

TOWN OF LINCOLN

SUMMARY OF EDUCATIONAL EXPENSES

DESCRIPTION	2006-07 AUDITED EXPENSES	2007-08 EXPENSE BUDGET	2007-08 AUDITED EXPENSES	2008-09 EXPENSE BUDGET	EXPENDED THRU 12/31/2008	BALANCE THRU 6/30/2009	2009-10 EXPENSE BUDGET	INCREASE (DECREASE) P/Y BUDGET	Budget % Change
SALARIES									
100 Personnel Salaries	\$ 27,095,561	\$ 28,371,037	\$ 28,495,464	\$ 28,525,719	\$ 10,543,809	\$ 17,981,910	\$ 30,016,142	\$ 1,490,423	5%
Category 100 Total	<u>27,095,561</u>	<u>28,371,037</u>	<u>28,495,464</u>	<u>28,525,719</u>	<u>10,543,809</u>	<u>17,981,910</u>	<u>30,016,142</u>	<u>1,490,423</u>	
EMPLOYEE BENEFITS									
210 Survivors Benefits	36,981	38,259	35,771	37,109	33,678	3,431	34,000	(3,109)	-8%
220 Certified Retirement	2,766,262	3,257,137	3,190,991	3,912,527	1,060,582	2,851,945	3,785,145	(127,382)	-3%
230 Non-Certified Retirement	89,013	60,000	70,022	75,000	0	75,000	77,000	2,000	3%
240 Social Security	308,338	311,866	312,325	325,263	138,438	186,825	333,348	8,085	2%
250 Health Insurance	3,973,207	4,226,320	4,286,405	4,552,879	2,028,160	2,524,719	4,485,242	(67,637)	-1%
250 Health Insurance-new		0	0			0	0	0	0%
251 Health Option	487,246	490,000	446,431	506,112	157,424	348,688	335,400	(170,712)	-34%
252 Dental Insurance	313,956	309,386	333,773	341,715	172,004	169,711	368,105	26,390	8%
260 RI Unemployment Compensation	26,795	30,000	55,613	45,002	45,498	(496)	80,000	34,998	78%
270 Term Life Insurance	96,806	95,512	108,422	105,773	33,347	72,426	118,225	12,452	12%
275 Disability Insurance	3,615	5,500	4,779	6,500	1,806	4,694	7,000	500	8%
290 Workers' Compensation	163,413	175,000	177,603	210,000	182,524	27,476	221,000	11,000	5%
291 Medicare	388,410	435,543	411,719	437,263	151,579	285,684	457,375	20,112	5%
292 Legal Insurance	40,509	42,069	40,292	41,341	17,663	23,678	43,092	1,751	4%
Category 200 Total	<u>8,694,551</u>	<u>9,476,592</u>	<u>9,474,146</u>	<u>10,596,484</u>	<u>4,022,703</u>	<u>6,573,781</u>	<u>10,344,932</u>	<u>(251,552)</u>	
PURCHASED SERVICES									
310 Legal Fees	76,790	100,000	135,417	115,000	57,268	57,732	130,000	15,000	13%
311 Consultant Fees	0	9,000	4,000	9,000	6,500	2,500	10,000	1,000	11%
312 Data Processing	0	750	0	0	0	0	0	0	0%
313 Medical Inspection	11,337	15,000	10,188	13,000	10,574	2,426	14,000	1,000	8%
314 Other - NESDEC	2,180	2,100	2,290	2,500	0	2,500	3,000	500	20%
319 Technical Services	217,164	170,500	210,535	126,350	64,004	62,346	149,705	23,355	18%
Sub-Total	<u>307,471</u>	<u>297,350</u>	<u>362,430</u>	<u>265,850</u>	<u>138,346</u>	<u>127,504</u>	<u>306,705</u>	40,855	
323 Repairs and Maintenance Services	140,766	119,000	167,787	136,647	60,767	75,880	139,000	2,353	2%
