

Town of Lincoln

*Annual Reports and
Recommended Budget
Fiscal Year 2016-2017*



Building on a Strong Foundation

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TOWN OF LINCOLN
PROPOSED MUNICIPAL AND SCHOOL BUDGETS
FISCAL YEAR 2016-2017

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Annual Message

**Town of Lincoln, Rhode Island
Financial Town Meeting
May 9, 2016**

To the taxpayers of the Town of Lincoln:

Welcome to the 2016 Lincoln Financial Town Meeting. Tonight you will be considering a budget for Fiscal Year 2017 which begins on July 1, 2016. This budget is the culmination of countless hours of work by the Budget Board, the Town Administration, the School Committee and the School Administration. Thank you for taking time to participate with us in determining the future of our Town.

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

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

This process has proven to be a successful model for the Town of Lincoln and has reduced the financial and political stress that many cities and towns in Rhode Island are facing today. The Town of Lincoln has been able to provide necessary services and facilities on a consistent basis and it has done so with minimal tax increases.

The Board is obligated by the Town Charter to gather statements of anticipated Revenues and Expenses from all Town departments; to discuss same with appropriate officials; to have one or more public hearings; and to present to you the Board's final analysis. It is the opinion of the Budget Board that the budget presented tonight is sufficient to meet the needs of the Municipal Government and the School District for the upcoming Fiscal Year with **no tax rate 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 in appropriate sections of the Budget.

The total proposed expenditure budget is Seventy Seven Million, Eight Hundred Nine Thousand, Eight Hundred Fifty Four Dollars (**\$77,809,854**) which is an increase of Two Hundred Thirty Thousand, Five Hundred Three Dollars (**\$230,503**)

**Town of Lincoln, Rhode Island
Financial Town Meeting
May 9, 2016**

Due to appreciation of real property values and other revenues, the proposed budget is supported by an increase in the tax levy of **1.01%**. Preliminary estimates of the new tax rates are as follows:

| | |
|-------------------|---|
| Residential | \$22.75 per thousand dollars valuation |
| Commercial | \$26.00 per thousand dollars valuation |
| Personal Property | \$35.73 per thousand dollars valuation |
| Motor Vehicles | \$30.66 per thousand dollars valuation |

Tonight you will be asked to approve expenditures for Municipal Government Operations of Twenty Million, Two Hundred Eighty One Thousand, Six Hundred Seventy Two Dollars (**\$20,281,672**) an increase of Six Hundred Ninety One Thousand, Eight Hundred One Dollars (**\$691,801**) 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 implementation of a privatized recycling program 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 Five Hundred Fifty Five Thousand Dollars (**\$555,000**). We will build a visitor's center at Historic Chase Farm. The porch on the Hearthside building will be repaired and the Hot Potato School will be renovated as part of an ongoing project. We propose funding to prepare a Schematic Design and Estimate for an addition to and rehabilitation of the Animal Shelter. Structural and utility repairs are necessary at the Thibaudeau Barn and the Albion Park swing set must be replaced. With your approval, Phase II of the High School Building Study will begin.

The Budget Board is in agreement with the Town Administrator that the ever escalating costs of equipment and personnel in the Recycling department have caused the management of recycling by the Town to be no longer economically feasible. We have included Forty Five Thousand Dollars (**\$45,000**) to begin the process of transitioning operation of the Recycling function to a private entity.

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

**Town of Lincoln, Rhode Island
Financial Town Meeting
May 9, 2016**

The School Committee and the School Administration continue their efficient management of Lincoln's school system. The School District proposed operating budget of Fifty Two Million, Seven Hundred Forty Six Thousand, Eight Hundred Sixty One Dollars (**\$52,746,861**) an increase of Six Hundred, Fifty Four Thousand, One Hundred Ninety Three Dollars (**\$654,193**), will fund the programs and facilities desired by students, parents and taxpayers.

The Budget Board recommends that the School Committee give serious consideration to its current and future staffing needs based upon the documented declining enrollment across all of our schools. We have requested that the School Committee, the School Administration, and the Town Administration collaborate on a five year plan to address these issues.

School Department Capital Expenditure Resolutions total Six Hundred Forty Six Thousand, Six Hundred Thirty Three Dollars (**\$646,633**). These resolutions include funding for construction of a concession stand and restroom facilities at Ferguson Field. Other School expenditures will include necessary capitalized repairs to school buildings and the purchase of a truck.

The Budget Board would like to thank all the administrators, staff, boards and commissions who provided input and insight to us in the preparation of these documents. We appreciate the support of you, the taxpayer and invite you to attend any of several meetings throughout the year to observe the budget process and to provide valuable input that will have an effect on the decision making.

Respectfully Submitted

Town of Lincoln Budget Board

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

David Hartley
Maria Marcello
William J. McManus
Michael J. O'Connell
Robert H. Turner Jr., Town Moderator
Candice L. Larson, Recording Secretary

*Combined Analysis of Revenue and
Budget Summary*

SUMMARY OF MUNICIPAL REVENUES

FISCAL YEAR 2016-2017

| | 2013-2014 AUDITED REVENUE | 2014-2015 REVENUE BUDGET | 2014-2015 AUDITED REVENUE | 2015-2016 REVENUE BUDGET | RECEIVED THRU 12/31/2015 | BALANCE THRU 06/30/2016 | 2016-2017 REVENUE BUDGET | INCREASE (DECREASE) P/Y BUDGET |
|---|---------------------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|--------------------------------|--------------------------------------|
| PROPERTY TAXES | | | | | | | | |
| Education, Resolutions, Municipal & Debt | | | | | | | | |
| Current Year Tax Levy (Ref. Only) | \$ 51,153,424 | 53,080,413 | 53,117,288 | 53,629,338 | | | 54,172,447 | 543,109 |
| Current Year Uncollectible Taxes | (366,152) | (1,327,010) | (2,021,574) | (1,340,733) | | | (1,354,311) | (13,578) |
| Current Year Collections | 50,787,272 | 51,753,403 | 51,095,714 | 52,288,605 | 29,445,114 | 22,843,491 | 52,818,136 | 529,531 |
| Prior Year Collections | 1,399,113 | 1,000,000 | 1,213,768 | 1,000,000 | 559,325 | 440,675 | 1,100,000 | 100,000 |
| TOTAL TAX COLLECTIONS | \$ 52,186,385 | 52,753,403 | 52,309,482 | 53,288,605 | 30,004,439 | 23,284,166 | 53,918,136 | 629,531 |
| STATE AID & GRANTS (Note 1) | | | | | | | | |
| Dept. of Elderly Affairs | \$ 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Incentive Aid | 100,146 | 100,146 | 100,146 | 100,680 | 0 | 100,680 | 0 | (100,680) |
| Motor Vehicles Phase Out | 237,608 | 209,370 | 197,861 | 197,861 | 99,171 | 98,690 | 198,583 | 722 |
| Library | 191,841 | 191,018 | 191,018 | 195,339 | 0 | 195,339 | 188,503 | (6,836) |
| RIEDC - Airport Impact Aid | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 25,000 | 25,000 | 0 |
| Video Lottery / Table Games Commissions | 6,695,094 | 5,200,000 | 7,869,862 | 5,200,000 | 3,703,870 | 1,496,130 | 5,200,000 | 0 |
| Recycling Revenues | 16,384 | 0 | 29,073 | 0 | 10,876 | (10,876) | 0 | 0 |
| School Bond Housing Aid | 1,074,082 | 1,287,000 | 1,115,737 | 1,287,000 | 493,064 | 793,936 | 1,287,000 | 0 |
| Pub. Serv. Corp. Tax | 286,510 | 264,428 | 262,063 | 286,509 | 0 | 286,509 | 262,063 | (24,446) |
| Meal & Hotel Tax | 850,336 | 832,258 | 912,633 | 922,212 | 302,910 | 619,302 | 1,001,151 | 78,939 |
| Statistical revaluation reimbursement | 0 | 0 | 0 | 118,880 | 13,551 | 105,329 | 0 | (118,880) |
| RESTRICTED RECEIPTS | | | | | | | | |
| State Education Aid (Note 1) | 9,073,280 | 9,868,090 | 9,849,466 | 10,486,716 | 4,887,405 | 5,599,311 | 11,290,909 | 804,193 |
| Medicaid | 943,598 | 1,000,000 | 760,376 | 900,000 | 110,767 | 789,233 | 750,000 | (150,000) |
| OTHER SOURCES | | | | | | | | |
| Open Space Restricted Surplus (11) | 141,538 | 245,000 | 174,393 | 0 | 0 | 0 | 0 | 0 |
| Capital Improvement Restricted Surplus (12) | 183,795 | 169,013 | 169,013 | 396,000 | 347,451 | 48,549 | 50,000 | (346,000) |
| Town Capital Project Fund (50) | 701,234 | 3,950,000 | 2,384,902 | 1,698,128 | 1,420,673 | 277,455 | 1,164,133 | (533,995) |
| Public Building Bond Fund (56) | 164,983 | 480,987 | 496,444 | 14,871 | 14,871 | 0 | 0 | (14,871) |
| Impact Fees Fund (84) | 0 | 13,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| SCHOOL OPERATING SURPLUS | 800,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LOCAL REVENUES | 2,729,337 | 2,319,900 | 2,847,673 | 2,461,550 | 1,093,609 | 1,367,941 | 2,486,876 | 25,326 |
| Total Municipal Revenues | \$ 76,401,151 | 78,919,113 | 79,695,142 | 77,579,351 | 42,502,657 | 35,076,694 | 77,822,354 | 243,003 |
| LOCAL REVENUE | | | | | | | | |
| Interest on Investments | \$ 10,528 | 12,000 | 12,513 | 10,000 | 3,737 | 6,263 | 10,000 | 0 |
| Interest on Delinquent Taxes | 469,015 | 340,000 | 401,184 | 350,000 | 198,920 | 151,080 | 370,000 | 20,000 |

SUMMARY OF MUNICIPAL REVENUES

FISCAL YEAR 2016-2017

| | 2013-2014 AUDITED REVENUE | 2014-2015 REVENUE BUDGET | 2014-2015 AUDITED REVENUE | 2015-2016 REVENUE BUDGET | RECEIVED THRU 12/31/2015 | BALANCE THRU 06/30/2016 | 2016-2017 REVENUE BUDGET | INCREASE (DECREASE) P/Y BUDGET |
|---------------------------------|--|---|--|---|---|--|---|---|
| Fines & Costs | 18,525 | 10,000 | 15,375 | 10,000 | 4,476 | 5,524 | 15,000 | 5,000 |
| Miscellaneous Revenues | (11,237) | 20,000 | 15,468 | 20,000 | 15,183 | 4,817 | 15,000 | (5,000) |
| Marriage Licenses | 872 | 800 | 856 | 800 | 472 | 328 | 800 | 0 |
| Recording Fees | 210,373 | 210,000 | 203,989 | 210,000 | 105,357 | 104,643 | 200,000 | (10,000) |
| Tax Stamps | 215,450 | 160,000 | 235,080 | 160,000 | 125,237 | 34,763 | 170,000 | 10,000 |
| Liquor Licenses | 16,769 | 18,000 | 18,579 | 16,000 | 19,885 | (3,885) | 18,000 | 2,000 |
| Dog Licenses | 6,160 | 4,000 | 5,782 | 4,000 | 497 | 3,503 | 5,000 | 1,000 |
| Miscellaneous Licenses | 28,177 | 16,000 | 20,160 | 16,000 | 11,231 | 4,769 | 18,000 | 2,000 |
| Probate Court Fees | 22,074 | 25,000 | 25,221 | 25,000 | 8,931 | 16,069 | 25,000 | 0 |
| Victualling Licenses | 4,250 | 3,600 | 4,400 | 4,000 | 3,800 | 200 | 4,000 | 0 |
| Building Inspector | 314,387 | 200,000 | 259,894 | 220,000 | 117,564 | 102,436 | 220,000 | 0 |
| Plumbing Inspector | 78,665 | 50,000 | 70,603 | 55,000 | 32,516 | 22,484 | 60,000 | 5,000 |
| Electrical Inspector | 57,046 | 40,000 | 47,408 | 44,000 | 25,759 | 18,241 | 44,000 | 0 |
| Zoning Fees | 2,144 | 2,000 | 1,452 | 2,000 | (1,710) | 3,710 | 2,000 | 0 |
| Animal Violations | 1,870 | 2,000 | 1,835 | 2,000 | 1,190 | 810 | 1,800 | (200) |
| Library Fines | 14,932 | 13,000 | 14,794 | 13,000 | 3,226 | 9,774 | 14,000 | 1,000 |
| Housing for the Elderly | 67,176 | 65,000 | 65,305 | 70,000 | 0 | 70,000 | 70,000 | 0 |
| Town Maps | 340 | 500 | 400 | 500 | 205 | 295 | 400 | (100) |
| Tax Certificates | 16,891 | 25,000 | 20,162 | 22,500 | 10,090 | 12,410 | 20,000 | (2,500) |
| Parks & Recreation Program Fees | 13,797 | 18,000 | 9,983 | 15,000 | 5,648 | 9,352 | 15,000 | 0 |
| Other | 34,013 | 100,000 | 138,778 | 80,000 | 23,051 | 56,949 | 75,000 | (5,000) |
| Subdivision Lot Assessments | 4,200 | 10,000 | 19,850 | 5,000 | 7,650 | (2,650) | 5,000 | 0 |
| Ins. Refunds(Rescue Receipts) | 940,072 | 775,000 | 1,030,230 | 900,000 | 269,788 | 630,212 | 900,000 | 0 |
| Revenue Sidewalk Repairs | 26,098 | 25,000 | 27,248 | 25,000 | 7,592 | 17,408 | 25,000 | 0 |
| Fairlawn Rental | 135,000 | 135,000 | 135,000 | 141,750 | 70,875 | 70,875 | 143,876 | 2,126 |
| Municipal Court | 31,750 | 40,000 | 46,124 | 40,000 | 22,439 | 17,561 | 40,000 | 0 |
| TOTAL LOCAL REVENUE | \$ 2,729,337 | 2,319,900 | 2,847,673 | 2,461,550 | 1,093,609 | 1,367,941 | 2,486,876 | 25,326 |

Note 1 - All State Aid (excluding VLT Commissions) amounts are estimated based on the Governor's proposed state budget.

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2016-2017**

| | Dept # | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--------------------------------|--------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| MUNICIPAL OPERATIONS | | | | | | | | | |
| Town Administrator | 4100 | 122,572 | 155,488 | 139,591 | 133,170 | 72,975 | 60,195 | 136,263 | 3,093 |
| Planning | 4110 | 149,621 | 141,894 | 139,174 | 144,509 | 79,835 | 64,674 | 148,219 | 3,710 |
| Personnel | 4130 | 83,641 | 112,088 | 104,828 | 110,570 | 70,702 | 39,868 | 104,759 | (5,811) |
| Town Clerk | 4140 | 187,857 | 224,376 | 224,020 | 201,810 | 87,581 | 114,229 | 238,634 | 36,824 |
| Finance Office | 4150 | 443,516 | 448,017 | 441,476 | 461,889 | 208,378 | 253,511 | 440,614 | (21,275) |
| Tax Assessor | 4160 | 117,217 | 127,058 | 125,171 | 281,290 | 94,800 | 186,490 | 136,015 | (145,275) |
| Information Technologies | 4170 | 176,464 | 193,095 | 152,629 | 183,225 | 99,123 | 84,102 | 193,094 | 9,869 |
| Public Safety-Police | 4200 | 4,115,720 | 4,021,354 | 3,835,065 | 4,157,359 | 2,569,711 | 1,587,648 | 4,369,361 | 212,002 |
| Public Safety - Animal Control | 4204 | 81,301 | 84,590 | 84,382 | 89,135 | 36,781 | 52,354 | 90,854 | 1,719 |
| Public Safety-Rescue | 4210 | 1,489,622 | 1,535,962 | 1,610,464 | 1,562,619 | 817,481 | 745,138 | 1,604,496 | 41,877 |
| Human Services | 4230 | 352,527 | 373,240 | 369,586 | 385,847 | 172,809 | 213,038 | 406,584 | 20,737 |
| Public Works-General | 4300 | 147,713 | 149,519 | 149,981 | 150,663 | 75,240 | 75,423 | 154,154 | 3,491 |
| Public W.-Engineering | 4310 | 79,418 | 92,937 | 88,918 | 94,721 | 44,720 | 50,001 | 97,901 | 3,180 |
| Public W.-Code Enfor | 4320 | 179,891 | 191,494 | 189,289 | 194,086 | 95,235 | 98,851 | 196,191 | 2,105 |
| Public W.-Parks/Rec | 4330 | 578,532 | 609,183 | 558,501 | 627,383 | 357,279 | 270,104 | 621,830 | (5,553) |
| Public W-Public Bldg | 4400 | 322,935 | 323,211 | 319,816 | 324,811 | 158,000 | 166,811 | 314,900 | (9,911) |
| Public W-Central Div | 4400 | 3,031,738 | 3,062,033 | 3,169,995 | 3,122,695 | 1,404,943 | 1,717,752 | 3,279,833 | 157,138 |
| Grants | 4500 | 61,500 | 62,000 | 61,500 | 61,500 | 60,500 | 1,000 | 60,500 | (1,000) |
| Budget Board | 4600 | 2,349 | 2,050 | 1,914 | 2,300 | 1,914 | 386 | 2,300 | 0 |
| Fixed Charges | 4700 | 4,447,121 | 4,456,465 | 4,520,914 | 4,487,685 | 2,196,369 | 2,291,316 | 4,694,253 | 206,568 |
| Public Library | 4800 | 1,065,900 | 1,090,431 | 1,088,115 | 1,088,059 | 573,550 | 514,509 | 1,120,803 | 32,744 |
| Town Council | 4820 | 55,952 | 54,500 | 55,793 | 69,500 | 29,970 | 39,530 | 69,500 | 0 |
| Town Solicitor | 4830 | 311,576 | 160,189 | 106,682 | 160,189 | 68,592 | 91,597 | 140,189 | (20,000) |
| Probate Judge | 4840 | 4,242 | 4,352 | 4,293 | 4,352 | 2,076 | 2,276 | 4,352 | 0 |
| Town Sergeant | 4850 | 1,200 | 1,400 | 1,372 | 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 | 5,395 | 8,120 | 7,469 | 8,120 | 2,686 | 5,434 | 8,120 | 0 |
| Planning Board | 4880 | 2,573 | 8,870 | 4,371 | 8,870 | 3,237 | 5,633 | 8,870 | 0 |
| Board of Assessment Review | 4890 | 1,845 | 2,190 | 2,190 | 2,190 | 945 | 1,245 | 2,190 | 0 |
| Tenants Board | 4910 | 1,316 | 1,388 | 1,238 | 1,388 | 694 | 694 | 1,388 | 0 |
| Conservation Commission | 4920 | 2,301 | 3,150 | 798 | 3,150 | 1,368 | 1,782 | 3,150 | 0 |
| Personnel Board | 4940 | 1,300 | 1,600 | 1,000 | 1,600 | 500 | 1,100 | 1,600 | 0 |
| Juvenile Hearing Board | 4960 | 445 | 750 | 681 | 750 | 193 | 557 | 750 | 0 |

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2016-2017**

| | Dept # | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|--------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| Parks & Rec Commission | 4970 | 772 | 1,000 | 810 | 1,000 | 330 | 670 | 1,000 | 0 |
| Recycling | 5000 | 179,212 | 172,754 | 192,498 | 250,246 | 99,840 | 150,406 | 342,868 | 92,622 |
| Land Trust | 5200 | 0 | 400 | 0 | 200 | 0 | 200 | 200 | 0 |
| Municipal Court | 5300 | 19,936 | 20,500 | 20,236 | 20,500 | 7,735 | 12,765 | 20,500 | 0 |
| Transfers to other Funds | 6000 | 2,844,026 | 0 | 2,719,862 | 0 | 0 | 0 | 0 | 0 |
| Capital Budget Request | | 1,022,757 | 1,175,000 | 1,163,654 | 1,189,390 | 907,390 | 282,000 | 1,262,337 | 72,947 |
| Municipal Operating Budget | | 21,693,703 | 19,074,348 | 21,659,976 | 19,589,871 | 10,404,932 | 9,184,939 | 20,281,672 | 691,801 |
| Town School Dept. Appropriation | | 39,663,090 | 40,242,425 | 40,242,425 | 40,705,952 | 20,177,679 | 20,528,273 | 40,705,952 | 0 |
| Restricted Receipts (Passthrough) | | | | | | | | | |
| Reappropriation of Surplus | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Education Aid (Note 1) | | 9,073,280 | 9,868,090 | 9,849,466 | 10,486,716 | 4,887,405 | 5,599,311 | 11,290,909 | 804,193 |
| Medicaid (Note 1) | | 943,598 | 1,000,000 | 760,376 | 900,000 | 110,767 | 789,233 | 750,000 | (150,000) |
| Please refer to the Education budget page for important information on the FY2017 presentation. | | | | | | | | | |
| Total Education Budget | | 49,679,968 | 51,110,515 | 50,852,267 | 52,092,668 | 25,175,851 | 26,916,817 | 52,746,861 | 654,193 |
| DEBT SERVICE | | | | | | | | | |
| Municipal Debt Service | | 650,094 | 634,063 | 634,063 | 617,875 | 430,188 | 187,687 | 601,688 | (16,187) |
| Education Debt Service | | 3,175,706 | 3,191,687 | 3,199,688 | 3,169,938 | 2,536,075 | 633,863 | 2,978,000 | (191,938) |
| RESOLUTIONS | | | | | | | | | |
| Education Resolutions | | 1,246,296 | 1,500,000 | 1,500,000 | 958,543 | 768,693 | 189,850 | 646,633 | (311,910) |
| Municipal Resolutions | | 679,534 | 3,408,500 | 2,218,934 | 1,150,456 | 1,014,302 | 136,154 | 567,500 | (582,956) |
| Total Combined Budget | | 77,125,301 | 78,919,113 | 80,064,928 | 77,579,351 | 40,330,041 | 37,249,310 | 77,822,354 | 243,003 |

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

Recommended Education Budget

**EDUCATION DEPARTMENT EXPENDITURE DETAIL
FISCAL YEAR 2016-2017**

| School Department Office/Agency 9000 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-----------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| Town School Dept. Appropriation | \$ | 39,663,090 | 40,242,425 | 40,242,425 | 40,705,952 | 20,177,679 | 20,528,273 | 40,705,952 | 0 |
| Restricted Receipts (Passthrough) | | | | | | | | | |
| State Education Aid (Note 1) | | 9,073,280 | 9,868,090 | 9,849,466 | 10,486,716 | 4,887,405 | 5,599,311 | 11,290,909 | 804,193 |
| Medicaid (Note 2) | | 943,598 | 1,000,000 | 760,376 | 900,000 | 110,767 | 789,233 | 750,000 | (150,000) |
| See important note below | | | | | | | | | |
| TOTAL | \$ | 49,679,968 | 51,110,515 | 50,852,267 | 52,092,668 | 25,175,851 | 26,916,817 | 52,746,861 | 654,193 |

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

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

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

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

The reduced amount reflects the prior year lower amount as a result of students being brought back from out of district placements. Any loss of Medicaid reimbursement is reflective of a larger reduction in expenditures for related medical services.

