

# LINCOLN PUBLIC SCHOOLS



2025-2026  
SCHOOL COMMITTEE  
APPROVED BUDGET

**Lincoln Public Schools**  
**2025-2026 Superintendent Proposed Operating Budget**  
**TABLE OF CONTENTS**

Budget Transmittal Letter	1 - 3
Budget Summary	4-11
Detailed General Fund Revenues	12-13
<b>Detail General Fund Expenditure Budgets:</b>	
School Committee and Office of Superintendent	14-16
Director of Curriculum	17-18
Technology	19-20
Business Operations	21-22
Non-Instructional Services	23-24
Human Resources	25-26
Student Services and Special Education	27-28
Central Elementary School	29-30
Lonsdale Elementary School	31-32
Northern Elementary School	33-34
Saylesville Elementary School	35-36
Lincoln Middle School	37-39
Lincoln High School	40-42
<b>Appendix:</b>	
2022-24 Current Enrollment - 12.31.24	A-001
Summary of Personnel Budgets	A-002
Comparison of Personnel - Budget vs. Actual	A-003
Personnel Breakage Analysis	A-004
Personnel Additions/Deletions	A-005
Medical Rate	A-006
Dental Rate	A-007
Transportation	A-008
Charter and CTE Enrollment	A-009
Electricity Budget	A-010
Natural Gas	A-011



# Lincoln Public Schools

ADMINISTRATIVE OFFICES  
135 OLD RIVER ROAD  
PO BOX 367  
LINCOLN, RI 02865

To: Members of the Town of Lincoln Budget Board

From: John J. McNamee CPA  
School Business Administrator

Date: February 20, 2025

**Subject: Executive Summary – School Committee Approved Budget FY 2026**

## Analysis of FY 2026 Budget – General

Attached is the Superintendent's Proposed Budget for FY26 for the Lincoln Public Schools. The State Aid to Education for FY26 as proposed in the Governor's FY26 State Budget was released on January 17, 2025 and Lincoln was to receive an increase in State Aid of \$2,527,075. **We were notified this morning that there was an error in this calculation and our Pre-K students were included in our enrollment as full-time students (1.0) instead of half-time students (0.5) which resulted in a decrease of fifty-three students used in the State Aid calculation. The financial impact of this change was a decrease in the expected State Aid for FY26 of \$387,500.**

Under Rhode Island General Laws (RIGL) "Title 16 Education, Chapter 2, Section 16-2-21(d) (vi)" the School Committee is limited in their request for appropriation of municipal funds as follows:

*The budget adopted and presented by any school committee for the fiscal year 2013 and for each fiscal year thereafter shall not propose the appropriation of municipal funds (exclusive of state and federal aid) in excess of one hundred four percent (104%) of the total of municipal funds appropriated by the city or town council for school purposes for the previous fiscal year.*

Based on the above statute, I have calculated the maximum Town Appropriation of \$ 47,543,911 for the FY26 Budget which represents 104% of the FY25 Town Appropriation of \$45,715,299 which is an increase of \$1,828,612. **Currently, we are estimating no increase in Town Appropriations for FY26.**

The budgeted expenditures for the FY26 are \$67,538,809 an increase of \$2,492,666 (3.83%) over the FY25 Budget. The increases in expenditures are in the following areas:

- Salaries \$1,666,973 4.57%
- Fringes \$ 567,283 3.90%
- Operating Expenses \$ 258,410 1.84%

Part of this increase is caused by the ESSER 111 funding cliff. In FY25 we funded Curriculum Costs and Extended School Year (ESY) which needed to be added to the FY26 Budget. These costs in the FY26 Budget are approximately \$294,500. The budgeted expenditures for FY26, adjusted for the ESSER 111 funding cliff, would be approximately \$2,198,000 or an increase of 3.38% over the FY25 Budget.

**Revenues:** The Governor's Proposed Budget for FY26 has an Enacted State Aid estimate for the FY26 Budget of \$20,923,510, an increase of \$2,139,575 over the FY25 Enacted State Aid. Medicaid reimbursements should be consistent with prior years at a minimum. The remaining revenue is miscellaneous which represents tuition for CTE students attending Lincoln programs as well as tuition for preschool programs. In addition, any facility rental fees and other income are also included in this revenue category. Our Before and After School program contract was awarded to Kids Klub which should generate \$92,000 annually in facility rental fees.

**Salaries:** The FY26 Budget for salaries expense increased by approximately \$1,667,000 (4.57%) over the FY25 Budget. The increases (decreases) consist of the following:

- Teachers – salary increases per the contract are 2.25% plus step increases for an overall increase of approximately \$ 1,109,000.
- Noncertified – Salary increases per the contract is estimated to increase by approximately \$183,000.
- Substitutes, part-timers, etc. increased by approximately \$ 121,000.
- Breakage adjustment for FY26 is approximately (\$ 154,000).
- Net increase in FTEs -Teachers, Teacher Assistants, etc. at approximately \$244,000.
- ESSER 111 funding of Extended School Year – Summer 2026 \$164,000.

**Fringe Benefits:** Fringe benefit costs for FY26 Budget have increased by approximately \$567,300 (3.90%) over the FY25 Budget. The bulk of this increase is in Medical Insurance Premiums which increased by approximately \$326,000. The Trust is projecting an increase for FY26 in the 5-8% range but based on our overall claims to premiums run rate for FY25, we are projecting a rate of increase of 4.0%. Teachers' pension costs will increase by approximately \$171,000 as the result of increased salary costs. In addition, overall fringe benefit costs will increase as a result of the net additions to FTEs and overall increase in salaries.

