

Town of Lincoln

*Annual Reports and
Approved Budget
Fiscal Year 2013-2014*



Building on a Strong Foundation

TOWN OF LINCOLN
PROPOSED MUNICIPAL AND SCHOOL BUDGETS
FISCAL YEAR 2013-2014

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Annual Message

**Town of Lincoln, Rhode Island
Financial Town Meeting
May 13, 2013**

To the taxpayers of the Town of Lincoln:

Welcome to the 2013 Lincoln Financial Town Meeting. Tonight you will be considering a budget for Fiscal Year 2014 which begins on July 1, 2013. This budget is the culmination of countless hours of work by the Budget Board, the Town Administration and the School Committee.

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

To support the proposed budget, an increase of 1.02% of the tax levy will be required. After the town wide property evaluation, preliminary estimates of the new tax rates are as follows:

Residential	\$22.85 per thousand dollars valuation
Commercial	\$26.12 per thousand dollars valuation
Personal Property	\$35.88 per thousand dollars valuation
Motor Vehicles	\$30.66 per thousand dollars valuation

The Budget Board continues to be frustrated with the Board of Water Commissioners' failure to comply with the Town Charter in providing our legally mandated requests for financial information including; Income Statements, Balance Sheets, and Statements of Sources and Uses of Funds as have been supplied by all other Town agencies.

We are continually disappointed with departments and agencies which elect to by-pass the Town's Capital Committee. We would hope that in the future, all departments would present their capital expenditure plans to the Capital Committee for their review prior to being presented to the Budget Board.

The Board recognizes the need for repairs and upgrades to the infrastructure and equipment of the Town. Funding for these requirements has been provided for in appropriate sections of the Budget.

Tonight you will be asked to approve expenditures for Municipal Government of Eighteen Million, Nine Hundred Fifty Four Thousand, Nineteen Dollars (\$18,954,019), an increase of Eight Hundred Seventy Thousand, Six Hundred Thirty Eight Dollars (\$870,638). This amount provides for the continuation of all Town services. It allows for a 2% salary increase for department heads and other salaried personnel and funds all contractual obligations to other Town employees. Within the Municipal budget there are planned expenditure for the replacement of one rescue truck, one trash truck and continued road resurfacing. Additionally, programs for needed improvements to the Police Station, improvements to parks, repairs to sidewalks, rehabilitation of dams, and other needed safety upgrades are proposed in the Two Million, Four Hundred Eighty Four Thousand, Five Hundred Fifty Eight Dollars (\$2,484,558) Municipal Capital Expenditure Resolutions. Taxpayers should note that some of these improvements (such as the Police Station) are multi-year endeavors and additional funds will need to be appropriated from future meetings.

The library addition is nearing completion as is the Barney's Pond dam project. Some additional funding for these projects is included in the proposed budget.

The School Committee and the School Administration continue their efficient management of Lincoln's school system. The School District proposed operating budget of Forty Nine Million, Six Hundred Nine Thousand, Nine Hundred Sixty One Dollars (\$49,609,961), an increase of One Million, Ninety Two Thousand, Eight Hundred Eighty Three Dollars (\$1,092,883), will fund the ongoing Maintenance of Effort as required by State Law as well as those programs desired by students, parents, and taxpayers. Certain areas of the school infrastructure have come due for repair and, among other projects, the roof at Northern Elementary is proposed for a complete replacement. School Department Capital Expenditure Resolutions total One Million, Two Hundred Nineteen Thousand, Three Hundred Seventy Four Dollars (\$1,219,374).

The School Department's Budget request provided for salary increases of over 6% for certain administrators which caught the Budget Board's attention when compared to the Municipal increases that were limited to 2%.

Every citizen is concerned for the safety of our children. The School Committee has proposed, and the Budget Board supports an ongoing program to improve security in all of our buildings. With guidance from the Rhode Island Department of Education, we will immediately begin planning and installing appropriate and updated security equipment. We envision this to be a multi-year project.

As mentioned earlier, the Library addition is nearing completion. The Library Board, the staff, and the Friends of the Lincoln Library have done an outstanding job in bringing to Lincoln, a library system of which all residents can be proud.

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

Respectfully Submitted

Town of Lincoln Budget Board

Carl L. Brunetti, Chair Person

Hagop S. Jawharjan , Vice Chair Person

Domenic A. Ricci, Corresponding Secretary

Michael P. Babbitt

William R. DiBiasio

Paul J. DiDomenico

Richard K. Foster

Rhonda K. Lacombe

Maria R. Marcello

William J. McManus

Robert H. Turner Jr., Town Moderator

Candice L. Larson, Recording Secretary

*Combined Analysis of Revenue and
Budget Summary*

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**SUMMARY OF MUNICIPAL REVENUES
FISCAL YEAR 2013-2014**

	2010-2011 AUDITED REVENUE	2011-2012 REVENUE BUDGET	2011-2012 AUDITED REVENUE	2012-2013 REVENUE BUDGET	RECEIVED THRU 12/31/2012	BALANCE THRU 06/30/2013	2013-2014 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
PROPERTY TAXES								
Education, Resolutions, Municipal & Debt								
Current Year Tax Levy (Ref. Only)	\$ 50,600,494	51,158,003	51,717,363	51,864,196			52,465,050	600,854
Current Year Uncollectible Taxes	(79,672)	(972,002)	(2,173,213)	(1,296,605)			(1,311,626)	(15,021)
Current Year Collections	50,520,822	50,186,001	49,544,150	50,567,591	27,232,631	23,334,960	51,153,424	585,833
Prior Year Collections	1,031,730	800,000	1,061,317	1,000,000	453,631	546,369	1,000,000	-
TOTAL TAX COLLECTIONS	\$ 51,552,552	50,986,001	50,605,467	51,567,591	27,686,262	23,881,329	52,153,424	585,833
STATE AID & GRANTS (Note 1)								
Dept. of Elderly Affairs	\$ 11,201	10,000	0	10,000	0	10,000	10,000	0
Incentive Aid	0	0	0	0	0	0	200,292	200,292
Motor Vehicles Phase Out	231,568	236,662	232,641	236,662	116,320	120,342	232,641	(4,021)
Library	179,391	179,391	186,608	189,340	94,670	94,670	191,841	2,501
RIEDC - Airport Impact Aid	25,000	25,000	25,000	25,000	0	25,000	25,000	0
Video Lottery	6,380,106	5,200,000	6,993,272	5,200,000	1,719,214	3,480,786	5,200,000	0
Recycling Revenues	423	0	40,585	0	42,406	(42,406)	0	0
School Bond Housing Aid	1,312,036	1,364,268	1,168,344	1,334,908	640,172	694,736	1,103,899	(231,009)
Pub. Serv. Corp. Tax	237,544	226,267	253,999	237,544	0	237,544	253,999	16,455
Meal & Hotel Tax	713,832	620,867	767,828	644,796	404,899	239,897	813,713	168,917
Statistical revaluation reimbursement	0	0	0	0	0	0	0	0
Rhode Island Open Space Recreational Grant				175,000	0	175,000	0	(175,000)
RESTRICTED RECEIPTS								
State Education Aid (Note 1)	6,455,684	6,949,336	7,003,524	7,853,988	3,820,426	4,033,562	8,946,871	1,092,883
Medicaid	1,211,925	900,000	1,020,081	1,000,000	249,417	750,583	1,000,000	0
OTHER SOURCES								
Town Capital Project Fund (50)	508,040	908,401	529,743	2,129,150	453,423	1,675,727	1,929,374	(199,776)
Capital Improv. Restricted Surplus (12)		0		490,000	0	490,000	216,000	(274,000)
Open Space Restricted Surplus (11)		225,000	225,000	500,000	0	500,000	150,000	(350,000)
Bond Fund (56)			22,187	39,000	0	39,000	678,558	639,558
Local School Revenue (Note 2)							0	0
SCHOOL OPERATING SURPLUS		218,981		1,500,000	1,500,000	0	800,000	(700,000)
LOCAL REVENUES	2,506,979	2,116,600	2,646,261	2,180,900	1,135,351	1,045,549	2,233,100	52,200
Total Municipal Revenues	\$ 71,326,281	70,166,774	71,720,540	75,313,879	37,862,560	37,451,319	76,138,712	824,833
LOCAL REVENUE								
Interest on Investments	\$ 48,972	30,000	17,347	10,000	3,745	6,255	10,000	0
Interest on Delinquent Taxes	390,288	300,000	401,999	320,000	166,924	153,076	340,000	20,000
Fines & Costs	29,478	17,000	11,525	17,000	7,138	9,862	17,000	0
Miscellaneous Revenues	35,063	10,000	45,408	10,000	12,759	(2,759)	10,000	0
Marriage Licenses	888	800	800	800	576	224	800	0
Recording Fees	214,031	200,000	224,076	200,000	129,622	70,378	210,000	10,000

**SUMMARY OF MUNICIPAL REVENUES
FISCAL YEAR 2013-2014**

	2010-2011 AUDITED REVENUE	2011-2012 REVENUE BUDGET	2011-2012 AUDITED REVENUE	2012-2013 REVENUE BUDGET	RECEIVED THRU 12/31/2012	BALANCE THRU 06/30/2013	2013-2014 REVENUE BUDGET	INCREASE (DECREASE) P/Y BUDGET
Tax Stamps	135,680	180,000	133,253	160,000	83,130	76,870	160,000	0
Liquor Licenses	17,839	17,000	17,599	18,500	15,595	2,905	18,000	(500)
Dog Licenses	4,311	4,500	4,127	4,500	480	4,020	4,200	(300)
Miscellaneous Licenses	22,297	20,000	14,822	20,000	9,927	10,073	18,000	(2,000)
Probate Court Fees	25,186	30,000	24,957	25,000	11,573	13,427	25,000	0
Victualling Licenses	3,600	3,600	3,650	3,600	3,550	50	3,600	0
Building Inspector	153,960	200,000	259,861	200,000	88,036	111,964	200,000	0
Plumbing Inspector	50,218	50,000	71,410	50,000	31,706	18,294	50,000	0
Electrical Inspector	41,027	40,000	43,435	40,000	27,385	12,615	40,000	0
Zoning Fees	2,242	2,000	3,309	2,000	859	1,141	2,000	0
Animal Violations	2,956	3,000	2,655	3,000	1,065	1,935	3,000	0
Library Fines	21,859	18,000	11,202	18,000	7,963	10,037	18,000	0
Housing for the Elderly	56,820	50,000	65,007	57,000	0	57,000	60,000	3,000
Planning Board	5	200	0	0	0	0	0	0
Town Maps	487	500	360	500	225	275	500	0
Tax Certificates	23,530	20,000	25,384	23,000	12,515	10,485	25,000	2,000
Parks & Recreation Program Fees	16,462	25,000	17,066	18,000	4,104	13,896	18,000	0
Other	327,376	75,000	188,896	75,000	19,769	55,231	100,000	25,000
Subdivision Lot Assessments	7,243	20,000	11,700	20,000	7,100	12,900	15,000	(5,000)
Ins. Refunds(Rescue Receipts)	690,000	600,000	868,916	675,000	387,660	287,340	675,000	0
Revenue Sidewalk Repairs	757	25,000	15,028	25,000	20,601	4,399	25,000	0
Fairlawn Rental	125,000	115,000	114,583	125,000	62,500	62,500	135,000	10,000
Municipal Court	59,404	60,000	47,886	60,000	18,844	41,156	50,000	(10,000)
TOTAL LOCAL REVENUE	\$ 2,506,979	2,116,600	2,646,261	2,180,900	1,135,351	1,045,549	2,233,100	52,200

Note 1 - All State Aid (excluding VLT Commissions) amounts are as presented in the Governor's proposed budget for FY2014.

Note 2 - The School Department realizes miscellaneous revenue from sources such as tuition from individuals, rental income, fees, etc. It is estimated that the amount generated in 2013-14 will be approximately \$70,700.00. The Budget Board proposes a bottom line expense budget of \$49,609,961. to operate the schools in 2013-14. Un-encumbered revenue in excess of \$49,609,961. should be added to the school surplus fund account for future use.

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2013-2014**

	Dept #	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
MUNICIPAL OPERATIONS									
Town Administrator	4100	117,910	122,623	122,937	125,680	61,205	64,475	128,004	2,324
Planning	4110	125,796	129,876	131,021	134,296	59,951	74,345	142,794	8,498
Personnel	4130	104,801	99,810	148,503	112,106	55,260	56,846	110,987	(1,119)
Town Clerk	4140	245,224	224,494	186,772	254,098	104,873	149,225	198,419	(55,679)
Finance Office	4150	415,694	449,156	432,399	471,909	209,574	262,335	451,465	(20,444)
Tax Assessor	4160	104,710	119,973	150,814	424,043	197,906	226,137	126,102	(297,941)
Information Technologies	4170	129,123	156,871	186,657	165,665	58,861	106,804	171,626	5,961
Public Safety-Police	4200	3,572,704	3,644,756	3,600,290	3,833,510	2,214,556	1,618,954	4,131,391	297,881
Public Safety - Animal Control	4204	113,000	95,096	78,569	78,439	39,974	38,465	81,245	2,806
Public Safety-Rescue	4210	1,346,164	1,416,762	1,443,706	1,439,281	659,701	779,580	1,470,898	31,617
Human Services	4230	243,454	256,121	317,715	298,613	143,856	154,757	320,077	21,464
Public Works-General	4300	102,133	106,161	109,551	109,644	52,917	56,727	112,472	2,828
Public W.-Engineering	4310	80,605	84,893	83,912	88,091	40,984	47,107	89,834	1,743
Public W.-Code Enfor	4320	173,016	177,891	177,424	182,988	84,178	98,810	186,216	3,228
Public W.-Parks/Rec	4330	556,829	589,451	583,795	594,867	323,893	270,974	601,201	6,334
Public W-Tree Warden	4350	41,243	46,600	55,118	46,600	28,819	17,781	35,400	(11,200)
Public W-Public Bldg	4400	360,831	343,207	313,696	395,200	154,987	240,213	338,830	(56,370)
Public W-Central Div	4400	2,780,278	2,868,181	2,713,117	2,943,723	1,315,225	1,628,498	2,984,981	41,258
Grants	4500	62,000	62,000	62,000	62,000	39,500	22,500	62,000	0
Budget Board	4600	1,207	2,250	2,403	2,250	0	2,250	2,250	0
Fixed Charges	4700	3,641,605	4,061,957	3,822,453	4,246,934	2,136,532	2,110,402	4,510,087	263,153
Public Library	4800	1,028,250	1,038,703	994,963	1,065,277	518,742	546,535	1,081,264	15,987
Town Council	4820	41,462	54,500	45,094	59,500	36,663	22,837	54,500	(5,000)
Town Solicitor	4830	198,605	185,189	224,871	185,189	58,066	127,123	185,189	0
Probate Judge	4840	4,152	4,352	4,242	4,352	2,301	2,051	4,352	0
Town Sergeant	4850	1,285	1,400	1,284	1,400	788	612	1,400	0
Board of Canvassers	4860	1,700	1,700	1,700	1,700	850	850	1,700	0
Zoning Board Review	4870	6,426	9,520	6,687	9,520	3,183	6,337	9,120	(400)
Planning Board	4880	2,845	10,570	5,628	10,570	3,253	7,317	10,070	(500)
Board of Assessment Review	4890	2,092	2,390	2,062	2,390	945	1,445	2,390	0
Tenants Board	4910	813	1,388	1,995	1,388	694	694	1,388	0
Conservation Commission	4920	3,022	3,150	3,019	3,150	139	3,011	3,150	0
Personnel Board	4940	1,600	1,800	1,600	1,800	800	1,000	1,600	(200)