State Education Aid Detail per Governor's Budget

| | |
|-------------------------------|----------------------|
| Formula Aid | \$ 10,978,474 |
| Group Home Aid | 101,396 |
| High Cost Sp. Ed. Categorical | 116,901 |
| English Learner Categorical | 1,438 |
| Choice School Density Fund | 92,700 |
| Total (per RIDE schedule) | <u>\$ 11,290,909</u> |

Proposed Resolution Expenditures

**Proposed Resolutions for Financial Town Meeting
Fiscal Year 2016-2017**

| Municipal Resolutions | | | |
|--|-------------------|--------------------------------|--------------------------------|
| Project Description | Amount | Capital Project Fund 12 | Capital Project Fund 50 |
| Thibaudeau Barn structural/utility repairs | \$ 50,000 | 50,000 | |
| Chase Farm Visitor Center | \$ 100,000 | | \$ 100,000 |
| Addition/Renovation Animal Shelter | \$ 25,000 | | 25,000 |
| Trash Collection Truck | \$ 215,000 | | 215,000 |
| High School Stage 2 Study | \$ 137,500 | | 137,500 |
| Renovations - Hot Potato School | \$ 15,000 | | 15,000 |
| Hearthside porch roof and repairs | \$ 15,000 | | 15,000 |
| Albion Park swing set replacement | \$ 10,000 | | 10,000 |
| Totals | \$ 567,500 | \$ 50,000 | \$ 517,500 |
| | | | |
| Education Resolutions | | | |
| Project Description | Amount | Capital Project Fund 12 | Capital Project Fund 50 |
| Ferguson Field House Concession Stand | \$ 230,000 | | \$ 230,000 |
| Other Education Capital | \$ 416,633 | | \$ 416,633 |
| Totals | \$ 646,633 | \$ - | \$ 646,633 |

Recommended Municipal Budget

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| TOWN ADMINISTRATOR Office/Agency 4100 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-----------|---|---|---|---|---|---------------------------------------|---|--|
| Salaries | \$ | 118,959 | 120,988 | 121,573 | 123,670 | 61,770 | 61,900 | 126,763 | 3,093 |
| Expenses | | 1,133 | 5,000 | 1,359 | 5,000 | 1,423 | 3,577 | 5,000 | 0 |
| Fire Department Study | | 0 | 25,000 | 11,781 | 0 | 9,400 | (9,400) | 0 | 0 |
| Supplies & Printing | | 1,486 | 2,500 | 1,873 | 2,500 | 420 | 2,080 | 2,500 | 0 |
| Ind/Econ Development | | 994 | 2,000 | 3,005 | 2,000 | (38) | 2,038 | 2,000 | 0 |
| TOTAL | \$ | 122,572 | 155,488 | 139,591 | 133,170 | 72,975 | 60,195 | 136,263 | 3,093 |

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 2016-2017

| TOWN ADMINISTRATOR Salaries 4100 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|---|---|---|---|---|---------------------------------------|---|--|
| Town Administrator | \$ | 80,559 | 81,855 | 82,208 | 83,492 | 41,702 | 41,790 | 85,580 | 2,088 |
| Executive Secretary | | 36,571 | 37,161 | 37,380 | 37,904 | 18,932 | 18,972 | 38,852 | 948 |
| Subtotal Salaries : | \$ | 117,130 | 119,016 | 119,588 | 121,396 | 60,634 | 60,762 | 124,432 | 3,036 |
| Longevity : | | 1,829 | 1,972 | 1,985 | 2,274 | 1,136 | 1,138 | 2,331 | 57 |
| Total Salaries : | \$ | 118,959 | 120,988 | 121,573 | 123,670 | 61,770 | 61,900 | 126,763 | 3,093 |
| FICA Expense : | | 9,100 | 9,256 | 9,300 | 9,461 | 4,725 | 4,735 | 9,697 | 236 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| TOWN PLANNER Office/Agency 4110 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|---|---|---|---|---|---------------------------------------|---|--|
| Salaries | \$ 116,518 | 118,394 | 118,912 | 121,009 | 60,330 | 60,679 | 124,719 | 3,710 |
| Miscellaneous Expense | 20 | 300 | 59 | 300 | 0 | 300 | 300 | 0 |
| Auto Expense | 73 | 200 | 0 | 200 | 0 | 200 | 200 | 0 |
| Material, Supplies & Equipment | 1,942 | 3,000 | 1,303 | 3,000 | 405 | 2,595 | 3,000 | 0 |
| Computer Expenses - GIS Services | 17,068 | 15,000 | 5,000 | 15,000 | 3,000 | 12,000 | 15,000 | 0 |
| Professional Services | 14,000 | 5,000 | 13,900 | 5,000 | 16,100 | (11,100) | 5,000 | 0 |
| TOTAL | \$ 149,621 | 141,894 | 139,174 | 144,509 | 79,835 | 64,674 | 148,219 | 3,710 |

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 2016-2017

| TOWN PLANNER Salaries 4110 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|---|---|---|---|---|---------------------------------------|---|--|
| Town Planner | \$ | 66,028 | 67,091 | 67,379 | 68,433 | 34,180 | 34,253 | 70,144 | 1,711 |
| Planning Aide/Grant Administrator | | 44,518 | 45,234 | 45,438 | 46,139 | 23,045 | 23,094 | 47,292 | 1,153 |
| Subotal Salaries : | \$ | 110,546 | 112,325 | 112,817 | 114,572 | 57,225 | 57,347 | 117,436 | 2,864 |
| Longevity : | | 5,972 | 6,069 | 6,095 | 6,437 | 3,105 | 3,332 | 7,283 | 846 |
| Total Salaries : | \$ | 116,518 | 118,394 | 118,912 | 121,009 | 60,330 | 60,679 | 124,719 | 3,710 |
| FICA Expense : | | 8,914 | 9,057 | 9,097 | 9,257 | 4,615 | 4,642 | 9,541 | 284 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PERSONNEL Office/Agency 4130 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|---|---|---|---|---|---------------------------------------|---|--|
| Salaries | \$ | 55,298 | 56,188 | 56,429 | 57,620 | 28,658 | 28,962 | 59,309 | 1,689 |
| Expenses | | 106 | 200 | 162 | 200 | 0 | 200 | 200 | 0 |
| Professional Development | | 7,951 | 13,000 | 6,757 | 10,000 | 8,185 | 1,815 | 10,000 | 0 |
| Materials & Supplies | | 242 | 200 | 159 | 250 | 5 | 245 | 250 | 0 |
| Labor / Negotiations | | 18,606 | 40,000 | 38,484 | 40,000 | 32,042 | 7,958 | 30,000 | (10,000) |
| Recruitment Expenses | | 1,438 | 2,500 | 2,837 | 2,500 | 1,812 | 688 | 5,000 | 2,500 |
| TOTAL | \$ | 83,641 | 112,088 | 104,828 | 110,570 | 70,702 | 39,868 | 104,759 | (5,811) |

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 2016-2017

| PERSONNEL Salaries | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|-------------------------------|-----------|---|---|---|---|---|---------------------------------------|---|--|
| 4130 | | | | | | | | | |
| Personnel Director | \$ | 53,171 | 54,027 | 54,259 | 55,108 | 27,525 | 27,583 | 56,485 | 1,377 |
| Subotal Salaries : | \$ | 53,171 | 54,027 | 54,259 | 55,108 | 27,525 | 27,583 | 56,485 | 1,377 |
| Longevity : | | 2,127 | 2,161 | 2,170 | 2,512 | 1,133 | 1,379 | 2,824 | 312 |
| Total Salaries : | \$ | 55,298 | 56,188 | 56,429 | 57,620 | 28,658 | 28,962 | 59,309 | 1,689 |
| FICA Expense : | | 4,230 | 4,298 | 4,317 | 4,408 | 2,192 | 2,216 | 4,537 | 129 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| TOWN CLERK Office/Agency 4140 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-----------|---|---|---|---|---|---|---|--|
| Salaries | \$ | 138,611 | 142,076 | 142,935 | 145,510 | 72,306 | 73,204 | 150,134 | 4,624 |
| Supplies & Printing | | 859 | 2,000 | 1,481 | 2,000 | 529 | 1,471 | 2,000 | 0 |
| Equipment & Recording | | 27,846 | 32,000 | 32,364 | 32,000 | 11,996 | 20,004 | 32,000 | 0 |
| Election Expense | | 2,742 | 32,000 | 29,056 | 5,000 | 0 | 5,000 | 35,000 | 30,000 |
| Records Preservation | | 1,195 | 1,400 | 1,195 | 1,400 | 0 | 1,400 | 2,000 | 600 |
| Video Taping Expense | | 5,775 | 6,900 | 6,050 | 6,900 | 2,475 | 4,425 | 6,500 | (400) |
| Town Meeting Expense | | 10,829 | 8,000 | 10,939 | 9,000 | 275 | 8,725 | 11,000 | 2,000 |
| TOTAL | \$ | 187,857 | 224,376 | 224,020 | 201,810 | 87,581 | 114,229 | 238,634 | 36,824 |

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 2016-2017

| TOWN CLERK Salaries 4140 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|---|---|---|---|---|---------------------------------------|---|--|
| Town Clerk | \$ | 61,380 | 62,368 | 62,636 | 63,615 | 31,774 | 31,841 | 65,206 | 1,591 |
| Deputy Town Clerk | | 42,670 | 43,357 | 43,543 | 44,224 | 22,089 | 22,135 | 45,330 | 1,106 |
| Clerk II | | 29,506 | 29,999 | 30,742 | 30,818 | 15,970 | 14,848 | 31,679 | 861 |
| Subtotal Salaries : | \$ | 133,556 | 135,724 | 136,921 | 138,657 | 69,833 | 68,824 | 142,215 | 3,558 |
| Longevity : | | 4,776 | 4,852 | 4,874 | 5,353 | 2,473 | 2,880 | 6,419 | 1,066 |
| Overtime : | | 279 | 1,500 | 1,140 | 1,500 | 0 | 1,500 | 1,500 | 0 |
| Total Salaries : | \$ | 138,611 | 142,076 | 142,935 | 145,510 | 72,306 | 73,204 | 150,134 | 4,624 |
| FICA Expense : | | 10,604 | 10,869 | 10,935 | 11,132 | 5,531 | 5,600 | 11,485 | 353 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| FINANCE OFFICE Office/Agency 4150 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| Salaries | \$ | 371,782 | 382,217 | 376,439 | 390,089 | 177,939 | 212,150 | 366,814 | (23,275) |
| Office Supplies/Expenses | | 8,073 | 13,000 | 9,427 | 13,000 | 4,907 | 8,093 | 12,000 | (1,000) |
| Postage | | 12,500 | 18,000 | 23,436 | 18,000 | 11,039 | 6,961 | 25,000 | 7,000 |
| Payroll Processing | | 30,088 | 30,000 | 28,615 | 30,000 | 14,471 | 15,529 | 30,000 | 0 |
| RI Value Commission | | 299 | 300 | 297 | 300 | 0 | 300 | 300 | 0 |
| Registrar & Paying Agent Fees | | 1,200 | 1,500 | 1,100 | 1,500 | 0 | 1,500 | 1,500 | 0 |
| Bank Fees | | 9,574 | 3,000 | 2,162 | 9,000 | 22 | 8,978 | 5,000 | (4,000) |
| Grant Matching | | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ | 443,516 | 448,017 | 441,476 | 461,889 | 208,378 | 253,511 | 440,614 | (21,275) |

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 2016-2017

| FINANCE OFFICE | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|----------------------------|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Salaries | 4150 | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Director | \$ | 79,364 | 80,641 | 80,988 | 82,254 | 41,084 | 41,170 | 84,310 | 2,056 |
| Audited Salaries | | 188,011 | 0 | 185,847 | 0 | 82,402 | (82,402) | 0 | 0 |
| Bookkeeper | | 0 | 31,485 | 0 | 32,352 | 0 | 32,352 | 33,231 | 879 |
| Bookkeeper | | 0 | 31,485 | 0 | 32,352 | 0 | 32,352 | 33,231 | 879 |
| Computer Operator I | | 0 | 37,518 | 0 | 38,542 | 0 | 38,542 | 39,608 | 1,066 |
| Clerk II | | 0 | 29,999 | 0 | 30,818 | 0 | 30,818 | 31,679 | 861 |
| Clerk II | | 0 | 29,999 | 0 | 30,818 | 0 | 30,818 | 31,679 | 861 |
| Cashier | | 0 | 29,999 | 0 | 30,818 | 0 | 30,818 | 0 | (30,818) |
| Purchasing Agent | | 41,962 | 42,637 | 42,820 | 43,490 | 21,722 | 21,768 | 44,577 | 1,087 |
| Asst. Director | | 45,857 | 50,253 | 50,469 | 51,258 | 25,602 | 25,656 | 52,539 | 1,281 |
| Subtotal Salaries : | \$ | 355,194 | 364,016 | 360,124 | 372,702 | 170,810 | 201,892 | 350,854 | (21,848) |
| Longevity : | | 16,264 | 17,201 | 15,145 | 16,387 | 6,278 | 10,109 | 14,960 | (1,427) |
| Overtime : | | 324 | 1,000 | 1,170 | 1,000 | 851 | 149 | 1,000 | 0 |
| Total Salaries : | \$ | 371,782 | 382,217 | 376,439 | 390,089 | 177,939 | 212,150 | 366,814 | (23,275) |
| FICA Expense : | | 28,441 | 29,240 | 28,798 | 29,842 | 13,612 | 16,229 | 28,061 | (1,781) |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| TAX ASSESSOR Office/Agency 4160 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|---|---|---|---|---|---------------------------------------|---|--|
| Salaries | \$ 112,413 | 121,558 | 121,672 | 126,390 | 62,286 | 64,104 | 129,915 | 3,525 |
| Miscellaneous & Auto Expenses | 727 | 1,000 | 141 | 1,000 | 262 | 738 | 1,000 | 0 |
| Supplies & Printing | 3,333 | 3,000 | 2,804 | 3,500 | 1,139 | 2,361 | 3,500 | 0 |
| Plat Record | 554 | 500 | 554 | 600 | 0 | 600 | 600 | 0 |
| Legal Notices/Steno Service | 190 | 1,000 | 0 | 1,200 | 0 | 1,200 | 1,000 | (200) |
| Revaluation Expense* | 0 | 0 | 0 | 148,600 | 31,113 | 117,487 | 0 | (148,600) |
| TOTAL | \$ 117,217 | 127,058 | 125,171 | 281,290 | 94,800 | 186,490 | 136,015 | (145,275) |

Function

Implement and administer an equitable Taxation and Valuation System. Interpret and follow R.I. General Laws in the performance of said duties.

Document and defend all valuations at the local and state level. Maintain the Town property record database and other related information.

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| TAX ASSESSOR Salaries | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|----------------------------------|-------------|---|---|---|---|---|---------------------------------------|---|--|
| | 4160 | | | | | | | | |
| Tax Assessor | \$ | 53,949 | 54,818 | 55,053 | 55,914 | 27,928 | 27,986 | 57,312 | 1,398 |
| Audited Salaries | | 55,808 | 0 | 64,417 | 0 | 33,112 | (33,112) | 0 | 0 |
| Senior Clerk | | 0 | 34,548 | 0 | 35,494 | 0 | 35,494 | 36,466 | 972 |
| Clerk II | | 0 | 29,999 | 0 | 30,818 | 0 | 30,818 | 31,679 | 861 |
| Subtotal Salaries : | \$ | 109,757 | 119,365 | 119,470 | 122,226 | 61,040 | 61,186 | 125,457 | 3,231 |
| Longevity : | | 2,656 | 2,193 | 2,202 | 4,164 | 1,246 | 2,918 | 4,458 | 294 |
| Total Salaries : | \$ | 112,413 | 121,558 | 121,672 | 126,390 | 62,286 | 64,104 | 129,915 | 3,525 |
| FICA Expense : | | 8,600 | 9,299 | 9,308 | 9,669 | 4,765 | 4,904 | 9,938 | 270 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| INFORMATION TECHNOLOGIES Office/Agency 4170 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-----------|---|---|---|---|---|---|---|--|
| Salaries | \$ | 60,166 | 61,495 | 61,760 | 62,725 | 31,330 | 31,395 | 64,294 | 1,569 |
| Maintenance/Support | | 59,585 | 70,000 | 46,123 | 67,000 | 39,384 | 27,616 | 75,000 | 8,000 |
| Hardware/Software | | 22,561 | 9,000 | 7,591 | 9,000 | 7,256 | 1,744 | 9,000 | 0 |
| Tech Support | | 31,464 | 42,500 | 33,940 | 37,500 | 19,759 | 17,741 | 40,000 | 2,500 |
| Internet Service | | 1,800 | 7,100 | 1,813 | 4,000 | 900 | 3,100 | 1,800 | (2,200) |
| Miscellaneous | | 888 | 3,000 | 1,402 | 3,000 | 494 | 2,506 | 3,000 | 0 |
| TOTAL | \$ | 176,464 | 193,095 | 152,629 | 183,225 | 99,123 | 84,102 | 193,094 | 9,869 |

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 2016-2017

| INFORMATION TECHNOLOGIES | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|---------------------------------|-----------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Salaries | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| 4170 | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| IT Director | \$ | 57,640 | 58,567 | 58,819 | 59,738 | 29,838 | 29,900 | 61,232 | 1,494 |
| Subtotal Salaries : | \$ | 57,640 | 58,567 | 58,819 | 59,738 | 29,838 | 29,900 | 61,232 | 1,494 |
| Longevity : | | 2,526 | 2,928 | 2,941 | 2,987 | 1,492 | 1,495 | 3,062 | 75 |
| Total Salaries : | \$ | 60,166 | 61,495 | 61,760 | 62,725 | 31,330 | 31,395 | 64,294 | 1,569 |
| FICA Expense : | | 4,603 | 4,704 | 4,725 | 4,798 | 2,397 | 2,402 | 4,918 | 120 |