**Technical and Professional Services:** This budget category reflects an increase of \$164,000 for the FY26 Budget as compared to the FY25 Budget. There is an increase of approximately \$226,500 in Special Education consultants and Special Education curriculum costs. The major reason for the increase is the nursing services needed for medically fragile students which increased by \$120,000 over the FY25 Budget. In addition, we are seeing an uptick in the number of students that need more services resulting in the use of outside consultants.

**Purchased Property Services:** This budget category reflects a decrease of \$59,500 for FY26 as compared to the FY25 Budget. The lease on the maintenance building expired on December 31, 2024; accordingly, only six months of rent expense was included in the FY25 Budget. We were hoping the Hood property would be available at that time. The lease on this facility was renewed effective January 1, 2025, for a three-

year period. **We have removed approximately \$72,000 in athletic fields maintenance and requested funding for these costs in the FY26 Capital Budget.**

**Purchased Other Services:** This budget category reflects a decrease of \$ 400,600 in FY26 as compared to the FY25 Budget. There is a decrease in Statewide out-of-district transportation costs of \$190,400. This is the result of the contract expiring in FY24 and a new contractor selected for FY25 resulting in a reduction in overall costs. Additionally, we are in the fourth year of our contract with First Student to provide us with our in-district transportation and the contractual increase is 2.25%. We continue to experience a decline in student enrollment at the Charter Schools with a slight increase in the CTE student enrollment at Davies thereby generating a net decrease in tuition in FY26 as compared to the FY25 Budget of approximately \$292,000. Out of District Placements (ODPs) increased by \$50,000 due to tuition increases and Property/Liability Insurance is projected to increase as a result of the additions being made to each of the elementary schools.

**Material and Supplies:** There is an increase of approximately \$497,000 in the FY26 Budget as compared to the FY25 Budget. There is an increase in curriculum costs of \$518,000 which is considered to be the ESSER 111 cliff funding. In FY24, we funded a good deal of our curriculum costs using ESSER 111 funds that expired in FY25. **For the FY26 Budget, \$387,500 in Curriculum costs is being charged to Capital.** There is also an increase in electricity expense of approximately \$346,000. During FY25, it was determined that the School Department was not invoiced for the energy costs associated with the Virtual Net Metering (VNM) project that the Town participates in and the School is the recipient of approximately 71% of the credits generated by this project. In discussions with John Cimino, Finance Director for the Town of Lincoln, we adjusted our FY24 electricity costs to reflect the added costs and are currently recording the invoices for our portion of the energy costs associated with the VNM project in FY25. The impact on the electricity budget for FY26 was to increase the cost of electricity by approximately \$157,000. The balance of the increase is generated by the estimated increases for the elementary school gym/classroom additions. Also, Northern Elementary School is our largest elementary school and a new HVAC system is being installed. This facility will move away from natural gas presently used to fuel the heating system to a fully electric HVAC system.

**Capital Outlay:** In prior years, the Budget Board has requested that “operating capital” i.e. computers, equipment, etc. be excluded from the operating budget and funded through the Town (Fund 50). **Accordingly, we have reclassified approximately \$507,000 in cost out of the operating budget to be funded from the FY26 Capital Budget.** The only remaining costs included in capital are for technology software in the amount of \$185,000.

**Other Operating Expenses:** There is a decrease of approximately \$20,000 in “Other Dues and Fees” in the FY26 Budget as compared to the FY25 Budget.

# LINCOLN PUBLIC SCHOOLS



## REVENUES & EXPENDITURES

<b>Lincoln Public Schools</b>						
<b>Financial Summary for Fiscal Year 2025 and FY26 Budget</b>						
<b>1.27.25</b>						
			<b>Budget</b>	<b>Budget</b>		
			<b>6.30.25</b>	<b>6.30.26</b>		
				<b>Amount</b>	<b>% Change</b>	<b>\$ Change</b>
<b>Revenues</b>						
	State Aid to Education		\$ 18,479,844	\$ 20,923,510	13.22%	\$ 2,443,666
	Town Appropriation		45,715,299	45,715,299		
	Medicaid Reimbursement		625,000	600,000		
	Miscellaneous revenues- Use of property, Preschool tuition, etc.		226,000	300,000		
	<b>Total Revenues</b>		<b>65,046,143</b>	<b>67,538,809</b>	<b>3.83%</b>	<b>\$ 2,492,666</b>
<b>Expenses</b>						
	<b>Total Salaries</b>		<b>36,478,277</b>	<b>38,145,250</b>	<b>4.57%</b>	<b>\$ 1,666,973</b>
	<b>Fringe Benefit Related Costs</b>		<b>14,542,317</b>	<b>15,109,600</b>	<b>3.90%</b>	<b>\$ 567,283</b>
	<b>Operating Expenses:</b>					
	Technical and Professional Services		2,074,688	2,238,200	7.88%	\$ 163,512
	Purchased Property Services		901,719	842,224	-6.60%	\$ (59,495)
	Purchased Other Services		8,641,438	8,240,800	-4.64%	\$ (400,638)
	Materials & Supplies		2,179,784	2,677,735	22.84%	\$ 497,951
	Capital Outlay		108,100	185,000	71.14%	\$ 76,900
	Other Operating Expenses		119,820	100,000	-16.54%	\$ (19,820)
	<b>Total Operating Expenses</b>		<b>14,025,549</b>	<b>14,283,959</b>	<b>1.84%</b>	<b>\$ 258,410</b>
	<b>Total Expenses Before Transfers</b>		<b>65,046,143</b>	<b>67,538,809</b>	<b>3.83%</b>	<b>\$ 2,492,666</b>
	<b>Transfers - Athletics, Capital Reserve, Budget Savings</b>					
	<b>Total Expenses Net of Transfers</b>		<b>65,046,143</b>	<b>67,538,809</b>		
	<b>Net Excess (Deficiency) of Revenues over Expenses</b>		<b>0</b>	<b>-</b>		
	<b>Accumulated Surplus (Deficit), End of Year</b>		<b>267,411</b>	<b>359,572</b>		
	<b>Transfer from Accumulated Surplus</b>					
	<b>Net Accumulated Surplus ( Deficit), End of Year</b>		<b>\$ 267,411</b>	<b>\$ 359,572</b>		