**SUMMARY OF MUNICIPAL EXPENDITURES
FISCAL YEAR 2013-2014**

	Dept #	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Juvenile Hearing Board	4960	1,383	1,500	664	1,500	198	1,302	1,500	0
Parks & Rec Commission	4970	858	1,000	976	1,000	558	442	1,000	0
Recycling	5000	178,902	160,829	186,087	164,100	98,288	65,812	171,563	7,463
Public W.Sewer Div	5100	488,400	0	0	0	0	0	0	0
Land Trust	5200	548	800	280	800	60	740	800	0
Municipal Court	5300	19,608	23,628	19,792	21,628	7,404	14,224	20,500	(1,128)
Transfers to other Funds	6000		0	888,278	0	0	0	0	0
Capital Budget Request		1,263,404	1,244,680	1,326,477	538,180	371,480	166,700	1,146,254	608,074
Municipal Operating Budget		17,563,682	17,805,228	18,438,551	18,083,381	9,087,164	8,996,217	18,954,019	870,638
Town School Dept. Appropriation		39,089,094	39,746,732	39,746,732	39,663,090	20,514,756	19,148,334	39,663,090	0
Restricted Receipts (Passthrough)									
Reappropriation of Surplus		0	218,981	0	0	0	0	0	0
State Education Aid (Note 1)		6,455,684	6,949,336	7,003,524	7,853,988	3,820,426	4,033,562	8,946,871	1,092,883
Medicaid (Note 1)		1,211,925	900,000	1,020,081	1,000,000	249,417	750,583	1,000,000	0
Please refer to the Education budget page for important information on the FY2014 presentation.									
Total Education Budget		46,756,703	47,815,049	47,770,337	48,517,078	24,584,599	23,932,479	49,609,961	1,092,883
DEBT SERVICE									
Municipal Debt Service		1,489,074	865,052	865,052	665,813	385,250	280,563	650,094	(15,719)
Education Debt Service		3,340,807	3,278,406	3,278,406	3,253,457	2,598,331	655,126	3,220,706	(32,751)
RESOLUTIONS									
Education Resolutions		508,040	508,401	508,401	2,619,150	1,984,723	634,427	1,219,374	(1,399,776)
Municipal Resolutions		206	625,000	206	2,175,000	0	2,175,000	2,484,558	309,558
Total Combined Budget		69,658,512	70,897,136	70,860,953	75,313,879	38,640,067	36,673,812	76,138,712	824,833

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

Recommended Education Budget

EDUCATION DEPARTMENT EXPENDITURE DETAIL
FISCAL YEAR 2013-2014

School Department Office/Agency 9000		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Town School Dept. Appropriation	\$	39,089,094	39,746,732	39,746,732	39,663,090	20,514,756	19,148,334	39,663,090	0
Restricted Receipts (Passthrough)									
Reappropriation of Surplus			218,981		0		0	0	0
State Education Aid (Note 1)		6,455,684	6,949,336	7,003,524	7,853,988	3,820,426	4,033,562	8,946,871	1,092,883
Medicaid (Note 1)		1,211,925	900,000	1,020,081	1,000,000	249,417	750,583	1,000,000	0
See important note below									
TOTAL	\$	46,756,703	47,815,049	47,770,337	48,517,078	22,905,182	25,611,896	49,609,961	1,092,883

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

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

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

Recommended Municipal Budget

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MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

TOWN ADMINISTRATOR Office/Agency 4100		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	112,098	113,123	114,340	116,180	55,857	60,323	118,504	2,324
Expenses		3,388	5,000	2,207	5,000	3,237	1,763	5,000	0
Supplies & Printing		1,049	2,500	1,891	2,500	524	1,976	2,500	0
Ind/Econ Development		1,375	2,000	4,499	2,000	1,587	413	2,000	0
TOTAL	\$	117,910	122,623	122,937	125,680	61,205	64,475	128,004	2,324

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 2013-2014

TOWN ADMINISTRATOR Salaries 4100	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Town Administrator	\$ 75,913	75,622	77,431	78,677	37,826	40,851	80,250	1,573
Executive Secretary	34,462	34,330	35,152	35,717	17,172	18,545	36,432	715
Subtotal Salaries :	\$ 110,375	109,952	112,583	114,394	54,998	59,396	116,682	2,288
Longevity :	1,723	3,171	1,757	1,786	859	927	1,822	36
Overtime :	0	0	0	0	0	0	0	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 112,098	113,123	114,340	116,180	55,857	60,323	118,504	2,324
FICA Expense :	8,575	8,654	8,747	8,888	4,273	4,615	9,066	178

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

TOWN PLANNER Office/Agency 4110		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	109,427	109,376	111,993	113,796	54,709	59,087	116,294	2,498
Miscellaneous Expense		165	300	0	300	0	300	300	0
Auto Expense		78	200	51	200	27	173	200	0
Material, Supplies & Equipment		3,697	2,000	1,692	2,000	715	1,285	3,000	1,000
Computer Expenses - GIS Services		9,971	15,000	14,285	15,000	4,500	10,500	15,000	0
Professional Services		2,458	3,000	3,000	3,000	0	3,000	8,000	5,000
TOTAL	\$	125,796	129,876	131,021	134,296	59,951	74,345	142,794	8,498

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 2013-2014

TOWN PLANNER Salaries 4110	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Town Planner	\$ 62,219	61,981	63,464	64,485	31,002	33,483	65,775	1,290
Planning Aide/Grant Administrator	41,950	41,789	42,789	43,478	20,903	22,575	44,347	869
Subotal Salaries :	\$ 104,169	103,770	106,253	107,963	51,905	56,058	110,122	2,159
Longevity :	5,258	5,606	5,740	5,833	2,804	3,029	6,172	339
Overtime :	0	0	0	0	0	0	0	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 109,427	109,376	111,993	113,796	54,709	59,087	116,294	2,498
FICA Expense :	8,371	8,367	8,567	8,705	4,185	4,520	8,896	191

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PERSONNEL Office/Agency 4130		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	51,288	51,910	53,151	54,006	25,965	28,041	55,087	1,081
Expenses		157	200	126	300	0	300	200	(100)
Professional Development		10,580	15,000	3,140	15,000	4,127	10,873	13,000	(2,000)
Materials & Supplies		96	200	365	300	0	300	200	(100)
Labor / Negotiations		41,948	30,000	90,438	40,000	24,801	15,199	40,000	0
Recruitment Expenses		732	2,500	1,283	2,500	367	2,133	2,500	0
TOTAL	\$	104,801	99,810	148,503	112,106	55,260	56,846	110,987	(1,119)

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 2013-2014

PERSONNEL Salaries		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
4130									
Personnel Director	\$	50,105	49,913	51,107	51,929	24,966	26,963	52,968	1,039
Subtotal Salaries :	\$	50,105	49,913	51,107	51,929	24,966	26,963	52,968	1,039
Longevity :		1,183	1,997	2,044	2,077	999	1,078	2,119	42
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	51,288	51,910	53,151	54,006	25,965	28,041	55,087	1,081
FICA Expense :		3,924	3,971	4,066	4,131	1,986	2,145	4,214	83

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

TOWN CLERK Office/Agency 4140		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	170,866	159,794	130,613	164,223	64,880	99,343	139,319	(24,904)
Supplies & Printing		3,931	7,800	2,882	7,200	749	6,451	7,200	0
Equipment & Recording		33,295	32,600	29,276	32,600	14,657	17,943	32,600	0
Election Expense		25,067	10,000	5,041	38,500	21,837	16,663	5,000	(33,500)
Records Preservation		562	1,400	2,096	1,400	0	1,400	1,400	0
Video Taping Expense		6,325	6,900	5,775	6,900	2,750	4,150	6,900	0
Town Meeting Expense		5,178	6,000	11,089	3,275	0	3,275	6,000	2,725
TOTAL	\$	245,224	224,494	186,772	254,098	104,873	149,225	198,419	(55,679)

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 2013-2014

TOWN CLERK Salaries 4140		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Town Clerk	\$	57,730	57,619	58,997	59,946	28,820	31,126	61,145	1,199
Deputy Town Clerk		40,209	40,055	10,214	41,673	17,289	24,384	42,507	834
Clerk II		65,930	57,062	57,847	57,931	16,182	41,749	29,409	(28,522)
Subtotal Salaries :	\$	163,869	154,736	127,058	159,550	62,291	97,259	133,061	(26,489)
Longevity :		5,507	4,308	2,714	3,173	1,153	2,020	4,758	1,585
Overtime :		1,490	750	841	1,500	1,436	64	1,500	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	170,866	159,794	130,613	164,223	64,880	99,343	139,319	(24,904)
FICA Expense :		13,071	12,224	9,992	12,563	4,963	7,600	10,658	(1,905)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

FINANCE OFFICE Office/Agency 4150		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	355,183	382,806	372,936	394,559	177,453	217,106	374,115	(20,444)
Supplies & Printing		9,568	12,000	11,394	12,000	8,366	3,634	12,000	0
Postage		22,999	20,000	10,586	24,000	10,571	13,429	20,000	(4,000)
Payroll Processing		24,220	22,000	28,014	26,000	13,266	12,734	28,000	2,000
RI Value Commission		316	350	303	350	0	350	350	0
Registrar & Paying Agent Fees		1,600	2,000	1,100	2,000	0	2,000	2,000	0
Bank Fees		1,808	0	8,066	3,000	(82)	3,082	5,000	2,000
Grant Matching		0	10,000	0	10,000	0	10,000	10,000	0
TOTAL	\$	415,694	449,156	432,399	471,909	209,574	262,335	451,465	(20,444)

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 2013-2014

FINANCE OFFICE		2010-2011	2011-2012	2011-2012	2012-2013	Expended	Balance	2013-2014	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
	4150	Expenses	Budget	Expenses	Budget	12/31/2012	6/30/2013	Budget	Budget
Director	\$	72,544	74,500	76,282	77,510	37,264	40,246	79,060	1,550
Audited Salaries		191,216	0	194,848	0	0	0	0	0
Bookkeeper		0	29,956	0	30,407	14,746	15,661	30,868	461
Bookkeeper		0	28,531	0	28,966	13,949	15,017	30,868	1,902
Computer Operator I		0	35,711	0	36,244	17,421	18,823	36,780	536
Clerk II		0	28,531	0	28,966	14,479	14,487	29,409	443
Clerk II		0	28,531	0	28,966	13,930	15,036	29,409	443
Clerk II		0	28,531	0	28,966	1,114	27,852	0	(28,966)
Cashier		0	28,531	0	28,966	13,930	15,036	29,409	443
Purchasing Agent		39,541	39,390	40,333	40,982	19,703	21,279	41,801	819
Asst. Director		40,176	46,426	47,537	48,302	23,222	25,080	49,268	966
Subtotal Salaries :	\$	343,477	368,638	359,000	378,275	169,758	208,517	356,872	(21,403)
Longevity :		11,706	13,668	13,930	15,784	7,576	8,208	16,243	459
Overtime :		0	500	6	500	119	381	1,000	500
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	355,183	382,806	372,936	394,559	177,453	217,106	374,115	(20,444)
FICA Expense :		27,171	29,285	28,530	30,184	13,575	16,609	28,620	(1,564)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

TAX ASSESSOR Office/Agency 4160	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 100,591	114,223	111,851	118,543	56,995	61,548	120,602	2,059
Miscellaneous & Auto Expenses	592	1,250	566	1,000	118	882	1,000	0
Supplies & Printing	2,834	3,000	3,475	3,000	1,663	1,337	3,000	0
Plat Record	0	500	1,008	500	0	500	500	0
Legal Notices	693	1,000	694	1,000	0	1,000	1,000	0
Revaluation Expense*	0	0	33,220	300,000	139,130	160,870	0	(300,000)
TOTAL	\$ 104,710	119,973	150,814	424,043	197,906	226,137	126,102	(297,941)

Function

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

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

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

TAX ASSESSOR Salaries		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
	4160								
Tax Assessor	\$	50,838	50,643	51,855	52,689	25,331	27,358	53,743	1,054
Audited Salaries		48,203	0	57,750	0	0	0	0	0
Senior Clerk		0	32,862	0	33,362	16,039	17,323	33,861	499
Clerk II		0	28,531	0	28,966	13,930	15,036	29,409	443
Subtotal Salaries :	\$	99,041	112,036	109,605	115,017	55,300	59,717	117,013	1,996
Longevity :		1,550	2,187	2,246	3,526	1,695	1,831	3,589	63
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	100,591	114,223	111,851	118,543	56,995	61,548	120,602	2,059
FICA Expense :		7,695	8,738	8,557	9,069	4,360	4,708	9,226	158

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

INFORMATION TECHNOLOGIES Office/Agency 4170	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 56,489	56,271	57,617	58,545	28,147	30,398	59,926	1,381
Maintenance/Support	33,172	42,000	56,119	44,020	1,960	42,060	50,000	5,980
Hardware/Software	21,966	13,000	23,266	13,000	7,516	5,484	11,600	(1,400)
Tech Support	11,945	36,500	27,537	40,000	10,735	29,265	40,000	0
Internet Service	4,322	7,100	19,610	7,100	10,082	(2,982)	7,100	0
Miscellaneous	1,229	2,000	2,508	3,000	421	2,579	3,000	0
TOTAL	\$ 129,123	156,871	186,657	165,665	58,861	106,804	171,626	5,961

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 2013-2014

INFORMATION TECHNOLOGIES		2010-2011	2011-2012	2011-2012	2012-2013	Expended	Balance	2013-2014	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4170		Expenses	Budget	Expenses	Budget	12/31/2012	6/30/2013	Budget	Budget
IT Director	\$	54,316	54,107	55,401	56,293	27,064	29,229	57,419	1,126
Subtotal Salaries :	\$	54,316	54,107	55,401	56,293	27,064	29,229	57,419	1,126
Longevity :		2,173	2,164	2,216	2,252	1,083	1,169	2,507	255
Overtime :		0	0	0	0	0	0	0	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	56,489	56,271	57,617	58,545	28,147	30,398	59,926	1,381
FICA Expense :		4,321	4,305	4,408	4,479	2,153	2,325	4,584	105

