

TOWN OF LINCOLN

AMENDED
7-28-09

SUMMARY OF EDUCATIONAL EXPENSES

DESCRIPTION	2005-06 AUDITED EXPENSES	2006-2007 EXPENSE BUDGET	2006-07 AUDITED EXPENSES	2007-08 EXPENSE BUDGET	EXPENDED THRU 12/31/2007	BALANCE THRU 6/30/2008	2008-09 EXPENSE BUDGET	INCREASE (DECREASE) P/Y BUDGET	Budget % Change
SALARIES									
100 Personnel Salaries	\$ 25,526,391	\$ 27,697,172	\$ 27,095,561	\$ 28,371,037	\$ 10,724,887	\$ 17,646,150	\$ 28,951,351	\$ 580,314	2%
Category 100 Total	<u>25,526,391</u>	<u>27,697,172</u>	<u>27,095,561</u>	<u>28,371,037</u>	<u>10,724,887</u>	<u>17,646,150</u>	<u>28,951,351</u>	<u>580,314</u>	
EMPLOYEE BENEFITS									
210 Survivors Benefits	38,014	38,462	36,981	38,259	34,987	3,272	37,107	(1,152)	-3%
220 Certified Retirement	2,248,879	2,778,850	2,766,262	3,257,137	1,393,874	1,863,263	3,868,887	611,750	19%
230 Non-Certified Retirement	63,611	29,000	89,013	60,000	70,000	(10,000)	75,000	15,000	25%
240 Social Security	266,989	304,378	308,338	311,866	151,400	160,466	325,263	13,397	4%
250 Health Insurance	3,676,608	3,989,973	3,973,207	4,226,320	2,950,504	1,275,816	4,240,319	13,999	0%
250 Health Insurance-new	0	0	0	0	0	0	0	0	0%
251 Health Option	483,948	473,600	487,246	490,000	236,905	253,095	426,010	(63,990)	-13%
252 Dental Insurance	271,630	293,328	313,956	309,386	195,286	114,100	342,499	33,113	11%
260 RI Unemployment Compensation	18,390	25,000	26,795	30,000	31,527	(1,527)	45,000	15,000	50%
270 Term Life Insurance	90,996	82,505	96,806	95,512	47,242	48,270	106,429	10,917	11%
275 Disability Insurance	4,261	3,615	3,615	5,500	3,168	2,332	6,500	1,000	18%
290 Workers' Compensation	138,545	157,500	163,413	175,000	0	175,000	210,000	35,000	20%
291 Medicare	393,384	412,562	388,410	435,543	200,626	234,917	449,105	13,562	3%
292 Legal Insurance	39,431	49,703	40,509	42,069	24,128	17,941	38,546	(3,523)	-8%
Category 200 Total	<u>7,734,686</u>	<u>8,634,861</u>	<u>8,694,551</u>	<u>9,476,592</u>	<u>5,339,647</u>	<u>4,136,945</u>	<u>10,170,665</u>	<u>694,073</u>	
PURCHASED SERVICES									
310 Legal Fees	64,952	80,000	76,790	100,000	58,147	21,853	115,000	15,000	15%
311 Consultant Fees	3,719	9,000	0	9,000	1,500	7,500	9,000	0	0%
312 Data Processing	0	1,800	0	750	0	1,800	0	(750)	-100%
313 Medical Inspection	21,973	15,000	11,337	15,000	159	14,841	13,000	(2,000)	-13%
314 Other - NESDEC	0	1,900	2,180	2,100	0	1,900	2,500	400	19%
319 Technical Services	142,134	170,500	217,164	170,500	78,731	91,769	126,350	(44,150)	-26%
Sub-Total	<u>232,778</u>	<u>278,200</u>	<u>307,471</u>	<u>297,350</u>	<u>138,537</u>	<u>139,663</u>	<u>265,850</u>	<u>(31,500)</u>	