<b>Lincoln Public Schools</b>						
<b>Financial Summary for Fiscal Year 2025 and FY26 Budget</b>						
<b>1.27.25</b>						
		<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Projection</b>	<b>Budget</b>
		<b>6.30.23</b>	<b>6.30.24</b>	<b>6.30.25</b>	<b>6.30.25</b>	<b>6.30.26</b>
<b>Revenues</b>						
	State Aid to Education	\$ 17,047,513	\$ 17,690,755	\$ 18,479,844	\$ 18,717,935	\$ 20,923,510
	Town Appropriation	43,345,860	44,437,403	45,715,299	45,715,299	45,715,299
	Medicaid Reimbursement	622,516	500,800	625,000	625,000	600,000
	Miscellaneous revenues- Use of property, Preschool tuition, etc.	438,707	420,768	226,000	375,000	300,000
	<b>Total Revenues</b>	<b>61,454,596</b>	<b>63,049,726</b>	<b>65,046,143</b>	<b>65,433,234</b>	<b>67,538,809</b>
<b>Expenses</b>						
	Total Salaries	34,469,621	35,153,772	36,478,277	36,645,500	38,145,250
	Fringe Benefit Related Costs	14,209,188	14,072,548	14,542,317	14,458,629	15,109,600
	Operating Expenses:					
	Technical and Professional Services	2,330,203	2,129,457	2,074,688	2,183,999	2,238,200
	Purchased Property Services	841,453	897,118	901,719	918,806	842,224
	Purchased Other Services	7,268,875	8,206,664	8,641,438	8,266,482	8,240,800
	Materials & Supplies	1,878,944	2,194,389	2,179,784	2,362,284	2,677,735
	Capital Outlay	470,966	250,230	108,100	294,927	185,000
	Other Operating Expenses	69,170	123,223	119,820	121,871	100,000
	<b>Total Operating Expenses</b>	<b>12,859,611</b>	<b>13,801,081</b>	<b>14,025,549</b>	<b>14,148,369</b>	<b>14,283,959</b>
	Total Expenses Before Transfers	61,538,420	63,027,401	65,046,143	65,252,498	67,538,809
	Transfers - Athletics, Capital Reserve, Budget Savings					
	<b>Total Expenses Net of Transfers</b>	<b>61,538,420</b>	<b>63,027,401</b>	<b>65,046,143</b>	<b>65,252,498</b>	<b>67,538,809</b>
	Net Excess (Deficiency) of Revenues over Expenses	(83,824)	22,325	0	180,736	-
	Accumulated Surplus (Deficit), End of Year	328,909	245,086	267,411	267,411	359,572
	Transfer from Accumulated Surplus	-	-		(88,575)	
	<b>Net Accumulated Surplus ( Deficit), End of Year</b>	<b>\$ 245,085</b>	<b>\$ 267,411</b>	<b>\$ 267,411</b>	<b>\$ 359,572</b>	<b>\$ 359,572</b>



Lincoln Public Schools						
Preliminary Budget						
For the Year Ending June 30, 2026						
Fiscal Year 2025, 2024 and 2023						
Report Date:	01/27/25					
			<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Projection</b>
			<b>6.30.23</b>	<b>6.30.24</b>	<b>6.30.25</b>	<b>6.30.25</b>
						<b>Budget</b>
						<b>6.30.26</b>
						<b>SC Approved</b>
<b>Revenues</b>						
	State Aid to Education	\$ 17,047,513	\$ 17,690,755	\$ 18,479,844	\$ 18,717,935	\$ 20,923,510
	Town Appropriation	43,345,860	44,437,403	45,715,299	45,715,299	45,715,299
	Medicaid Reimbursement	622,516	500,800	625,000	625,000	600,000
	Miscellaneous revenues- Grants, etc.	438,707	420,768	226,000	375,000	300,000
	<b>Total Revenues</b>	<b>61,454,596</b>	<b>63,049,726</b>	<b>65,046,143</b>	<b>65,433,234</b>	<b>67,538,809</b>
<b>Expenses</b>						
	<b>Salaries</b>					
	51110 Reg Sal w/Base/Degree/Long	32,059,742	32,986,105	34,377,034	34,366,165	35,917,000
	51113 Professional Development	188,442	185,564	189,000	192,700	192,700
	51115 Substitute	872,317	841,349	683,120	800,000	689,000
	51132 Dept. Heads, House Leaders, etc.	138,062	141,162	151,884	180,637	185,500
	51201 Regular Overtime	102,199	117,290	131,199	131,199	115,700
	51303 Professional Development District			-	9,335	-
	51306 Vacation Payoff	40,491	26,552	23,000	23,000	23,000
	51308 After School Programs	36,003	18,095	71,124	55,262	77,300
	51309 Tutoring	8,988	3,687	3,500	25,000	20,000
	51311 Curriculum Work	3,247	3,631	40,450	40,450	45,450
	51322 Severance	20,179	36,963	39,000	39,000	39,000
	51323 Detention Coverage	5,544	4,466	11,000	11,000	11,000
	51327 Other Additional Compensation	37,331	34,084	24,427	22,351	22,600
	51331 Sick Leave Bonus	43,525	33,975	61,252	61,252	34,000
	51332 Sick Payoff Non-Severance	56,886	51,289	48,000	48,000	54,000
	51336 Class Overage/Weighting	297,052	143,813	175,000	175,000	100,000
	51338 Summer Pay	165,239	107,920	-	15,861	164,000
	51339 Class Coverage	22,273	31,185	54,052	54,052	54,000
	51401 Stipend - Other	77,187	73,834	66,049	66,049	67,500
	51404 Stipend - Extracurricular/Athletics	254,648	260,569	297,187	297,187	301,500
	51406 Stipend - Athletic Events	25,531	30,355	32,000	32,000	32,000
	<b>Total Salaries</b>	<b>34,469,621</b>	<b>35,153,772</b>	<b>36,478,277</b>	<b>36,645,500</b>	<b>38,145,250</b>