324 Property Insurance	90,780	95,000	92,910	90,000	94,838	(4,838)	94,500	4,500	5%
325 Rentals	43,300	51,000	42,559	54,098	10,657	43,441	58,418	4,320	8%
Sub-Total	<u>274,846</u>	<u>265,000</u>	<u>303,256</u>	<u>280,745</u>	<u>166,262</u>	<u>114,483</u>	<u>291,918</u>	<u>11,173</u>	
327-331 Pupil Transportation Contract	2,448,261	2,692,194	2,596,272	2,849,997	90,224	2,759,773	2,942,374	92,377	3%
333 Mileage	11,628	14,250	15,553	16,250	7,074	9,176	16,207	(43)	0%
334 Conferences and Conventions	23,016	37,325	26,920	41,442	14,819	26,623	39,042	(2,400)	-6%
335 Prof. Dev. Cert.	21,661	20,000	14,519	20,000	2,381	17,619	0	(20,000)	-100%
336 Prof. Dev. District	9,391	37,500	34,473	37,500	6,515	30,985	35,000	(2,500)	-7%
339 Other Transportation Services	10,147	9,040	5,647	8,862	2,002	6,860	4,237	(4,625)	-52%
340 Field Trips (In Town)	938	4,445	0	945	0	945	927	(18)	-2%
Sub-Total	<u>2,525,042</u>	<u>2,814,754</u>	<u>2,693,384</u>	<u>2,974,996</u>	<u>123,015</u>	<u>2,851,981</u>	<u>3,037,787</u>	<u>62,791</u>	

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341 Telephone	67,015	52,844	73,691	56,126	22,823	33,303	59,433	3,307	6%	
342 Postage	25,971	30,000	25,243	30,000	5,437	24,563	31,000	1,000	3%	
343 Postage Machine Rental	737	3,000	1,531	3,000	378	2,622	3,000	0	0%	
Sub-Total	<u>93,723</u>	<u>85,844</u>	<u>100,465</u>	<u>89,126</u>	<u>28,638</u>	<u>60,488</u>	<u>93,433</u>	<u>4,307</u>		
350 Advertising	53,247	36,242	48,236	38,350	14,365	23,985	23,250	(15,100)	-39%	
360 Printing and Binding	44,014	50,810	31,735	51,257	14,402	36,855	30,109	(21,148)	-41%	
Sub-Total	<u>97,261</u>	<u>87,052</u>	<u>79,971</u>	<u>89,607</u>	<u>28,767</u>	<u>60,840</u>	<u>53,359</u>	<u>(36,248)</u>		
370 Tuitions - Special Education	1,272,161	1,519,396	1,298,547	1,460,332	502,142	958,190	1,579,382	119,050	8%	
371 Tuitions- Charter School	50,873	35,000	83,993	50,000	49,428	572	100,000	50,000	100%	
Sub-Total	<u>1,323,034</u>	<u>1,554,396</u>	<u>1,382,540</u>	<u>1,510,332</u>	<u>551,570</u>	<u>958,762</u>	<u>1,679,382</u>	<u>169,050</u>		
392 Professional Development	79,377	145,548	81,233	150,808	108,779	42,029	16,260	(134,548)	-89%	
393-394 Equipment Repairs	263,634	315,704	223,004	302,868	111,252	191,616	258,078	(44,790)	-15%	
396 Other Expense - Instruction	16,376	29,417	26,879	34,474	2,953	31,521	27,474	(7,000)	-20%	
397 Other Expense - Special Education	726,067	500,000	520,738	500,000	308,380	191,620	525,000	25,000	5%	
398 Other Expense - Athletics	51,664	50,000	51,279	55,553	49,047	6,506	63,218	7,665	14%	