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 2016-2017

| PUBLIC SAFETY-POLICE | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|---------------------------------|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | 4200 | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Salaries | \$ | 2,815,013 | 2,803,375 | 2,576,273 | 2,814,589 | 1,359,984 | 1,454,605 | 2,913,239 | 98,650 |
| Tuition | | 5,085 | 10,000 | 8,325 | 10,000 | 4,525 | 5,475 | 18,000 | 8,000 |
| In-Service Training | | 24,298 | 25,000 | 21,118 | 25,000 | 15,029 | 9,971 | 25,000 | 0 |
| Telephone | | 19,805 | 18,000 | 20,760 | 18,000 | 8,535 | 9,465 | 20,820 | 2,820 |
| Clothing | | 32,169 | 36,300 | 28,750 | 36,300 | 24,543 | 11,757 | 36,300 | 0 |
| Cleaning | | 33,701 | 34,225 | 32,321 | 34,225 | 29,697 | 4,528 | 34,225 | 0 |
| Accessories | | 30,437 | 29,575 | 29,654 | 31,000 | 23,643 | 7,357 | 31,000 | 0 |
| Firearms | | 16,884 | 17,600 | 22,115 | 17,600 | 296 | 17,304 | 19,000 | 1,400 |
| First Aid | | 190 | 250 | 170 | 250 | 0 | 250 | 250 | 0 |
| Auto Maintenance | | 33,396 | 32,000 | 32,650 | 32,000 | 19,304 | 12,696 | 34,000 | 2,000 |
| Tires | | 2,756 | 10,000 | 7,890 | 10,000 | 0 | 10,000 | 9,000 | (1,000) |
| Gas & Oil | | 80,791 | 110,000 | 75,161 | 110,000 | 33,869 | 76,131 | 75,000 | (35,000) |
| Radio Maintenance | | 11,615 | 12,000 | 12,172 | 16,800 | 14,269 | 2,531 | 21,500 | 4,700 |
| Photo & Other Supplies | | 1,113 | 1,000 | 1,050 | 1,000 | 108 | 892 | 1,075 | 75 |
| Recruit Equipment | | 11,374 | 0 | 12,936 | 6,000 | 6,657 | (657) | 13,000 | 7,000 |
| New Equipment | | 27,123 | 24,000 | 15,199 | 24,000 | 4,237 | 19,763 | 24,000 | 0 |
| Law Library | | 742 | 750 | 302 | 750 | 0 | 750 | 750 | 0 |
| Cars (3 in Yr 2016-2017) | | 81,000 | 54,000 | 54,250 | 72,000 | 27,550 | 44,450 | 80,000 | 8,000 |
| Grant Matching | | 4,453 | 10,000 | 830 | 10,000 | 750 | 9,250 | 10,000 | 0 |
| Fire Alarm | | 2,309 | 3,600 | 3,467 | 3,600 | 2,979 | 621 | 3,600 | 0 |
| Pensions (Note 1) | | 856,911 | 762,679 | 857,245 | 857,245 | 970,602 | (113,357) | 970,602 | 113,357 |
| Computer Systems | | 24,555 | 27,000 | 22,427 | 27,000 | 23,134 | 3,866 | 29,000 | 2,000 |
| TOTAL | \$ | 4,115,720 | 4,021,354 | 3,835,065 | 4,157,359 | 2,569,711 | 1,587,648 | 4,369,361 | 212,002 |

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 2016-2017

| PUBLIC SAFETY-POLICE | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|-----------------------------|-----------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Salaries | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| 4200 | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Chief | \$ | 73,779 | 74,966 | 75,288 | 76,465 | 38,192 | 38,273 | 78,377 | 1,912 |
| Audited Salaries | | 2,402,784 | 0 | 2,196,865 | 0 | 1,179,271 | (1,179,271) | 0 | 0 |
| Deputy Chief | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Secretary | | 0 | 37,565 | 0 | 39,365 | 0 | 39,365 | 40,449 | 1,084 |
| Clerk II | | 0 | 29,411 | 0 | 30,818 | 0 | 30,818 | 31,679 | 861 |
| Captain (2) | | 0 | 134,568 | 0 | 137,259 | 0 | 137,259 | 140,691 | 3,432 |
| Lieutenant (4) | | 0 | 260,260 | 0 | 265,465 | 0 | 265,465 | 272,102 | 6,637 |
| Sergeant (3) | | 0 | 188,840 | 0 | 192,617 | 0 | 192,617 | 197,432 | 4,815 |
| Detective (4) | | 0 | 237,590 | 0 | 242,342 | 0 | 242,342 | 248,400 | 6,058 |
| Patrolman (23) | | 0 | 1,300,867 | 0 | 1,258,157 | 0 | 1,258,157 | 1,320,032 | 61,875 |
| Dispatcher (6) | | 0 | 231,754 | 0 | 242,071 | 0 | 242,071 | 249,539 | 7,468 |
| Subtotal Salaries : | \$ | 2,476,563 | 2,495,821 | 2,272,153 | 2,484,559 | 1,217,463 | 1,267,096 | 2,578,701 | 94,142 |
| Less Federal Grant: | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Net Salaries: | \$ | 2,476,563 | 2,495,821 | 2,272,153 | 2,484,559 | 1,217,463 | 1,267,096 | 2,578,701 | 94,142 |
| Longevity : | | 130,907 | 92,349 | 106,532 | 110,608 | 57,537 | 53,071 | 115,617 | 5,009 |
| Overtime : | | 124,825 | 120,000 | 113,425 | 120,000 | 35,442 | 84,558 | 120,000 | 0 |
| Holiday Pay | | 82,718 | 95,205 | 84,163 | 99,422 | 49,542 | 49,880 | 98,921 | (501) |
| Total Salaries : | \$ | 2,815,013 | 2,803,375 | 2,576,273 | 2,814,589 | 1,359,984 | 1,454,605 | 2,913,239 | 98,650 |
| FICA Expense : | | 215,348 | 214,458 | 197,085 | 215,316 | 104,039 | 111,277 | 222,863 | 7,547 |

NOTE: The FY2015/16 budgeted amounts for union officers has been adjusted to reflect the retroactive 2% increase due from the contract settlement. The amounts were reflected in the "Anticipated Salary Increases" line of Fixed Charges. That line has been reduced to offset the change.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PUBLIC SAFETY -ANIMAL CONTROL | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|--------------------------------------|-----------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| 4204 | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Salaries | \$ | 57,775 | 63,090 | 64,078 | 67,635 | 31,196 | 36,439 | 69,354 | 1,719 |
| Gasoline | | 1,164 | 1,500 | 833 | 1,500 | 290 | 1,210 | 1,500 | 0 |
| Shelter Expense | | 22,362 | 20,000 | 19,471 | 20,000 | 5,295 | 14,705 | 20,000 | 0 |
| TOTAL | \$ | 81,301 | 84,590 | 84,382 | 89,135 | 36,781 | 52,354 | 90,854 | 1,719 |

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|---|---|---|---|---|---------------------------------------|---|--|
| Animal Control Officer | \$ 40,293 | 40,941 | 42,375 | 42,067 | 21,318 | 20,749 | 43,224 | 1,157 |
| Part time staff | 926 | 15,000 | 10,415 | 18,359 | 6,571 | 11,788 | 18,861 | 502 |
| Subtotal Salaries : | \$ 41,219 | 55,941 | 52,790 | 60,426 | 27,889 | 32,537 | 62,085 | 1,659 |
| Longevity : | 2,164 | 2,149 | 2,225 | 2,209 | 1,119 | 1,090 | 2,269 | 60 |
| Overtime : | 3,427 | 3,000 | 1,945 | 3,000 | 1,688 | 1,312 | 3,000 | 0 |
| Seasonal Employees : | 10,965 | 2,000 | 7,118 | 2,000 | 500 | 1,500 | 2,000 | 0 |
| Total Salaries : | \$ 57,775 | 63,090 | 64,078 | 67,635 | 31,196 | 36,439 | 69,354 | 1,719 |
| FICA Expense : | 4,420 | 4,826 | 4,902 | 5,174 | 2,386 | 2,788 | 5,306 | 132 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PUBLIC SAFETY-RESCUE | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|--------------------------------|-----------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| 4210 | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Salaries | \$ | 1,160,319 | 1,171,899 | 1,248,738 | 1,192,804 | 639,801 | 553,003 | 1,238,327 | 45,523 |
| Director Expenses | | 2,028 | 2,000 | 717 | 2,000 | 900 | 1,100 | 2,000 | 0 |
| Emergency Management Expenses | | 5,327 | 6,250 | 4,944 | 6,250 | 2,613 | 3,637 | 6,000 | (250) |
| Office/Building Equipment | | 2,143 | 2,500 | 1,705 | 2,500 | 1,015 | 1,485 | 2,500 | 0 |
| Supplies & Equipment | | 44,603 | 45,000 | 27,171 | 45,000 | 19,934 | 25,066 | 45,000 | 0 |
| Clothing & Cleaning | | 18,529 | 16,490 | 18,675 | 16,490 | 13,638 | 2,852 | 17,765 | 1,275 |
| Fuel | | 30,769 | 33,000 | 26,646 | 33,000 | 11,407 | 21,593 | 30,000 | (3,000) |
| Vehicle Maintenance | | 49,761 | 30,000 | 67,767 | 30,000 | 26,798 | 3,202 | 50,000 | 20,000 |
| Training | | 3,532 | 5,000 | 2,895 | 5,000 | 2,425 | 2,575 | 5,000 | 0 |
| Building/Equipment Maintenance | | 4,581 | 4,000 | 4,326 | 4,000 | 1,495 | 2,505 | 4,000 | 0 |
| Pensions | | 141,344 | 192,188 | 179,605 | 200,575 | 85,487 | 115,088 | 176,904 | (23,671) |
| Local District Compensation | | 12,000 | 14,635 | 12,000 | 12,000 | 6,000 | 6,000 | 12,000 | 0 |
| Building Utilities | | 14,686 | 13,000 | 15,275 | 13,000 | 5,968 | 7,032 | 15,000 | 2,000 |
| TOTAL | \$ | 1,489,622 | 1,535,962 | 1,610,464 | 1,562,619 | 817,481 | 745,138 | 1,604,496 | 41,877 |

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| PUBLIC SAFETY-RESCUE Salaries 4210 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|---|---|---|---|---|---------------------------------------|---|--|
| Chief (Acting) | \$ 65,048 | 66,033 | 66,223 | 67,353 | 33,641 | 33,712 | 68,868 | 1,515 |
| Audited Salaries | 784,632 | 0 | 749,310 | 0 | 397,627 | (397,627) | 0 | 0 |
| Captain (4) | 0 | 210,373 | 0 | 216,581 | 0 | 216,581 | 221,454 | 4,873 |
| Lieutenant (4) | 0 | 204,387 | 0 | 210,475 | 0 | 210,475 | 215,211 | 4,736 |
| Fire Medic (8) | 0 | 389,434 | 0 | 393,532 | 0 | 393,532 | 401,773 | 8,241 |
| Subtotal Salaries : | \$ 849,680 | 870,227 | 815,533 | 887,941 | 431,268 | 456,673 | 907,306 | 19,365 |
| Longevity : | 42,006 | 40,224 | 40,282 | 43,105 | 22,155 | 20,950 | 47,113 | 4,008 |
| Overtime : | 230,862 | 220,000 | 353,624 | 220,000 | 166,332 | 53,668 | 240,000 | 20,000 |
| Holiday Pay | 37,771 | 41,448 | 39,299 | 41,758 | 20,046 | 21,712 | 43,908 | 2,150 |
| Charge Pay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Salaries : | \$ 1,160,319 | 1,171,899 | 1,248,738 | 1,192,804 | 639,801 | 553,003 | 1,238,327 | 45,523 |
| FICA Expense : | 88,764 | 89,650 | 95,528 | 91,250 | 48,945 | 42,305 | 94,732 | 3,483 |

NOTE: The FY2015/16 budgeted amounts for union rescue employees has been adjusted to reflect the retroactive 2% increase due from the contract settlement. The amounts were reflected in the "Anticipated Salary Increases" line of Fixed Charges. That line has been reduced to offset the change.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| HUMAN SERVICES | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|--|----|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| 4230 | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Human Services -Salaries | \$ | 205,964 | 226,540 | 204,721 | 231,147 | 102,084 | 129,063 | 237,334 | 6,187 |
| Supplies/Utilities/Misc - Senior Ctr | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SC Utilities | | 35,908 | 28,000 | 42,527 | 33,000 | 19,481 | 13,519 | 42,000 | 9,000 |
| SC Supplies/Misc | | 10,673 | 10,000 | 9,633 | 10,000 | 7,226 | 2,774 | 10,000 | 0 |
| SC TV/Phone/Internet | | 11,751 | 11,200 | 13,872 | 11,200 | 5,081 | 6,119 | 12,250 | 1,050 |
| SC Maintenance/Repairs | | 9,937 | 6,000 | 6,263 | 6,000 | 5,757 | 243 | 6,000 | 0 |
| SC Bus Expenses | | 14,118 | 10,000 | 8,762 | 10,000 | 3,693 | 6,307 | 10,000 | 0 |
| Supplies/Utilities/Misc - Fam Lit Ctr | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FLC Utilities | | 6,917 | 3,000 | 7,480 | 7,000 | 2,879 | 4,121 | 7,500 | 500 |
| FLC Supplies/Misc | | 13,654 | 15,000 | 14,823 | 14,000 | 8,937 | 5,063 | 14,000 | 0 |
| FLC TV/Phone/Internet | | 1,095 | 500 | 1,633 | 500 | 701 | (201) | 500 | 0 |
| FLC Maintenance/Repairs | | 0 | 0 | 3,591 | 0 | 1,134 | (1,134) | 4,000 | 4,000 |
| | | | | | | | | | |
| Mealsites | | 681 | 2,000 | 747 | 2,000 | 360 | 1,640 | 2,000 | 0 |
| Dues/Conf/Prof Dev | | 175 | 1,000 | 210 | 1,000 | 35 | 965 | 1,000 | 0 |
| Programs | | 41,654 | 40,000 | 35,324 | 40,000 | 15,441 | 24,559 | 40,000 | 0 |
| Substance Abuse Grant Matching | | 0 | 20,000 | 20,000 | 20,000 | 0 | 20,000 | 20,000 | 0 |
| SUB-TOTAL | \$ | 352,527 | 373,240 | 369,586 | 385,847 | 172,809 | 213,038 | 406,584 | 20,737 |

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 2016-2017

| HUMAN SERVICES | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|-------------------------------------|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Salaries | 4230 | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Human Serv./Public Welfare Director | \$ | 49,672 | 50,424 | 50,654 | 51,384 | 25,759 | 25,625 | 52,609 | 1,225 |
| Audited Salaries | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Serv. Program Assistant | | 29,522 | 29,997 | 30,126 | 30,597 | 15,282 | 15,315 | 31,362 | 765 |
| Literacy Center Director | | 41,585 | 42,215 | 42,358 | 43,059 | 21,507 | 21,552 | 44,136 | 1,077 |
| Literacy Ctr. PT Assistant Dir. | | 19,083 | 20,000 | 20,130 | 20,000 | 10,245 | 9,755 | 20,500 | 500 |
| Mealsite Coordinator / Operations | | 29,063 | 29,990 | 30,119 | 30,590 | 14,471 | 16,119 | 31,355 | 765 |
| Bus Driver | | 31,674 | 29,287 | 26,561 | 29,873 | 12,101 | 17,772 | 30,620 | 747 |
| Custodian (p.t.) | | 0 | 17,711 | 0 | 18,198 | 0 | 18,198 | 18,701 | 503 |
| Subtotal Salaries : | \$ | 200,599 | 219,624 | 199,948 | 223,701 | 99,365 | 124,336 | 229,283 | 5,582 |
| Longevity : | | 5,365 | 5,916 | 4,596 | 6,446 | 2,719 | 3,727 | 7,051 | 605 |
| Overtime : | | 0 | 1,000 | 177 | 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 : | \$ | 205,964 | 226,540 | 204,721 | 231,147 | 102,084 | 129,063 | 237,334 | 6,187 |
| FICA Expense : | | 15,756 | 17,330 | 15,661 | 17,683 | 7,809 | 9,873 | 18,156 | 473 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PBLC WKS-GENERAL Office/Agency 4300 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|---|---|---|---|---|---------------------------------------|---|--|
| Salaries | \$ 111,286 | 113,119 | 113,751 | 115,263 | 58,132 | 57,131 | 118,754 | 3,491 |
| Supplies & Equipment | 429 | 500 | 523 | 500 | 546 | (46) | 500 | 0 |
| Tree services | 35,700 | 33,300 | 33,300 | 33,300 | 16,295 | 17,005 | 33,300 | |
| Miscellaneous Expenses (Note below) | 298 | 2,600 | 2,407 | 1,600 | 267 | 1,333 | 1,600 | 0 |
| TOTAL | \$ 147,713 | 149,519 | 149,981 | 150,663 | 75,240 | 75,423 | 154,154 | 3,491 |

Function

Directing and overseeing the functions and services of the Town relating to streets, highways, sidewalks, bridges, water courses, street lighting, storm sewers and traffic engineering; the collection and disposal of rubbish and other refuse; the construction, maintenance, repair and operation of all buildings and properties; the issuance of building, electrical, plumbing or mechanical permits and the regulation of weights and measures.

Note - Miscellaneous expenses has been combined with non-tree related expenses formerly included in the Tree Warden budget.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| PBLC WKS-GENERAL Salaries 4300 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|---|---|---|---|---|---------------------------------------|---|--|
| Director | \$ 75,077 | 76,285 | 76,613 | 77,811 | 39,176 | 38,635 | 79,756 | 1,945 |
| Clerk II | 29,506 | 29,994 | 30,123 | 30,318 | 15,393 | 14,925 | 31,679 | 1,361 |
| Subtotal Salaries : | \$ 104,583 | 106,279 | 106,736 | 108,129 | 54,569 | 53,560 | 111,435 | 3,306 |
| Longevity : | 6,703 | 6,840 | 7,015 | 7,134 | 3,563 | 3,571 | 7,319 | 185 |
| Total Salaries : | \$ 111,286 | 113,119 | 113,751 | 115,263 | 58,132 | 57,131 | 118,754 | 3,491 |
| FICA Expense : | 8,513 | 8,654 | 8,702 | 8,818 | 4,447 | 4,371 | 9,085 | 267 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PBLC WKS-ENGINEERING | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|-----------------------------|-----------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| 4310 | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Salaries | \$ | 76,406 | 86,937 | 87,048 | 88,721 | 44,042 | 44,679 | 91,901 | 3,180 |
| Supplies & Equipment | | 3,012 | 6,000 | 1,870 | 6,000 | 678 | 5,322 | 6,000 | 0 |
| TOTAL | \$ | 79,418 | 92,937 | 88,918 | 94,721 | 44,720 | 50,001 | 97,901 | 3,180 |

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 2016-2017

| PBLC WKS-ENGINEERING Salaries 4310 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|---|---|---|---|---|---------------------------------------|---|--|
| Town Engineer | \$ 27,737 | 36,059 | 37,184 | 36,780 | 18,370 | 18,410 | 38,699 | 1,919 |
| Engineering Aide | 44,960 | 45,683 | 45,879 | 46,597 | 23,274 | 23,323 | 47,762 | 1,165 |
| Subtotal Salaries : | \$ 72,697 | 81,742 | 83,063 | 83,377 | 41,644 | 41,733 | 86,461 | 3,084 |
| Longevity : | 3,709 | 3,695 | 3,785 | 3,844 | 1,920 | 1,924 | 3,940 | 96 |
| Overtime : | 0 | 1,500 | 200 | 1,500 | 478 | 1,022 | 1,500 | 0 |
| Total Salaries : | \$ 76,406 | 86,937 | 87,048 | 88,721 | 44,042 | 44,679 | 91,901 | 3,180 |
| FICA Expense : | 5,845 | 6,651 | 6,659 | 6,787 | 3,369 | 3,418 | 7,030 | 243 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PBLC WKS-CODE ENFORCEMENT Office/Agency 4320 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|---|---|---|---|---|---------------------------------------|---|--|
| Salaries | \$ | 175,447 | 178,494 | 181,321 | 183,086 | 92,841 | 90,245 | 185,191 | 2,105 |
| Educational/Inspection Services | | 1,559 | 4,000 | 2,601 | 2,000 | 1,229 | 771 | 2,000 | 0 |
| Demolition | | 0 | 6,000 | 2,697 | 6,000 | 0 | 6,000 | 6,000 | 0 |
| Miscellaneous & Auto Expenses | | 2,885 | 3,000 | 2,670 | 3,000 | 1,165 | 1,835 | 3,000 | 0 |
| TOTAL | \$ | 179,891 | 191,494 | 189,289 | 194,086 | 95,235 | 98,851 | 196,191 | 2,105 |