323 Repairs and Maintenance Services	125,858	120,000	140,766	119,000	98,509	21,491	136,647	17,647	15%
324 Property Insurance	68,195	75,000	90,780	95,000	0	75,000	84,000	(11,000)	-12%
325 Rentals	20,971	37,000	43,300	51,000	29,506	7,494	54,098	3,098	6%
Sub-Total	<u>215,024</u>	<u>232,000</u>	<u>274,846</u>	<u>265,000</u>	<u>128,015</u>	<u>103,985</u>	<u>274,745</u>	<u>9,745</u>	
327-331 Pupil Transportation Contract	2,325,355	2,509,444	2,448,261	2,692,194	929,349	1,580,095	2,849,993	157,799	6%
333 Travel	14,122	10,950	11,628	14,250	5,960	4,990	16,250	2,000	14%
334 Conferences and Conventions	26,256	39,125	23,016	37,325	11,366	27,759	41,440	4,115	11%
335 Prof. Dev. Cert.	22,052	20,000	21,661	20,000	3,253	16,747	20,000	0	0%
336 Prof. Dev. District	4,142	37,500	9,391	37,500	2,728	34,772	37,500	0	0%
339 Other Transportation Services	9,187	9,040	10,147	9,040	1,411	7,629	8,861	(179)	-2%
340 Field Trips (In Town)	459	4,445	938	4,445	110	4,335	945	(3,500)	-79%
Sub-Total	<u>2,401,573</u>	<u>2,630,504</u>	<u>2,525,042</u>	<u>2,814,754</u>	<u>954,177</u>	<u>1,676,327</u>	<u>2,974,989</u>	<u>160,235</u>	

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341 Telephone	46,787	52,844	67,015	52,844	31,786	21,058	56,124	3,280	6%
342 Postage	16,692	30,000	25,971	30,000	12,535	17,465	30,000	0	0%
343 Postage Machine Rental	1,598	3,000	737	3,000	415	2,585	3,000	0	0%
Sub-Total	<u>65,077</u>	<u>85,844</u>	<u>93,723</u>	<u>85,844</u>	<u>44,736</u>	<u>41,108</u>	<u>89,124</u>	<u>3,280</u>	
350 Advertising	39,805	33,600	53,247	36,242	9,157	24,443	38,350	2,108	6%
360 Printing and Binding	16,657	40,810	44,014	50,810	19,883	20,927	51,257	447	1%
Sub-Total	<u>56,462</u>	<u>74,410</u>	<u>97,261</u>	<u>87,052</u>	<u>29,040</u>	<u>45,370</u>	<u>89,607</u>	<u>2,555</u>	
370 Tuitions - Special Education	1,310,042	1,472,381	1,272,161	1,519,396	631,911	840,470	1,460,332	(59,064)	-4%
371 Tuitions- Charter School	20,755	30,000	50,873	35,000	35,711	(5,711)	50,000	15,000	43%
Sub-Total	<u>1,330,797</u>	<u>1,502,381</u>	<u>1,323,034</u>	<u>1,554,396</u>	<u>667,622</u>	<u>834,759</u>	<u>1,510,332</u>	<u>-44,064</u>	
392 Professional Development	55,785	148,548	79,377	145,548	102,711	45,837	150,808	5,260	4%
393-394 Equipment Repairs	243,396	276,029	263,634	315,704	153,301	122,728	298,868	(16,836)	-5%
396 Other Expense - Instruction	18,042	29,231	16,376	29,417	6,608	22,623	34,474	5,057	17%
397 Other Expense - Special Education	300,000	450,000	726,067	500,000	273,213	176,787	500,000	0	0%
398 Other Expense - Athletics	49,068	50,000	51,664	50,000	48,111	1,889	55,553	5,553	11%