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 2013-2014

PUBLIC SAFETY-POLICE		2010-2011	2011-2012	2011-2012	2012-2013	Expended	Balance	2013-2014	Increase
Office/Agency	4200	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense
		Expenses	Budget	Expenses	Budget	12/31/2012	6/30/2013	Budget	P/Y Budget
Salaries	\$	2,640,788	2,720,021	2,678,611	2,775,120	1,243,653	1,531,467	2,854,951	79,831
Tuition		8,013	18,000	3,001	14,000	7,420	6,580	14,000	0
In-Service Training		15,794	16,500	17,395	16,500	16,738	(238)	25,000	8,500
Telephone		22,583	23,000	15,762	23,000	7,071	15,929	21,000	(2,000)
Clothing		34,204	33,300	37,714	36,300	18,649	17,651	36,300	0
Cleaning		33,300	34,225	34,658	34,225	31,450	2,775	34,225	0
Accessories		22,534	25,435	22,784	29,075	17,618	11,457	29,575	500
Firearms		27,639	15,000	14,821	17,600	5,024	12,576	17,600	0
First Aid		192	250	0	250	0	250	250	0
Auto Maintenance		28,077	25,000	29,651	34,200	12,813	21,387	34,200	0
Tires		12,224	10,000	7,474	10,000	1,968	8,032	10,000	0
Gas & Oil		86,330	90,000	97,681	118,000	47,435	70,565	110,000	(8,000)
Radio Maintenance		11,183	11,000	10,942	14,000	2,231	11,769	12,000	(2,000)
Photo Supplies		840	1,000	620	1,000	267	733	1,000	0
Recruit Equipment		0	0	0	0	0	0	15,000	15,000
New Equipment		24,143	23,775	12,730	16,300	2,925	13,375	17,500	1,200
Law Library		204	750	635	750	0	750	750	0
Cars (3 in Yr 2013-2014)		85,680	66,000	63,202	52,000	0	52,000	81,000	29,000
Grant Matching		8,854	10,000	3,803	10,000	0	10,000	10,000	0
Fire Alarm		2,223	3,500	2,201	3,600	2,012	1,588	3,600	0
Pensions (Note 1)		469,805	484,000	484,000	581,590	774,870	(193,280)	758,440	176,850
Computer Systems		25,080	21,000	42,623	28,000	10,762	17,238	27,000	(1,000)
Medicare Part B reimbursement		13,014	13,000	19,982	18,000	11,650	6,350	18,000	0
TOTAL	\$	3,572,704	3,644,756	3,600,290	3,833,510	2,214,556	1,618,954	4,131,391	297,881

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.

Note 1 - The police pension contribution increase is based on the January 2012 ARC calculation provided by the Town Actuary. The increase is the result of significant declines in the market in 2008. Earnings in our investments have improved the situation, but the actuary's proposal is based on certain amendments to the pension plan assumptions resulting from a state-mandated five year lookback report.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PUBLIC SAFETY-POLICE		2010-2011	2011-2012	2011-2012	2012-2013	Expended	Balance	2013-2014	Increase
Salaries		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4200		Expenses	Budget	Expenses	Budget	12/31/2012	6/30/2013	Budget	Budget
Chief	\$	69,524	69,257	70,914	72,053	34,641	37,412	73,496	1,443
Audited Salaries		2,248,038	0	2,279,448	0	0	0	0	0
Deputy Chief		0	65,986	0	67,306	33,006	34,300	70,025	2,719
Secretary		0	36,480	0	37,020	17,838	19,182	37,574	554
Clerk II		0	28,531	0	28,966	14,479	14,487	29,409	443
Captain		0	62,160	0	63,403	0	63,403	65,965	2,562
Lieutenant (4)		0	240,440	0	245,248	90,201	155,047	255,157	9,909
Sergeant (3)		0	174,460	0	177,948	73,075	104,873	185,136	7,188
Detective (4)		0	219,496	0	223,884	82,333	141,551	232,931	9,047
Patrolman (23)		0	1,245,657	0	1,279,355	633,064	646,291	1,321,901	42,546
Dispatcher (6)		0	225,081	0	228,390	94,710	133,680	231,810	3,420
Shift Differential		0	11,000	0	0	5,586	(5,586)	0	0
Sergeant Diff.		0	2,000	0	0	963	(963)	0	0
Subtotal Salaries :	\$	2,317,562	2,380,548	2,350,362	2,423,573	1,079,896	1,343,677	2,503,404	79,831
Less Federal Grant:		0	0	0	0	0	0	0	0
Total Net Salaries:	\$	2,317,562	2,380,548	2,350,362	2,423,573	1,079,896	1,343,677	2,503,404	79,831
Longevity :		126,572	123,282	129,677	134,670	61,125	73,545	134,670	0
Overtime :		108,650	120,000	113,321	120,000	56,717	63,283	120,000	0
Holiday Pay		88,004	96,191	85,251	96,877	45,915	50,962	96,877	0
Acting Pay :		0	0	0	0	0	0	0	0
Seasonal Employees :		0	0	0	0	0	0	0	0
Total Salaries :	\$	2,640,788	2,720,021	2,678,611	2,775,120	1,243,653	1,531,467	2,854,951	79,831
FICA Expense :		202,020	208,082	204,914	212,297	95,139	117,158	218,404	6,107

MUNICIPAL EXPENDITURE DETAIL
FISCAL YEAR 2013-2014

PUBLIC SAFETY -ANIMAL CONTROL		2010-2011	2011-2012	2011-2012	2012-2013	Expended	Balance	2013-2014	Increase
Office/Agency		Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
4204		Expenses	Budget	Expenses	Budget	12/31/2012	6/30/2013	Budget	Budget
Salaries	\$	58,369	74,596	59,332	58,939	25,423	33,516	59,745	806
Gasoline		1,152	2,500	1,208	1,500	338	1,162	1,500	0
Shelter Expense		21,241	18,000	18,029	18,000	14,213	3,787	20,000	2,000
TOTAL	\$	80,762	95,096	78,569	78,439	39,974	38,465	81,245	2,806

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PUBLIC SAFETY -ANIMAL CONTROL Salaries 4204	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Animal Control Officer	\$ 0	38,962	0	39,545	0	39,545	40,138	593
Asst. Animal Control Off.	38,262	33,978	39,111	0	19,158	(19,158)	0	0
Subtotal Salaries :	\$ 38,262	72,940	39,111	39,545	19,158	20,387	40,138	593
Longevity :	1,626	1,656	1,662	1,894	829	1,065	2,107	213
Overtime :	4,806	0	4,621	2,500	2,096	404	2,500	0
Seasonal Employees :	13,675	0	13,938	15,000	3,340	11,660	15,000	0
Total Salaries :	\$ 58,369	74,596	59,332	58,939	25,423	33,516	59,745	806
FICA Expense :	4,465	5,707	4,539	4,509	1,945	2,564	4,570	62

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PUBLIC SAFETY-RESCUE Office/Agency 4210	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,066,551	1,110,604	1,148,841	1,135,799	526,432	609,367	1,152,362	16,563
Director Expenses	709	2,000	931	2,000	76	1,924	2,000	0
Emergency Management Expenses	5,464	6,250	4,241	6,250	2,270	3,980	6,250	0
Office/Building Equipment	2,376	3,000	1,599	3,000	827	2,173	2,500	(500)
Supplies & Equipment	22,380	30,000	28,518	30,000	12,056	17,944	45,000	15,000
Clothing & Cleaning	18,641	13,920	15,359	16,490	9,679	6,811	16,490	0
Fuel	27,007	25,000	32,139	33,000	15,957	17,043	33,000	0
Vehicle Maintenance	26,677	25,000	17,569	25,000	19,795	5,205	30,000	5,000
Training	3,937	5,000	2,471	5,000	1,576	3,424	5,000	0
Building/Equipment Maintenance	3,131	4,000	2,719	4,000	1,737	2,263	4,000	0
Pensions	144,543	166,988	164,720	151,107	58,288	92,819	146,661	(4,446)
Local District Compensation	12,000	12,000	12,000	14,635	6,000	8,635	14,635	0
Building Utilities	12,748	13,000	12,599	13,000	5,008	7,992	13,000	0
TOTAL	\$ 1,346,164	1,416,762	1,443,706	1,439,281	659,701	779,580	1,470,898	31,617

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PUBLIC SAFETY-RESCUE Salaries 4210	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Chief (Acting)	\$ 61,239	61,004	62,463	63,468	30,514	32,954	64,738	1,270
Audited Salaries	699,949	0	718,987	0	0	0	0	0
Captain (4)	0	198,238	0	202,204	97,230	104,974	206,249	4,045
Lieutenant (4)	0	192,599	0	196,451	78,850	117,601	200,380	3,929
Fire Medic (8)	0	362,078	0	370,269	178,595	191,674	377,674	7,405
Subtotal Salaries :	\$ 761,188	813,919	781,450	832,392	385,189	447,203	849,041	16,649
Longevity :	32,044	37,396	38,416	43,066	20,753	22,313	42,200	(866)
Overtime :	236,511	220,000	292,377	220,000	100,643	119,357	220,000	0
Holiday Pay	36,808	39,289	36,598	40,341	19,311	21,030	41,121	780
Charge Pay	0	0	0	0	536	(536)	0	0
Total Salaries :	\$ 1,066,551	1,110,604	1,148,841	1,135,799	526,432	609,367	1,152,362	16,563
FICA Expense :	81,591	84,961	87,886	86,889	40,272	46,617	88,156	1,267

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

HUMAN SERVICES Office/Agency 4230		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Senior Center -Salaries	\$	153,205	176,121	174,554	190,213	83,510	106,703	202,877	12,664
Public Welfare		2,546	2,400	2,242	2,400	923	1,477	2,400	0
Supplies/Utilities/Misc - Senior Ctr		38,812	20,000	54,557	0	0	0	0	0
SC Utilities		0	0	0	12,000	11,763	237	20,000	8,000
SC Supplies/Misc		0	0	0	7,500	7,491	9	7,500	0
SC TV/Phone/Internet		0	0	0	10,000	4,505	5,495	10,800	800
SC Bus Expenses		0	0	0	10,000	0	10,000	10,000	0
Supplies/Utilities/Misc - Fam Lit Ctr		15,190	16,000	14,504	0	0	0	0	0
FLC Utilities		0	0	0	3,000	1,601	1,399	3,000	0
FLC Supplies/Misc		0	0	0	15,000	5,592	9,408	15,000	0
FLC TV/Phone/Internet		0	0	0	500	362	138	500	0
Maintenance/Repairs		15,649	12,000	33,168	5,000	8,844	(3,844)	5,000	0
Mealsites		2,014	2,000	1,281	2,000	3,012	(1,012)	2,000	0
Dues/Conf/Prof Dev		415	1,000	475	1,000	546	454	1,000	0
Programs		15,623	26,600	36,934	40,000	15,707	24,293	40,000	0
SUB-TOTAL	\$	243,454	256,121	317,715	298,613	143,856	154,757	320,077	21,464

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 2013-2014

HUMAN SERVICES		2010-2011	2011-2012	2011-2012	2012-2013	Expended	Balance	2013-2014	Increase
Salaries	4230	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2012	6/30/2013	Budget	Budget
Human Services Director	\$	41,526	44,367	43,019	46,159	21,200	24,959	47,082	923
Audited Salaries		26,518	0	0	0	0	0	0	0
Human Serv. Program Assistant		27,161	27,057	27,704	28,150	13,534	14,616	29,409	1,259
Literacy Center Director		40,389	39,000	38,694	40,576	19,508	21,068	41,387	811
Literacy Ctr. PT Assistant Dir.			14,900	14,835	20,000	9,310	10,690	20,000	0
Mealsite Coordinator / Operations		13,447	18,000	16,724	22,000	4,368	17,632	29,402	7,402
Bus Driver		0	27,057	29,883	28,150	13,534	14,616	28,713	563
Subtotal Salaries :	\$	149,041	170,381	170,859	185,035	81,454	103,581	195,993	10,958
Longevity :		3,370	3,740	3,695	4,178	1,938	2,240	5,884	1,706
Overtime :		794	2,000	0	1,000	118	882	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 :	\$	153,205	176,121	174,554	190,213	83,510	106,703	202,877	12,664
FICA Expense :		11,720	13,473	13,353	14,551	6,389	8,163	15,520	969

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-GENERAL Office/Agency 4300		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	101,259	105,161	107,367	108,644	52,585	56,059	111,472	2,828
Supplies & Equipment		589	500	255	500	156	344	500	0
Miscellaneous Expenses		285	500	1,929	500	176	324	500	0
TOTAL	\$	102,133	106,161	109,551	109,644	52,917	56,727	112,472	2,828

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-GENERAL Salaries 4300	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Director	\$ 67,562	70,475	72,456	73,323	35,600	37,723	74,789	1,466
Clerk II	27,807	28,531	28,647	28,966	13,930	15,036	29,409	443
Subtotal Salaries :	\$ 95,369	99,006	101,103	102,289	49,530	52,759	104,198	1,909
Longevity :	5,890	6,155	6,264	6,355	3,055	3,300	7,274	919
Overtime :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 101,259	105,161	107,367	108,644	52,585	56,059	111,472	2,828
FICA Expense :	7,746	8,045	8,214	8,311	4,023	4,289	8,528	216

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-ENGINEERING Office/Agency 4310		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	75,264	78,893	78,196	82,091	37,737	44,354	83,834	1,743
Supplies & Equipment		5,341	6,000	5,716	6,000	3,247	2,753	6,000	0
TOTAL	\$	80,605	84,893	83,912	88,091	40,984	47,107	89,834	1,743

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 2013-2014

PBLC WKS-ENGINEERING Salaries 4310	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Town Engineer	\$ 29,509	33,313	33,313	34,659	14,625	20,034	35,352	693
Engineering Aide	42,366	42,204	41,558	43,909	21,110	22,799	44,787	878
Subtotal Salaries :	\$ 71,875	75,517	74,871	78,568	35,735	42,833	80,139	1,571
Longevity :	3,389	3,376	3,325	3,523	1,689	1,834	3,695	172
Overtime :	0	0	0	0	313	(313)	0	0
Total Salaries :	\$ 75,264	78,893	78,196	82,091	37,737	44,354	83,834	1,743
FICA Expense :	5,758	6,035	5,982	6,280	2,887	3,393	6,413	133

Town Engineer @ 50% split with Sewer Fund

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-CODE ENFORCEMENT Office/Agency 4320		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	164,159	164,891	167,527	169,988	81,723	88,265	173,216	3,228
Educational/Inspection Services		2,316	4,000	2,856	4,000	1,196	2,804	4,000	0
Demolition		4,240	6,000	3,443	6,000	0	6,000	6,000	0
Miscellaneous & Auto Expenses		2,301	3,000	3,598	3,000	1,259	1,741	3,000	0
TOTAL	\$	173,016	177,891	177,424	182,988	84,178	98,810	186,216	3,228

