203,849	474,849
2017	281,000	195,442	476,442
2018	289,000	186,306	475,306
2019 - 2023	1,610,000	769,852	2,379,852
2024 - 2028	1,929,582	435,384	2,364,966
2029 - 2033	1,156,068	94,256	1,250,324
	\$ 6,057,650	\$ 2,314,874	\$ 8,372,524

*Town of Lincoln
Schedule of Debt Service Requirements
as of the fiscal year ended June 30, 2013*

Purpose	Date Issued	Interest Rate(s)	Maturity Date	Amount of Original Issue	Balance July 1, 2012	New Issues	Retired	Balance June 30, 2013
<i>Governmental Activities:</i>								
<i>General obligation bonds payable:</i>								
Refunding	07/01/03	2.00-5.00%	08/01/16	\$ 18,770,000	\$ 2,485,000		\$ 520,000	\$ 1,965,000
School Construction and Renovation	08/01/06	4.25-5.00%	08/01/26	35,000,000	28,945,000		1,385,000	27,560,000
Open Space	06/15/07	4.13-5.50%	06/15/27	3,000,000	2,250,000		150,000	2,100,000
Improvements to Municipal Buildings	07/01/08	3.75-4.75%	07/01/28	5,000,000	4,250,000		250,000	4,000,000
Total Bonds Payable					<u>37,930,000</u>	<u>-</u>	<u>2,305,000</u>	<u>35,625,000</u>
<i>Capital leases payable:</i>								
Street Sweeper	01/05/09	4.72%	01/05/13	140,178	29,297		29,297	-
Recycle Truck	05/20/09	4.46%	05/20/13	205,000	41,321		41,321	-
Rescue Vehicle	08/24/10	5.34%	08/24/13	159,000	108,806		52,950	55,856
Trash Truck	05/15/11	2.66%	05/15/14	188,640	127,403		62,866	64,537
Total Leases Payable					<u>306,827</u>	<u>-</u>	<u>186,434</u>	<u>120,393</u>
<i>Business Activities:</i>								
<i>Loan payable:</i>								
R.I. Clean Water Finance Agency:								
Sewer system improvements	3/29/11	1.45-4.35%	09/01/31	2,902,500	2,901,500		100,000	2,801,500
Water system improvements	04/19/04	3.50%	09/01/24	300,000	82,583		5,000	77,583
Water system improvements	03/01/07	3.03-3.40%	09/01/27	1,800,000	1,537,000		72,000	1,465,000
Water system improvements	11/06/09	.055-4.15%	09/01/29	1,500,000	1,441,000		59,000	1,382,000
Water system improvements	02/12/09	.36-4.09%	09/01/30	362,568	346,567		15,000	331,567
Total Loans Payable					<u>6,308,650</u>	<u>-</u>	<u>251,000</u>	<u>6,057,650</u>
Total bonds, capital lease and loan payable					<u>\$ 44,545,477</u>	<u>\$ -</u>	<u>\$ 2,742,434</u>	<u>\$ 41,803,043</u>

*Town of Lincoln
Schedule of Fund Balances
as of the Fiscal Year Ended June 30, 2013*

<i>General Fund</i>			
Nonspendable:	Blue Cross Deposit	\$ 279,400	
Committed:	Encumbrances	75,413	
Assigned:	Health Care Costs	<u>500,000</u>	\$ 854,813
	Unassigned		<u>6,032,640</u>
<i>Total General Fund Balance</i>			<u><u>\$ 6,887,453</u></u>
<i>Town Capital Project Fund</i>			<u><u>\$ 3,363,483</u></u>
<i>School Capital Project Fund</i>			<u><u>\$ -</u></u>
<i>Open Space Restricted Surplus</i>			<u><u>\$ 298,847</u></u>
<i>Capital Improvement Restricted Surplus</i>			<u><u>\$ 241,956</u></u>
<i>Public Building Bond Fund</i>			<u><u>\$ 680,986</u></u>
<i>School Unrestricted Fund</i>			<u><u>\$ 2,045,601</u></u>