Lincoln Public Schools							
Preliminary Budget							
For the Year Ending June 30, 2026							
Fiscal Year 2025, 2024 and 2023							
Report Date:	01/27/25						
			<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Projection</b>	<b>Budget</b>
			<b>6.30.23</b>	<b>6.30.24</b>	<b>6.30.25</b>	<b>6.30.25</b>	<b>6.30.26</b>
							<b>SC Approved</b>
	<b>Employee Related Salary Costs</b>						
		52102 Life	286,027	324,613	285,800	285,800	324,000
		52105 Disability	3,665	3,422	3,665	3,665	3,700
		52109 Medical Buy Back	175,626	194,168	211,200	211,200	208,100
		52111 Legal Benefits	24,750	24,928	28,100	28,100	22,600
		52121 Medical Claims Active	6,209,370	6,199,946	6,359,610	6,359,610	6,610,000
		52122 Medical Claims Retirees	475,057	269,705	282,215	282,215	323,000
		52123 Dental Buyback	20,052	24,644	21,000	21,000	24,500
		52124 Dental Premiums Active	277,542	245,068	285,500	285,500	301,100
		52203 Teacher/Admin Pension	4,139,964	4,230,432	4,292,943	4,242,000	4,463,500
		52204 Private Pension	594,209	535,889	635,000	578,424	590,000
		52207 Survivor Benefits	34,692	35,338	34,935	35,229	35,000
		52208 Supplemental MERS	28,937	25,131	29,336	29,336	29,500
		52228 MERS Legacy		5,460		5,500	5,500
		52213 Tchr/Admin Defined Contrbution	694,100	744,175	751,563	742,000	764,000
		52301 FICA	373,902	396,936	433,300	443,000	467,000
		52302 Medicare	479,953	490,571	513,100	531,000	553,100
		52501 Unemployment Insurance	42,333	3,360	35,000	35,000	35,000
		52710 Worker's Comp Premium	344,195	313,794	335,000	335,000	345,000
		52900 Miscellaneous Benefits	4,814	4,968	5,050	5,050	5,000
		<b>Total Fringe Benefit Related Costs</b>	<b>14,209,188</b>	<b>14,072,548</b>	<b>14,542,317</b>	<b>14,458,629</b>	<b>15,109,600</b>

Lincoln Public Schools						
Preliminary Budget						
For the Year Ending June 30, 2026						
Fiscal Year 2025, 2024 and 2023						
Report Date:	01/27/25					
			<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Projection</b>
			<b>6.30.23</b>	<b>6.30.24</b>	<b>6.30.25</b>	<b>6.30.25</b>
						<b>Budget</b>
						<b>6.30.26</b>
						<b>SC Approved</b>
	<b>Operating Expenses</b>					
	53202 Speech Therapists	85,301	209,860	102,000	102,000	14,000
	53204 Therapists Behavioral and Other	442,446	157,254	226,000	226,000	150,000
	53207 Interpreters	57,210	15,400	20,000	20,000	20,000
	53208 Orientation & Mobility Specialists	108,783	13,959	15,000	15,000	17,500
	53209 Bus Monitors	479,066	512,482	558,500	558,500	571,000
	53214 Mentoring		-	5,000	5,000	-
	53216 Tutoring	20,285	18,544	25,000	25,000	25,000
	53218 Student Assistance	34,577	34,577	34,600	34,577	36,000
	53220 Other Purchased Educational Services	323,258	262,891	17,000	105,000	285,000
	53221 Virtual Classrooms	19,121	31,685	60,050	60,050	44,350
	53222 Web Based Instructional Programs		193,914	128,356	143,690	121,500
	53301 Professional Development & Training	32,749	8,955	55,700	55,700	80,600
	53303 Conferences/Workshops	7,193	4,633	49,428	49,428	52,000
	53401 Auditing/Actuarial Services			30,000	30,000	40,000
	53402 Legal	60,956	96,642	60,000	60,000	75,000
	53406 Other Services	152,688	174,385	120,600	120,600	131,600
	53410 Fire and Police Details	9,433	16,417	18,000	18,000	18,000
	53411 School Physcian	6,000	6,000	5,400	5,400	6,000
	53412 Dentists	4,550	4,550	4,600	4,600	5,000
	53414 Medicaid Claims Provider	36,951	37,620	35,000	35,000	35,000
	53416 Officials/Referees	34,119	44,766	42,000	48,000	50,750
	53417 Contracted Nursing Services	234,655	103,017	120,000	120,000	240,000
	53502 Other Technical Services	109,294	159,312	283,251	283,251	165,500
	53503 Testing	4,144	3,924	9,473	9,473	7,500
	53701 Other Charges	2,542	13	31,500	31,500	31,000
	53705 Postage	12,480	12,800	16,947	16,947	14,400
	53706 Catering - Food Reimbursements	1,817	1,998	1,283	1,283	1,500
	<b>Total Technical and Professional Services</b>	<b>2,330,203</b>	<b>2,129,457</b>	<b>2,074,688</b>	<b>2,183,999</b>	<b>2,238,200</b>