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 2013-2014

PBLC WKS-CODE ENFORCEMENT Salaries 4320	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Building Official	\$ 45,774	45,599	46,690	47,441	22,808	24,633	48,390	949
Audited Salaries	76,907	0	78,090	0	0	0	0	0
Asst. Building Official	35,500	35,689	36,211	37,569	17,680	19,889	38,538	969
Minimum Housing Ins.	0	10,843	0	10,843	5,595	5,248	10,843	0
Plumbing Inspector	0	8,384	0	8,552	4,111	4,441	8,723	171
Plumbing Inspector	0	8,384	0	8,552	4,111	4,441	8,723	171
Electrical Inspector	0	16,763	0	17,098	8,220	8,878	17,440	342
Senior Clerk	0	32,862	0	33,362	16,039	17,323	33,861	499
Subtotal Salaries :	\$ 158,181	158,524	160,991	163,417	78,564	84,853	166,518	3,101
Longevity :	5,978	6,367	6,536	6,571	3,159	3,412	6,698	127
Overtime :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 164,159	164,891	167,527	169,988	81,723	88,265	173,216	3,228
FICA Expense :	12,558	12,614	12,816	13,004	6,252	6,752	13,251	247

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-PARKS & RECREATION Office/Agency 4330		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	416,277	435,851	424,207	439,467	244,970	194,497	445,801	6,334
Equipment & Maintenance		37,289	38,000	41,105	38,600	17,628	20,972	38,600	0
Utilities		34,387	35,000	37,586	35,700	22,146	13,554	35,700	0
Programs & Supplies		43,101	48,100	49,776	48,600	28,207	20,393	48,600	0
Special Events		4,899	7,500	6,383	7,500	610	6,890	7,500	0
Sponsored Programs		8,075	12,000	10,635	12,000	3,375	8,625	12,000	0
Gasoline		12,801	13,000	14,103	13,000	6,957	6,043	13,000	0
TOTAL	\$	556,829	589,451	583,795	594,867	323,893	270,974	601,201	6,334

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 2013-2014

PBLC WKS-PARKS & RECREATION Salaries 4330	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Director	\$ 51,313	50,715	52,175	52,764	25,367	27,397	53,819	1,055
Audited Salaries	172,915	0	153,021	0	0	0	0	0
Secretary	29,195	29,956	30,072	30,407	14,621	15,786	30,868	461
Asst. Dir./Youth Ctr. Coordinator	39,839	39,686	40,636	41,290	19,851	21,439	43,115	1,825
Supervisor	0	41,113	0	41,738	20,070	21,668	42,372	634
Laborer (3.5)	0	138,168	0	139,896	67,922	71,974	141,675	1,779
Subtotal Salaries :	\$ 293,262	299,638	275,904	306,095	147,831	158,264	311,849	5,754
Longevity :	19,560	19,213	16,801	16,372	8,134	8,238	16,952	580
Overtime :	7,338	12,000	10,329	12,000	4,509	7,491	12,000	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	96,117	105,000	121,173	105,000	84,496	20,504	105,000	0
Total Salaries :	\$ 416,277	435,851	424,207	439,467	244,970	194,497	445,801	6,334
FICA Expense :	31,845	33,343	32,452	33,619	18,740	14,879	34,104	485

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-TREE WARDEN Office/Agency 4350	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salary	\$ 10,824	10,000	10,824	10,000	0	10,000	0	(10,000)
Auto Expense	1,700	1,200	25	1,200	50	1,150	0	(1,200)
New Trees	1,597	1,000	0	1,000	9,275	(8,275)	1,000	0
Care of Trees	23,240	30,000	44,269	30,000	19,494	10,506	30,000	0
Rodent Control	0	100	0	100	0	100	100	0
Pest Control	50	300	0	300	0	300	300	0
Algae Control	3,832	4,000	0	4,000	0	4,000	4,000	0
TOTAL	\$ 41,243	46,600	55,118	46,600	28,819	17,781	35,400	(11,200)

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-TREE WARDEN Salaries 4350	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Tree Warden	\$ 10,824	10,000	10,824	10,000	0	10,000	0	(10,000)
Subtotal Salaries :	\$ 10,824	10,000	10,824	10,000	0	10,000	0	(10,000)
Longevity :	0	0	0	0	0	0	0	0
Overtime :	0	0	0	0	0	0	0	0
Acting Pay :	0	0	0	0	0	0	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries :	\$ 10,824	10,000	10,824	10,000	0	10,000	0	(10,000)
FICA Expense :	828	765	828	765	0	765	0	(765)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-PUBLIC BUILDING Office/Agency 4400		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	124,953	136,207	130,942	139,200	52,973	86,227	141,830	2,630
Town Hall Utilities		116,400	110,000	90,127	110,000	25,231	84,769	90,000	(20,000)
Town Hall Supplies & Equip.		8,704	12,000	9,680	12,000	2,071	9,929	12,000	0
Town Hall Maintenance*		18,735	20,000	26,275	59,000	10,950	48,050	20,000	(39,000)
Other Buildings		92,039	65,000	56,672	75,000	63,762	11,238	75,000	0
TOTAL	\$	360,831	343,207	313,696	395,200	154,987	240,213	338,830	(56,370)

Function

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

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-PUBLIC BUILDING Salaries 4400	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Facilities Manager	\$ 50,375	49,595	50,768	51,599	25,149	26,450	52,631	1,032
Custodian	32,928	33,721	50,770	34,223	16,450	17,773	34,729	506
Custodian (p.t.)	16,374	16,861	0	17,111	8,225	8,886	17,365	254
Subtotal Salaries :	\$ 99,677	100,177	101,538	102,933	49,824	53,109	104,725	1,792
Longevity :	5,086	6,030	5,497	6,267	2,703	3,564	7,105	838
Overtime :	436	5,000	1,375	5,000	446	4,554	5,000	0
Seasonal Employees :	19,754	25,000	22,532	25,000	0	25,000	25,000	0
Total Salaries :	\$ 124,953	136,207	130,942	139,200	52,973	86,227	141,830	2,630
FICA Expense :	9,559	10,420	10,017	10,649	4,052	6,596	10,850	201

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-CENTRAL SERVICES Office/Agency 4400	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 1,205,086	1,368,784	1,238,535	1,399,866	635,799	764,067	1,387,795	(12,071)
Highway Maintenance	103,043	150,000	150,111	150,000	23,892	126,108	150,000	0
Drainage Maintenance	46,520	50,000	49,876	50,000	36,714	13,286	50,000	0
Garage Maintenance	28,194	15,000	14,562	15,000	10,649	4,351	15,000	0
Equipment Maintenance	172,000	170,000	172,948	170,000	87,274	82,726	175,000	5,000
Gasoline & Oil	140,729	120,000	147,739	135,000	76,712	58,288	150,000	15,000
Refuse Disposal	248,570	250,000	251,855	250,000	103,048	146,952	250,000	0
Street Lighting	395,533	300,000	377,957	320,000	160,364	159,636	340,000	20,000
Snow & Ice Control	295,802	275,000	159,171	275,000	102,150	172,850	275,000	0
Safety and Training	3,020	3,000	2,456	3,000	2,114	886	3,000	0
Uniforms	10,013	13,650	12,795	13,650	2,058	11,592	13,650	0
Guard Railings	3,765	5,000	5,000	5,000	0	5,000	5,000	0
Traffic Engineering	7,093	6,000	5,541	6,000	5,567	433	6,000	0
Equipment	11,985	8,000	14,703	8,000	270	7,730	8,000	0
Pensions	106,917	131,747	107,927	141,207	68,614	72,593	154,536	13,329
Open Space Maintenance	2,008	2,000	1,941	2,000	0	2,000	2,000	0
TOTAL	\$ 2,780,278	2,868,181	2,713,117	2,943,723	1,315,225	1,628,498	2,984,981	41,258

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PBLC WKS-CENTRAL SERVICES Salaries 4400	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Audited Salaries	\$ 1,092,082	0	1,083,680	0	0	0	0	0
Supervisor	0	52,839	0	54,974	26,430	28,544	56,073	1,099
Asst. Supervisor	0	45,747	0	47,595	19,953	27,642	48,547	952
Mechanic (2)	0	84,561	0	85,841	41,270	44,571	87,129	1,288
Hvy. Equipt. Operator (2)	0	81,240	0	82,463	39,640	42,823	83,688	1,225
Lt. Equipt. Operator (4)	0	201,171	0	204,153	86,451	117,702	165,771	(38,382)
Truck Driver - Sanit. (3)	0	121,119	0	122,908	42,637	80,271	124,745	1,837
Laborer (16.5)	0	650,892	0	660,578	287,486	373,092	670,337	9,759
Subtotal Salaries :	\$ 1,092,082	1,237,569	1,083,680	1,258,512	543,867	714,645	1,236,290	(22,222)
Longevity :	57,309	68,215	61,939	73,354	30,874	42,480	73,505	151
Overtime :	37,058	35,000	57,459	40,000	26,151	13,849	50,000	10,000
Acting Pay :	0	3,000	0	3,000	0	3,000	3,000	0
Seasonal Employees :	18,637	25,000	35,457	25,000	34,907	(9,907)	25,000	0
Total Salaries :	\$ 1,205,086	1,368,784	1,238,535	1,399,866	635,799	764,067	1,387,795	(12,071)
FICA Expense :	92,189	104,712	94,748	107,090	48,639	58,451	106,166	(923)

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

RECYCLING Office/Agency 5000	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$ 106,422	96,129	110,566	97,400	52,048	45,352	99,863	2,463
Office Expense	0	200	0	200	0	200	200	0
Program Implementation	177	0	909	0	0	0	0	0
Public Education	0	1,500	0	1,500	1,394	106	1,500	0
Fuel	36,368	38,000	43,773	40,000	15,070	24,930	40,000	0
Vehicle Operation & Maint.	35,935	25,000	30,839	25,000	29,776	(4,776)	30,000	5,000
TOTAL	\$ 178,902	160,829	186,087	164,100	98,288	65,812	171,563	7,463

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

RECYCLING Salaries	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
5000								
Salaries	97,555	0	99,124	0	0	0	0	0
Laborer	0	42,314	0	42,911	19,805	23,106	43,523	612
Laborer	0	42,314	0	42,911	20,631	22,280	43,523	612
Subtotal Salaries : \$	97,555	84,628	99,124	85,822	40,436	45,386	87,046	1,224
Longevity :	5,309	5,501	5,278	5,578	2,641	2,937	6,817	1,239
Overtime :	3,558	6,000	6,164	6,000	2,332	3,668	6,000	0
Acting Pay :	0	0	0	0	6,639	(6,639)	0	0
Seasonal Employees :	0	0	0	0	0	0	0	0
Total Salaries : \$	106,422	96,129	110,566	97,400	52,048	45,352	99,863	2,463
FICA Expense :	8,141	7,354	8,458	7,451	3,982	3,469	7,640	188

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PUBLIC LIBRARY Office/Agency 4800		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	545,866	529,190	516,843	539,365	251,769	287,596	548,047	8,682
Utilities		30,159	30,000	26,769	32,000	9,242	22,758	32,000	0
Books, Magazines, Film		174,435	190,000	189,149	190,000	102,990	87,010	190,000	0
Supplies		18,996	25,500	17,519	25,500	17,926	7,574	25,500	0
Ocean State Library Service Fees		38,312	40,000	38,011	40,520	40,000	520	40,520	0
Computer Replacement/Subscript. Fees		19,414	20,000	16,898	20,000	449	19,551	20,000	0
Pensions		30,049	30,030	27,673	35,606	16,714	18,892	38,746	3,140
Social Security		40,513	40,483	39,609	41,261	17,959	23,302	41,926	665
Health Insurance		124,048	125,000	116,120	132,000	55,553	76,447	135,500	3,500
Prof Memberships/Programs		930	2,500	780	2,525	80	2,445	2,525	0
Building Maintenance		5,528	6,000	5,592	6,500	6,060	440	6,500	0
TOTAL	\$	1,028,250	1,038,703	994,963	1,065,277	518,742	546,535	1,081,264	15,987

NOTE:

The 2013-2014 budget includes estimated State Aid of \$191,841 which is detailed on the Total Municipal Revenues Summary page under State Aid and Grants.

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PUBLIC LIBRARY		2010-2011	2011-2012	2011-2012	2012-2013	Expended	Balance	2013-2014	Increase
Salaries	4800	Audited	Expense	Audited	Expense	Thru	Thru	Expense	Expense P/Y
		Expenses	Budget	Expenses	Budget	12/31/2012	6/30/2013	Budget	Budget
Director	\$	56,887	56,669	58,025	58,959	28,346	30,613	60,138	1,179
Audited Salaries		466,606	0	438,069		0	0		0
Asst. Director		0	46,047	0	47,907	23,032	24,875	48,866	959
Children's Librarian		0	43,847	0	44,501	10,856	33,645	45,166	665
Tech. III T.S. / P.S.		0	30,593	0	62,106	29,804	32,302	63,030	924
Tech. I P.S.		0	24,164	0	24,532	11,694	12,838	24,902	370
Secretary		0	28,400	0	28,818	13,851	14,967	29,243	425
Tech. II P.S. (4)		0	103,552	0	78,806	37,771	41,035	79,970	1,164
Circulation Aide (p.t.) (2)		0	22,440	0	22,440	13,453	8,987	22,440	0
Page (3)		0	12,240	0	12,240	6,812	5,428	12,240	0
Reference Librarian (p.t.) (4)		0	28,050	0	28,050	14,173	13,877	28,050	0
Electronic Resource Librarian		0	47,478	0	46,164	22,012	24,152	46,848	684
Reference Librarian		0	41,766	0	42,377	21,173	21,204	43,005	628
Shift Differential		0	5,000	0	5,000	1,646	3,354	5,000	0
Custodian (p.t.)		0	16,861	0	17,111	8,225	8,886	17,365	254
Subtotal Salaries :	\$	523,493	507,107	496,094	519,011	242,848	276,163	526,263	7,252
Longevity :		21,801	21,083	20,017	19,354	8,818	10,536	20,784	1,430
Overtime :		572	1,000	732	1,000	103	897	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 :	\$	545,866	529,190	516,843	539,365	251,769	287,596	548,047	8,682
FICA Expense :		41,759	40,483	39,538	41,261	19,260	22,001	41,926	665

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

TOWN COUNCIL Office/Agency	4820	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	13,000	13,000	13,000	13,000	6,500	6,500	13,000	0
Expenses		1,232	4,000	1,260	4,000	163	3,837	4,000	0
Professional Development / Training		0	5,000	0	5,000	0	5,000	0	(5,000)
Claims settlement		4,208	5,000	7,334	5,000	0	5,000	5,000	0
Ordinance Codification		0	2,500	0	2,500	0	2,500	2,500	0
Audit		23,022	25,000	23,500	30,000	30,000	0	30,000	0
TOTAL	\$	41,462	54,500	45,094	59,500	36,663	22,837	54,500	(5,000)
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 2013-2014