Town of Lincoln
Water Commission Approved Budget
Fiscal Year 2013-2014

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

SUPPLEMENTARY INFORMATION
SEWER FUND Estimated Revenue and Expenses
(for information purposes only)
FISCAL YEAR 2014-2015

	2011-2012 Audited Rev. / Exp.	2012-2013 Rev. / Exp. Estimated	2012-2013 Audited Rev. / Exp.	2013-2014 Rev. / Exp. Estimates	Rev. / Exp. Thru 12/31/2013	Balance Thru 6/30/2014	2014-2015 Rev. / Exp. Estimates	(Decrease) P/Y Estimate
Use Res. Rate / Year	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00			\$ 100.00	
Operating Revenues								
Sewer Use	\$ 866,246	\$ 850,000	\$ 899,428	\$ 850,000	\$ 809,316	\$ 40,684	\$ 880,000	\$ 30,000
Interest / Penalty	18,335	15,000	19,071	15,000	5,492	9,508	15,000	-
Total Operating Revenues	884,581	865,000	918,499	865,000	814,808	50,192	895,000	30,000
Operating Expenses								
Personnel Costs								
Salaries & Wages (includes overtime)	200,050	200,000	232,589	204,000	98,812	105,188	208,080	4,080
FICA	10,607	15,300	14,249	15,600	6,272	9,328	15,918	318
Health Ins / Worker Comp / Liab Insurance	54,747	60,000	45,336	60,000	30,115	29,885	60,000	-
Pension	9,285	13,000	13,003	13,000	5,016	7,984	13,000	-
Other Operating Expenses								
Supplies	192,300	120,000	216,964	150,000	96,406	53,594	150,000	-
Utilities	61,607	80,000	65,411	70,000	30,446	39,554	70,000	-
Professional Services	3,900	-	-	-	-	-	-	-
General Fund Overhead est. @ 2% of Revenue	2,695	17,000	-	17,000	-	17,000	17,600	600
Total Operating Costs	535,191	505,300	587,552	529,600	267,067	262,533	534,598	4,998
Net Revenue from Operations	349,390	359,700	330,947	335,400	547,741	(212,341)	360,402	25,002
Depreciation	274,405	280,000	277,563	280,000	138,782	141,218	280,000	-
Debt Service Interest	21,996	10,000	19,965	22,000	19,317	2,683	22,000	-
Sewer assessment revenues	(6,278)	(12,000)	(13,931)	(10,000)	(68,741)	58,741	(10,000)	-
Total Debt Service (net)	290,123	278,000	283,597	292,000	89,358	202,642	292,000	-
Total Sewer Expense	825,314	783,300	871,149	821,600	356,425	465,175	826,598	4,998
Net Sewer Fund Revenue	\$ 59,267	\$ 81,700	\$ 47,350	\$ 43,400	\$ 458,383	\$ (414,983)	\$ 68,402	\$ 25,002

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 2014-2015

		Twin River Reg. Hours	Twin River Holiday	Other Customers	FY2015 Total
Billing Rate	\$	40.00	60.00	40.00	
Estimated Hours		9,000	1,000	5,800	
Revenues	\$	360,000	60,000	232,000	652,000
Operating Expenses					
<i>Personnel Costs</i>					
Wages		324,000	54,000	208,800	586,800
FICA		24,786	4,131	15,973	44,890
<i>Other Operating Expenses</i>					
Vehicle Expenses(Ins., Fuel, Repair, etc.) @ \$1/hr.		-	-	5,600	5,600
Vehicle major repair		-	-	1,000	
Overhead (Billing & Acctng.) est. @ 2% of Revenue		7,200	1,200	4,640	13,040
Total Costs	\$	355,986	59,331	236,013	651,330
Net Revenue from Operations					
	\$	4,014	669	(4,013)	670