Sub-Total	<u>666,291</u>	<u>953,808</u>	<u>1,137,118</u>	<u>1,040,669</u>	<u>583,944</u>	<u>369,864</u>	<u>1,039,703</u>	<u>(966)</u>	
Category 300 Total	<u>4,968,002</u>	<u>5,757,147</u>	<u>5,758,495</u>	<u>6,145,065</u>	<u>2,546,071</u>	<u>3,211,076</u>	<u>6,244,350</u>	<u>99,285</u>	
SUPPLIES AND MATERIALS									
410 Electricity	379,411	493,088	543,501	399,088	218,234	274,854	399,088	0	0%
411 Heating Fuel	446,917	652,000	531,145	533,000	118,187	533,813	533,000	0	0%
412 Water	26,265	56,750	35,167	45,276	19,810	36,940	45,276	0	0%
413 Sewer and Rubbish	55,789	49,200	69,224	49,700	35,846	13,354	49,700	0	0%
Sub-Total	<u>908,382</u>	<u>1,251,038</u>	<u>1,179,037</u>	<u>1,027,064</u>	<u>392,077</u>	<u>858,961</u>	<u>1,027,064</u>	<u>0</u>	
419 Textbooks (Curriculum)	84,977	150,501	193,072	200,501	28,505	121,996	235,001	34,500	17%
420 Textbooks	139,036	170,284	254,842	216,000	94,329	75,955	89,207	(126,793)	-59%
421 Workbooks	58,269	83,018	60,482	102,111	46,325	36,693	73,180	(28,931)	-28%
431 Library Books	27,788	37,396	23,094	38,459	16,445	20,951	36,160	(2,299)	-6%
433 Library Reference Materials	11,286	19,409	12,206	15,027	11,919	7,490	15,150	123	1%
441 Periodicals - Library	8,181	11,519	10,529	12,139	8,354	3,165	9,046	(3,093)	-25%
442 Periodicals - Central Office	46	1,125	0	1,125	550	575	1,125	0	0%
459 Office Supplies	37,158	37,659	43,747	38,366	23,283	14,376	35,172	(3,194)	-8%
460 General School Supplies	306,022	298,374	277,235	333,744	193,134	105,240	297,113	(36,631)	-11%
461 Computer Supplies	19,289	24,088	28,731	42,414	14,528	9,560	19,425	(22,989)	-54%
462 Computer Software	46,549	60,200	32,766	42,078	24,740	35,460	30,800	(11,278)	-27%
463 Computer Parts	13,666	18,000	23,186	20,000	4,605	13,395	13,691	(6,309)	-32%
465 Instr. Supp. After School	1,851	6,998	1,907	6,000	2,693	4,305	3,940	(2,060)	-34%
468 Supplies Science Kits	1,861	6,669	334	14,461	84,891	(78,222)	101,913	87,452	605%
470 Supplies- Remedial Read	3,588	10,643	11,695	12,100	4,393	6,250	10,802	(1,298)	-11%
487 Testing Materials	37,481	28,000	11,881	50,000	18,957	9,043	52,000	2,000	4%
Sub-Total	<u>797,048</u>	<u>963,883</u>	<u>985,707</u>	<u>1,144,525</u>	<u>577,651</u>	<u>386,232</u>	<u>1,023,725</u>	<u>(120,800)</u>	

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491 Care and Upkeep - Buildings	30,578	64,000	44,851	65,500	21,969	42,031	68,266	2,766	4%	
492 Care and Upkeep - Grounds	17,487	23,250	22,223	35,250	10,179	13,071	40,000	4,750	13%	
493 Vandalism and Theft	5,928	8,000	10,679	10,000	5,306	2,694	12,000	2,000	20%	
494 Audio Visual Supplies	11,038	13,014	10,107	19,442	3,832	9,182	9,418	(10,024)	-52%	