TOWN SOLICITOR Office/Agency 4830		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Solicitor Salary	\$	9,726	9,689	9,726	9,689	4,658	5,031	9,689	0
Office Expense		13,000	13,000	13,000	13,000	3,250	9,750	13,000	0
Litigation & Research		162,386	130,000	106,240	130,000	27,033	102,967	130,000	0
Police Prosecutions		0	20,000	20,000	20,000	20,000	0	20,000	0
Settlements		958	0	63,405	0	0	0	0	0
Legal Assistance		10,000	10,000	10,000	10,000	2,500	7,500	10,000	0
Materials & Supplies		2,535	2,500	2,500	2,500	625	1,875	2,500	0
TOTAL	\$	198,605	185,189	224,871	185,189	58,066	127,123	185,189	0
FICA Expense :	\$	744	741	744	741	356	385	741	0

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PROBATE JUDGE Office/Agency 4840		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Probate Judge Salary	\$	4,152	4,152	4,152	4,152	2,076	2,076	4,152	0
Supplies & Equipment		0	200	90	200	225	(25)	200	0
TOTAL	\$	4,152	4,352	4,242	4,352	2,301	2,051	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 2013-2014

TOWN SERGEANT Office/Agency		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 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		85	200	84	200	188	12	200	0
TOTAL	\$	1,285	1,400	1,284	1,400	788	612	1,400	0
FICA Expense :	\$	92	92	92	92	46	46	92	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

BUDGET BOARD Office/Agency		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
4600									
Expense	\$	0	500	242	500	0	500	500	0
Recording Secretary		1,207	1,750	2,161	1,750	0	1,750	1,750	0
TOTAL	\$	1,207	2,250	2,403	2,250	0	2,250	2,250	0
FICA Expense :	\$	92	134	165	134	0	134	134	0

Personnel Classification

No. of Members

Members of the Board
Moderator

10
1

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

ZONING BOARD REVIEW Office/Agency		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
	4870								
Salaries (5), Alternates (2)	\$	2,914	4,620	3,490	4,620	1,625	2,995	4,620	0
Expense		225	500	215	500	115	385	500	0
Recording Secretary/Stenographer		3,287	4,400	2,982	4,400	1,443	2,957	4,000	(400)
TOTAL	\$	6,426	9,520	6,687	9,520	3,183	6,337	9,120	(400)
FICA Expense :	\$	474	690	495	690	235	455	659	(31)

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 2013-2014

PLANNING BOARD Office/Agency 4880		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries	\$	2,555	6,320	2,660	6,320	3,825	2,495	6,320	0
Staff Training		0	250	0	250	0	250	250	0
Expense		(568)	500	1,606	500	(1,076)	1,576	500	0
Recording Secretary/Stenographer		858	3,500	1,362	3,500	504	2,996	3,000	(500)
TOTAL	\$	2,845	10,570	5,628	10,570	3,253	7,317	10,070	(500)
FICA Expense :	\$	261	751	308	751	331	420	713	(38)

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 2013-2014

BOARD OF ASSESSMENT REVIEW Office/Agency 4890	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries (3)	\$ 1,985	1,890	1,890	1,890	945	945	1,890	0
Secretary	107	500	172	500	0	500	500	0
TOTAL	\$ 2,092	2,390	2,062	2,390	945	1,445	2,390	0
FICA Expense :	\$ 160	183	158	183	72	111	183	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 2013-2014

TENANTS BOARD Office/Agency 4910	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Salaries (8)	\$ 813	1,388	1,995	1,388	694	694	1,388	0
TOTAL	\$ 813	1,388	1,995	1,388	694	694	1,388	0
FICA Expense :	\$ 62	106	153	106	53	53	106	0

Personnel Classification

No. of Personnel

Salary

Members of Board

8

\$ 1,388

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

CONSERVATION COMMISSION Office/Agency 4920		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Expense	\$	1,976	2,000	2,054	2,000	0	2,000	2,000	0
Recording Secretary		1,046	1,150	965	1,150	139	1,011	1,150	0
TOTAL	\$	3,022	3,150	3,019	3,150	139	3,011	3,150	0
FICA Expense :	\$	80	88	74	88	11	77	88	0

Personnel Classification

Members of Commission

No. of Members

7

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

PERSONNEL BOARD Office/Agency		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
4940									
Salaries	\$	1,600	1,600	1,600	1,600	800	800	1,600	0
Expenses		0	200	0	200	0	200	0	(200)
TOTAL	\$	1,600	1,800	1,600	1,800	800	1,000	1,600	(200)
FICA Expense :	\$	122	122	122	122	61	61	122	0

Personnel Classification

No. of Personnel

Salary

Member Board

1

Chairman \$600

2

Members \$1,000

Function

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

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

JUVENILE HEARING BOARD Office/Agency 4960		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Secretary	\$	992	1,000	664	1,000	198	802	1,000	0
Supplies		391	500	0	500	0	500	500	0
TOTAL	\$	1,383	1,500	664	1,500	198	1,302	1,500	0
FICA Expense :	\$	76	77	51	77	15	61	77	0

PARKS & REC COMMISSION Office/Agency 4970		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Secretary	\$	858	1,000	976	1,000	558	442	1,000	0
TOTAL	\$	858	1,000	976	1,000	558	442	1,000	0
FICA Expense :	\$	66	77	75	77	43	34	77	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

LAND TRUST Office/Agency		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
	5200								
Expenses	\$	95	300	120	300	0	300	300	0
Community Outreach and Education		453	500	160	500	60	440	500	0
TOTAL	\$	548	800	280	800	60	740	800	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

MUNICIPAL COURT Office/Agency		2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 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	2,404	2,596	5,000	0
Computer Expenses		4,589	6,628	4,773	6,628	0	6,628	5,500	(1,128)
Security		0	2,000	0	0	0	0	0	0
TOTAL	\$	19,608	23,628	19,792	21,628	7,404	14,224	20,500	(1,128)
FICA Expense :	\$	1,149	1,301	1,149	1,148	566	581	1,148	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

GRANTS & CONTRIBUTIONS Office/Agency 4500	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Veterans Organizations	\$ 300	300	300	300	0	300	300	0
Homestead Group (NRI ARC)	3,700	3,700	3,700	3,700	0	3,700	3,700	0
RSVP	5,000	5,000	5,000	5,000	5,000	0	5,000	0
Cumb./Linc. Boys & Girls Club	30,000	30,000	30,000	30,000	30,000	0	30,000	0
NRI Community Services	7,500	7,500	7,500	7,500	0	7,500	7,500	0
Gateway Healthcare (Tri-Hab)	2,000	2,000	2,000	2,000	0	2,000	2,000	0
BV Tourism Council	1,000	1,000	1,000	1,000	0	1,000	1,000	0
BVCAP Retired Volunteers	2,000	2,000	2,000	2,000	2,000	0	2,000	0
Northern RI Conservation District	1,000	1,000	1,000	1,000	0	1,000	1,000	0
Volunteer Center of RI	500	500	500	500	0	500	500	0
Senior Services, Inc.	5,000	5,000	5,000	5,000	0	5,000	5,000	0
NRI Council on the Arts	2,500	2,500	2,500	2,500	2,500	0	2,500	0
Corridor Keepers	1,000	1,000	1,000	1,000	0	1,000	1,000	0
Samaritans	500	500	500	500	0	500	500	0
TOTAL	\$ 62,000	62,000	62,000	62,000	39,500	22,500	62,000	0

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

FIXED CHARGES Office/Agency 4700	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 Expense Budget	Increase Expense P/Y Budget
Social Security (1)	\$ 560,802	584,925	551,533	589,086	268,413	320,673	594,449	5,363
Unemployment Comp. / Severance Pay	13,523	50,000	18,312	50,000	74,840	(24,840)	50,000	0
Health Care (2)	2,247,486	1,820,000	1,704,234	1,945,000	1,021,104	923,896	2,115,000	170,000
Contingency Fund	6,943	10,000	4,246	10,000	162	9,838	10,000	0
Insurance & Surety (3)	648,050	600,000	642,691	675,000	558,579	116,421	750,000	75,000
Blackstone Valley Chamber	0	1,200	1,200	1,200	1,200	0	1,200	0
RI League of Cities	8,319	9,000	8,319	8,319	8,319	0	8,319	0
Pensions/Municipal	146,302	141,601	139,453	165,829	101,472	64,357	180,119	14,290
OPEB Fund Transfer (4)	0	716,000	707,887	782,500	97,659	684,841	781,000	(1,500)
Actuarial Costs	10,180	20,000	38,325	15,000	0	15,000	15,000	0
Property Taxes (Camp Meehan)	0	3,800	4,781	5,000	4,784	216	5,000	0
Anticipated Salary Increases	0	105,431	1,472	0	0	0	0	0
TOTAL	\$ 3,641,605	4,061,957	3,822,453	4,246,934	2,136,532	2,110,402	4,510,087	263,153

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 FY2014. Also included are costs for deductibles paid by the Town.
- (4) Amounts reflect the amount to cover current year retiree health care costs and an amount for funding the Other Post Employment Benefits (OPEB) Trust Fund.

Capital Expenditures

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

DEPARTMENT	2010-2011	2011-2012	2011-2012	2012-2013	EXPENDED	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
	AUDITED	BUDGET	AUDITED	BUDGET	12/31/2012	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TOWN ADMINISTRATOR										
1	\$ 0	0	0	0	0	0	0	0	0	0
INFORMATION TECHNOLOGY										
1. Systems Upgrade	117,011	0	13,000	0	0	0	0	0	0	0
RESCUE										
1. Truck (Lease/Purchase) (2)	6,275	60,000	58,923	60,000	0	130,000	70,000	70,000	70,000	70,000
PUBLIC WORKS										
1. Trash Truck (Lease/Purchase)	64,788	45,000	64,538	45,000	66,254	116,254	55,000	55,000	55,000	0
2. Sander	0	50,000	144,200	50,000	0	0	0	0	0	0
3. Highway Stake Body F-450	0	50,000	50,357	0	0	0	0	0	0	0
4. Park/Rec Pick-up F-350	35,170	0	0	0	0	0	0	0	0	0
5. Highway Pick-up F-150				22,000	0	0				
6. Animal Control Vehicle	0	0	0	0	0	0	0	0	0	0
7. Playground	20,000	0	0	16,000	7,310	0	0	0	0	0
8. School Street Park	0	0	0	30,000	0	0				
9. Quinville Basketball Court	0	0	0	40,500	32,143	0				
10. Sidewalk /Curbing	14,823	50,000	49,693	50,000	41,713	50,000	50,000	50,000	50,000	50,000
11. Road Repair	701,546	850,000	805,000	150,000	150,000	850,000	150,000	150,000	150,000	150,000
12. Sweeper	30,680	30,680	30,680	30,680	30,680	0	0	0	0	0
13. Heavy Equipment Rehab	0	0	0	0	0	0	0	0	0	0
14. Recycle Truck (Financing)	43,165	44,000	43,165	44,000	43,165	0	0	0	0	0
15. Tractor /Mower	0	15,000	15,000	0	0	0	0	0	0	0
16. Manville Park Irrigation	0	30,000	30,341	0	215	0	0	0	0	0
17. SUV/PU - Building/Zoning	0	20,000	21,580	0	0	0	0	0	0	0
18. Barney's Dam Rehabilitation	35,158	0	0	0	0	0	0	0	0	0
19. Underground Diesel Tank	194,788	0	0	0	0	0	0	0	0	0
Total Capital	\$ 1,263,404	1,244,680	1,326,477	538,180	371,480	1,146,254	325,000	325,000	325,000	270,000

Municipal Bonds

MUNICIPAL EXPENDITURE DETAIL

FISCAL YEAR 2013-2014

MUNICIPAL BONDS Office/Agency 4950	2010-2011 Audited Expenses	2011-2012 Expense Budget	2011-2012 Audited Expenses	2012-2013 Expense Budget	Expended Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 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	106,313	100,125	100,125	93,938	46,969	46,969	87,750	(6,188)
GOB Principal	1,210,000	620,000	620,000	250,000	250,000	0	250,000	0
GOB Interest	234,993	196,675	196,675	171,875	88,281	83,594	162,344	(9,531)
Sewer Division Allocation - Principal	(196,609)	(193,988)	(193,988)	0	0	0	0	0
Sewer Division Allocation - Interest	(15,623)	(7,760)	(7,760)	0	0	0	0	0
Total Municipal Debt Service	\$ 1,489,074	865,052	865,052	665,813	385,250	280,563	650,094	(15,719)
School Bond Principal	\$ 1,820,000	1,855,000	1,855,000	1,905,000	1,905,000	0	1,950,000	45,000
School Bond Interest	1,501,100	1,423,406	1,423,406	1,348,457	693,331	655,126	1,270,706	(77,751)
Total School Debt Service	\$ 3,340,807	3,278,406	3,278,406	3,253,457	2,598,331	655,126	3,220,706	(32,751)
Total Debt Service	4,829,881	4,143,458	4,143,458	3,919,270	2,983,581	935,689	3,870,800	(48,470)

Resolutions

2013-2014 RESOLUTIONS

I. BE IT RESOLVED: That the appropriations voted by the taxpayers assembled in the Town Meeting this 13th day of May, A.D. 2013, 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, 2013, 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 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 Town Meeting legally assembled on the 13th day of May, A.D. 2013 hereby order the assessment and collection of a tax on the ratable real estate and tangible personal property (and ratable intangible property) in the sum not less than \$49,000,000 and not more than \$55,584,407. Said tax is for ordinary expenses and charges for the purpose authorized by law.

The Tax Assessor shall assess and apportion said tax on the inhabitants and ratable property of said Town as of the 31st day of December, A.D. 2012 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. 2013. 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. 2013 and July 31, 2013 and all taxes remaining unpaid on said 1st day of August, A.D. 2013 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 2013 and the remaining installments as follows: twenty-five percent (25%) on or before the 31st day of October 2013, twenty-five percent (25%) on or before the 31st day of January 2014, twenty-five percent (25%) on or before the 30th day of April 2014. 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 13th day of May, 2013, hereby appropriate the sum of up to \$1,250,000 from Capital Project Fund #50 and up to \$678,558 from Public Building Bond Fund #56, for a total appropriation of up to \$1,928,558, to fund Phase 1 of improvements to the Police Department Building including but not limited to the construction of a two story 6,600 square foot addition and renovation to the existing police department building. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2014 will be returned to Capital Project Fund # 50.

VII. BE IT RESOLVED: That the electors of the Town of Lincoln, qualified to vote on any proposal at the Financial Town Meeting, legally assembled on the 13th day of May, 2013, hereby appropriate the sum of up to:

- \$150,000 from Open Space Fund #11 to fund the construction of a walkway/bridge over the Barney's Pond Dam
- \$25,000 from Capital Project Fund #12 for engineering costs for repairs to Butterfly Dam
- \$70,000 from Capital Project Fund #12 for two defibrillator monitors for the Rescue Department
- \$125,000 from Capital Project Fund # 50 for sidewalk improvements on Front and Walker Streets

Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2014 will be returned to their respective restricted accounts.