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 2016-2017

| PBLC WKS-CODE ENFORCEMENT Salaries 4320 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|---|---|---|---|---|---------------------------------------|---|--|
| Building Official | \$ 48,576 | 51,358 | 53,954 | 52,426 | 26,185 | 26,241 | 53,737 | 1,311 |
| Audited Salaries | 80,918 | 0 | 81,322 | 0 | 62,554 | (62,554) | 0 | 0 |
| Min. Hsg. / Asst. Bldg. Official | 37,673 | 50,368 | 38,447 | 51,375 | 0 | 51,375 | 52,660 | 1,285 |
| Plumbing Inspector | 0 | 8,723 | 0 | 8,897 | 0 | 8,897 | 9,120 | 223 |
| Plumbing Inspector | 0 | 8,723 | 0 | 8,897 | 0 | 8,897 | 9,120 | 223 |
| Electrical Inspector | 0 | 17,440 | 0 | 17,789 | 0 | 17,789 | 18,234 | 445 |
| Senior Clerk | 0 | 34,544 | 0 | 35,494 | 0 | 35,494 | 36,466 | 972 |
| Subtotal Salaries : | \$ 167,167 | 171,156 | 173,723 | 174,878 | 88,739 | 86,139 | 179,337 | 4,459 |
| Longevity : | 6,725 | 7,338 | 7,598 | 8,208 | 4,102 | 4,106 | 5,854 | (2,354) |
| Overtime : | 1,555 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Seasonal Employees : | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Salaries : | \$ 175,447 | 178,494 | 181,321 | 183,086 | 92,841 | 90,245 | 185,191 | 2,105 |
| FICA Expense : | 13,422 | 13,655 | 13,871 | 14,006 | 7,102 | 6,904 | 14,167 | 161 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PBLC WKS-PARKS & RECREATION Office/Agency 4330 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|---|---|---|---|---|---------------------------------------|---|--|
| Salaries | \$ 420,730 | 453,783 | 399,692 | 467,683 | 249,956 | 217,727 | 457,130 | (10,553) |
| Equipment & Maintenance | 39,168 | 38,600 | 42,210 | 38,600 | 29,514 | 9,086 | 38,600 | 0 |
| Utilities | 40,373 | 35,700 | 42,672 | 40,000 | 29,572 | 10,428 | 45,000 | 5,000 |
| Programs & Supplies | 49,099 | 48,600 | 45,705 | 48,600 | 34,772 | 13,828 | 48,600 | 0 |
| Special Events | 6,855 | 7,500 | 5,614 | 7,500 | 3,112 | 4,388 | 7,500 | 0 |
| Sponsored Programs | 9,419 | 12,000 | 11,591 | 12,000 | 5,273 | 6,727 | 12,000 | 0 |
| Gasoline | 12,888 | 13,000 | 11,017 | 13,000 | 5,080 | 7,920 | 13,000 | 0 |
| TOTAL | \$ 578,532 | 609,183 | 558,501 | 627,383 | 357,279 | 270,104 | 621,830 | (5,553) |

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 2016-2017

| PBLC WKS-PARKS & RECREATION Salaries 4330 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|---|---|---|---|---|---------------------------------------|---|--|
| Director | \$ 54,026 | 54,895 | 54,920 | 55,993 | 27,967 | 28,026 | 57,393 | 1,400 |
| Audited Salaries | 149,318 | 0 | 128,889 | 0 | 0 | 0 | 0 | 0 |
| Clerk II - PT | 30,986 | 31,486 | 31,639 | 32,352 | 16,148 | 16,204 | 16,975 | (15,377) |
| Asst. Dir./Youth Ctr. Coordinator | 42,278 | 43,977 | 45,193 | 44,857 | 22,146 | 22,711 | 45,978 | 1,121 |
| Supervisor | 0 | 43,222 | 0 | 44,411 | 0 | 44,411 | 45,629 | 1,218 |
| Laborer (3.5) | 0 | 145,382 | 0 | 149,340 | 60,659 | 88,681 | 153,379 | 4,039 |
| Subtotal Salaries : | \$ 276,608 | 318,962 | 260,641 | 326,953 | 126,920 | 200,033 | 319,354 | (7,599) |
| Longevity : | 17,987 | 17,821 | 17,248 | 18,730 | 8,697 | 10,033 | 10,776 | (7,954) |
| Overtime : | 10,958 | 12,000 | 10,754 | 12,000 | 7,323 | 4,677 | 12,000 | 0 |
| Acting Pay : | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Seasonal Employees : | 115,177 | 105,000 | 111,049 | 110,000 | 107,016 | 2,984 | 115,000 | 5,000 |
| Total Salaries : | \$ 420,730 | 453,783 | 399,692 | 467,683 | 249,956 | 217,727 | 457,130 | (10,553) |
| FICA Expense : | 32,186 | 34,714 | 30,576 | 35,778 | 19,122 | 16,656 | 34,970 | (807) |

NOTE: Additional labor is provided from the Highway Dept. during summer season.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PBLC WKS-PUBLIC BUILDING Office/Agency 4400 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|---|---|---|---|---|---------------------------------------|---|--|
| Salaries | \$ 115,020 | 126,211 | 109,142 | 127,811 | 63,135 | 64,676 | 117,900 | (9,911) |
| Town Hall Utilities | 97,307 | 90,000 | 100,444 | 90,000 | 44,388 | 45,612 | 95,000 | 5,000 |
| Town Hall Supplies & Equip. | 3,465 | 12,000 | 4,598 | 12,000 | 3,246 | 8,754 | 7,000 | (5,000) |
| Town Hall Maintenance* | 29,238 | 20,000 | 19,938 | 20,000 | 9,277 | 10,723 | 20,000 | 0 |
| Other Buildings | 77,905 | 75,000 | 85,694 | 75,000 | 37,954 | 37,046 | 75,000 | 0 |
| TOTAL | \$ 322,935 | 323,211 | 319,816 | 324,811 | 158,000 | 166,811 | 314,900 | (9,911) |

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| PBLC WKS-PUBLIC BUILDING Salaries 4400 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|---|---|---|---|---|---------------------------------------|---|--|
| Building Maintenance/Coordinator* | \$ 52,833 | 53,684 | 53,915 | 54,758 | 27,662 | 27,096 | 48,000 | (6,758) |
| Custodian | 34,895 | 35,422 | 35,422 | 36,397 | 27,259 | 9,138 | 37,401 | 1,004 |
| Subtotal Salaries : | \$ 87,728 | 89,106 | 89,337 | 91,155 | 54,921 | 36,234 | 85,401 | (5,754) |
| Longevity : | 6,488 | 7,105 | 6,618 | 6,656 | 3,368 | 3,288 | 2,499 | (4,157) |
| Overtime : | 512 | 5,000 | 1,774 | 5,000 | 70 | 4,930 | 5,000 | 0 |
| Seasonal Employees : | 20,292 | 25,000 | 11,413 | 25,000 | 4,776 | 20,224 | 25,000 | 0 |
| Total Salaries : | \$ 115,020 | 126,211 | 109,142 | 127,811 | 63,135 | 64,676 | 117,900 | (9,911) |
| FICA Expense : | 8,799 | 9,655 | 8,349 | 9,778 | 4,830 | 4,948 | 9,019 | (759) |

* Position changed, previously listed as Facilities Manager.

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PBLC WKS-CENTRAL SERVICES Office/Agency 4400 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|---|---|---|---|---|---|---|--|
| Salaries | \$ 1,286,908 | 1,418,480 | 1,262,786 | 1,455,365 | 630,862 | 824,503 | 1,500,116 | 44,751 |
| Highway Maintenance | 149,976 | 150,000 | 202,815 | 150,000 | 64,592 | 85,408 | 150,000 | 0 |
| Drainage Maintenance | 14,904 | 50,000 | 49,238 | 50,000 | 13,969 | 36,031 | 50,000 | 0 |
| Garage Maintenance | 14,288 | 15,000 | 16,893 | 15,000 | 12,612 | 2,388 | 15,000 | 0 |
| Equipment Maintenance | 178,561 | 175,000 | 178,020 | 175,000 | 105,338 | 69,662 | 175,000 | 0 |
| Gasoline & Oil | 147,239 | 150,000 | 133,030 | 150,000 | 41,484 | 108,516 | 125,000 | (25,000) |
| Refuse Disposal | 255,194 | 250,000 | 249,648 | 250,000 | 103,901 | 146,099 | 260,000 | 10,000 |
| Street Lighting | 446,564 | 375,000 | 468,410 | 375,000 | 252,367 | 122,633 | 450,000 | 75,000 |
| Snow & Ice Control | 385,008 | 275,000 | 451,076 | 275,000 | 111,563 | 163,437 | 300,000 | 25,000 |
| Safety and Training | 3,210 | 3,000 | 1,995 | 3,000 | 678 | 2,322 | 3,000 | 0 |
| Uniforms | 11,579 | 13,650 | 11,773 | 13,650 | 2,968 | 10,682 | 13,650 | 0 |
| Guard Railings | 5,821 | 5,000 | 2,165 | 5,000 | 3,546 | 1,454 | 5,000 | 0 |
| Traffic Engineering | 4,071 | 6,000 | 5,886 | 6,000 | 2,775 | 3,225 | 6,000 | 0 |
| Equipment | 3,197 | 8,000 | 5,000 | 8,000 | 18 | 7,982 | 8,000 | 0 |
| Pensions | 125,218 | 165,903 | 128,660 | 189,680 | 58,248 | 131,432 | 217,067 | 27,387 |
| Open Space Maintenance | 0 | 2,000 | 2,600 | 2,000 | 22 | 1,978 | 2,000 | 0 |
| TOTAL | \$ 3,031,738 | 3,062,033 | 3,169,995 | 3,122,695 | 1,404,943 | 1,717,752 | 3,279,833 | 157,138 |

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| PBLC WKS-CENTRAL SERVICES Salaries 4400 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|---|---|---|---|---|---------------------------------------|---|--|
| Audited Salaries | \$ 1,145,429 | 0 | 1,123,909 | 0 | 554,108 | (554,108) | 0 | 0 |
| Supervisor | 0 | 57,194 | 0 | 58,338 | 0 | 58,338 | 59,796 | 1,458 |
| Asst. Supervisor | 0 | 49,518 | 0 | 50,508 | 0 | 50,508 | 51,771 | 1,263 |
| Mechanic (2) | 0 | 88,878 | 0 | 91,323 | 0 | 91,323 | 93,823 | 2,500 |
| Hvy. Equipt. Operator (2) | 0 | 85,363 | 0 | 87,711 | 0 | 87,711 | 90,147 | 2,436 |
| Lt. Equip. Operator (4) | 0 | 169,146 | 0 | 173,797 | 0 | 173,797 | 178,584 | 4,787 |
| Truck Driver - Sanit. (3) | 0 | 127,275 | 0 | 130,763 | 0 | 130,763 | 134,354 | 3,591 |
| Driver/Laborer (2) | 0 | 0 | 0 | 0 | 0 | 0 | 89,292 | 89,292 |
| Laborer (14.5) | 0 | 683,914 | 0 | 702,573 | 0 | 702,573 | 634,179 | (68,394) |
| Subtotal Salaries : | \$ 1,145,429 | 1,261,288 | 1,123,909 | 1,295,013 | 554,108 | 740,905 | 1,331,946 | 36,933 |
| Longevity : | 70,070 | 79,192 | 67,395 | 82,352 | 33,526 | 48,826 | 85,170 | 2,818 |
| Overtime : | 46,409 | 50,000 | 39,618 | 50,000 | 21,332 | 28,668 | 50,000 | 0 |
| Acting Pay : | 0 | 3,000 | 0 | 3,000 | 0 | 3,000 | 3,000 | 0 |
| Seasonal Employees : | 25,000 | 25,000 | 31,864 | 25,000 | 21,896 | 3,104 | 30,000 | 5,000 |
| Total Salaries : | \$ 1,286,908 | 1,418,480 | 1,262,786 | 1,455,365 | 630,862 | 824,503 | 1,500,116 | 44,751 |
| FICA Expense : | 98,448 | 108,514 | 96,603 | 111,335 | 48,261 | 63,074 | 114,759 | 3,423 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| RECYCLING Office/Agency 5000 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-----------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| Salaries | \$ | 115,702 | 101,054 | 109,865 | 103,546 | 57,622 | 45,924 | 0 | (103,546) |
| Office Expense | | 26 | 200 | 23 | 200 | 0 | 200 | 0 | (200) |
| Public Education | | 0 | 1,500 | 0 | 1,500 | 0 | 1,500 | 0 | (1,500) |
| Fuel | | 35,157 | 40,000 | 28,449 | 40,000 | 11,479 | 28,521 | 0 | (40,000) |
| Vehicle Operation & Maint. | | 28,327 | 30,000 | 54,161 | 30,000 | 30,739 | (739) | 0 | (30,000) |
| Recycling Privatization (Note 1) | | 0 | 0 | 0 | 75,000 | 0 | 75,000 | 342,868 | 267,868 |
| TOTAL | \$ | 179,212 | 172,754 | 192,498 | 250,246 | 99,840 | 150,406 | 342,868 | 92,622 |

Note 1 - This funds the transition to privatization of the recycling collection program.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| RECYCLING Salaries | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|-------------------------------|---|---|---|---|---|---------------------------------------|---|--|
| 5000 | | | | | | | | |
| Salaries | 105,353 | 0 | 99,911 | 0 | 51,247 | (51,247) | 0 | 0 |
| Laborer | 0 | 44,366 | 0 | 45,529 | 0 | 45,529 | 0 | (45,529) |
| Laborer | 0 | 44,366 | 0 | 45,529 | 0 | 45,529 | 0 | (45,529) |
| Subtotal Salaries : \$ | 105,353 | 88,732 | 99,911 | 91,058 | 51,247 | 39,811 | 0 | (91,058) |
| Longevity : | 5,951 | 6,322 | 6,194 | 6,488 | 3,240 | 3,248 | 0 | (6,488) |
| Overtime : | 4,398 | 6,000 | 3,760 | 6,000 | 3,135 | 2,865 | 0 | (6,000) |
| Total Salaries : \$ | 115,702 | 101,054 | 109,865 | 103,546 | 57,622 | 45,924 | 0 | (103,546) |
| FICA Expense : | 8,851 | 7,731 | 8,405 | 7,921 | 4,408 | 3,513 | 0 | (7,921) |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PUBLIC LIBRARY Office/Agency 4800 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-----------|---|---|---|---|---|---|---|--|
| Salaries | \$ | 547,025 | 555,756 | 579,167 | 571,326 | 277,570 | 293,756 | 588,217 | 16,891 |
| Utilities | | 37,525 | 32,000 | 36,874 | 32,000 | 14,463 | 17,537 | 37,000 | 5,000 |
| Books, Magazines, Film | | 201,966 | 190,000 | 190,628 | 190,000 | 107,984 | 82,016 | 190,000 | 0 |
| Supplies | | 28,272 | 25,500 | 24,721 | 25,500 | 26,211 | (711) | 25,500 | 0 |
| Ocean State Library Service Fees | | 38,552 | 40,520 | 39,917 | 40,520 | 41,570 | (1,050) | 40,520 | 0 |
| Computer Replacement/Subscript. Fees | | 14,910 | 20,000 | 16,266 | 17,000 | 9,941 | 7,059 | 20,000 | 3,000 |
| Pensions | | 34,409 | 41,091 | 38,887 | 48,482 | 18,386 | 30,096 | 47,042 | (1,440) |
| Social Security | | 40,602 | 41,814 | 41,775 | 43,706 | 19,286 | 24,420 | 44,999 | 1,293 |
| Health Insurance | | 107,904 | 133,225 | 104,978 | 106,000 | 51,291 | 54,709 | 112,500 | 6,500 |
| Prof Memberships/Programs | | 626 | 2,525 | 828 | 1,025 | 0 | 1,025 | 1,025 | 0 |
| Building Maintenance | | 14,109 | 8,000 | 14,074 | 12,500 | 6,848 | 5,652 | 14,000 | 1,500 |
| TOTAL | \$ | 1,065,900 | 1,090,431 | 1,088,115 | 1,088,059 | 573,550 | 514,509 | 1,120,803 | 32,744 |

NOTE:

The 2016-2017 budget includes estimated State Aid of \$188,503.00 which is detailed on the Total Municipal Revenues Summary page under State Aid and Grants.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| PUBLIC LIBRARY | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|--------------------------------|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Salaries | 4800 | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Director | \$ | 60,369 | 61,341 | 61,605 | 62,568 | 31,251 | 31,317 | 64,132 | 1,564 |
| Audited Salaries | | 467,045 | | 497,136 | | 235,512 | (235,512) | | 0 |
| Asst. Director | | 0 | 49,843 | 0 | 50,840 | 0 | 50,840 | 54,000 | 3,160 |
| Children's Librarian | | 0 | 46,075 | 0 | 47,350 | 0 | 47,350 | 48,640 | 1,290 |
| Tech. III T.S. / P.S. | | 0 | 64,306 | 0 | 66,088 | 0 | 66,088 | 67,883 | 1,795 |
| Tech. I P.S. | | 0 | 25,396 | 0 | 26,087 | 0 | 26,087 | 26,817 | 730 |
| Secretary | | 0 | 29,832 | 0 | 30,650 | 0 | 30,650 | 31,492 | 842 |
| Tech. II P.S. (3) | | 0 | 81,589 | 0 | 83,816 | 0 | 83,816 | 86,116 | 2,300 |
| Circulation Aide (p.t.) (2) | | 0 | 22,440 | 0 | 22,440 | 0 | 22,440 | 23,001 | 561 |
| Page (3) | | 0 | 12,240 | 0 | 12,240 | 0 | 12,240 | 12,546 | 306 |
| Reference Librarian (p.t.) (4) | | 0 | 28,050 | 0 | 28,050 | 0 | 28,050 | 28,751 | 701 |
| Electronic Resource Librarian | | 0 | 47,784 | 0 | 49,089 | 0 | 49,089 | 50,454 | 1,365 |
| Reference Librarian | | 0 | 43,867 | 0 | 45,068 | 0 | 45,068 | 46,321 | 1,253 |
| Shift Differential | | 0 | 5,000 | 0 | 5,000 | 0 | 5,000 | 5,000 | 0 |
| Custodian (p.t.) | | 0 | 17,711 | 0 | 18,199 | 0 | 18,199 | 18,700 | 501 |
| Subtotal Salaries : | \$ | 527,414 | 535,474 | 558,741 | 547,485 | 266,763 | 280,722 | 563,853 | 16,368 |
| Longevity : | | 19,025 | 19,282 | 19,899 | 22,841 | 10,710 | 12,131 | 23,364 | 523 |
| Overtime : | | 586 | 1,000 | 527 | 1,000 | 97 | 903 | 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 : | \$ | 547,025 | 555,756 | 579,167 | 571,326 | 277,570 | 293,756 | 588,217 | 16,891 |
| FICA Expense : | | 41,847 | 42,515 | 44,306 | 43,706 | 21,234 | 22,472 | 44,999 | 1,293 |

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| TOWN COUNCIL Office/Agency 4820 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-----------|---|---|---|---|---|---|---|--|
| Salaries | \$ | 13,000 | 13,000 | 13,000 | 13,000 | 6,500 | 6,500 | 13,000 | 0 |
| Expenses | | 3,596 | 4,000 | 1,697 | 4,000 | 20 | 3,980 | 4,000 | 0 |
| Claims settlement | | 856 | 5,000 | 1,776 | 5,000 | 50 | 4,950 | 5,000 | 0 |
| Ordinance Codification | | 0 | 2,500 | 0 | 2,500 | 0 | 2,500 | 2,500 | 0 |
| Audit | | 38,500 | 30,000 | 39,320 | 45,000 | 23,400 | 21,600 | 45,000 | 0 |
| TOTAL | \$ | 55,952 | 54,500 | 55,793 | 69,500 | 29,970 | 39,530 | 69,500 | 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 2016-2017

| TOWN SOLICITOR Office/Agency 4830 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| Solicitor Salary | \$ | 9,726 | 9,689 | 9,726 | 9,689 | 4,844 | 4,845 | 9,689 | 0 |
| Office Expense | | 13,000 | 13,000 | 9,750 | 13,000 | 6,500 | 6,500 | 13,000 | 0 |
| Litigation & Research | | 58,543 | 100,000 | 49,706 | 100,000 | 25,998 | 74,002 | 80,000 | (20,000) |
| Police Prosecutions | | 20,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 25,000 | 0 |
| Settlements | | 197,807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Legal Assistance | | 10,000 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 10,000 | 0 |
| Materials & Supplies | | 2,500 | 2,500 | 2,500 | 2,500 | 1,250 | 1,250 | 2,500 | 0 |
| TOTAL | \$ | 311,576 | 160,189 | 106,682 | 160,189 | 68,592 | 91,597 | 140,189 | (20,000) |
| FICA Expense : | \$ | 744 | 741 | 744 | 741 | 371 | 371 | 741 | 0 |