496 Automotive Supplies and Repairs	28,476	12,000	24,298	25,000	16,992	(4,992)	40,000	15,000	60%	
497 Custodial Supplies	45,911	82,000	71,944	85,000	49,418	32,582	75,000	(10,000)	-12%	
498 Medical Supplies	11,056	11,782	12,018	14,260	9,669	2,113	10,612	(3,648)	-26%	
Sub-Total	<u>150,474</u>	<u>214,046</u>	<u>196,120</u>	<u>254,452</u>	<u>117,365</u>	<u>96,681</u>	<u>255,296</u>	<u>844</u>		
480 Interscholastic Supplies	35,292	35,445	31,175	35,445	15,792	19,653	35,978	533	2%	
481 Physical Education Supplies	3,146	5,562	4,271	5,500	2,024	3,538	3,395	(2,105)	-38%	
Sub-Total	<u>38,438</u>	<u>41,007</u>	<u>35,446</u>	<u>40,945</u>	<u>17,816</u>	<u>23,191</u>	<u>39,373</u>	<u>(1,572)</u>		
Category 400 Total	<u>1,894,342</u>	<u>2,469,974</u>	<u>2,396,310</u>	<u>2,466,986</u>	<u>1,104,909</u>	<u>1,365,065</u>	<u>2,345,458</u>	<u>(121,528)</u>		
CAPITAL EQUIPMENT										
520 Capital Budget		0	1,800	0		0	0			
541 Educational Equipment	59,058	82,143	71,998	82,143	48,416	33,727	50,700	(31,443)	-38%	
542 Technology Equipment	154,247	158,200	170,790	166,200	104,995	53,205	162,330	(3,870)	-2%	
543 Office Equipment	7,846	7,500	17,022	17,756	2,735	4,765	18,622	866	5%	
544 Audio Visual Equipment	4,853	8,270	7,714	8,270	8,270	8,270	17,562	9,292	112%	
547 Plant Equipment	16,160	30,000	13,273	30,000	4,850	25,150	25,000	(5,000)	-17%	
549 Interscholastic Equipment	17,637	29,625	31,635	29,625	1,349	28,276	30,542	917	3%	
Category 500 Total	<u>259,801</u>	<u>315,738</u>	<u>314,232</u>	<u>333,994</u>	<u>162,345</u>	<u>153,393</u>	<u>304,756</u>	<u>(29,238)</u>		
OTHER OBJECTS										
640 Fees and dues	29,695	34,475	31,112	34,475	22,887	11,588	44,172	9,697	28%	
651 Liability Insurance	17,217	20,000	20,000	25,000	0	20,000	28,750	3,750	15%	
652 Automobile Insurance	8,625	10,000	10,000	15,000	0	10,000	17,250	2,250	15%	
690 Miscellaneous Objects	9,169	2,500	874	2,500	-3,064	5,564	4,000	1,500	60%	
Category 600 Total	<u>64,706</u>	<u>66,975</u>	<u>61,986</u>	<u>76,975</u>	<u>19,823</u>	<u>47,152</u>	<u>94,172</u>	<u>17,197</u>		
Contingency (BREAKAGE) / RESOLUTIONS	0	(188,895)	0	(243,000)	0	(188,895)	517,248 (328,000)	(85,000)		
TOTAL SCHOOL OPERATING BUDGET	\$ 40,447,928	\$ 44,752,972	\$ 44,321,135	\$ 46,627,649	\$ 19,897,682	\$ 26,370,886	\$ 48,300,000	\$ 1,672,351	3.59%	
TOTAL PROPOSED BY SCHOOL COMMITTEE		\$ 44,752,972	\$ 44,321,135	\$ 46,627,649	\$ 19,897,682	\$ 26,370,886	\$ 48,300,000	\$ 1,672,351		
BUDGET BOARD ADJUSTMENT		0		0			0	0		
RECOMMENDED SCHOOL OPERATING BUDGET		\$ 44,752,972	\$ 44,321,135	\$ 46,627,649	\$ 19,897,682	\$ 26,370,886	\$ 48,300,000	\$ 1,672,351	3.59%	