Sub-Total	<u>1,137,118</u>	<u>1,040,669</u>	<u>903,133</u>	<u>1,043,703</u>	<u>580,411</u>	<u>463,292</u>	<u>890,030</u>	<u>(153,673)</u>		
Category 300 Total	<u>5,758,495</u>	<u>6,145,065</u>	<u>5,825,179</u>	<u>6,254,359</u>	<u>1,617,009</u>	<u>4,637,350</u>	<u>6,352,614</u>	<u>98,255</u>		
SUPPLIES AND MATERIALS										
410 Electricity	543,501	399,088	482,619	399,089	161,375	237,714	419,043	19,954	5%	
411 Heating Fuel	531,145	533,000	589,465	533,000	80,412	452,588	559,650	26,650	5%	
412 Water	35,167	45,276	37,004	45,277	17,758	27,519	47,541	2,264	5%	
413 Sewer and Rubbish	69,224	49,700	89,881	49,700	42,022	7,678	52,185	2,485	5%	
Sub-Total	<u>1,179,037</u>	<u>1,027,064</u>	<u>1,198,969</u>	<u>1,027,066</u>	<u>301,567</u>	<u>725,499</u>	<u>1,078,419</u>	<u>51,353</u>		
419 Textbooks (Curriculum)	193,072	200,501	29,082	235,001	131,679	103,322	200,000	(35,001)	-15%	
420 Textbooks	254,842	216,000	111,317	89,207	81,842	7,365	86,753	(2,454)	-3%	
421 Workbooks	60,482	102,111	75,473	73,180	42,558	30,622	63,791	(9,389)	-13%	
431 Library Books	23,094	38,459	30,821	36,160	12,209	23,951	35,823	(337)	-1%	
433 Library Reference Materials	12,206	15,027	13,592	15,150	5,862	9,288	17,212	2,062	14%	
441 Periodicals - Library	10,529	12,139	9,112	9,046	7,341	1,705	10,002	956	11%	
442 Periodicals - Central Office	0	1,125	550	1,125	377	748	1,125	0	0%	
459 Office Supplies	43,747	38,366	47,029	35,172	16,429	18,743	33,005	(2,167)	-6%	
460 General School Supplies	277,235	333,744	275,919	295,593	198,006	97,587	316,765	21,172	7%	
461 Computer Supplies	28,731	42,414	24,204	16,925	10,362	6,563	26,150	9,225	55%	
462 Computer Software	32,766	42,078	46,430	30,800	18,408	12,392	36,705	5,905	19%	
463 Computer Parts	23,186	20,000	8,951	13,691	4,422	9,269	20,000	6,309	46%	
465 Instr. Supp. After School	1,907	6,000	4,001	3,940	623	3,317	3,495	(445)	-11%	
468 Supplies Science Kits	334	14,461	171,135	101,913	47,239	54,674	105,293	3,380	3%	
470 Supplies- Remedial Read	11,695	12,100	7,512	10,802	1,521	9,281	38,683	27,881	258%	
487 Testing Materials	11,881	50,000	29,982	52,000	19,785	32,215	55,000	3,000	6%	
Sub-Total	<u>985,707</u>	<u>1,144,525</u>	<u>885,110</u>	<u>1,019,705</u>	<u>598,663</u>	<u>421,042</u>	<u>1,049,802</u>	<u>30,097</u>		

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491 Care and Upkeep - Buildings	44,851	65,500	37,461	68,266	13,451	54,815	70,800	2,534	4%	
492 Care and Upkeep - Grounds	22,223	35,250	20,627	40,000	19,233	20,767	42,000	2,000	5%	
493 Vandalism and Theft	10,679	10,000	9,057	12,000	6,281	5,719	20,000	8,000	67%	
494 Audio Visual Supplies	10,107	19,442	4,793	9,418	2,303	7,115	7,851	(1,567)	-17%	