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 13th day of May, 2013, hereby appropriate the sum of up to:

- \$35,000 from Capital Project Fund #50 for replacing the basketball court at Saylesville Park
- \$30,000 from Capital Project Fund #50 for upgrades (replacement of swings, chains, edging timbers, etc.) at Quinnville Park
- \$18,000 from Capital Project Fund #12 to replace the fencing at the High School tennis courts

Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2014 will be returned to their respective restricted accounts.

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 13th day of May, 2013, hereby appropriate the sum of up to:

- \$53,000 from Capital Project Fund #12 to replace the lighting fixtures and ceiling tiles at the Library
- \$50,000 from Capital Project Fund #12 to update and increase the storage capacity of file servers in the Municipal Information Technology Department

Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2014 will be returned to Capital Project Fund #12.

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 13th day of May, A.D. 2013, hereby appropriate up to \$800,000 from the accumulated School Department Operating Surplus to the School Department's Capital Reserve Fund to fund the replacement of the roof at Northern Lincoln Elementary School. Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2014 will be returned to the School Department Operating Surplus.

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 13th day of May, A.D. 2013, hereby authorize the transfer of up to \$419,374 from Capital Project 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 health and safety related capital projects:

- High School: Install (6) six additional exterior security cameras, provide and install a security vestibule entrance, perform a roof assessment
- Middle School: Install a total of (45) forty five interior and (9) nine exterior security cameras, construct a new access control vestibule, reconfigure the reception office
- Northern Elementary: Construct a new access control vestibule, reconfigure the reception office, perform a roof assessment
- Central Elementary: Construct a new access control vestibule, reconfigure the reception office, perform a roof assessment
- Lonsdale Elementary: Construct a new access control vestibule, reconfigure the reception office, reconfigure the health suite, construct an ADA compliant lavatory in the health suite, perform a roof assessment
- Saylesville Elementary: Construct a new access control vestibule, perform a roof assessment

Any authorized appropriations that remain unexpended or unencumbered as of June 30, 2014 will be returned to Capital Project Fund #50.

*The Following Pages are for
Informational Purposes Only*

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LINCOLN PUBLIC SCHOOLS
2013 - 2014 Budget
SUMMARY

RC #	Department	FY10 UnAudited Expend.	FY11 UnAudited Expend.	FY12 Audited Expend.	FY13 SC Adopted Budget	FY14 SC Recommended Budget	Change FY14 vs. FY13	
							\$	%
01101	SCHOOL COMMITTEE	\$ 26,217	\$ 21,629	\$ 30,705	\$ 35,550	\$ 35,550	\$ -	0%
01100	SUPERINTENDENT	\$ 284,276	\$ 311,015	\$ 300,937	\$ 366,544	\$ 357,156	\$ (9,388)	-2.6%
01300	DIRECTOR OF CURRICULUM	\$ 153,749	\$ 214,950	\$ 280,276	\$ 286,535	\$ 410,336	\$ 123,801	43.2%
02400	TECHNOLOGY	\$ 219,170	\$ 274,026	\$ 252,325	\$ 312,815	\$ 317,207	\$ 4,392	1.4%
02100	BUSINESS OPERATIONS	\$ 429,954	\$ 430,794	\$ 450,299	\$ 780,225	\$ 837,680	\$ 57,455	7.4%
02300	HUMAN RESOURCES	\$ 65,847	\$ 84,093	\$ 85,091	\$ 95,506	\$ 101,300	\$ 5,794	6.1%
02900	NON-INSTRUCTIONAL SERVICES	\$ 837,113	\$ 784,873	\$ 527,708	\$ 844,585	\$ 824,001	\$ (20,584)	-2.4%
99999	FIXED CHARGES	\$ 14,468,709	\$ 15,501,579	\$ 14,781,523	\$ 16,178,925	\$ 16,991,739	\$ 812,814	5.0%
01400	STUDENT SERVICES	\$ 348,434	\$ 537,702	\$ 611,373	\$ 530,844	\$ 508,513	\$ (22,331)	-4.2%
03102	FAIRLAWN ELC	\$ 2,437,724	\$ -	\$ -	\$ -	\$ -	\$ -	
03109	CENTRAL ELEMENTARY	\$ 2,535,133	\$ 2,927,902	\$ 3,136,993	\$ 3,232,731	\$ 3,062,814	\$ (169,918)	-5.3%
03106	LONSDALE ELEMENTARY	\$ 1,488,114	\$ 2,604,690	\$ 2,855,177	\$ 2,743,985	\$ 2,838,072	\$ 94,087	3.4%
03113	NORTHERN ELEMENTARY	\$ 2,614,924	\$ 4,059,421	\$ 4,097,916	\$ 4,024,104	\$ 3,892,051	\$ (132,053)	-3.3%
03114	NORTHERN ELC	\$ 2,352,874	\$ -	\$ -	\$ -	\$ -	\$ -	
03112	SAYLESVILLE ELEMENTARY	\$ 2,194,452	\$ 2,935,296	\$ 2,944,390	\$ 2,814,029	\$ 2,873,011	\$ 58,982	2.1%
04117	MIDDLE SCHOOL	\$ 6,813,572	\$ 6,501,318	\$ 6,781,035	\$ 6,849,342	\$ 6,942,051	\$ 92,709	1.4%
05110	HIGH SCHOOL	\$ 9,364,758	\$ 9,546,005	\$ 10,176,887	\$ 9,857,703	\$ 9,971,769	\$ 114,066	1.2%
	CONTINGENCY				\$ -	\$ -	\$ -	
	EST. SALARY SAVINGS-RETIRE.	\$ -	\$ -	\$ -	\$ (436,345)	\$ (105,000)	\$ 331,345	-200.0%
	TOTAL OPERATING BUDGET	\$ 46,635,020	\$ 46,735,293	\$ 47,312,635	\$ 48,517,078	\$ 49,858,249	\$ 1,341,171	2.76%
	BUDGET BOARD ADJUSTMENT					\$ (248,288)		
	BB RECOMMENDED OPERATING BUDGET				\$ 48,517,078	\$ 49,609,961	\$ 1,092,883	2.25%

**SCHOOL COMMITTEE
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
School Committee	7.00	\$ 13,750	7.00	\$ 13,750	7.00	\$ 13,750

**SUPERINTENDENT OF SCHOOLS
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Superintendent	1.00	\$ 144,786	1.00	\$ 144,786	1.00	\$ 149,130
<u>Support Staff:</u>						
Confidential Secretary	1.00	\$ 55,729	1.00	\$ 55,729	1.00	\$ 57,401
Grand Total	2.00	\$ 200,515	2.00	\$ 200,515	2.00	\$ 206,531

**DIRECTOR OF CURRICULUM
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Director of Curriculum	1.00	\$ 118,155	1.00	\$ 118,155	1.00	\$ 110,000
Total	1.00	118,155	1.00	118,155	1.00	110,000
<u>Support Staff:</u>						
Secretary I	1.00	40,860	1.00	40,860	1.00	41,661
<u>Other:</u>						
Prof Development Substitutes		28,000		28,000		160,000
Curriculum Dev. - Stipends		47,855		47,855		48,250
Kindergarten Screening		4,000		4,000		4,000
Total		79,855	-	79,855		212,250
Grand Total	2.00	238,871	2.00	238,870	2.00	363,911

**TECHNOLOGY
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Information Specialist	1.00	\$ 83,386	1.00	\$ 83,371	1.00	\$ 85,879
Data Manager	1.00	\$ 53,000	1.00	\$ 50,000	1.00	\$ 51,500
Computer Technician	2.00	\$ 112,109	2.00	\$ 112,109	2.00	\$ 115,440
Total	4.00	\$ 248,495	4.00	\$ 245,480	4.00	\$ 252,820
<u>Other:</u>						
Summer Technical Assistance		\$ 8,000		\$ 8,000		\$ 8,000
Professional Development						
Total	-	8,000	-	8,000	-	8,000
Grand Total	4.00	256,495	4.00	253,480	4.00	260,820

**BUSINESS OPERATIONS
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Business Administrator	1.00	\$ 105,629	1.00	\$ 105,614	1.00	\$ 112,773
Asst. Business Administrator						
Accountants	1.00	\$ 54,618	1.00	\$ 54,618	1.00	\$ 56,256
<u>Support Staff:</u>						
Accounting Technician	1.00	\$ 55,801	1.00	\$ 55,801	1.00	\$ 59,678
Secretary Payroll	1.00	\$ 35,836	1.00	\$ 39,603	1.00	\$ 36,546
Switchboard/Sec'y	1.00	\$ 31,759	1.00	\$ 31,759	1.00	\$ 32,997
Total	3.00	\$ 123,396	3.00	\$ 127,163	3.00	\$ 129,220
<u>Other:</u>						
Substitute Caller		\$ 10,138		\$ 10,138		\$ 10,138
Sabbaticals/Sick Bank						
Sub Sec'y/Teacher Asst.						
Summer Secretaries						
Substitute Teachers		\$ 285,091		\$ 285,091		\$ 325,000
Teacher Coverages						
Degree Increases		\$ 25,743		\$ 25,743		\$ 25,743
Early Retirement Incentive		\$ 35,000		\$ 35,000		\$ 35,000
Total		\$ 355,972		\$ 355,972		\$ 395,881
Grand Total	5.00	\$ 639,615	5.00	\$ 643,368	5.00	\$ 694,130

**HUMAN RESOURCES
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
HR Director	1.00	\$ 74,263	1.00	\$ 74,263	1.00	\$ 80,000
HR Assistant	0.56	\$ 13,864	0.56	\$ 13,865	0.56	\$ 13,865
Grand Total	1.56	\$ 88,127	1.56	\$ 88,128	1.56	\$ 93,865

NON-ISTRUCTIONAL SERVICES
2013-14 Budget
Position & Salary Schedule

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Dir. Non-Instr. Operations	1.00	\$ 84,401	1.00	\$ 84,401	1.00	\$ 86,933
<u>Support Staff:</u>						
Maintenance Workers	2.00	\$ 109,874	2.00	\$ 102,467	2.00	\$ 102,925
Inventory Control Clerk	1.00	\$ 38,834	1.00	\$ 38,834	1.00	\$ 40,373
Groundskeepers	3.00	\$ 141,914	3.00	\$ 141,932	3.00	\$ 144,719
Custodian	0.50	\$ 14,301	0.50	\$ 14,301	0.50	\$ 14,301
Custodian - Floater	2.00	\$ 88,028	2.00	\$ 88,028	2.00	\$ 90,441
Secretary	1.00	\$ 42,989	1.00	\$ 42,971	1.00	\$ 43,808
Total	9.50	\$ 435,941	9.50	\$ 428,533	9.50	\$ 436,567
<u>Other:</u>						
Crossing Guards (Lons&Sayles)		\$ -		\$ -		\$ -
Energy Manager		\$ 19,500		\$ 19,500		\$ 19,500
Overtime - Maintenance		\$ 42,000		\$ 42,000		\$ 42,000
Substitute Custodians		\$ 75,000		\$ 75,000		\$ 75,000
Summer Labor		\$ -		\$ -		\$ -
Total		\$ 136,500		\$ 136,500		\$ 136,500
Grand Total	10.50	\$ 656,842	10.50	\$ 649,434	10.50	\$ 660,001

**STUDENT SERVICES/SPECIAL EDUCATION
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Dir. of Student Services	1.00	\$ 102,054	1.00	\$ 102,039	1.00	\$ 110,773
 <u>Specialists:</u>						
Psychologists						
Social Worker						
Teacher	-	\$ 34,671				
Speech & Language						
DPT/Outreach Coord.	1.00	\$ 86,732	1.00	\$ 86,732	1.00	\$ 88,377
Occ Ther.						
	1.00	\$ 121,403	1.00	\$ 86,732	1.00	\$ 88,377
 <u>Support Staff:</u>						
Secretary	2.00	\$ 81,720	2.00	\$ 81,720	2.00	\$ 83,322
Teacher Assist. O/D						
 <u>Other:</u>						
Homebound Instruction		\$ 20,000		\$ 20,000		\$ 20,000
Prof Dev (training)		\$ 6,000		\$ 6,000		\$ 6,000
Truant Officer		\$ 5,200		\$ 5,200		\$ 5,200
Assistive Technolgy		\$ 3,520		\$ 3,520		\$ 3,520
Child Outreach		\$ 20,000		\$ 20,000		\$ 20,000
Extended School Year		\$ 110,000		\$ 110,000		\$ 110,000
MDT Evaluations		\$ 10,000		\$ 10,000		\$ 10,000
Total		174,720	-	174,720		174,720
Grand Total	4.00	479,897	4.00	445,211	4.00	457,192

**CENTRAL
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 94,760	1.00	\$ 96,290	1.00	\$ 99,179
<u>Classroom Teachers</u>						
	17.00	\$ 1,370,861	17.00	\$ 1,297,878	15.00	\$ 1,235,851
<u>Special Subject Teachers:</u>						
Academically Talented						
Art	0.80	\$ 70,416	0.80	\$ 70,416	0.80	\$ 71,574
Library	1.00	\$ 84,184	1.00	\$ 84,184	1.00	\$ 86,260
Reading	2.00	\$ 165,513	2.00	\$ 163,402	2.00	\$ 166,668
Music	0.80	\$ 46,698	0.80	\$ 46,698	0.80	\$ 49,406
Nurse	1.60	\$ 131,890	1.20	\$ 97,055	1.20	\$ 98,446
Health/Phys Ed.	1.00	\$ 85,130	1.10	\$ 93,262	1.10	\$ 95,130
Total	7.20	\$ 583,831	6.90	\$ 555,018	6.90	\$ 567,482
<u>Special Education:</u>						
Resource	3.00	\$ 221,920	3.00	\$ 237,064	4.00	\$ 241,805
Self-Contained	2.00	\$ 158,040	2.00	\$ 157,282	1.00	\$ 147,108
Occ Ther	0.80	\$ 64,558	0.70	\$ 56,206	0.70	\$ 57,302
Psychologists	0.50	\$ 41,936	0.50	\$ 41,936	0.50	\$ 43,585
Social Workers	0.50	\$ 41,761	0.50	\$ 40,636	0.50	\$ 42,603
Speech & Language	1.50	\$ 129,465	1.00	\$ 86,434	1.00	\$ 88,117
DPT	-	\$ -	-	\$ -	-	\$ -
Total	8.30	\$ 657,679	7.70	\$ 619,557	7.70	\$ 620,519

**CENTRAL
2013-14 Budget
Position & Salary Schedule**

Support Staff:

Secretary	1.00	\$	30,914	1.00	\$	30,914	1.00	\$	31,515
Custodians	2.00	\$	98,047	2.00	\$	98,047	2.00	\$	99,961
Teacher Assistant-SE	6.00	\$	202,884	6.00	\$	175,505	6.00	\$	173,417
Teacher Assistants	<u>2.20</u>	\$	<u>29,428</u>	<u>2.20</u>	\$	<u>29,428</u>	<u>2.20</u>	\$	<u>29,428</u>
Total	11.20	\$	361,273	11.20	\$	333,894	11.20	\$	334,320