Lincoln Public Schools						
Preliminary Budget						
For the Year Ending June 30, 2026						
Fiscal Year 2025, 2024 and 2023						
Report Date:	01/27/25					
			Audited 6.30.23	Unaudited 6.30.24	Budget 6.30.25	Projection 6.30.25
						Budget 6.30.26
						SC Approved
		54201 Rubbish Disposal Services	108	404	1,000	1,000
		54204 Groundskeeping Services	29,314	52,998	41,000	41,000
		54205 Rodent & Pest Control	11,619	11,665	12,000	12,000
		54311 Maintenance & Repair	13,130	2,331	14,000	14,000
		54312 Maint & Repair - B & G	34,351	71,658	88,000	88,000
		54313 Maint & Repair - Non Student	20,930	16,666	5,000	5,000
		54320 Techn Rep & Main	80,816	12,520	30,500	30,500
		54321 Contracted Srvc - Electrical	1,866	8,227	25,000	25,000
		54322 Contracted Srvc - HVAC	174,836	121,712	100,000	100,000
		54323 Maint & Repairs Glass			-	
		54324 Contracted Srvc - Plumbing	17,977	20,929	25,000	25,000
		54402 Water	28,404	24,030	37,500	37,500
		54403 Telephone	56,474	48,715	75,000	75,000
		54405 Sewage Cesspool	51,362	46,547	65,000	65,000
		54406 Wireless Communications	13,792	17,490	13,000	13,000
		54407 Internet Charges	46,711	132,091	90,000	90,000
		54601 Rent land & buildings	33,025	28,787	15,913	33,000
		54602 Rental of Equip & Vehicles	105,778	114,644	108,700	108,700
		54604 Graduation Rentals	17,166	17,216	15,000	15,000
		54605 Ice Rink Rental	10,442	15,735	30,000	30,000
		54606 Pool Rental and Other Athletic Rentals	15,145	13,450	48,000	48,000
		54902 Alarm & Fire Safety Services	72,658	117,125	62,106	65,000
		54904 Vehicle Registration Non Student	105			
		Total Purchased Property Services	841,453	897,118	901,719	921,700
		55111 Transportation Contractors	3,301,459	4,176,302	4,120,400	4,048,400
		55201 Property/Liability Insurance	266,498	289,325	300,000	310,000
		55401 Advertising Costs	4,763	7,668	7,500	7,500
		55501 Printing	13,106	9,413	23,700	23,700
		55503 Document Copying	66,714	58,783	58,200	58,200
		55610 Tuition to Agencies - In-State	595,912	682,048	658,175	750,000
		55630 Tuition to Private Sources	854,093	1,094,352	1,550,000	1,550,000
		55640 Tution to Ed Serv Agency in State	27,975	41,000	-	6,750
		55660 Tuition to Charter Schools	2,117,769	1,816,553	1,896,531	1,485,000
		55690 Tutition Other		11,431	-	1,500
		55803 Employee Travel- Non-Teachers	20,586	19,789	19,632	18,132
		55809 Employee Travel - Teachers			7,300	7,300
		Total Purchased Other Services	7,268,875	8,206,664	8,641,438	8,266,482

<b>Lincoln Public Schools</b>						
<b>Preliminary Budget</b>						
<b>For the Year Ending June 30, 2026</b>						
<b>Fiscal Year 2025, 2024 and 2023</b>						
<b>Report Date:</b>	<b>01/27/25</b>					
			<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Projection</b>
			<b>6.30.23</b>	<b>6.30.24</b>	<b>6.30.25</b>	<b>6.30.25</b>
						<b>Budget</b>
						<b>6.30.26</b>
						<b>SC Approved</b>
	56101 General Supplies	618,635	476,752	634,920	634,920	655,015
	56112 Uniform - Wearing Apparel Supplies	4,733	4,875	7,500	7,500	7,500
	56113 Graduation Supplies	14,084	16,950	15,835	15,835	15,000
	56115 Medical Supplies	10,408	11,451	13,772	13,772	15,000
	56116 Athletic Supplies	117,372	167,982	155,565	155,565	158,920
	56117 Honors/Awards Supplies	3,718	22,891	-	-	15,000
	56201 Natural Gas	247,166	360,964	295,531	295,531	261,100
	56202 Gasoline	22,728	30,843	25,000	25,000	30,000
	56204 Propane	4,385	1,714	2,000	2,000	2,000
	56207 Other Maintenance Supplies/Parts	33,296	48,893	40,500	40,500	75,000
	56213 Glass	1,980	332	2,500	5,000	-
	56214 Paint	9,559	453	10,000	10,000	10,000
	56215 Electricity	321,867	656,453	402,658	642,658	748,600
	56216 Lumber & Hardware Supplies	400		6,000	6,000	6,000
	56217 Plumbing Supplies	2,339	3,659	6,000	6,000	6,000
	56218 Electrical Supplies	15,299	30,259	25,000	25,000	25,000
	56219 Custodial Supplies	133,670	152,641	110,000	110,000	160,000
	56401 Textbooks	239,460	135,152	281,856	281,856	412,300
	56402 Library Books	16,481	10,471	20,000	20,000	6,500
	56404 Subscriptions	24,570	18,888	25,865	25,865	25,800
	56406 Textbooks - Non Public	2,481	4,373	1,000	1,837	2,000
	56407 Web Based Databases Library	25,150	33,326	36,415	36,415	31,000
	56501 Technology Related Supplies	3,347	5,067	61,867	16,867	10,000
	<b>Total Materials &amp; Supplies</b>	<b>1,878,944</b>	<b>2,194,389</b>	<b>2,179,784</b>	<b>2,378,121</b>	<b>2,677,735</b>