496 Automotive Supplies and Repairs	24,298	25,000	34,343	40,000	21,961	18,039	45,000	5,000	13%	
497 Custodial Supplies	71,944	85,000	74,081	75,000	42,734	32,266	77,000	2,000	3%	
498 Medical Supplies	12,018	14,260	11,473	10,614	7,834	2,780	12,524	1,910	18%	
Sub-Total	<u>196,120</u>	<u>254,452</u>	<u>191,835</u>	<u>255,298</u>	<u>113,797</u>	<u>141,501</u>	<u>275,175</u>	<u>19,877</u>		
480 Interscholastic Supplies	31,175	35,445	30,405	35,978	15,223	20,755	38,275	2,297	6%	
481 Physical Education Supplies	4,271	5,500	2,128	3,395	547	2,848	2,650	(745)	-22%	
Sub-Total	<u>35,446</u>	<u>40,945</u>	<u>32,533</u>	<u>39,373</u>	<u>15,770</u>	<u>23,603</u>	<u>40,925</u>	<u>1,552</u>		
Category 400 Total	<u>2,396,310</u>	<u>2,466,986</u>	<u>2,308,447</u>	<u>2,341,442</u>	<u>1,029,797</u>	<u>1,311,645</u>	<u>2,444,321</u>	<u>102,879</u>		
CAPITAL EQUIPMENT										
520 Capital Budget	1,800	0	0	0		0				
541 Educational Equipment	71,998	82,143	68,903	58,278	30,035	28,243	43,380	(14,898)	-26%	
542 Technology Equipment	170,790	166,200	186,938	154,752	145,522	9,230	112,502	(42,250)	-27%	
543 Office Equipment	17,022	17,756	10,166	18,622	1,634	16,988	12,336	(6,286)	-34%	
544 Audio Visual Equipment	7,714	8,270	15,287	17,562	0	17,562	14,692	(2,870)	-16%	
547 Plant Equipment	13,273	30,000	9,542	25,000	14,793	10,207	25,000	0	0%	
549 Interscholastic Equipment	31,635	29,625	29,385	30,542	1,570	28,972	37,952	7,410	24%	
Category 500 Total	<u>314,232</u>	<u>333,994</u>	<u>320,221</u>	<u>304,756</u>	<u>193,554</u>	<u>111,202</u>	<u>245,862</u>	<u>(58,894)</u>		
OTHER OBJECTS										
640 Fees and dues	31,112	34,475	30,121	43,992	23,342	20,650	48,328	4,336	10%	
651 Liability Insurance	20,000	25,000	25,000	25,000	28,750	(3,750)	26,250	1,250	5%	
652 Automobile Insurance	10,000	15,000	15,259	15,000	17,250	(2,250)	15,750	750	5%	
690 Miscellaneous Objects	874	2,500	-314	4,000	-4,716	8,716	4,000	0	0%	
Category 600 Total	<u>61,986</u>	<u>76,975</u>	<u>70,066</u>	<u>87,992</u>	<u>64,626</u>	<u>23,366</u>	<u>94,328</u>	<u>6,336</u>		
Contingency (BREAKAGE) / RESOLUTIONS	0	(243,000)	0	517,248 (328,000)	0 0	517,248 (328,000)		(517,248) 328,000		
TOTAL SCHOOL OPERATING BUDGET	\$44,321,135	\$46,627,649	\$46,493,523	\$48,300,000	\$ 17,471,498	\$ 30,828,502	\$49,498,199	1,198,199	2.48%	
TOTAL PROPOSED BY SCHOOL	\$44,321,135	\$46,627,649	\$46,493,523	\$48,300,000	\$ 17,471,498	\$ 30,828,502	\$49,498,199	\$ 1,198,199		
BUDGET BOARD ADJUSTMENT		0		0			0	0		
RECOMMENDED SCHOOL OPER	\$44,321,135	\$46,627,649	\$46,493,523	\$48,300,000	\$ 17,471,498	\$ 30,828,502	\$49,498,199	\$ 1,198,199	2.48%	