Function

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PROBATE JUDGE Office/Agency | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 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 | 141 | 200 | 0 | 200 | 200 | 0 |
| TOTAL | \$ | 4,242 | 4,352 | 4,293 | 4,352 | 2,076 | 2,276 | 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 2016-2017

| TOWN SERGEANT Office/Agency | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 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 | | 0 | 200 | 172 | 200 | 0 | 200 | 200 | 0 |
| TOTAL | \$ | 1,200 | 1,400 | 1,372 | 1,400 | 600 | 800 | 1,400 | 0 |
| FICA Expense : | \$ | 92 | 92 | 92 | 92 | 46 | 46 | 92 | 0 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| BOARD OF CANVASSERS | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|----------------------------|----|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| 4860 | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Salaries | \$ | 1,700 | 1,700 | 1,700 | 1,700 | 850 | 850 | 1,700 | 0 |
| TOTAL | \$ | 1,700 | 1,700 | 1,700 | 1,700 | 850 | 850 | 1,700 | 0 |
| FICA Expense : | \$ | 130 | 130 | 130 | 130 | 65 | 65 | 130 | 0 |

Personnel Classification

Members of the Board

No. of Personnel

3

Salary

\$ 1,700

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| BUDGET BOARD Office/Agency | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|-------------------------------|-----------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| 4600 | | | | | | | | | |
| Expense | \$ | 0 | 300 | 0 | 300 | 0 | 300 | 300 | 0 |
| Recording Secretary | | 2,349 | 1,750 | 1,914 | 2,000 | 1,914 | 86 | 2,000 | 0 |
| TOTAL | \$ | 2,349 | 2,050 | 1,914 | 2,300 | 1,914 | 386 | 2,300 | 0 |
| FICA Expense : | \$ | 180 | 134 | 146 | 153 | 146 | 7 | 153 | 0 |

Personnel Classification

No. of Members

Members of the Board
Moderator

10
1

Function

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

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| ZONING BOARD REVIEW | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|----------------------------------|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | 4870 | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Salaries (5), Alternates (2) | \$ | 2,935 | 4,620 | 4,290 | 4,620 | 1,555 | 3,065 | 4,620 | 0 |
| Expense | | 138 | 500 | 251 | 500 | 0 | 500 | 500 | 0 |
| Recording Secretary/Stenographer | | 2,322 | 3,000 | 2,928 | 3,000 | 1,131 | 1,869 | 3,000 | 0 |
| TOTAL | \$ | 5,395 | 8,120 | 7,469 | 8,120 | 2,686 | 5,434 | 8,120 | 0 |
| FICA Expense : | \$ | 402 | 583 | 552 | 583 | 205 | 377 | 583 | 0 |

Personnel Classification

Members of Board

No. of Personnel

Chairman 1

Vice Chair 1

Members 3

Alternates 2

Salary

\$75 Per Meeting

\$60 Per Meeting

\$50 Per Meeting

\$50 Per Meeting

Function

The Zoning Board of Review shall hear and decide appeals where it is alleged there is error in any order, requirement, decision or determination made by an administrative officer in the enforcement of zoning ordinances of the town. The Board shall hear and decide special exceptions to the terms of the ordinance, upon which such board is authorized to pass under such ordinance.

**MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017**

| PLANNING BOARD Office/Agency | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|---|---|---|---|---|---------------------------------------|---|--|
| 4880 | | | | | | | | | |
| Salaries | \$ | 2,845 | 6,320 | 3,780 | 6,320 | 1,955 | 4,365 | 6,320 | 0 |
| Staff Training | | 200 | 250 | 0 | 250 | 0 | 250 | 250 | 0 |
| Expense | | (1,430) | 300 | (939) | 300 | 1,105 | (805) | 300 | 0 |
| Recording Secretary/Stenographer | | 958 | 2,000 | 1,530 | 2,000 | 177 | 1,823 | 2,000 | 0 |
| TOTAL | \$ | 2,573 | 8,870 | 4,371 | 8,870 | 3,237 | 5,633 | 8,870 | 0 |
| FICA Expense : | \$ | 291 | 636 | 406 | 636 | 163 | 473 | 636 | 0 |

Personnel Classification

Members of Board

No. of Personnel

Chairman 1
Vice Chairman 1
Secretary 1
Members 4

Salary

\$75 per meeting
\$60 per meeting
\$60 per meeting
\$50 per meeting

Function

In accordance with law and ordinance, the planning board may adopt, modify and amend rules and regulations governing and restricting the platting or other subdivision of land in the town and to control the subdivision of land pursuant to such rules and regulations.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| BOARD OF ASSESSMENT REVIEW Office/Agency 4890 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|-----------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| Salaries (3) | \$ | 1,523 | 1,890 | 1,890 | 1,890 | 945 | 945 | 1,890 | 0 |
| Secretary | | 322 | 300 | 300 | 300 | 0 | 300 | 300 | 0 |
| TOTAL | \$ | 1,845 | 2,190 | 2,190 | 2,190 | 945 | 1,245 | 2,190 | 0 |
| FICA Expense : | \$ | 141 | 168 | 168 | 168 | 72 | 95 | 168 | 0 |

Personnel Classification

No. of Personnel

Salary

Members of Board

3

\$ 1,890

Function

The Board of Assessment Review shall hear and consider the appeal of any property owner concerning the amount of his assessed valuation as determined by the Tax Assessor.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| TENANTS BOARD Office/Agency 4910 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-----------|----------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------------------|
| Salaries (8) | \$ | 1,316 | 1,388 | 1,238 | 1,388 | 694 | 694 | 1,388 | 0 |
| TOTAL | \$ | 1,316 | 1,388 | 1,238 | 1,388 | 694 | 694 | 1,388 | 0 |
| FICA Expense : | \$ | 101 | 106 | 95 | 106 | 53 | 53 | 106 | 0 |

Personnel Classification

No. of Personnel

Salary

Members of Board

8

\$ 1,388

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| CONSERVATION COMMISSION Office/Agency | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-------------|---|---|---|---|---|---------------------------------------|---|--|
| | 4920 | | | | | | | | |
| Expense | \$ | 1,722 | 2,000 | 79 | 2,550 | 1,368 | 1,182 | 2,550 | 0 |
| Recording Secretary | | 579 | 1,150 | 719 | 600 | 0 | 600 | 600 | 0 |
| TOTAL | \$ | 2,301 | 3,150 | 798 | 3,150 | 1,368 | 1,782 | 3,150 | 0 |
| FICA Expense : | \$ | 44 | 88 | 55 | 46 | 0 | 46 | 46 | 0 |

Personnel Classification

Members of Commission

No. of Members

7

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| PERSONNEL BOARD | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|------------------------|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | 4940 | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Salaries | \$ | 1,300 | 1,600 | 1,000 | 1,600 | 500 | 1,100 | 1,600 | 0 |
| Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ | 1,300 | 1,600 | 1,000 | 1,600 | 500 | 1,100 | 1,600 | 0 |
| FICA Expense : | \$ | 99 | 122 | 77 | 122 | 38 | 84 | 122 | 0 |

Personnel Classification

Member Board

No. of Personnel

1

2

Salary

Chairman \$600

Members \$1,000

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| JUVENILE HEARING BOARD | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|-------------------------------|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | 4960 | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Secretary | \$ | 445 | 750 | 681 | 750 | 193 | 557 | 750 | 0 |
| Supplies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ | 445 | 750 | 681 | 750 | 193 | 557 | 750 | 0 |
| FICA Expense : | \$ | 34 | 57 | 52 | 57 | 15 | 43 | 57 | 0 |

| PARKS & REC COMMISSION | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|-----------------------------------|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | 4970 | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| Secretary | \$ | 772 | 1,000 | 810 | 1,000 | 330 | 670 | 1,000 | 0 |
| TOTAL | \$ | 772 | 1,000 | 810 | 1,000 | 330 | 670 | 1,000 | 0 |
| FICA Expense : | \$ | 59 | 77 | 62 | 77 | 25 | 51 | 77 | 0 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| LAND TRUST Office/Agency | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|-------------------------------------|-------------|---|---|---|---|---|---------------------------------------|---|--|
| | 5200 | | | | | | | | |
| Expenses | \$ | 0 | 150 | 0 | 100 | 0 | 100 | 100 | 0 |
| Community Outreach and Education | | 0 | 250 | 0 | 100 | 0 | 100 | 100 | 0 |
| TOTAL | \$ | 0 | 400 | 0 | 200 | 0 | 200 | 200 | 0 |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| MUNICIPAL COURT Office/Agency | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|--|-------------|---|---|---|---|---|---------------------------------------|---|--|
| | 5300 | | | | | | | | |
| Municipal Court Judge | \$ | 15,019 | 10,000 | 15,019 | 10,000 | 5,000 | 5,000 | 10,000 | 0 |
| Clerk | | 0 | 5,000 | 0 | 5,000 | 2,500 | 2,500 | 5,000 | 0 |
| Computer Expenses | | 4,917 | 5,500 | 5,217 | 5,500 | 235 | 5,265 | 5,500 | 0 |
| TOTAL | \$ | 19,936 | 20,500 | 20,236 | 20,500 | 7,735 | 12,765 | 20,500 | 0 |
| FICA Expense : | \$ | 1,149 | 1,148 | 1,149 | 1,148 | 574 | 574 | 1,148 | 0 |

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| GRANTS & CONTRIBUTIONS | | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | Expended | Balance | 2016-2017 | Increase |
|--|-------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Office/Agency | 4500 | Audited | Expense | Audited | Expense | Thru | Thru | Expense | Expense P/Y |
| | | Expenses | Budget | Expenses | Budget | 12/31/2015 | 6/30/2016 | Budget | Budget |
| BV Tourism Council | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| BVCAP Retired Volunteers | | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| Cumb./Linc. Boys & Girls Club | | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0 | 30,000 | 0 |
| Gateway Healthcare (Tri-Hab) | | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| Homestead Group (NRI ARC) | | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 0 | 3,700 | 0 |
| Northern RI Conservation District | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| NRI Community Services/Community Care Alliance | | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 7,500 | 0 |
| NRI Council on the Arts | | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 0 | 2,500 | 0 |
| RSVP | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0 | (5,000) |
| Samaritans | | 500 | 500 | 500 | 500 | 500 | 0 | 500 | 0 |
| Senior Services, Inc. | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 10,000 | 5,000 |
| Veterans Organizations | \$ | 300 | 300 | 300 | 300 | 300 | 0 | 300 | 0 |
| Other (Discontinued) | | 1,000 | 1,500 | 1,000 | 1,000 | 0 | 1,000 | 0 | (1,000) |
| TOTAL | \$ | 61,500 | 62,000 | 61,500 | 61,500 | 60,500 | 1,000 | 60,500 | (1,000) |

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2016-2017

| FIXED CHARGES Office/Agency 4700 | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 Expense Budget | Increase Expense P/Y Budget |
|---|---|---|---|---|---|---|---|--|
| Social Security (1) | \$ 569,036 | 600,509 | 568,874 | 608,069 | 271,814 | 336,255 | 613,636 | 5,567 |
| Unemployment Comp. / Severance Pay | 31,425 | 50,000 | 64,370 | 50,000 | 17,374 | 32,626 | 50,000 | 0 |
| Health Care (2) | 2,056,662 | 1,741,775 | 2,072,261 | 1,770,000 | 919,533 | 850,467 | 1,835,000 | 65,000 |
| Medicare Part B reimbursement | 26,697 | 20,000 | 0 | 30,000 | 0 | 30,000 | 30,000 | 0 |
| Contingency Fund | 8,341 | 10,000 | 1,005 | 10,000 | 0 | 10,000 | 10,000 | 0 |
| Insurance & Surety (3) | 674,014 | 750,000 | 712,026 | 750,000 | 651,005 | 98,995 | 770,000 | 20,000 |
| Blackstone Valley Chamber | 2,400 | 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 | 215,333 | 188,358 | 245,701 | 213,755 | 131,834 | 81,921 | 210,474 | (3,281) |
| OPEB Fund Transfer (4) | 850,000 | 1,042,115 | 832,995 | 1,042,115 | 194,345 | 847,770 | 1,165,124 | 123,009 |
| Actuarial Costs | 0 | 15,000 | 13,125 | 0 | 550 | (550) | 0 | 0 |
| Property Taxes | 4,894 | 5,000 | 385 | 500 | 395 | 105 | 500 | 0 |
| Anticipated Salary Increases | 0 | 24,189 | 653 | 3,727 | 0 | 3,727 | 0 | (3,727) |
| TOTAL | \$ 4,447,121 | 4,456,465 | 4,520,914 | 4,487,685 | 2,196,369 | 2,291,316 | 4,694,253 | 206,568 |

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 5%.
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 FY2016. Also included are costs for deductibles paid by the Town.
- (4) Amounts reflect the amount to cover current year retiree health care costs and an amount for funding the Other Post Employment Benefits (OPEB) Trust Fund.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| DEPARTMENT | 2013-2014 | 2014-2015 | 2014-2015 | 2015-2016 | EXPENDED | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|--------------------------------------|---------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| | AUDITED | BUDGET | AUDITED | BUDGET | 12/31/2015 | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| <u>POLICE</u> | | | | | | | | | | |
| 1. Police Furnishings | \$ 0 | 125,000 | 125,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>INFORMATION TECHNOLOGY</u> | | | | | | | | | | |
| 1. Host Replacements | 0 | 0 | 0 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>RESCUE</u> | | | | | | | | | | |
| 1. Truck (Lease/Purchase) (1) | 124,643 | 70,000 | 67,028 | 67,053 | 0 | 75,000 | 75,000 | 75,000 | 0 | 0 |
| 2. SUV | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 | 0 | 0 |
| <u>PUBLIC WORKS</u> | | | | | | | | | | |
| 1. Trash Truck (Lease/Purchase) | 0 | 55,000 | 42,319 | 42,337 | 0 | 42,337 | 42,337 | 42,337 | 0 | 0 |
| 2. Recycling Bins | 0 | 0 | 0 | 70,000 | 0 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 3. Highway Stake Body F-450 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. Highway Pick-up F-150 | 0 | 25,000 | 28,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. School Street Park | 600 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. Sidewalk /Curbing | 47,514 | 50,000 | 48,523 | 50,000 | 27,390 | 50,000 | 0 | 0 | 0 | 0 |
| 7. Road Repair | 850,000 | 850,000 | 852,547 | 850,000 | 850,000 | 1,050,000 | 0 | 0 | 0 | 0 |
| Total Capital | \$ 1,022,757 | 1,175,000 | 1,163,654 | 1,189,390 | 907,390 | 1,262,337 | 162,337 | 162,337 | 45,000 | 45,000 |

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2016-2017

| MUNICIPAL BONDS Office/Agency 4950 | | 2013-2014 Audited Expenses | 2014-2015 Expense Budget | 2014-2015 Audited Expenses | 2015-2016 Expense Budget | Expended Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 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 | | 87,750 | 81,563 | 81,563 | 75,375 | 37,688 | 37,687 | 69,188 | (6,187) |
| GOB Principal | | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 0 | 250,000 | 0 |
| GOB Interest | | 162,344 | 152,500 | 152,500 | 142,500 | 142,500 | 0 | 132,500 | (10,000) |
| Total Municipal Debt Service | \$ | 650,094 | 634,063 | 634,063 | 617,875 | 430,188 | 187,687 | 601,688 | (16,187) |
| School Bond Principal | \$ | 1,905,000 | 2,010,000 | 2,010,000 | 2,065,000 | 2,390,000 | (325,000) | 2,070,000 | 5,000 |
| School Bond Interest | | 1,270,706 | 1,181,687 | 1,189,688 | 1,104,938 | 146,075 | 958,863 | 908,000 | (196,938) |
| Total School Debt Service | \$ | 3,175,706 | 3,191,687 | 3,199,688 | 3,169,938 | 2,536,075 | 633,863 | 2,978,000 | (191,938) |
| Total Debt Service | | 3,825,800 | 3,825,750 | 3,833,751 | 3,787,813 | 2,966,263 | 821,550 | 3,579,688 | (208,125) |

Resolutions

FY17 RESOLUTIONS

I. BE IT RESOLVED: That the appropriations voted by the taxpayers assembled in the Financial Town Meeting this 9th day of May, A.D. 2016, 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, 2016, in anticipation of taxes. Such note or notes issued shall be countersigned by the President of the Town Council after a majority vote of the Town Council, and the countersignature of such note or notes shall be evidence of the consent and approval of the Town Council to the loan or loans evidenced thereby.

IV. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal to impose a tax in the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016 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 \$51,000,000 and not more than \$55,750,000. Said tax is for ordinary expenses and charges for the purpose authorized by law.

The Tax Assessor shall assess and apportion said tax on the inhabitants and ratable property of said Town as of the 31st day of December, A.D. 2015 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. 2016. 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. 2016 and July 31, 2016 and all taxes remaining unpaid on said 1st day of August, A.D. 2016 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 2016 and the remaining installments as follows: twenty-five percent (25%) on or before the 31st day of October 2016, twenty-five percent (25%) on or before the 31st day of January 2017, twenty-five percent (25%) on or before the 30th day of April 2017. Each installment of taxes if paid on or before the last day of each installment period successively and in order shall be free from any charge of interest.

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

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

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

VI. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$50,000 from Capital Improvement Restricted Surplus Fund #12 for structural and utility repairs at the Thibaudeau Barn. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Improvement Restricted Surplus Fund #12.

VII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$100,000 from Capital Projects Fund #50 contingent upon receiving a matching 80/20 grant of \$400,000 from the RI Department of Environmental Management, for a total expenditure up to \$500,000, for the construction of a Visitor Center at Chase Farm. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

VIII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby appropriate up to \$125,000 from Capital Projects Fund #50 for the Stage 2 Study of the renovation of the High School. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

IX. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$15,000 from Capital Projects Fund #50 for continuing the restoration of the Pullen's Corner "Hot Potato" School. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

X. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$10,000 from Capital Projects Fund #50 for swing set replacement at Albion Park/playground. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

XI. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$15,000 from Capital Projects Fund #50 to support a donation of \$15,000 from the Friends of Hearthside and a grant of \$15,000, for a total expenditure of up to \$45,000, to repair the porch roof at Hearthside. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

XII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$215,000 from Capital Projects Fund #50 to purchase a new Trash Collection Truck. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

XIII. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$25,000 from Capital Projects Fund #50 for a schematic design estimate for the renovation/addition to the Animal Shelter. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

XIV. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$230,000 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for the construction of a concession stand and restrooms for the Ferguson field and

track at the High School. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

XV. BE IT RESOLVED: That the electors of the Town of Lincoln qualified to vote on any proposal at the Financial Town Meeting legally assembled on the 9th day of May, A.D. 2016, hereby authorize the transfer of up to \$418,663 from Capital Projects Fund #50 to the School Department's Capital Reserve Fund for the completion of capital projects in accordance with State Law and Town Council Resolution. Appropriate projects shall be the following :

- High School: Up to \$90,000 to repair the two existing boilers. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.
- Middle School: Up to \$32,500 to update the energy control system. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.
- Central Elementary: Up to \$35,633 to abate and remove the rugs and install VCT tile in Rooms 20, 21, 22 and 23 (3,528 sq. ft.). Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.
- Central Elementary: Up to \$7,500 to install 3 security cameras. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.
- Central Elementary: Up to \$130,000 to install a comprehensive energy management system. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.
- Northern Elementary: Up to \$22,500 to remove the existing VCT tile, install a moisture barrier and install new VCT tile in the corridor area of the basement (2,400 sq. ft.). Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.
- Saylesville Elementary: Up to \$14,500 to remove the existing VCT tile, install a moisture barrier and install new VCT tile in the lower level (1,832 sq. ft.). Any authorized appropriations that remain unexpended or unencumbered as of June 30,

2017 will be returned to Capital Projects Fund #50.

- Lonsdale Elementary: Up to \$29,000 to upgrade the fire alarm system. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.
- Administration Building: Up to \$55,000 to purchase a new Ford E450 utility truck. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2017 will be returned to Capital Projects Fund #50.