Lincoln Public Schools						
Preliminary Budget						
For the Year Ending June 30, 2026						
Fiscal Year 2025, 2024 and 2023						
Report Date:	01/27/25					
			<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Projection</b>
			<b>6.30.23</b>	<b>6.30.24</b>	<b>6.30.25</b>	<b>6.30.25</b>
						<b>Budget</b>
						<b>6.30.26</b>
						<b>SC Approved</b>
		57202 Building Improvements	20,491		-	50,196
		57301 Vehicles			-	
		57305 Equipment	12,953	26,477	-	40,507
		57306 Furniture & Fixtures-Class	2,460	1,541	-	138
		57309 Technology Hardware	294,785	72,532	-	52,505
		57311 Technology Software	140,277	149,680	108,100	151,581
		<b>Total Capital Outlay</b>	<b>470,966</b>	<b>250,230</b>	<b>108,100</b>	<b>294,927</b>
		58101 Professional Org Dues	31,866	28,885	34,685	34,685
		58102 Other Dues and Fees	37,304	43,921	84,735	83,063
		58103 Bank Fees		7	400	
		58901 Other Expenses		50,410	-	2,072
		<b>Total Other Operating Expenses</b>	<b>69,170</b>	<b>123,223</b>	<b>119,820</b>	<b>119,820</b>
		<b>Total Operating Expenses</b>	<b>12,859,611</b>	<b>13,801,081</b>	<b>14,025,549</b>	<b>14,165,049</b>
		<b>Total Expenses</b>	<b>61,538,420</b>	<b>63,027,401</b>	<b>65,046,143</b>	<b>65,269,178</b>
		<b>Net Excess (Deficiency) of Revenues over Expenses</b>	<b>(83,824)</b>	<b>22,325</b>	<b>0</b>	<b>164,056</b>
		<b>Accumulated Surplus Beginning of the Year</b>	<b>328,910</b>	<b>245,086</b>	<b>267,411</b>	<b>267,411</b>
		<b>Transfer from Accumulated Surplus</b>				<b>(88,575)</b>
		<b>Net Change in Accumulated Surplus</b>	<b>\$ 245,086</b>	<b>\$ 267,411</b>	<b>\$ 267,411</b>	<b>\$ 342,893</b>

# LINCOLN PUBLIC SCHOOLS



## DETAILED GENERAL FUND REVENUES

Lincoln Public Schools  
Revenue and Appropriation Estimates  
FY26 Budget

Revenues	Preliminary Budget FY 2026	Budget FY 2025	Unaudited FY 2024	Audited FY 2023
State Aid to Education	\$ 20,923,510	\$ 18,479,844	\$ 17,690,755	\$ 17,047,513
Medicaid Reimbursement	600,000	625,000	500,800	622,516
Town Appropriation: Budget Appropriation	45,715,299	45,715,299	44,437,403	43,345,860
Total Town Appropriation	<u>45,715,299</u>	<u>45,715,299</u>	<u>44,437,403</u>	<u>43,345,860</u>
Other - Preschool Tuition, CTE Tuition, Use of property fees, etc.	300,000	226,000	420,768	438,707
Total Revenues	<u>\$ 67,538,809</u>	<u>\$ 65,046,143</u>	<u>\$ 63,049,726</u>	<u>\$ 61,454,596</u>
Increase (Decrease) in State Aid:				
Amount	\$ 2,443,666	\$ 789,089	\$ 643,242	\$ 824,642
Percent	13.22%	4.63%	3.77%	5.08%
Increase in Town Appropriation:				
Amount	\$ -	\$ 1,277,896	\$ 1,091,543	\$ 767,685
Percent	0.00%	2.95%	2.52%	1.80%



**Lincoln Public Schools  
CTE Students from Other Districts  
And Other Income  
FY26 Budget**

Sending District	No.	Annual Tuition	Projected Revenue	FY26 Budget
Cumberland	3	\$ 5,000	15,000	
Central Falls	3	\$ 15,219	45,657	
Johnston	2	\$ 16,257	32,514	
North Providence	2	\$ 5,000	10,000	
Pawtucket	2	\$ 13,642	27,284	
Woonsocket	1	\$ 13,258	13,258	
Total	13		<u>128,713</u>	\$ 129,000
Preschool Tuition				60,000
Before and After School Program				92,000
Rentals Bldgs & Grounds				6,000
Other				13,000
				<u><u>\$ 300,000</u></u>

# LINCOLN PUBLIC SCHOOLS



## DETAILED GENERAL FUND EXPENDITURES

- |  |                          |
|--|--------------------------|
| + School Committee & Office Superintendent | + Student Services       |
| + Curriculum                               | + Central Elementary     |
| + Technology                               | + Lonsdale Elementary    |
| + Business Operations                      | + Northern Elementary    |
| + Human Resources                          | + Saylesville Elementary |
| + Non-Instructional Operations             | + Lincoln Middle School  |
|  | + Lincoln High School    |

**SCHOOL COMMITTEE**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
Clerical Support		\$ 2,250		\$ 2,250		\$ 2,250
School Committee	7.00	\$ 18,500	7.00	\$ 18,500	7.00	\$ 32,000
School Committee	7.00	\$ 20,750	7.00	\$ 20,750	7.00	\$ 34,250

**Superintendent of Schools**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Superintendent	1.00	\$ 183,688	1.00	\$ 183,688	1.00	\$ 187,821
<b><u>Support Staff:</u></b>						
Confidential Secretary	1.00	\$ 50,975	1.00	\$ 50,975	1.00	\$ 52,122
District Safety coordinator		\$ -		\$ 2,400		\$ 2,400
<b>Grand Total</b>	<b>2.00</b>	<b>\$ 234,663</b>	<b>2.00</b>	<b>\$ 237,063</b>	<b>2.00</b>	<b>\$ 242,343</b>