Other:

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

Grand Total	<u>44.70</u>	\$	<u>3,082,569</u>	<u>43.80</u>	\$	<u>2,916,802</u>	<u>41.80</u>	\$	<u>2,871,516</u>
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LONSDALE ELEMENTARY SCHOOL
2013-14 Budget
Position & Salary Schedule

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 96,410	1.00	\$ 96,910	1.00	\$ 99,817
<u>Classroom Teachers</u>						
	13.00	\$ 1,072,107	14.00	\$ 1,143,686	13.00	\$ 1,085,997
<u>Special Subject Teachers:</u>						
Academically Talented						
Art	0.60	\$ 48,603	0.60	\$ 48,603	0.60	\$ 49,518
Library	0.60	\$ 48,614	0.60	\$ 48,614	0.60	\$ 49,592
Reading	2.00	\$ 165,513	2.00	\$ 165,513	2.00	\$ 167,767
Music	0.60	\$ 44,047	0.60	\$ 44,047	0.60	\$ 45,381
Nurse	1.60	\$ 135,876	1.60	\$ 135,876	1.60	\$ 138,579
Health/Phys Ed	0.80	\$ 65,054	0.70	\$ 56,922	0.70	\$ 58,076
Total	6.20	\$ 507,706	6.10	\$ 499,575	6.10	\$ 508,914
<u>Special Education:</u>						
Resource	2.00	\$ 161,913	2.00	\$ 161,913	1.50	\$ 139,197
Self-Contained	1.00	\$ 80,528	1.00	\$ 80,528	1.00	\$ 82,138
Psychologists	0.50	\$ 43,061	0.40	\$ 33,998	0.40	\$ 34,670
DPT						
Occ Ther	0.40	\$ 31,899	0.40	\$ 30,999	0.40	\$ 32,525
Social Worker	0.40	\$ 34,011	0.40	\$ 33,111	0.40	\$ 34,673
Speech & Language	2.00	\$ 170,812	2.00	\$ 170,812	2.00	\$ 174,139
Preschool	2.00	\$ 164,712	2.00	\$ 164,712	2.00	\$ 168,005
Total	8.30	\$ 686,935	8.20	\$ 676,073	7.70	\$ 665,347

**LONSDALE ELEMENTARY SCHOOL
2013-14 Budget
Position & Salary Schedule**

Support Staff:

Secretary	1.00	\$	32,897	1.00	\$	33,034	1.00	\$	33,662
Custodians	2.00	\$	98,047	2.00	\$	98,047	2.00	\$	99,961
Teacher Assistant-SE	2.00	\$	63,388	4.00	\$	110,002	4.00	\$	112,896
Teacher Assistants	<u>2.10</u>	<u>\$</u>	<u>27,675</u>	<u>2.10</u>	<u>\$</u>	<u>27,675</u>	<u>2.70</u>	<u>\$</u>	<u>36,333</u>
Total	7.10	\$	222,007	9.10	\$	268,758	9.70	\$	282,851

Other:

After School Program		\$	5,000		\$	5,000		\$	5,000
Teacher Coverage									
Sub Assist/Sec'y		\$	7,500		\$	7,500		\$	7,500
Summer Sec'y		\$	1,667		\$	1,667		\$	1,667
Guard		\$	3,843		\$	3,731		\$	3,731

Grand Total	<u>35.60</u>	<u>\$</u>	<u>2,603,175</u>	<u>38.40</u>	<u>\$</u>	<u>2,702,899</u>	<u>37.50</u>	<u>\$</u>	<u>2,660,824</u>
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**NORTHERN LINCOLN ELEMENTARY SCHOOL
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 95,790	1.00	\$ 95,790	1.00	\$ 98,664
Asst. Principal	1.00	\$ 88,693	1.00	\$ 88,693	1.00	\$ 91,354
Head Teacher						
<u>Classroom Teachers</u>	17.40	\$ 1,439,944	17.50	\$ 1,446,573	17.50	\$ 1,472,348
<u>Special Subject Teachers:</u>						
Academically Talented						
Art	1.00	\$ 81,286	1.00	\$ 81,286	1.00	\$ 82,911
Library	0.80	\$ 64,422	0.80	\$ 64,422	0.80	\$ 65,710
Reading	1.40	\$ 117,689	1.40	\$ 117,700	1.40	\$ 120,226
Music	1.00	\$ 83,535	1.00	\$ 83,535	1.00	\$ 85,867
ESL		\$ 4,714		\$ 4,714		\$ 4,714
Nurse	1.40	\$ 123,605	1.80	\$ 159,444	1.80	\$ 159,328
Health/Phys Ed	1.20	\$ 98,495	1.10	\$ 90,364	1.10	\$ 92,174
Total	6.80	\$ 573,747	7.10	\$ 601,465	7.10	\$ 610,930
<u>Special Education:</u>						
Resource	3.50	\$ 291,917	3.50	\$ 291,917	3.00	\$ 271,811
DPT						
Self-Contained Pre School	2.00	\$ 165,821	2.00	\$ 165,821	2.00	\$ 169,138
Occ Ther	0.20	\$ 16,704	0.30	\$ 25,056	0.30	\$ 25,548
Psychologists	0.50	\$ 43,061	0.60	\$ 50,998	0.60	\$ 52,004
Social Workers	0.30	\$ 25,508	0.30	\$ 24,833	0.30	\$ 26,005
Speech & Language	2.24	\$ 189,354	1.34	\$ 89,201	1.34	\$ 91,552
Self-Contained	2.50	\$ 201,264	2.50	\$ 201,264	2.50	\$ 206,671
Total	11.24	\$ 933,629	10.54	\$ 849,090	10.04	\$ 842,729

**NORTHERN LINCOLN ELEMENTARY SCHOOL
2013-14 Budget
Position & Salary Schedule**

Support Staff:

Secretary	1.00	\$	30,914	1.00	\$	30,914	1.00	\$	31,515
Custodians	4.00	\$	170,566	4.00	\$	170,629	4.00	\$	175,517
Teacher Assistant-SE	10.00	\$	289,966	10.00	\$	289,966	9.00	\$	265,837
Teacher Assistants	<u>5.82</u>	<u>\$</u>	<u>87,602</u>	<u>5.82</u>	<u>\$</u>	<u>87,602</u>	<u>5.82</u>	<u>\$</u>	<u>87,602</u>
Total	20.82	\$	579,049	20.82	\$	579,111	19.82	\$	560,470

Other:

After School Program		\$	5,500		\$	5,500		\$	5,500
Teacher Coverage									
Sub Assist/Sec'y		\$	7,500		\$	7,500		\$	7,500
Summer Sec'y		\$	1,667		\$	1,667		\$	1,667

Grand Total	<u>58.26</u>	<u>\$</u>	<u>3,725,518</u>	<u>57.96</u>	<u>\$</u>	<u>3,675,389</u>	<u>56.46</u>	<u>\$</u>	<u>3,691,162</u>
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**SAYLESVILLE ELEMENTARY SCHOOL
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Principal	1.00	\$ 92,700	1.00	\$ 96,000	1.00	\$ 98,880
<u>Classroom Teachers</u>						
	13.40	\$ 1,090,139	13.50	\$ 1,099,106	12.50	\$ 1,068,933
<u>Special Subject Teachers:</u>						
Academically Talented						
Art	0.60	\$ 46,498	0.60	\$ 46,498	0.60	\$ 47,437
ELL	1.00	\$ 88,312	1.00	\$ 88,312	1.00	\$ 88,933
Library	0.60	\$ 48,763	0.60	\$ 48,763	0.60	\$ 49,747
Reading	2.00	\$ 166,589	2.00	\$ 166,589	2.00	\$ 168,866
Music	0.60	\$ 48,559	0.60	\$ 48,559	0.60	\$ 49,544
Nurse	1.40	\$ 116,536	1.40	\$ 115,531	1.40	\$ 117,832
Health/Phys Ed	1.00	\$ 80,925	1.10	\$ 89,057	1.10	\$ 90,840
Total	7.20	\$ 596,182	7.30	\$ 603,309	7.30	\$ 613,198
<u>Special Education:</u>						
Resource	3.50	\$ 276,744	3.50	\$ 276,744	3.50	\$ 282,279
Occ Ther	0.60	\$ 47,848	0.60	\$ 46,498	0.60	\$ 48,787
Psychologists	0.50	\$ 41,936	0.50	\$ 41,936	0.50	\$ 43,585
Social Workers	0.50	\$ 41,761	0.50	\$ 40,636	0.50	\$ 42,603
Speech & Language	0.50	\$ 41,713	1.10	\$ 76,117	1.10	\$ 77,819
Self-Contained	2.00	\$ 162,111	2.00	\$ 162,111	2.00	\$ 165,352
Total	7.60	\$ 612,112	8.20	\$ 644,041	8.20	\$ 660,424

SAYLESVILLE ELEMENTARY SCHOOL
2013-14 Budget
Position & Salary Schedule

Support Staff:

Secretary	1.00	\$	30,914	1.00	\$	23,819	1.00	\$	24,747
Custodians	2.00	\$	96,000	2.00	\$	95,792	2.00	\$	97,872
Teacher Assistant-SE	4.00	\$	116,008	3.00	\$	86,715	4.00	\$	114,630
Teacher Assistants	<u>1.68</u>	<u>\$</u>	<u>22,140</u>	<u>1.68</u>	<u>\$</u>	<u>22,140</u>	<u>1.68</u>	<u>\$</u>	<u>22,140</u>
Total	8.68	\$	265,062	7.68	\$	228,466	8.68	\$	259,389

Other:

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

Grand Total	<u>37.88</u>	<u>\$</u>	<u>2,674,092</u>	<u>37.68</u>	<u>\$</u>	<u>2,688,820</u>	<u>37.68</u>	<u>\$</u>	<u>2,718,722</u>
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**LINCOLN MIDDLE SCHOOL
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Asst. Principal	1.00	\$ 98,345	1.00	\$ 98,345	1.00	\$ 101,296
Principal	1.00	\$ 109,273	1.00	\$ 109,273	1.00	\$ 112,551
Standards Coach	-	\$ -				
<u>Classroom Teachers</u>						
Grade 6 Teachers	8.00	\$ 657,194	8.00	\$ 657,194	8.00	\$ 670,182
English	6.00	\$ 483,409	6.00	\$ 483,409	6.00	\$ 493,040
Mathematics	6.00	\$ 499,741	6.00	\$ 499,102	6.00	\$ 510,229
Reading	2.00	\$ 167,996	2.00	\$ 167,996	2.00	\$ 170,300
Science	6.00	\$ 479,425	6.00	\$ 479,425	6.00	\$ 499,689
Social Studies	6.00	\$ 499,734	6.00	\$ 499,734	6.00	\$ 509,577
World Languages	3.00	\$ 207,671	3.00	\$ 207,671	3.00	\$ 216,959
	<u>37.00</u>	<u>\$ 2,995,170</u>	<u>37.00</u>	<u>\$ 2,994,531</u>	<u>37.00</u>	<u>\$ 3,069,976</u>
<u>Special Subject Teachers:</u>						
Art	2.00	\$ 170,649	2.00	\$ 138,754	2.00	\$ 143,674
Business	1.00	\$ 68,819	1.00	\$ 68,819	1.00	\$ 82,138
Enrichment	1.00	\$ 89,485	1.00	\$ 89,485	1.00	\$ 90,129
Fam/Cons. Science						
Guidance	2.00	\$ 170,589	1.40	\$ 119,887	1.40	\$ 121,244
Library	1.00	\$ 83,555	1.00	\$ 83,555	1.00	\$ 85,185
Music	2.80	\$ 224,901	2.80	\$ 224,901	2.80	\$ 229,362
Nurse	0.60	\$ 54,723	1.00	\$ 85,425	1.00	\$ 87,043
ESL	0.50	\$ 42,288	0.50	\$ 42,288	0.50	\$ 43,145
Tech Ed	1.80	\$ 131,418	1.80	\$ 131,417	1.80	\$ 130,242
Health/Phys Ed	3.80	\$ 295,563	3.80	\$ 295,563	3.80	\$ 301,474
Total	<u>16.50</u>	<u>\$ 1,331,991</u>	<u>16.30</u>	<u>\$ 1,280,095</u>	<u>16.30</u>	<u>\$ 1,313,637</u>

**LINCOLN MIDDLE SCHOOL
2013-14 Budget
Position & Salary Schedule**

Special Education:

Resource	5.00	\$	415,253	5.00	\$	415,253	5.00	\$	422,337
Occ Ther	0.30	\$	23,701	0.30	\$	23,701	0.30	\$	24,162
Psychologists	1.00	\$	86,634	1.00	\$	86,634	1.00	\$	88,365
Social Workers	1.00	\$	85,785	1.00	\$	83,535	1.00	\$	87,456
Speech & Language	0.30	\$	25,958	0.80	\$	67,950	0.80	\$	68,446
Self-Contained	4.00	\$	293,053	4.00	\$	293,053	4.00	\$	322,503
Total	11.60	\$	930,384	12.10	\$	970,126	12.10	\$	1,013,269

Support Staff:

Secretary	4.00	\$	147,770	4.00	\$	157,517	4.00	\$	150,618
Custodians	6.00	\$	270,527	6.00	\$	265,286	6.00	\$	272,441
Weekend Security		\$	10,400		\$	10,400		\$	10,400
Maintenance	1.00	\$	55,821	1.00	\$	55,425	1.00	\$	56,902
Teacher Assistant-SE	8.00	\$	235,653	6.50	\$	183,722	9.00	\$	257,880
Teacher Assistants	2.00	\$	49,172	2.00	\$	49,173	1.50	\$	50,076
Total	21.00	\$	769,343	19.50	\$	721,523	21.50	\$	798,317

Team Leaders			22,248			22,248			22,248
Coaches		\$	15,129		\$	15,129		\$	15,129
Advisors		\$	5,670		\$	5,670		\$	5,670
Curriculum Leaders		\$	5,356		\$	5,356		\$	5,356
Teacher Coverage		\$	1,000		\$	1,000		\$	1,000
After School Program		\$	8,000		\$	21,200		\$	21,200
After School Detention		\$	3,000		\$	3,000		\$	3,000
Summer School									
Sub Assist/Sec'y		\$	20,000		\$	20,000		\$	20,000
Summer Sec'y									

Grand Total	88.10	\$	6,314,909	86.90	\$	6,267,495	88.90	\$	6,502,648
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**LINCOLN HIGH SCHOOL
2013-14 Budget
Position & Salary Schedule**