*The Following Pages are for
Informational Purposes Only*

**LINCOLN PUBLIC SCHOOLS
FY17 BUDGET
SUMMARY**

| RC # | Department | FY11 UnAudited Expend. | FY12 Audited Expend | FY13 Audited Expend | FY14 Audited Expend | FY15 Audited Expend | FY16 SC Adopted Budget | FY17 SC Recommended Budget | Change FY17 vs. FY16 | |
|-------|--|------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------------|-------------------------|--------------|
| | | | | | | | | | \$ | % |
| 01101 | SCHOOL COMMITTEE | \$ 21,629 | \$ 30,705 | \$ 32,387 | \$ 27,585 | \$ 27,714 | \$ 27,550 | \$ 27,550 | \$ - | 0.00% |
| 01100 | SUPERINTENDENT | \$ 311,015 | \$ 300,937 | \$ 313,291 | \$ 304,283 | \$ 347,917 | \$ 321,575 | \$ 336,874 | \$ 15,299 | 4.76% |
| 01300 | DIRECTOR OF CURRICULUM | \$ 214,950 | \$ 280,276 | \$ 157,292 | \$ 157,680 | \$ 152,297 | \$ 244,124 | \$ 301,452 | \$ 57,328 | 23.48% |
| 02400 | TECHNOLOGY | \$ 274,026 | \$ 252,325 | \$ 320,414 | \$ 347,454 | \$ 291,820 | \$ 319,045 | \$ 322,083 | \$ 3,038 | 0.95% |
| 02100 | BUSINESS OPERATIONS | \$ 430,794 | \$ 450,299 | \$ 411,541 | \$ 417,462 | \$ 454,171 | \$ 790,852 | \$ 795,086 | \$ 4,234 | 0.54% |
| 02300 | HUMAN RESOURCES | \$ 84,093 | \$ 85,091 | \$ 95,100 | \$ 96,710 | \$ 97,890 | \$ 103,072 | \$ 103,788 | \$ 716 | 0.69% |
| 02900 | NON-INSTRUCTIONAL SERVICES | \$ 784,873 | \$ 506,266 | \$ 795,552 | \$ 320,159 | \$ 281,169 | \$ 831,169 | \$ 833,727 | \$ 2,558 | 0.31% |
| 99999 | FIXED CHARGES | \$ 15,501,579 | \$ 14,781,523 | \$ 16,113,126 | \$ 17,437,359 | \$ 17,698,063 | \$ 19,096,579 | \$ 19,981,468 | \$ 884,889 | 4.63% |
| 01400 | STUDENT SERVICES | \$ 537,702 | \$ 611,373 | \$ 294,095 | \$ 353,289 | \$ 284,381 | \$ 529,334 | \$ 538,041 | \$ 8,707 | 1.64% |
| 03109 | CENTRAL ELEMENTARY | \$ 2,927,902 | \$ 3,136,993 | \$ 3,075,156 | \$ 3,169,559 | \$ 2,992,223 | \$ 3,095,517 | \$ 3,192,939 | \$ 97,422 | 3.15% |
| 03106 | LONSDALE ELEMENTARY | \$ 2,604,690 | \$ 2,855,177 | \$ 2,904,676 | \$ 3,086,310 | \$ 2,904,175 | \$ 2,646,545 | \$ 2,590,548 | \$ (55,997) | -2.12% |
| 03113 | NORTHERN ELEMENTARY | \$ 4,059,421 | \$ 4,097,916 | \$ 4,261,576 | \$ 4,263,293 | \$ 4,753,852 | \$ 4,578,326 | \$ 4,830,708 | \$ 252,382 | 5.51% |
| 03112 | SAYLESVILLE ELEMENTARY | \$ 2,935,296 | \$ 2,944,390 | \$ 2,953,958 | \$ 2,866,646 | \$ 2,825,044 | \$ 2,869,681 | \$ 2,870,471 | \$ 790 | 0.03% |
| 04117 | MIDDLE SCHOOL | \$ 6,501,318 | \$ 6,781,035 | \$ 6,726,537 | \$ 7,048,365 | \$ 7,110,175 | \$ 7,003,391 | \$ 7,040,522 | \$ 37,131 | 0.53% |
| 05110 | HIGH SCHOOL | \$ 9,546,005 | \$ 10,176,887 | \$ 9,891,586 | \$ 10,180,941 | \$ 10,097,056 | \$ 9,798,548 | \$ 9,984,024 | \$ 185,476 | 1.89% |
| | CONTINGENCY | | | | | | | | \$ - | 0.00% |
| | EST. SALARY SAVINGS-RETIRE. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (162,640) | \$ (175,000) | \$ (12,360) | 7.60% |
| | TOTAL OPERATING BUDGET | \$ 46,735,293 | \$ 47,291,193 | \$ 48,346,285 | \$ 50,077,095 | \$ 50,317,946 | \$ 52,092,668 | \$ 53,574,281 | \$ 1,481,613 | 2.84% |
| | Transfers | \$ - | \$ - | \$ - | \$ 1,240,463 | | \$ - | \$ - | \$ - | 0.00% |
| | TOTAL BUDGET | \$ 46,735,293 | \$ 47,291,193 | \$ 48,346,285 | \$ 51,317,558 | \$ 50,317,946 | \$ 52,092,668 | \$ 53,574,281 | \$ 1,481,613 | 2.84% |
| | BUDGET BOARD ADJUSTMENT TO SC RECOMMENDED BUDGET | | | | | | | \$ (827,420) | | |
| | BUDGET BOARD RECOMMENDED OPERATING BUDGET | | | | | | | \$ 52,746,861 | \$ 654,193 | 1.26% |

**SUPERINTENDENT OF SCHOOLS
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|---|------------------------------|---------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
| <u>Administrators:</u> Superintendent | 1.00 | 156,829 | 1.00 | \$ 156,829 | 1.00 | \$ 156,829 |
| <u>Support Staff:</u> Confidential Secretary | 1.00 | 59,720 | 1.00 | \$ 59,720 | 1.00 | \$ 59,720 |
| Grand Total | 2.00 | \$ 216,550 | 2.00 | \$ 216,549 | 2.00 | \$ 216,549 |

**SCHOOL COMMITTEE
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|------------------|------------------------------|---------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
| School Committee | 7.00 | \$ 13,750 | 7.00 | \$ 13,750 | 7.00 | \$ 13,750 |

**DIRECTOR OF CURRICULUM
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|---|------------------------------|---------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
| Administrators: Director of Curriculum | 1.00 | 111,100 | 1.00 | 111,100 | 1.00 | \$ 111,100 |
| Total | 1.00 | 111,100 | 1.00 | 111,100 | 1.00 | 111,100 |
| Support Staff: Secretary I | 1.00 | 32,724 | 1.00 | 32,724 | 1.00 | 33,652 |
| Other: Prof Development Substitutes Curriculum Dev. - Stipends Kindergarten Screening | | 34,000 48,250 4,000 | | 34,000 48,250 4,000 | | 34,000 48,250 4,000 |
| Total | | 86,250 | | 86,250 | | 86,250 |
| Grand Total | 2.00 | 230,074 | 2.00 | 230,074 | 2.00 | 231,002 |

TECHNOLOGY
2016-17 School Committee Recommended Budget
Position & Salary Schedule

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------|------------------------------|---------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
|----------|------------------------------|---------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|

Administrators:

| | | | | | | |
|------------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|
| Information Specialist | 1.00 | \$ 89,345 | 1.00 | \$ 89,345 | 1.00 | \$ 89,353 |
| Data Manager | 1.00 | \$ 52,000 | 1.00 | \$ 52,000 | 1.00 | \$ 52,000 |
| Computer Technician | 2.00 | \$ 121,350 | 2.00 | \$ 121,350 | 2.00 | \$ 121,680 |
| Total | 4.00 | \$ 262,695 | 4.00 | \$ 262,695 | 4.00 | \$ 263,033 |

Other:

| | | | | | | |
|-----------------------------|-------------|----------------|-------------|----------------|-------------|----------------|
| Summer Technical Assistance | \$ | 8,000 | \$ | 8,000 | \$ | 8,000 |
| Professional Development | | 8,000 | | 8,000 | | 8,000 |
| Total | | 8,000 | | 8,000 | | 8,000 |
| Grand Total | 4.00 | 270,695 | 4.00 | 270,695 | 4.00 | 271,033 |

**BUSINESS OPERATIONS
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| 2015-16 SC Adopted | FTE | 2015-16 SC Adopted Budget | Actual FTE | 2015-16 Projected | Expense | 2016-17 Recommended | FTE | 2016-17 Recommended | Budget |
|--------------------------|-----|------------------------------|------------|----------------------|---------|------------------------|-----|------------------------|--------|
|--------------------------|-----|------------------------------|------------|----------------------|---------|------------------------|-----|------------------------|--------|

| | | | | | | | | | |
|----------------------------|-------------|-----------|----------------|-------------|-----------|----------------|-------------|-----------|----------------|
| Administrators: | | | | | | | | | |
| Business Administrator | 1.00 | \$ | 117,865 | 1.00 | \$ | 117,865 | 1.00 | \$ | 117,877 |
| Accountant | 1.00 | \$ | 59,712 | 1.00 | \$ | 59,712 | 1.00 | \$ | 59,712 |
| Support Staff: | | | | | | | | | |
| Accounting Technician | 1.00 | \$ | 62,498 | 1.00 | \$ | 62,498 | 1.00 | \$ | 63,063 |
| Secretary Payroll | 1.00 | \$ | 38,857 | 1.00 | \$ | 38,857 | 1.00 | \$ | 40,586 |
| Switchboard/Secy | 1.00 | \$ | 33,907 | 1.00 | \$ | 33,907 | 1.00 | \$ | 35,435 |
| Other: | | | | | | | | | |
| Substitute Caller | 0.56 | \$ | 10,507 | 0.56 | \$ | 10,507 | 0.56 | \$ | 11,258 |
| Sabbaticals/Sick Bank | | | | | | | | | |
| Sub Sec'y/Teacher Asst. | | | | | | | | | |
| Summer Secretaries | | | | | | | | | |
| Substitute Teachers | | | | | | | | | |
| Teacher Coverages | | | | | | | | | |
| Degree Increases | | | | | | | | | |
| Early Retirement Incentive | | | | | | | | | |
| Total | 3.00 | \$ | 135,262 | 3.00 | \$ | 135,262 | 3.00 | \$ | 139,084 |
| Grand Total | 5.56 | \$ | 664,127 | 5.56 | \$ | 664,127 | 5.56 | \$ | 668,711 |

**HUMAN RESOURCES
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC | | 2015-16 | | 2016-17 | |
|--------------|-------------|-----------|------------|-------------------|-----------------|--------------------|
| | Adopted FTE | Budget | Actual FTE | Projected Expense | Recommended FTE | Recommended Budget |
| HR Director | 1.00 | \$ 83,232 | 1.00 | \$ 87,394 | 1.00 | \$ 83,232 |
| HR Assistant | 0.56 | \$ 13,865 | 0.56 | \$ 13,865 | 0.56 | \$ 14,481 |
| Grand Total | 1.56 | \$ 97,097 | 1.56 | \$ 101,259 | 1.56 | \$ 97,713 |

OPERATIONS: BUILDINGS, GROUNDS & TRANSPORTATION
2016-17 School Committee Recommended Budget
Position & Salary Schedule

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------------------------|---------------------------|------------------------------|-----------------------|------------------------------|----------------------------|-------------------------------|
| Administrators: | | | | | | |
| Dir. Non-Instr. Operations | 1.00 | \$ 78,000 | 1.00 | \$ 80,000 | 1.00 | \$ 80,000 |
| Support Staff: | | | | | | |
| Maintenance Workers | 2.00 | \$ 111,493 | 2.00 | \$ 111,493 | 2.00 | \$ 113,757 |
| Inventory Control Clerk | 1.00 | \$ 42,182 | 1.00 | \$ 42,182 | 1.00 | \$ 43,222 |
| Groundskeepers | 3.00 | \$ 148,435 | 3.00 | \$ 148,435 | 3.00 | \$ 149,870 |
| Custodian | 0.50 | \$ 13,351 | 0.50 | \$ 13,351 | 0.50 | \$ 15,405 |
| Custodian - Floater | 2.00 | \$ 93,709 | 2.00 | \$ 93,709 | 2.00 | \$ 95,352 |
| Secretary | 1.00 | \$ 44,850 | 1.00 | \$ 44,850 | 1.00 | \$ 45,286 |
| Total | 9.50 | \$ 454,019 | 9.50 | \$ 454,019 | 9.50 | \$ 462,892 |
| Other: | | | | | | |
| Energy Manager | \$ | 19,500 | \$ | 19,500 | \$ | 19,500 |
| Overnight - Maintenance | \$ | 42,000 | \$ | 42,000 | \$ | 42,000 |
| Substitute Custodians | \$ | 75,000 | \$ | 75,000 | \$ | 70,760 |
| Summer Labor | \$ | 136,500 | \$ | 136,500 | \$ | 132,260 |
| Total | \$ | 136,500 | \$ | 136,500 | \$ | 132,260 |
| Grand Total | 10.50 | \$ 668,519 | 10.50 | \$ 670,519 | 10.50 | \$ 675,152 |

**STUDENT SERVICES/SPECIAL EDUCATION
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|--------------------------|---------------------------|------------------------------|-----------------------|------------------------------|----------------------------|-------------------------------|
| Administrators: | | | | | | |
| Dir. of Student Services | 1.00 | \$ 114,676 | 1.00 | \$ 114,676 | 1.00 | \$ 114,684 |
| Specialists: | | | | | | |
| DPT/Outreach Coord. | 1.00 | \$ 91,370 | 1.00 | \$ 91,370 | 1.00 | \$ 92,232 |
| Occ Ther. | | \$ 47,320 | | \$ 47,320 | | \$ 47,320 |
| Behavior Aide | 1.00 | \$ 138,690 | 1.00 | \$ 9,000 | 1.00 | \$ 148,552 |
| Support Staff: | | | | | | |
| Secretary | 2.00 | \$ 84,998 | 2.00 | \$ 84,998 | 2.00 | \$ 85,835 |
| Teacher Assistant | | | | | | |
| | | \$ - | | \$ - | | \$ - |
| Other: | | | | | | |
| Homebound Instruction | | \$ 20,000 | | \$ 20,000 | | \$ 20,000 |
| Prof Dev (training) | | \$ 6,000 | | \$ 6,000 | | \$ 6,000 |
| Truant Officer | | \$ 25,200 | | \$ 25,200 | | \$ 25,200 |
| Assistive Technology | | \$ 3,520 | | \$ 3,520 | | \$ 3,520 |
| Child Outreach | | \$ 20,000 | | \$ 20,000 | | \$ 20,000 |
| Extended School Year | | \$ 80,000 | | \$ 80,000 | | \$ 80,000 |
| MDT Evaluations | | \$ 10,000 | | \$ 10,000 | | \$ 10,000 |
| Grand Total | 4.00 | \$ 503,084 | 4.00 | \$ 512,084 | 4.00 | \$ 513,791 |
| Total | | \$ 164,720 | | \$ 164,720 | | \$ 164,720 |

**CENTRAL ELEMENTARY SCHOOL
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------------------------------|---------------------------|------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
| <u>Administrators:</u> | 1.00 | 103,185 | 1.00 | 103,185 | 1.00 | 103,185 |
| Principal | | | | | | |
| <u>Classroom Teachers</u> | 15.00 | 1,245,854 | 16.00 | 1,267,967 | 17.00 | 1,345,613 |
| <u>Special Subject Teachers:</u> | | | | | | |
| Art | 0.80 | 75,026 | 0.80 | 75,025 | 0.80 | 75,734 |
| Library | 1.00 | 89,129 | 0.80 | 71,303 | 0.80 | 72,010 |
| Reading | 1.00 | 86,252 | 1.00 | 86,251 | 1.00 | 87,108 |
| Math Coach | 0.50 | 45,152 | 0.50 | 43,930 | 0.50 | 44,366 |
| Technology Coach | 0.20 | 10,437 | 0.25 | 21,563 | 0.25 | 22,644 |
| Music | 0.80 | 60,691 | 0.80 | 41,975 | 0.80 | 44,290 |
| Nurse | 1.20 | 102,237 | 1.10 | 93,022 | 1.00 | 85,075 |
| Health/Phys Ed. | 1.20 | 107,075 | 1.20 | 107,075 | 1.30 | 113,356 |
| Total | 6.70 | 575,999 | 6.45 | 540,144 | 6.45 | 544,583 |
| <u>Special Education:</u> | | | | | | |
| Resource | 3.00 | 250,267 | 3.00 | 250,267 | 3.00 | 252,749 |
| Self-Contained | 2.00 | 128,403 | 2.00 | 128,403 | 2.00 | 133,506 |
| Occ Ther | 0.50 | 41,387 | 0.50 | 41,387 | 0.50 | 41,786 |
| DPT | 0.30 | 26,785 | 0.30 | 26,784 | 0.30 | 27,050 |
| Psychologists | 0.50 | 45,210 | 0.40 | 36,168 | 0.40 | 36,527 |
| Social Workers | 0.40 | 36,552 | 0.40 | 17,687 | 0.40 | 18,670 |
| Speech & Language | 1.00 | 90,975 | 1.25 | 112,655 | 1.25 | 113,744 |
| ESL | - | - | 0.10 | 9,407 | 0.10 | 9,495 |
| Total | 7.70 | 619,578 | 7.95 | 622,757 | 7.95 | 633,527 |
| <u>Support Staff:</u> | | | | | | |
| Secretary | 1.00 | 32,252 | 1.00 | 32,252 | 1.00 | 32,566 |
| Custodians | 2.00 | 103,271 | 2.00 | 103,271 | 2.00 | 104,269 |
| Teacher Assistant-SE | 6.00 | 157,617 | 4.00 | 125,925 | 4.00 | 128,638 |
| Teacher Assistants | 2.28 | 30,912 | 3.36 | 46,189 | 3.36 | 48,957 |
| Total | 11.28 | 324,052 | 10.36 | 307,637 | 10.36 | 314,431 |
| <u>Other:</u> | | | | | | |
| After School Program | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Communication Consultant | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| Sub Assist/Sec'y | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 |
| Summer Sec'y | \$ 1,576 | \$ 1,576 | \$ 1,561 | \$ 1,561 | \$ 1,593 | \$ 1,593 |
| Grand Total | 41.68 | \$ 2,886,744 | 41.76 | \$ 2,859,751 | 42.76 | \$ 2,959,432 |

**LONSDALE ELEMENTARY SCHOOL
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------------------------------|---------------------------|----------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
| Administrators: | | | | | | |
| Principal | 1.00 | 102,000 | 1.00 | 102,000 | 1.00 | 102,000 |
| Classroom Teachers | 13.00 | 1,135,840 | 13.00 | 1,098,103 | 13.00 | 1,113,669 |
| Special Subject Teachers: | | | | | | |
| Art | 0.60 | 51,456 | 0.60 | 51,456 | 0.60 | 51,957 |
| Library | 0.60 | 51,330 | 0.60 | 51,417 | 0.60 | 51,927 |
| Reading | 1.50 | 133,709 | 1.50 | 133,708 | 1.50 | 135,317 |
| Technology Coach | 0.20 | 10,437 | 0.25 | 21,563 | 0.25 | 22,644 |
| Math Coach | 0.50 | 42,708 | 0.50 | 43,930 | 0.50 | 44,366 |
| Music | 0.60 | 49,362 | 0.60 | 44,682 | 0.60 | 45,600 |
| Nurse | 1.00 | 89,900 | 1.10 | 99,115 | 1.00 | 93,042 |
| Health/Phys Ed | 0.70 | 60,112 | 0.80 | 68,698 | 0.90 | 74,599 |
| Total | 5.70 | 489,013 | 5.95 | 514,569 | 5.95 | 519,452 |
| Special Education: | | | | | | |
| Resource | 3.00 | 248,812 | 3.00 | 176,496 | 3.00 | 182,836 |
| Self-Contained | - | - | - | - | - | - |
| Psychologists | 0.20 | 18,282 | 0.20 | 18,282 | 0.20 | 18,463 |
| ESL | 0.50 | 46,396 | 0.50 | 46,396 | 0.50 | 47,038 |
| Occ Ther | 0.20 | 16,713 | 0.20 | 16,713 | 0.20 | 16,962 |
| Social Worker | 0.20 | 18,108 | 0.40 | 35,693 | 0.40 | 36,043 |
| Speech & Language | 0.80 | 69,375 | 0.75 | 65,039 | 0.75 | 65,668 |
| DPT | 0.50 | 44,641 | 0.50 | 44,641 | 0.50 | 45,084 |
| Total | 5.40 | 462,328 | 5.55 | 403,260 | 5.55 | 412,094 |
| Support Staff: | | | | | | |
| Secretary | 1.00 | 33,934 | 1.00 | 34,262 | 1.00 | 34,589 |
| Custodians | 2.00 | 101,628 | 2.00 | 101,628 | 2.00 | 102,605 |
| Teacher Assistant-SE | 2.00 | 56,561 | 1.00 | 25,198 | 1.00 | 26,713 |
| Teacher Assistants | 1.72 | 23,342 | 2.24 | 30,733 | 2.24 | 32,638 |
| Total | 6.72 | 215,464 | 6.24 | 191,820 | 6.24 | 196,546 |
| Other: | | | | | | |
| After School Program | 5,000 | | 5,000 | 5,000 | 5,000 | |
| Communication Consultant | 4,000 | | 4,000 | 4,000 | 4,000 | |
| Sub Assist/Secy | 7,500 | | 7,500 | 7,500 | 7,500 | |
| Summer Secy | 1,643 | | 1,660 | 1,660 | 1,676 | |
| Crossing Guard | 3,731 | | 3,731 | 3,731 | 3,731 | |
| Total | 31.82 | 2,426,519 | 31.74 | 2,331,642 | 31.74 | 2,365,667 |
| Grand Total | | | | | | |