Lincoln Public Schools  
 FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Superintendent</b>	<b>2.00</b>	<b>237,063.19</b>	<b>2.00</b>	<b>242,343.11</b>
Coordinator		2,400.00		2,400.00
Secretary	1.00	50,975.00	1.00	52,121.94
Supt	1.00	183,688.19	1.00	187,821.17

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
School Committee	7.00	20,750.00	7.00	34,250.00
Clerical Support	-	2,250.00	-	2,250.00
School Committee	7.00	18,500.00	7.00	32,000.00

**Assistant Superintendent  
2025-2026 School Committee Approved Budget  
Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Assistant Superintendent	1.00	\$ 161,336	1.00	\$ 161,377	1.00	\$ 165,007
Total	1.00	\$ 161,336	1.00	\$ 161,377	1.00	\$ 165,007
<b><u>Support Staff:</u></b>						
Secretary I	1.00	\$ 48,976	1.00	\$ 49,193	1.00	\$ 50,631
<b><u>Other:</u></b>						
Prof Development	-	\$ 17,864	-	17,864	-	\$ 17,864
Before/After School Program		\$ -		-		\$ -
Substitute Teachers		\$ 7,500		7,500		\$ 7,500
Curriculum Dev. - Stipends	-	\$ 5,250	-	5,250	-	\$ 5,250
Kindergarten Screening	-	\$ 4,000	-	4,000	-	\$ 4,000
Total		\$ 34,614		\$ 34,614		\$ 34,614
<b>Grand Total</b>	<b>2.00</b>	<b>\$ 244,926</b>	<b>2.00</b>	<b>\$ 245,184</b>	<b>2.00</b>	<b>\$ 250,252</b>

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Curriculum</b>	<b>2.00</b>	<b>245,183.81</b>	<b>2.00</b>	<b>250,252.18</b>
Adm Assistant I	1.00	49,193.20	1.00	50,631.00
After School		-		-
Asst Supt	1.00	161,376.61	1.00	165,007.18
Curriculum dev		5,250.00		5,250.00
Kindergarten Registration		4,000.00		4,000.00
Prof Dev		17,864.00		17,864.00
Substitute Teachers		7,500.00		7,500.00

**TECHNOLOGY**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Information Specialist	1.00	\$ 107,535	1.00	\$ 109,670	1.00	\$ 112,431
Data Manager	1.00	\$ 59,293	1.00	\$ 59,293	1.00	\$ 60,627
Computer Technician	2.00	\$ 144,623	2.00	\$ 132,171	2.00	\$ 132,896
Total	4.00	\$ 311,451	4.00	\$ 301,134	4.00	\$ 305,954
<b><u>Other:</u></b>						
Summer Technical Assistance		\$ -		\$ -		\$ -
Professional Development						
Total		\$ -		\$ -		\$ -
<b>Grand Total</b>	<b>4.00</b>	<b>\$ 311,451</b>	<b>4.00</b>	<b>\$ 301,134</b>	<b>4.00</b>	<b>\$ 305,954</b>



Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Information Services</b>	<b>4.00</b>	<b>301,134.07</b>	<b>4.00</b>	<b>305,953.51</b>
Coordinator	1.00	109,669.71	1.00	112,430.70
Data Manager	1.00	59,292.93	1.00	60,627.02
Tech	2.00	132,171.43	2.00	132,895.79

**BUSINESS OPERATIONS**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Business Administrator	1.00	\$ 129,191	1.00	\$ 129,191	1.00	\$ 132,097
Accountant	1.00	\$ 70,776	1.00	\$ 71,014	1.00	\$ 72,572
<b><u>Support Staff:</u></b>						
Senior Accounting Technician	1.00	\$ 74,079	1.00	\$ 74,381	1.00	\$ 76,383
Payroll Clerk	1.00	\$ 55,965	1.00	\$ 56,182	1.00	\$ 57,820
Secretary	1.00	\$ 38,165	1.00	\$ 38,165	1.00	\$ 40,004
Total	3.00	\$ 168,209	3.00	\$ 168,729	3.00	\$ 174,207
<b><u>Other:</u></b>						
Severance	-	\$ 39,000	-	\$ 39,000	-	\$ 39,000
Vacation Payoff		\$ 23,000		\$ 23,000		\$ 23,000
Long Term Substitute	-	\$ -	-	\$ -	-	\$ -
Degree Increases		\$ -		\$ -		\$ -
Early Retirement Incentive		\$ 48,000		\$ 48,000		\$ 54,000
	-	\$ 110,000	-	\$ 110,000	-	\$ 116,000
Total	5.00	\$ 478,176	5.00	\$ 478,933	5.00	\$ 494,876
Breakage		\$ (367,054)		\$ -		\$ (144,015)
Total		\$ (367,054)		\$ -		\$ (144,015)
Grand Total		\$ 111,122		\$ 478,933		\$ 350,861

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>10000000</b>	<b>464.20</b>	<b>36,645,057.48</b>	<b>469.70</b>	<b>38,145,250.00</b>
<b>Business</b>	<b>5.00</b>	<b>478,933.05</b>	<b>5.00</b>	<b>350,861.48</b>
Accountant	1.00	71,013.75	1.00	72,572.18
Adm Assistant I	1.00	38,165.40	1.00	40,003.60
Administrator	1.00	129,190.70	1.00	132,097.49
Breakage		-		(144,015.00)
Early Retirement Incentive		48,000.00		54,000.00
Payroll	1.00	56,182.00	1.00	57,820.00
Severance		39,000.00		39,000.00
Sr.Acct. Tech.	1.00	74,381.20	1.00	76,383.20
Vacation		23,000.00		23,000.00