CATEGORY	2012-13 Budgeted FTE	2012-13 Revised Budget	2012-13 Actual FTE	2012-13 Projected Expense	2013-14 Proposed FTE	2013-14 Proposed Budget
<u>Administrators:</u>						
Asst. Principal	2.00	\$ 194,135	2.00	\$ 194,136	2.00	\$ 199,959
Principal	1.00	\$ 117,680	1.00	\$ 117,665	1.00	\$ 121,202
<u>Classroom Teachers:</u>						
English	12.00	\$ 911,941	13.00	\$ 904,399	12.00	\$ 862,986
Mathematics	10.00	\$ 743,912	10.00	\$ 766,482	11.00	\$ 853,847
Reading	2.00	\$ 170,054	2.00	\$ 170,054	2.00	\$ 173,366
Science	9.80	\$ 799,177	10.00	\$ 770,880	10.00	\$ 807,018
Social Studies	10.40	\$ 756,971	10.00	\$ 658,195	10.00	\$ 715,829
Business	4.00	\$ 336,798	4.00	\$ 327,029	4.00	\$ 342,256
Tech Ed	3.00	\$ 182,201	3.00	\$ 182,201	3.00	\$ 189,718
World Languages	5.80	\$ 410,250	5.80	\$ 410,250	6.00	\$ 457,932
	57.00	\$ 4,311,305	57.80	\$ 4,189,492	58.00	\$ 4,402,953
<u>Special Subject Teachers:</u>						
Art	3.00	\$ 218,037	3.00	\$ 208,491	3.00	\$ 226,909
Fam/Cons. Science	2.00	\$ 156,648	2.00	\$ 155,890	2.00	\$ 156,578
CIM						
Reform Facilitators	1.00	\$ 84,184	1.00	\$ 84,184	1.00	\$ 85,867
Sabbaticals						
ESL	0.50	\$ 42,288	0.50	\$ 42,288	0.50	\$ 43,145
Guidance	4.00	\$ 362,197	4.60	\$ 425,415	4.60	\$ 428,850
Library	1.40	\$ 114,812	1.40	\$ 114,812	1.40	\$ 129,191
Music	1.40	\$ 100,451	2.00	\$ 126,156	2.00	\$ 130,740
Nurse	1.00	\$ 82,777	1.00	\$ 82,777	1.00	\$ 84,433
Health/Phys Ed	5.60	\$ 450,304	5.60	\$ 450,304	5.60	\$ 459,070
Total	19.90	\$ 1,611,697	21.10	\$ 1,690,317	21.10	\$ 1,744,784

**LINCOLN HIGH SCHOOL
2013-14 Budget
Position & Salary Schedule**

Special Education:

Resource	5.50	\$	459,467	4.50	\$	327,726	4.50	\$	354,601
Occ. Ther	0.20	\$	15,801	0.20	\$	15,801	0.20	\$	16,108
Psychologists	1.00	\$	87,711	1.00	\$	87,711	1.00	\$	89,419
Social Workers	1.80	\$	140,073	1.50	\$	120,459	1.50	\$	122,832
Speech & Language	0.50	\$	43,031	0.50	\$	7,275	0.50	\$	21,971
Self-Contained	4.00	\$	318,462	5.00	\$	377,224	5.00	\$	389,142
Total	13.00	\$	1,064,545	12.70	\$	936,195	12.70	\$	994,072

Support Staff:

Secretary	7.00	\$	253,319	7.00	\$	243,523	7.00	\$	260,387
Custodians	8.00	\$	356,933	8.00	\$	352,563	8.00	\$	366,831
Maintenance	1.00	\$	48,464	1.00	\$	55,871	1.00	\$	56,953
Weekend Security		\$	10,400		\$	10,400		\$	10,400
Teacher Assistant-SE	9.00	\$	264,353	9.50	\$	284,139	10.00	\$	306,307
Teacher Assistants	1.00	\$	26,304	1.00	\$	26,304	1.00	\$	27,232
Total	26.00	\$	959,772	26.50	\$	972,799	27.00	\$	1,028,110

Consultant - HS Reform		\$	33,750		\$	33,750		\$	33,750
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Coaches		\$	186,459		\$	186,459		\$	193,121
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Advisors		\$	30,524		\$	30,524		\$	30,524
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Substitute Assist/Sec'y		\$	30,000		\$	30,000		\$	30,000
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After School Detention		\$	8,000		\$	8,000		\$	8,000
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Teacher Coverages		\$	2,000		\$	2,000		\$	2,000
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After School Program		\$	4,743		\$	4,743		\$	12,400
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Grand Total		\$	118.9	\$	8,554,611	121.10	\$	8,396,079	\$	121.8	\$	8,800,875
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	12-13 Budget	FTE 12-13	12-13 Projected	FTE 12-13 Projected	13-14 Budget	FTE 13-14
School Committee	\$ 13,750	7.00	\$ 13,750	7.00	\$ 13,750	7.00
Superintendent	\$ 200,515	2.00	\$ 200,515	2.00	\$ 206,531	2.00
Asst. Superintendent	\$ 238,871	2.00	\$ 238,870	2.00	\$ 363,911	2.00
Technology	\$ 256,495	4.00	\$ 253,480	4.00	\$ 260,820	4.00
Business Operations	\$ 639,615	5.00	\$ 643,368	5.00	\$ 694,130	5.00
Personnel	\$ 88,127	1.56	\$ 88,128	1.56	\$ 93,865	1.56
Non-Instructional Ops	\$ 656,842	10.50	\$ 649,434	10.50	\$ 660,001	10.50
Student Services	\$ 479,897	4.00	\$ 445,211	4.00	\$ 457,192	4.00
Central	\$ 3,082,569	44.70	\$ 2,916,802	43.80	\$ 2,871,516	41.80
Lonsdale	\$ 2,603,175	35.60	\$ 2,702,899	38.40	\$ 2,660,824	37.50
Northern	\$ 3,725,518	58.26	\$ 3,675,389	57.96	\$ 3,691,162	56.46
Saylesville	\$ 2,674,092	37.88	\$ 2,688,820	37.68	\$ 2,718,722	37.68
Middle School	\$ 6,314,909	88.10	\$ 6,267,495	86.90	\$ 6,502,648	88.90
High School	\$ 8,554,611	118.90	\$ 8,396,079	121.10	\$ 8,800,875	121.80
Contingency					\$ -	
Total	\$ 29,528,986	419.50	\$ 29,180,241	421.90	\$ 29,995,946	420.20

*Town of Lincoln
Schedule of Debt Service Requirements
as of the fiscal year ended June 30, 2012*

Purpose	Date Issued	Interest Rate(s)	Maturity Date	Amount of Original Issue	Balance July 1, 2011	New Issues	Retired	Balance June 30, 2012
<i>Governmental Activities:</i>								
<i>General obligation bonds payable:</i>								
Refunding and Open Space	02/15/02	3.00-4.00%	04/15/12	\$ 3,800,000	\$ 370,000		\$ 370,000	\$ -
Refunding	07/01/03	2.00-5.00%	08/01/16	18,770,000	3,020,000		535,000	2,485,000
School Construction and Renovation	08/01/06	4.25-5.00%	08/01/26	35,000,000	30,265,000		1,320,000	28,945,000
Open Space	06/15/07	4.13-5.50%	06/15/27	3,000,000	2,400,000		150,000	2,250,000
Improvements to Municipal Buildings	07/01/08	3.75-4.75%	07/01/28	5,000,000	4,500,000		250,000	4,250,000
<i>Total Bonds Payable</i>					40,555,000	-	2,625,000	37,930,000
<i>Capital leases payable:</i>								
Street Sweeper	01/05/09	4.72%	01/05/13	140,178	52,273		27,976	24,297
Recycle Truck	05/20/09	4.46%	05/20/13	205,000	80,879		39,558	41,321
Rescue Vehicle	08/24/10	5.34%	08/24/13	159,000	159,000		50,194	108,806
Trash Truck	05/15/11	2.66%	05/15/14	188,640	188,640		61,237	127,403
<i>Total Leases Payable</i>					480,792	-	178,965	301,827
<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	2,902,500		1,000	2,901,500
Water system improvements	04/19/04	3.50%	09/01/24	300,000	87,583		5,000	82,583
Water system improvements	03/01/07	3.03-3.40%	09/01/27	1,800,000	1,606,000		69,000	1,537,000
Water system improvements	11/06/09	.055-4.15%	09/01/29	1,500,000	1,499,000		58,000	1,441,000
Water system improvements	02/12/09	.36-4.09%	09/01/30	362,568	361,567		15,000	346,567
<i>Total Loans Payable</i>					6,456,650	-	148,000	6,308,650
<i>Total bonds, capital lease and loan payable</i>					\$ 47,492,442	\$ -	\$ 2,951,965	\$ 44,540,477

*Town of Lincoln
General Long-Term Debt
Schedule of Debt Service Requirements to Maturity
as of the fiscal year ended June 30, 2012*

<i>Year ending June 30,</i>	<i>Principle</i>	<i>Interest</i>	<i>Total</i>
2013	2,305,000	1,614,270	3,919,270
2014	2,350,000	1,520,800	3,870,800
2015	2,410,000	1,423,750	3,833,750
2016	2,465,000	1,322,813	3,787,813
2017	2,535,000	1,212,376	3,747,376
2018 - 2022	11,485,000	5,048,678	16,533,678
2023-2027	13,880,000	2,329,539	16,209,539
2028-2029	500,000	113,357	613,357
	<u>\$ 37,930,000</u>	<u>\$ 14,585,583</u>	<u>\$ 52,515,583</u>

*Town of Lincoln
Schedule of Fund Balances
as of the Fiscal Year Ended June 30, 2012*

<i>General Fund</i>			
Assigned:			
Health Care Costs	\$	500,000	
Encumbrances		<u>893,649</u>	\$ 1,393,649
Unassigned			<u>5,212,621</u>
<i>Total General Fund Balance</i>			<u><u>\$ 6,606,270</u></u>
<i>Town Capital Project Fund</i>			<u><u>\$ 3,381,036</u></u>
<i>School Capital Project Fund</i>			<u><u>\$ -</u></u>
<i>Open Space Restricted Surplus</i>			<u><u>\$ 602,980</u></u>
<i>Capital Improvement Restricted Surplus</i>			<u><u>\$ 714,006</u></u>
<i>Public Building Bond Fund</i>			<u><u>\$ 678,558</u></u>
<i>School Unrestricted Fund</i>			<u><u>\$ 3,416,402</u></u>

Town of Lincoln
Water Commission Approved Budget
FISCAL YEAR 2012-2013

REVENUE

Water sales	\$ 3,171,650
Fire protection	114,000
Engineering & other fees	70,000
Late payment interest	27,000
Investment interest	25,000
Service equity	20,000
Meter Recycling	10,000
Administrative Fee	10,000
Connection Charges	5,000

Total Revenue \$ 3,452,650

OPERATING EXPENSES

Water supply	1,323,500
Wages	440,000
Power/Pumping	107,000
Vehicle maintenance and fuel	42,000
Mains/Hydrants, etc.	33,000
Tools, safety equipment, equipment maintenance	17,000
Other operating expenses	34,200
Total Operating Costs	<u>1,996,700</u>

ADMINISTRATION EXPENSES

Salaries & Wages	368,450
Fringe benefits (Health Care, pension, payroll taxes)	338,800
Insurance	77,000
Consultants	39,600
Other administrative expenses	66,700
Total Administrative Expenses	<u>890,550</u>

DEPRECIATION AND FINANCING COSTS

Depreciation expense	328,400
Debt Service	237,000
Total Depreciation and financing costs	<u>565,400</u>

Total Expenses \$ 3,452,650

SUPPLEMENTARY INFORMATION
SEWER FUND Estimated Revenue and Expenses
(for information purposes only)
FISCAL YEAR 2013-2014

	2010-2011 Audited Rev. / Exp.	2011-2012 Rev. / Exp. Estimated	2011-2012 Audited Rev. / Exp.	2012-2013 Rev. / Exp. Estimated	Rev. / Exp. Thru 12/31/2012	Balance Thru 6/30/2013	2013-2014 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	\$ 885,247	\$ 850,000	\$ 866,246	\$ 850,000	\$ 785,184	\$ 64,816	\$ 850,000	\$ -
Interest / Penalty	25,764	15,000	18,335	15,000	5,733	9,267	15,000	-
Total Operating Revenues	911,011	865,000	884,581	865,000	790,916	74,084	865,000	-
Operating Expenses								
<i>Personnel Costs</i>								
Salaries & Wages (includes overtime)	199,506	193,056	200,050	200,000	110,580	89,420	204,000	4,000
FICA	15,435	14,769	10,607	15,300	6,775	8,525	15,600	300
Health Ins / Worker Comp / Liab Insurance	60,628	58,515	54,747	60,000	28,086	31,914	60,000	-
Pension	12,736	14,321	9,285	13,000	5,642	7,358	13,000	-
<i>Other Operating Expenses</i>								
Supplies	80,118	150,000	192,300	120,000	112,210	7,790	150,000	30,000
Utilities	78,459	83,454	61,607	80,000	19,297	60,703	70,000	(10,000)
Professional Services	112,385	-	3,900	-	-	-	-	-
General Fund Overhead est. @ 2% of Revenue	823	16,698	2,695	17,000	-	17,000	17,000	-
Total Operating Costs	560,090	530,813	535,191	505,300	282,590	222,710	529,600	24,300
Net Revenue from Operations	350,921	334,187	349,390	359,700	508,327	(148,627)	335,400	(24,300)
Depreciation	274,077	280,000	274,405	280,000	137,203	142,798	280,000	-
Debt Service Interest	15,624	7,760	21,996	10,000	9,551	449	22,000	12,000
Sewer assessment revenues	(22,294)	(25,000)	(6,278)	(12,000)	(11,880)	(120)	(10,000)	2,000
Total Debt Service (net)	267,407	262,760	290,123	278,000	134,874	143,126	292,000	14,000
Total Sewer Expense	827,497	793,573	825,314	783,300	417,463	365,837	821,600	38,300
Net Sewer Fund Revenue	\$ 83,514	\$ 71,427	\$ 59,266	\$ 81,700	\$ 373,453	\$ (291,753)	\$ 43,400	\$ (38,300)

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 2013-2014

		Twin River Reg. Hours	Twin River Holiday	Other Customers	FY2014 Total
Billing Rate	\$	40.00	60.00	40.00	
Estimated Hours		21,331	788	5,600	
Revenues	\$	853,240	47,280	224,000	1,124,520
Operating Expenses					
<i>Personnel Costs</i>					
Wages		767,916	47,280	201,600	1,016,796
FICA		58,746	3,617	15,422	77,785
<i>Other Operating Expenses</i>					
Vehicle Expenses(Ins., Fuel, Repair, etc.) @ \$1/hr.		-	-	5,600	5,600
Vehicle major repair		-	-	2,000	
Overhead (Billing & Acctng.) est. @ 2% of Revenue		17,065	946	4,480	22,490
Total Costs	\$	843,726	51,843	229,102	1,124,671
Net Revenue from Operations					
	\$	9,514	(4,563)	(5,102)	(151)