**NORTHERN ELEMENTARY SCHOOL
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------------------------------|---------------------------|------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
| Administrators: | | | | | | |
| Principal | 1.00 | \$ 104,362 | 1.00 | \$ 104,365 | 1.00 | \$ 104,365 |
| Asst. Principal | 1.00 | \$ 89,188 | 1.00 | \$ 89,188 | 1.00 | \$ 89,188 |
| Classroom Teachers | 17.50 | \$ 1,499,159 | 17.50 | \$ 1,474,440 | 18.50 | \$ 1,548,437 |
| Special Subject Teachers: | | | | | | |
| Art | 1.00 | \$ 85,262 | 1.00 | \$ 85,262 | 1.00 | \$ 86,108 |
| Library | 0.80 | \$ 68,210 | 1.00 | \$ 85,262 | 1.00 | \$ 86,545 |
| Reading | 1.50 | \$ 89,870 | 1.50 | \$ 130,862 | 1.50 | \$ 132,161 |
| Technology Coach | 0.20 | \$ 10,437 | 0.25 | \$ 21,563 | 0.25 | \$ 22,644 |
| Math Coach | 0.50 | \$ 45,152 | 0.50 | \$ 43,930 | 0.50 | \$ 44,366 |
| Music | 1.00 | \$ 88,046 | 1.00 | \$ 88,046 | 1.00 | \$ 88,919 |
| ESL | - | \$ - | 0.10 | \$ 9,407 | 0.10 | \$ 9,495 |
| Nurse | 1.80 | \$ 166,274 | 1.80 | \$ 166,274 | 1.00 | \$ 93,450 |
| Health/Phys Ed | 1.00 | \$ 86,870 | 1.00 | \$ 86,870 | 1.80 | \$ 129,480 |
| Total | 7.80 | \$ 640,120 | 8.15 | \$ 717,475 | 8.15 | \$ 693,168 |
| Special Education: | | | | | | |
| Resource | 3.50 | \$ 301,771 | 3.50 | \$ 301,771 | 3.50 | \$ 304,764 |
| Pre Kindergarten | - | \$ - | - | \$ - | - | \$ - |
| Self-Contained Pre School | 4.00 | \$ 308,428 | 5.00 | \$ 363,790 | 5.00 | \$ 374,057 |
| DPT | 0.80 | \$ 68,588 | 0.80 | \$ 68,588 | 0.80 | \$ 69,250 |
| Occ Ther | 0.80 | \$ 68,588 | 0.80 | \$ 68,588 | 0.80 | \$ 69,250 |
| Psychologists | 1.00 | \$ 91,009 | 1.00 | \$ 91,009 | 1.00 | \$ 91,890 |
| Social Workers | 0.50 | \$ 45,271 | 0.50 | \$ 44,932 | 0.50 | \$ 45,709 |
| Speech & Language | 3.42 | \$ 305,526 | 3.42 | \$ 305,209 | 3.42 | \$ 308,481 |
| Self-Contained | 2.60 | \$ 178,535 | 2.80 | \$ 233,017 | 2.80 | \$ 235,327 |
| Total | 15.82 | \$ 1,299,128 | 17.02 | \$ 1,408,315 | 17.02 | \$ 1,429,478 |
| Support Staff: | | | | | | |
| Secretary | 1.00 | \$ 33,549 | 1.00 | \$ 33,262 | 1.00 | \$ 33,576 |
| Custodians | 4.00 | \$ 184,552 | 4.00 | \$ 183,936 | 4.00 | \$ 187,888 |
| Teacher Assistant-SE | 12.00 | \$ 367,763 | 12.00 | \$ 361,568 | 12.00 | \$ 368,754 |
| Total | 20.26 | \$ 630,026 | 21.17 | \$ 636,506 | 21.17 | \$ 651,466 |
| Other: | | | | | | |
| After School Program | 5,500 | \$ 5,500 | 5,500 | \$ 5,500 | 5,500 | \$ 5,500 |
| Communication Consultant | 4,000 | \$ 4,000 | 4,000 | \$ 4,000 | 4,000 | \$ 4,000 |
| Sub Assis/Sec'y | 7,500 | \$ 7,500 | 7,500 | \$ 7,500 | 7,500 | \$ 7,500 |
| Summer Sec'y | 1,576 | \$ 1,576 | 1,561 | \$ 1,561 | 1,593 | \$ 1,593 |
| Grand Total | 63.38 | \$ 4,280,560 | 65.84 | \$ 4,448,849 | 66.84 | \$ 4,534,694 |

**SAYLESVILLE ELEMENTARY SCHOOL
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Budget | 2015-16 Actual FTE | 2015-16 Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------------------------------|---------------------------|----------------------|-----------------------|---------------------|-------------------------------|----------------------------------|
| Administrators: | | | | | | |
| Principal | 1.00 | \$ 102,875 | 1.00 | \$ 102,875 | 1.00 | \$ 102,875 |
| Classroom Teachers | 11.50 | \$ 996,254 | 11.50 | \$ 949,710 | 11.50 | \$ 964,891 |
| Special Subject Teachers: | | | | | | |
| Art | 0.60 | \$ 49,049 | 0.60 | \$ 49,049 | 0.60 | \$ 49,535 |
| ELL | 0.50 | \$ 46,396 | 0.50 | \$ 46,396 | 0.50 | \$ 47,038 |
| Library | 0.60 | \$ 51,417 | 0.60 | \$ 52,104 | 0.60 | \$ 52,621 |
| Reading | 1.50 | \$ 134,327 | 1.50 | \$ 134,327 | 1.50 | \$ 135,941 |
| Technology Coach | 0.20 | \$ 10,437 | 0.25 | \$ 21,563 | 0.25 | \$ 22,644 |
| Math Coach | 0.50 | \$ 42,708 | 0.50 | \$ 43,930 | 0.50 | \$ 44,365 |
| Music | 0.60 | \$ 51,283 | 0.60 | \$ 51,283 | 0.60 | \$ 51,792 |
| Nurse | 1.00 | \$ 89,686 | 1.00 | \$ 89,685 | 1.00 | \$ 90,576 |
| Health/Phys Ed | 1.10 | \$ 94,461 | 1.00 | \$ 85,873 | 1.00 | \$ 86,726 |
| Total | 6.60 | \$ 569,765 | 6.55 | \$ 574,209 | 6.55 | \$ 581,238 |
| Special Education: | | | | | | |
| Resource | 3.00 | \$ 255,321 | 3.00 | \$ 255,321 | 3.00 | \$ 257,853 |
| Occ Ther | 0.60 | \$ 50,140 | 0.60 | \$ 50,140 | 0.60 | \$ 50,885 |
| DPT | 0.50 | \$ 44,348 | 0.50 | \$ 44,348 | 0.50 | \$ 44,788 |
| Psychologists | 0.50 | \$ 45,210 | 0.60 | \$ 54,252 | 0.60 | \$ 54,790 |
| Social Workers | 0.60 | \$ 54,827 | 0.60 | \$ 26,530 | 0.60 | \$ 28,005 |
| Speech & Language | 1.30 | \$ 94,465 | 1.30 | \$ 94,465 | 1.30 | \$ 97,425 |
| Self-Contained | 2.00 | \$ 171,435 | 2.00 | \$ 171,434 | 2.00 | \$ 173,135 |
| Total | 8.50 | \$ 715,746 | 8.60 | \$ 696,490 | 8.60 | \$ 706,882 |
| Support Staff: | | | | | | |
| Secretary | 1.00 | \$ 26,317 | 1.00 | \$ 26,317 | 1.00 | \$ 27,095 |
| Custodians | 2.00 | \$ 101,628 | 2.00 | \$ 101,628 | 2.00 | \$ 102,605 |
| Teacher Assistant-SE | 4.00 | \$ 126,111 | 4.00 | \$ 118,908 | 4.00 | \$ 120,369 |
| Teacher Assistants | 1.72 | \$ 23,205 | 2.24 | \$ 30,553 | 2.24 | \$ 32,638 |
| Total | 8.72 | \$ 277,260 | 9.24 | \$ 277,407 | 9.24 | \$ 282,708 |
| Other: | | | | | | |
| After School Program | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Communication Consultant | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| Sub Assist/Secy | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 | \$ 7,500 |
| Summer Secy | \$ 1,350 | \$ 1,350 | \$ 1,350 | \$ 1,350 | \$ 1,390 | \$ 1,390 |
| Crossing Guard | \$ 3,731 | \$ 3,731 | \$ 3,731 | \$ 3,731 | \$ 3,731 | \$ 3,731 |
| Grand Total | 36.32 | \$ 2,683,480 | 36.89 | \$ 2,622,270 | 36.89 | \$ 2,660,214 |

**LINCOLN MIDDLE SCHOOL
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------------------------------|---------------------------|----------------------|-----------------------|------------------------------|----------------------------|-------------------------------|
| Administrators: | | | | | | |
| Asst. Principal | 1.00 | 101,885 | 1.00 | 100,898 | 1.00 | 100,910 |
| Principal | 1.00 | 110,000 | 1.00 | 110,000 | 1.00 | 110,000 |
| Technology Coach | 0.20 | 10,437 | - | - | - | - |
| Classroom Teachers | | | | | | |
| Grade 6 Teachers | 8.00 | 692,859 | 10.00 | 863,536 | 10.00 | 872,057 |
| English | 6.00 | 511,960 | 5.00 | 424,724 | 5.00 | 431,311 |
| Mathematics | 6.00 | 530,616 | 6.00 | 529,939 | 6.00 | 538,107 |
| Reading | 2.00 | 177,421 | 2.00 | 177,421 | 2.00 | 179,181 |
| Science | 6.00 | 523,726 | 6.00 | 523,725 | 6.00 | 530,533 |
| Social Studies | 6.00 | 523,750 | 5.00 | 435,704 | 5.00 | 439,980 |
| World Languages | 3.00 | 229,946 | 3.00 | 224,774 | 3.00 | 229,704 |
| Special Subject Teachers: | | | | | | |
| Art | 2.00 | 168,929 | 2.00 | 168,929 | 2.00 | 170,604 |
| Business | - | - | - | - | - | - |
| Enrichment | 1.00 | 94,186 | 1.00 | 94,186 | 1.00 | 95,076 |
| MS World Language | 1.00 | 46,132 | 1.00 | 46,132 | 1.00 | 48,628 |
| Guidance | 2.00 | 179,433 | 2.00 | 175,999 | 2.00 | 177,745 |
| Library | 1.00 | 86,252 | 1.00 | 86,251 | 1.00 | 87,108 |
| Music | 2.80 | 199,539 | 2.80 | 230,325 | 2.80 | 241,925 |
| Nurse | 1.00 | 85,317 | 1.00 | 85,317 | 1.00 | 86,163 |
| ESL | 0.50 | 47,034 | 0.40 | 37,626 | 0.40 | 37,981 |
| Tech Ed | 2.00 | 143,408 | 2.00 | 143,408 | 2.00 | 148,130 |
| Health/Phys Ed | 3.80 | 314,849 | 3.80 | 314,849 | 3.80 | 317,970 |
| Total | 17.10 | 1,365,078 | 17.00 | 1,383,022 | 17.00 | 1,411,330 |
| Special Education: | | | | | | |
| Resource | 5.00 | 433,475 | 5.00 | 433,473 | 5.00 | 437,730 |
| Occ Ther | 0.20 | 16,713 | 0.20 | 16,713 | 0.20 | 16,962 |
| Psychologists | 0.80 | 73,128 | 0.80 | 73,127 | 0.80 | 73,854 |
| Social Workers | 1.00 | 88,603 | 0.80 | 70,882 | 0.80 | 71,586 |
| Speech & Language | 0.60 | 54,566 | 0.60 | 54,092 | 0.60 | 55,096 |
| Self-Contained | 4.00 | 258,722 | 4.00 | 258,722 | 3.00 | 216,736 |
| Total | 11.60 | 925,209 | 11.40 | 907,009 | 10.40 | 871,963 |
| Support Staff: | | | | | | |
| Secretary | 4.00 | 147,052 | 4.00 | 147,051 | 4.00 | 149,715 |
| Custodians | 6.00 | 290,117 | 6.00 | 289,701 | 6.00 | 296,140 |
| Weekend Security | 10.400 | 10,400 | 10.400 | 10,400 | 10.400 | 10,400 |
| Maintenance | 1.00 | 59,584 | 1.00 | 59,565 | 1.00 | 60,538 |
| Teacher Assistant-SE | 7.00 | 221,855 | 9.00 | 284,250 | 9.00 | 287,668 |
| Teacher Assistants | 0.56 | 7,728 | 0.56 | 7,728 | 0.56 | 8,160 |
| Total | 18.56 | 736,736 | 20.56 | 798,696 | 20.56 | 812,621 |
| Team Leaders | | | | | | |
| Team Leaders | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| Coaches | 15,129 | 15,129 | 15,050 | 15,050 | 15,050 | 15,050 |
| Advisors | 6,772 | 6,772 | 6,772 | 6,772 | 6,772 | 6,772 |
| Curriculum Leaders | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 |
| Teacher Coverage | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| After School Program | 21,200 | 21,200 | 21,200 | 21,200 | 21,200 | 21,200 |
| After School Detention | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Communication Consultant | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Sub Assis/Secy | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Summer Secy | | | | | | |
| Grand Total | 86.46 | 6,547,324 | 87.96 | 6,587,070 | 86.96 | 6,635,319 |

**LINCOLN HIGH SCHOOL
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------------------------------|---------------------------|----------------------|--------------------------|---------------------------------|-------------------------------|----------------------------------|
| Administrators: | | | | | | |
| Asst. Principal | 2.00 | \$ 214,872 | 2.00 | \$ 194,607 | 2.00 | \$ 194,607 |
| Principal | 1.00 | \$ 124,510 | 1.00 | \$ 124,510 | 1.00 | \$ 124,522 |
| Classroom Teachers | | | | | | |
| English | 12.00 | \$ 882,310 | 11.00 | \$ 849,680 | 11.00 | \$ 897,934 |
| Mathematics | 11.00 | \$ 896,767 | 11.00 | \$ 896,765 | 11.00 | \$ 918,802 |
| Reading | 2.00 | \$ 179,726 | 2.00 | \$ 179,726 | 2.00 | \$ 181,464 |
| Science | 10.00 | \$ 771,178 | 10.00 | \$ 744,090 | 10.00 | \$ 761,773 |
| Social Science | 10.00 | \$ 713,221 | 10.00 | \$ 712,925 | 10.00 | \$ 739,473 |
| Business | 4.00 | \$ 364,000 | 4.00 | \$ 361,649 | 4.00 | \$ 365,147 |
| Tech Ed | 3.00 | \$ 222,200 | 3.00 | \$ 222,200 | 3.00 | \$ 226,777 |
| World Languages | 6.00 | \$ 488,506 | 6.00 | \$ 483,846 | 6.00 | \$ 500,108 |
| Special Subject Teachers: | | | | | | |
| Art | 2.00 | \$ 158,927 | 2.00 | \$ 156,497 | 2.00 | \$ 167,848 |
| Fam/Cons. Science | 2.00 | \$ 161,046 | 2.00 | \$ 161,046 | 2.00 | \$ 162,642 |
| CIM | 1.00 | \$ 89,129 | 1.00 | \$ 89,129 | 1.00 | \$ 90,576 |
| Reform Facilitators | 0.50 | \$ 47,034 | 0.40 | \$ 37,626 | 0.40 | \$ 37,981 |
| ESL | 4.00 | \$ 389,528 | 4.00 | \$ 387,902 | 4.00 | \$ 391,873 |
| Guidance | 1.40 | \$ 109,848 | 1.40 | \$ 108,689 | 1.40 | \$ 110,704 |
| Library | 2.00 | \$ 135,393 | 2.00 | \$ 135,393 | 2.00 | \$ 139,108 |
| Music | 1.00 | \$ 87,613 | 1.00 | \$ 87,613 | 1.00 | \$ 89,168 |
| Nurse | 5.60 | \$ 473,879 | 5.60 | \$ 473,878 | 6.00 | \$ 500,715 |
| Health/Phys Ed | 19.50 | \$ 1,652,396 | 19.40 | \$ 1,637,773 | 19.80 | \$ 1,690,615 |
| Special Education: | | | | | | |
| Resource | 3.70 | \$ 299,726 | 3.70 | \$ 299,047 | 3.70 | \$ 304,531 |
| Occ. Ther | 0.20 | \$ 16,555 | 0.20 | \$ 16,555 | 0.20 | \$ 16,714 |
| DPT | 0.40 | \$ 33,961 | 0.40 | \$ 33,961 | 0.40 | \$ 34,298 |
| Psychologists | 1.00 | \$ 92,670 | 1.00 | \$ 92,670 | 1.00 | \$ 93,567 |
| Social Workers | 1.00 | \$ 92,554 | 1.00 | \$ 90,975 | 1.00 | \$ 91,855 |
| Speech & Language | 0.40 | \$ 21,774 | 0.40 | \$ 21,774 | 0.40 | \$ 23,338 |
| Self-Contained | 4.00 | \$ 337,400 | 4.00 | \$ 336,607 | 4.00 | \$ 340,945 |
| Support Staff: | | | | | | |
| Secretary | 7.00 | \$ 268,478 | 7.00 | \$ 268,232 | 7.00 | \$ 271,930 |
| Custodians | 8.00 | \$ 389,015 | 8.00 | \$ 388,607 | 9.00 | \$ 434,509 |
| Maintenance | 1.00 | \$ 60,582 | 1.00 | \$ 60,574 | 1.00 | \$ 61,157 |
| Weekend Security | 10.400 | \$ 10,400 | | \$ 10,400 | | \$ 10,400 |
| Teacher Assistant-SE | 8.00 | \$ 248,369 | 8.00 | \$ 242,163 | 8.00 | \$ 246,053 |
| Teacher Assistants | 1.00 | \$ 30,180 | 1.00 | \$ 30,180 | 1.00 | \$ 31,663 |
| Total | 25.00 | \$ 1,007,023 | 25.00 | \$ 1,000,156 | 26.00 | \$ 1,055,712 |
| Consultant - HS Reform | | | | | | |
| Coaches | \$ 193,121 | \$ 193,121 | \$ 193,121 | \$ 193,121 | \$ 193,121 | \$ 193,121 |
| NEASC Stipend | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Advisors | \$ 30,524 | \$ 30,524 | \$ 30,524 | \$ 30,524 | \$ 27,357 | \$ 27,357 |
| Substitute Assist/Secy | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| After School Detention | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| Communication Consultant | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| Teacher Coverages | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| After School Program | \$ 12,400 | \$ 12,400 | \$ 12,400 | \$ 12,400 | \$ 12,400 | \$ 12,400 |
| Total | \$ 339,045 | \$ 339,045 | \$ 339,045 | \$ 335,878 | \$ 335,878 | \$ 335,878 |
| Grand Total | 116.20 | \$ 8,750,394 | 115.10 | \$ 8,635,393 | 116.50 | \$ 8,898,059 |

**IDEA Part B
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------|---------------------------|------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
|----------|---------------------------|------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|

Administrators:

Specialists:

| | | | | | | |
|-------------------|------|------------|------|------------|------|------------|
| DPT | 0.80 | \$ 64,418 | 0.80 | \$ 64,418 | 0.80 | \$ 65,057 |
| Occ Ther. | 0.50 | \$ 43,756 | 0.50 | \$ 43,756 | 0.50 | \$ 44,179 |
| Psychologists | 2.30 | \$ 148,837 | 2.30 | \$ 148,837 | 2.30 | \$ 153,758 |
| Resource | 1.40 | \$ 117,936 | 1.20 | \$ 101,248 | 1.20 | \$ 102,252 |
| Self Contained | 0.30 | \$ 27,163 | 0.30 | \$ 26,959 | 0.30 | \$ 27,425 |
| Social Worker | 1.10 | \$ 97,882 | 1.10 | \$ 97,882 | 1.10 | \$ 98,836 |
| Speech & Language | 6.40 | \$ 499,992 | 6.20 | \$ 483,101 | 6.20 | \$ 491,508 |

Support Staff:

Secretary
Teacher Assist. O/D

Other:

Homebound Instruction
Adjustment if Needed
Truant Officer

Assistive Technology
Child Outreach
Extended School Year
MDT Evaluations

Total

| | | | | | | |
|--------------------|------|---------|------|---------|------|---------|
| Grand Total | 6.40 | 499,992 | 6.20 | 483,101 | 6.20 | 491,508 |
|--------------------|------|---------|------|---------|------|---------|

IDEA Part B Preschool
2016-17 School Committee Recommended Budget
Position & Salary Schedule

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------|---------------------------|------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|
|----------|---------------------------|------------------------------|-----------------------|---------------------------------|-------------------------------|----------------------------------|

Administrators:

Specialists:

DPT/Outreach Coord.
Occ Ther.
Psychologists
Social Worker
Speech & Language
Teacher

Support Staff:

Secretary
Teacher Assist. O/D

Other:

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

Total

| | | | | | | |
|-------------|------|--------|------|--------|------|--------|
| Grand Total | 0.18 | 15,752 | 0.18 | 15,752 | 0.18 | 15,904 |
|-------------|------|--------|------|--------|------|--------|

TITLE I PART A
2016-17 School Committee Recommended Budget
Position & Salary Schedule

| CATEGORY | 2015-16 SC Adopted FTE | 2015-16 SC Adopted Budget | 2015-16 Actual FTE | 2015-16 Projected Expense | 2016-17 Recommended FTE | 2016-17 Recommended Budget |
|----------|---------------------------------|------------------------------|--------------------------|---------------------------------|-------------------------------|----------------------------------|
|----------|---------------------------------|------------------------------|--------------------------|---------------------------------|-------------------------------|----------------------------------|

Administrators:

Specialists:

DPT/Outreach Coord.
 Occ Ther.
 Psychologists
 Social Worker
 Math Interventionist
 Reading Teacher

| | | | | | |
|-------------|-------------------|-------------|-------------------|-------------|-------------------|
| 1.50 | \$ 129,873 | 1.50 | \$ 129,873 | 1.50 | \$ 133,535 |
| 1.50 | \$ 46,132 | 1.00 | \$ 43,118 | 1.00 | \$ 46,132 |
| <u>1.50</u> | <u>\$ 179,667</u> | <u>2.50</u> | <u>\$ 172,991</u> | <u>2.50</u> | <u>\$ 179,667</u> |

Support Staff:

Secretary
 Teacher Assist. O/D

Other:

Homebound Instruction
 After School Program

| | | | | |
|------------------|------------------|------------------|------------------|------------------|
| \$ 19,008 | \$ 14,875 | \$ 14,875 | \$ 14,875 | \$ 14,875 |
| \$ 20,252 | \$ 20,251 | \$ 20,251 | \$ 20,251 | \$ 20,251 |
| <u>\$ 39,260</u> | <u>\$ 35,126</u> | <u>\$ 35,126</u> | <u>\$ 35,126</u> | <u>\$ 35,126</u> |

Stipend
 Assistive Technology
 Child Outreach
 Extended School Year
 MDT Evaluations

| | | | | | |
|-------------|----------------|-------------|----------------|-------------|----------------|
| 1.50 | 169,133 | 2.50 | 208,116 | 2.50 | 214,793 |
| <u>1.50</u> | <u>169,133</u> | <u>2.50</u> | <u>208,116</u> | <u>2.50</u> | <u>214,793</u> |

Total

Grand Total

**TITLE II PART A
2016-17 School Committee Recommended Budget
Position & Salary Schedule**

| CATEGORY | 2015-16 SC | 2015-16 SC | 2015-16 SC | 2015-16 | 2016-17 | 2016-17 |
|----------|-------------|----------------|------------|-------------------|-----------------|--------------------|
| | Adopted FTE | Adopted Budget | Actual FTE | Projected Expense | Recommended FTE | Recommended Budget |

Administrators:

Specialists:
DPT/Outreach Coord.
Occ Ther.
Psychologists
Social Worker
Speech & Language
Teacher

Support Staff:

Secretary
Teacher Assist. O/D

Other:

Homebound Instruction
Prof Dev (training)
Truant Officer
Assistive Technology
Child Outreach
Extended School Year
MDT Evaluations

| | | | | | | | |
|-------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|
| 1.00 | \$ 86,252 | 1.00 | \$ 86,251 | 1.00 | \$ 87,108 | 1.00 | \$ 87,108 |
| <u>1.00</u> | <u>\$ 86,252</u> | <u>1.00</u> | <u>\$ 86,251</u> | <u>1.00</u> | <u>\$ 87,108</u> | <u>1.00</u> | <u>\$ 87,108</u> |

| | | | | | | | |
|-------------|---------|--------|---------|------|---------|------|---------|
| Total | 46,066 | 23,800 | 23,800 | 1.00 | 110,908 | 1.00 | 110,908 |
| Grand Total | 132,318 | 1.00 | 110,951 | 1.00 | 110,908 | 1.00 | 110,908 |

Summary 2016-17 School Committee Recommended Budget Position & Salary Schedule

| Department | FY16 FTE | Budget | FY16 FTE | Actual | FY16 FTE | Actual | FY17 FTE | Recommended | FY17 FTE | Recommended |
|------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
| School Committee | 7.00 | \$ 13,750 | 7.00 | \$ 13,750 | 7.00 | \$ 13,750 | 7.00 | \$ 13,750 | 7.00 | \$ 13,750 |
| Superintendent | 2.00 | \$ 216,550 | 2.00 | \$ 216,549 | 2.00 | \$ 216,549 | 2.00 | \$ 216,549 | 2.00 | \$ 216,549 |
| Curriculum | 2.00 | \$ 230,074 | 2.00 | \$ 230,074 | 2.00 | \$ 230,074 | 2.00 | \$ 231,002 | 2.00 | \$ 231,002 |
| Technology | 4.00 | \$ 270,695 | 4.00 | \$ 270,695 | 4.00 | \$ 270,695 | 4.00 | \$ 271,033 | 4.00 | \$ 271,033 |
| Business Operations | 5.56 | \$ 664,127 | 5.56 | \$ 664,127 | 5.56 | \$ 664,127 | 5.56 | \$ 668,711 | 5.56 | \$ 668,711 |
| Human Resources | 1.56 | \$ 97,097 | 1.56 | \$ 101,259 | 1.56 | \$ 97,097 | 1.56 | \$ 97,713 | 1.56 | \$ 97,713 |
| Operations | 10.50 | \$ 668,519 | 10.50 | \$ 670,519 | 10.50 | \$ 670,519 | 10.50 | \$ 675,152 | 10.50 | \$ 675,152 |
| Student Services | 4.00 | \$ 503,084 | 4.00 | \$ 512,084 | 4.00 | \$ 512,084 | 4.00 | \$ 513,791 | 4.00 | \$ 513,791 |
| Central Elementary | 41.68 | \$ 2,886,744 | 41.76 | \$ 2,859,751 | 41.76 | \$ 2,859,751 | 42.76 | \$ 2,959,432 | 42.76 | \$ 2,959,432 |
| Lonsdale Elementary | 31.82 | \$ 2,426,519 | 31.74 | \$ 2,331,642 | 31.74 | \$ 2,331,642 | 31.74 | \$ 2,365,667 | 31.74 | \$ 2,365,667 |
| Northern Elementary | 63.38 | \$ 4,280,560 | 65.84 | \$ 4,448,849 | 65.84 | \$ 4,448,849 | 66.84 | \$ 4,534,694 | 66.84 | \$ 4,534,694 |
| Saylesville Elementary | 36.32 | \$ 2,683,480 | 36.89 | \$ 2,622,270 | 36.89 | \$ 2,622,270 | 36.89 | \$ 2,660,214 | 36.89 | \$ 2,660,214 |
| Middle School | 86.46 | \$ 6,547,324 | 87.96 | \$ 6,587,070 | 87.96 | \$ 6,587,070 | 86.96 | \$ 6,635,319 | 86.96 | \$ 6,635,319 |
| High School | 116.20 | \$ 8,750,394 | 115.10 | \$ 8,635,393 | 115.10 | \$ 8,635,393 | 116.50 | \$ 8,898,059 | 116.50 | \$ 8,898,059 |
| IDEA Part B | 6.40 | \$ 499,992 | 6.20 | \$ 483,101 | 6.20 | \$ 483,101 | 6.20 | \$ 491,508 | 6.20 | \$ 491,508 |
| IDEA Part B Preschool | 0.18 | \$ 15,752 | 0.18 | \$ 15,752 | 0.18 | \$ 15,752 | 0.18 | \$ 15,904 | 0.18 | \$ 15,904 |
| Title I Part A | 1.50 | \$ 169,133 | 2.50 | \$ 208,116 | 2.50 | \$ 208,116 | 2.50 | \$ 214,793 | 2.50 | \$ 214,793 |
| Title II Part A | 1.00 | \$ 132,318 | 1.00 | \$ 110,051 | 1.00 | \$ 110,051 | 1.00 | \$ 110,908 | 1.00 | \$ 110,908 |
| Total | 421.56 | \$ 31,056,111 | 425.79 | \$ 30,981,053 | 425.79 | \$ 30,981,053 | 428.19 | \$ 31,574,199 | 428.19 | \$ 31,574,199 |

Town of Lincoln
Schedule of Debt Service Requirements
as of the fiscal year ended June 30, 2015

| Purpose | Date Issued | Interest Rate(s) | Maturity Date | Amount of Original Issue | Balance July 1, 2014 | New Issues | Retired | Balance June 30, 2015 |
|--|-------------|------------------|---------------|--------------------------|----------------------|-------------------|----------------------|-----------------------|
| <i>Governmental Activities:</i> | | | | | | | | |
| <i>General obligation bonds payable:</i> | | | | | | | | |
| Refunding | 07/01/03 | 2.00-5.00% | 08/01/16 | \$ 18,770,000 | \$ 1,460,000 | | \$ 495,000 | \$ 965,000 |
| School Construction and Renovation | 08/01/06 | 4.25-5.00% | 08/01/26 | 35,000,000 | 26,115,000 | | 24,535,000 | 1,580,000 |
| Open Space | 06/15/07 | 4.13-5.50% | 06/15/27 | 3,000,000 | 1,950,000 | | 150,000 | 1,800,000 |
| Improvements to Municipal Buildings | 07/01/08 | 3.75-4.75% | 07/01/28 | 5,000,000 | 3,750,000 | | 250,000 | 3,500,000 |
| Refunding - School Construction/Renovation | 06/25/15 | 3.00-5.00% | 08/01/26 | 22,055,000 | - | <u>22,055,000</u> | - | <u>22,055,000</u> |
| <i>Total Bonds Payable</i> | | | | | <u>33,275,000</u> | <u>-</u> | <u>25,430,000</u> | <u>29,900,000</u> |
| <i>Capital leases payable:</i> | | | | | | | | |
| Rescue Vehicle | 06/30/14 | 1.37% | 06/08/16 | 205,000 | 131,440 | - | 65,291 | 66,149 |
| Trash Truck | 06/30/14 | 1.57% | 06/18/19 | 188,640 | <u>202,123</u> | <u>-</u> | <u>39,223</u> | <u>162,900</u> |
| <i>Total Leases Payable</i> | | | | | <u>333,563</u> | <u>-</u> | <u>104,514</u> | <u>229,049</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 | 2,698,500 | | 105,000 | 2,593,500 |
| Water system improvements | 04/19/04 | 3.50% | 09/01/24 | 300,000 | 72,583 | | 6,000 | 66,583 |
| Water system improvements | 03/01/07 | 3.03-3.40% | 09/01/27 | 1,800,000 | 1,391,000 | | 77,000 | 1,314,000 |
| Water system improvements | 11/06/09 | .055-4.15% | 09/01/29 | 1,500,000 | 1,322,000 | | 61,000 | 1,261,000 |
| Water system improvements | 02/12/09 | .36-4.09% | 09/01/30 | 362,568 | <u>316,567</u> | | <u>15,000</u> | <u>301,567</u> |
| <i>Total Loans Payable</i> | | | | | <u>5,800,650</u> | <u>-</u> | <u>264,000</u> | <u>5,536,650</u> |
| <i>Total bonds, capital lease and loan payable</i> | | | | | <u>\$ 39,409,213</u> | <u>\$ -</u> | <u>\$ 25,798,514</u> | <u>\$ 35,665,699</u> |

*Town of Lincoln
General Long-Term Debt
Schedule of Debt Service Requirements to Maturity
as of the fiscal year ended June 30, 2015*

General Obligation Bonds

| <i>Year ending June 30,</i> | <i>Principle</i> | <i>Interest</i> | <i>Total</i> |
|-----------------------------|-----------------------------|----------------------------|-----------------------------|
| 2016 | 2,790,000 | 1,355,906 | 4,145,906 |
| 2017 | 2,470,000 | 1,109,688 | 3,579,688 |
| 2018 | 2,045,000 | 1,026,213 | 3,071,213 |
| 2019 | 2,115,000 | 940,638 | 3,055,638 |
| 2020 | 2,180,000 | 859,913 | 3,039,913 |
| 2021-2025 | 12,250,000 | 2,692,770 | 14,942,770 |
| 2026-2029 | 6,050,000 | 327,781 | 6,377,781 |
| | <u>\$ 29,900,000</u> | <u>\$ 8,312,909</u> | <u>\$ 38,212,909</u> |

Loans Payable

| <i>Year ending June 30,</i> | <i>Principle</i> | <i>Interest</i> | <i>Total</i> |
|-----------------------------|----------------------------|----------------------------|----------------------------|
| 2016 | 271,000 | 178,616 | 449,616 |
| 2017 | 281,000 | 171,498 | 452,498 |
| 2018 | 289,000 | 163,694 | 452,694 |
| 2019 | 298,000 | 155,253 | 453,253 |
| 2020 | 310,000 | 146,157 | 456,157 |
| 2021-2025 | 1,737,582 | 570,459 | 2,308,041 |
| 2026-2030 | 1,811,000 | 256,152 | 2,067,152 |
| 2031-2033 | 539,068 | 19,754 | 558,822 |
| | <u>\$ 5,536,650</u> | <u>\$ 1,661,583</u> | <u>\$ 7,198,233</u> |

Town of Lincoln
Schedule of Fund Balances
as of the Fiscal Year Ended June 30, 2015

| | | | |
|----------------------------|--|----|---------------------|
| <i>General Fund</i> | | | |
| Nonspendable: | Blue Cross Deposit | \$ | 417,291 |
| Committed: | Encumbrances | | 221,186 |
| Assigned: | Health Care Costs | | <u>500,000</u> |
| | | \$ | 1,138,477 |
| | Unassigned | | <u>5,764,206</u> |
| | <i>Total General Fund Balance</i> | | <u>\$ 6,902,683</u> |
| | <i>Town Capital Project Fund</i> | | <u>\$ 4,240,968</u> |
| | <i>School Capital Project Fund</i> | | <u>\$ 1,108,419</u> |
| | <i>Open Space Restricted Surplus</i> | | <u>\$ 458,416</u> |
| | <i>Capital Improvement Restricted Surplus</i> | | <u>\$ 372,747</u> |
| | <i>Public Building Bond Fund</i> | | <u>\$ -</u> |
| | <i>School Unrestricted Fund</i> | | <u>\$ 1,319,908</u> |

Town of Lincoln
Water Commission Approved Budget
Fiscal Year 2014-2015

REVENUE

| | |
|--------------------------|--------------|
| Water Sales | \$ 3,162,700 |
| Fire Protection | 125,000 |
| Engineering & Other Fees | 45,000 |
| Late Payment Interest | 15,000 |
| Investment Interest | 65,000 |
| Service Equity | 22,000 |
| Meter Recycling | 6,400 |
| Administrative Fee | 10,000 |
| Connection Charges | 8,000 |
| Credit Card Fees | 2,250 |

| | |
|----------------------|----------------------------|
| Total Revenue | <u>\$ 3,461,350</u> |
|----------------------|----------------------------|

OPERATING EXPENSES

| | |
|--|------------------|
| Water Supply | 1,385,000 |
| Wages | 327,000 |
| Power/Pumping | 105,000 |
| Vehicle Maintenance and Fuel | 42,000 |
| Mains/Hydrants, etc. | 30,000 |
| Tools, safety equipment, equipment maintenance | 25,200 |
| Other operating expenses | 27,300 |
| Total Operating Costs | <u>1,941,500</u> |

ADMINISTRATION EXPENSES

| | |
|---|----------------|
| Salaries & Wages | 405,350 |
| Fringe Benefits (Health Care, Pension, Payroll Taxes) | 344,000 |
| Insurance | 80,000 |
| Consultants | 27,800 |
| Other administrative expenses | 71,700 |
| Total Administrative Expenses | <u>928,850</u> |

DEPRECIATION AND FINANCING COSTS

| | |
|--|----------------|
| Depreciation Expense | 351,000 |
| Debt Service | 240,000 |
| Total Depreciation and Financing Costs | <u>591,000</u> |

| | |
|----------------------|----------------------------|
| Total Revenue | <u>\$ 3,461,350</u> |
|----------------------|----------------------------|

SUPPLEMENTARY INFORMATION
SEWER FUND Estimated Revenue and Expenses
(for information purposes only)
FISCAL YEAR 2016-2017

| | 2013-2014 Audited Rev. / Exp. | 2014-2015 Rev. / Exp. Estimates | 2014-2015 Audited Rev. / Exp. | 2015-2016 Rev. / Exp. Estimates | Rev. / Exp. Thru 12/31/2015 | Balance Thru 6/30/2016 | 2016-2017 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 | \$ 956,004 | \$ 850,000 | \$ 914,020 | \$ 910,000 | \$ 836,934 | \$ 73,066 | \$ 910,000 | \$ - |
| Interest / Penalty | 15,192 | 15,000 | 19,654 | 15,000 | 5,548 | 9,452 | 15,000 | - |
| Total Operating Revenues | 971,196 | 865,000 | 933,674 | 925,000 | 842,482 | 82,518 | 925,000 | - |
| Operating Expenses | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Salaries & Wages (includes overtime) | 227,491 | 204,000 | 247,252 | 215,000 | 120,299 | 94,701 | 224,872 | 9,872 |
| FICA | 13,417 | 15,600 | 16,416 | 16,448 | 7,534 | 8,914 | 17,203 | 755 |
| Health Ins / Worker Comp / Liab Insurance | 55,533 | 60,000 | 69,098 | 55,000 | 30,881 | 24,119 | 65,000 | 10,000 |
| Pension | 11,757 | 13,000 | 15,566 | 13,000 | 7,274 | 5,726 | 16,000 | 3,000 |
| Other Operating Expenses | | | | | | | | |
| Supplies | 181,724 | 150,000 | 241,364 | 150,000 | 49,917 | 100,083 | 150,000 | - |
| Utilities | 81,982 | 70,000 | 84,427 | 80,000 | 37,163 | 42,837 | 85,000 | 5,000 |
| Professional Services | - | - | - | - | - | - | - | - |
| General Fund Overhead est. @ 2% of Revenue | - | 17,000 | - | 18,200 | - | 18,200 | - | (18,200) |
| Total Operating Costs | 571,904 | 529,600 | 674,123 | 547,648 | 253,068 | 294,580 | 558,075 | 10,427 |
| Net Revenue from Operations | 399,292 | 335,400 | 259,551 | 377,352 | 589,414 | (212,062) | 366,925 | (10,427) |
| Depreciation | 282,049 | 280,000 | 285,253 | 285,000 | 142,627 | 142,373 | 285,000 | - |
| Debt Service Interest | 72,954 | 22,000 | 151,300 | 104,000 | 51,672 | 52,328 | 105,000 | 1,000 |
| Sewer assessment revenues | (70,943) | (10,000) | (26,559) | (15,000) | (5,942) | (9,058) | (15,000) | - |
| Total Debt Service (net) | 284,060 | 292,000 | 409,994 | 374,000 | 188,357 | 185,643 | 375,000 | 1,000 |
| Total Sewer Expense | 855,964 | 821,600 | 1,084,117 | 921,648 | 441,425 | 480,223 | 933,075 | 11,427 |
| Net Sewer Fund Revenue | \$ 115,232 | \$ 43,400 | \$ (150,443) | \$ 3,352 | \$ 401,057 | \$ (397,705) | \$ (8,075) | \$ (11,427) |

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 2016-2017

| | | 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 |