**Facilities, Security & Transportation  
2025-2026 School Committee Approved Budget  
Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Dir. Non-Instr. Operations	1.00	\$ 114,332	1.00	\$ 114,332	1.00	\$ 116,904
<b><u>Support Staff:</u></b>						
Custodian	0.50	\$ 17,459	0.50	\$ 18,486	0.50	\$ 18,486
Maintenance	0.00	\$ 69,371	0.00	\$ -	0.00	\$ 0
Secretary	1.00	\$ 52,002	1.00	\$ 52,286	1.00	\$ 53,761
Total	1.50	\$ 138,832	1.50	\$ 70,772	1.50	\$ 72,247
<b><u>Other:</u></b>						
Overtime - Maintenance		\$ 131,199		\$ 131,199		\$ 115,700
Substitute Custodians		\$ 58,760		\$ 58,760		\$ 58,760
Summer Labor						
Total		\$ 189,959		\$ 189,959		\$ 174,460
<b>Grand Total</b>	<b>2.50</b>	<b>\$ 443,123</b>	<b>2.50</b>	<b>\$ 375,063</b>	<b>2.50</b>	<b>\$ 363,611</b>

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Facilities</b>	<b>2.50</b>	<b>375,063.12</b>	<b>2.50</b>	<b>363,611.07</b>
Adm Assistant I	1.00	52,286.40	1.00	53,760.60
Custodian	0.50	18,486.00	0.50	18,486.00
Director	1.00	114,332.00	1.00	116,904.47
Overtime -Maint		131,198.72		115,700.00
Substitute Custodians		58,760.00		58,760.00

**HUMAN RESOURCES**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE		2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
HR Director	1.00	\$	63,451	1.00	\$ 70,000	1.00	\$ 71,575
HR Assistant	1.00	\$	38,220	1.00	\$ 41,860	1.00	\$ 46,519
Sub Caller	0.56	\$	18,900	-	\$ -	-	\$ -
Grand Total	2.56	\$	120,571	2.00	\$ 111,860	2.00	\$ 118,094

Lincoln Public Schools  
 FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Human Resources</b>	<b>2.00</b>	<b>111,860.00</b>	<b>2.00</b>	<b>118,094.20</b>
Director	1.00	70,000.00	1.00	71,575.00
HR	1.00	41,860.00	1.00	46,519.20
Sub Caller	-	-	-	-

**STUDENT SERVICES/SPECIAL EDUCATION  
2025-2026 School Committee Approved Budget  
Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024- 2025 Actual FTE	2024-25 Actual Expense	School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Dir. of Student Services	1.00	\$ 131,516	1.00	\$ 131,516	1.00	\$ 134,475
Special Services Coordinator	-	\$ -	1.00	\$ 89,408	1.00	\$ 120,655
	1.00	\$ 131,516	2.00	\$ 220,924	2.00	\$ 255,130
<b><u>Specialists:</u></b>						
DPT/Outreach Coord.	-	\$ -	-	\$ -	-	\$ -
Occupational Therapist	-	\$ -	-	\$ -	-	\$ -
Physical Therapist	-	\$ -	-	\$ -	-	\$ -
BCBA	0.50	\$ 31,500	0.50	\$ 41,217	0.50	\$ 46,485
TA-COTA	-	\$ -	-	\$ -	-	\$ -
Teacher/TA Trainor	-	\$ -	-	\$ -	-	\$ -
Total	0.50	\$ 31,500	0.50	\$ 41,217	0.50	\$ 46,485
<b><u>Support Staff:</u></b>						
Secretary	2.00	\$ 90,077	2.00	\$ 90,379	2.00	\$ 93,746
Registered Behavioral Therapists	2.00	-	-	-	-	-
	4.00	\$ 90,077	2.00	\$ 90,379	2.00	\$ 93,746
Homebound Instruction		\$ 3,500		\$ 3,500		\$ 3,500
Prof Dev (training)		\$ 6,000		\$ 6,000		\$ 6,000
Truant Officer		\$ 33,923		\$ 33,278		\$ 34,026
Assistive Technology		\$ 3,520		\$ 3,520		\$ 3,520
Child Outreach		\$ 19,278		\$ 19,278		\$ 19,278
Extended School Year		\$ -		\$ -		\$ 164,132
MDT Evaluations		\$ 9,988		\$ 9,988		\$ 9,988
Total		76,209		75,564		240,444
<b>Grand Total</b>	<b>5.50</b>	<b>\$ 329,301</b>	<b>4.50</b>	<b>\$ 428,083</b>	<b>4.50</b>	<b>\$ 635,805</b>



Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Special Ed</b>	<b>4.50</b>	<b>428,082.88</b>	<b>4.50</b>	<b>635,804.56</b>
Adm Assistant I	2.00	90,379.00	2.00	93,746.00
Assistive Technology		3,520.00		3,520.00
BCBA	0.50	41,217.00	0.50	46,485.00
Child Outreach		19,278.00		19,278.00
Director Spec Ed	1.00	131,515.50	1.00	134,474.60
Extended School Year		-		164,131.52
Homebound Instruction		3,500.00		3,500.00
MDT Evaluations		9,988.00		9,988.00
Prof Dev (training)		6,000.00		6,000.00
Special Servces Coordin	1.00	89,407.69	1.00	120,655.00
Truant Officer		33,277.69		34,026.44

**CENTRAL ELEMENTARY SCHOOL**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-25 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Principal	1.00	\$ 122,340	1.00	\$ 122,340	1.00	\$ 125,093
<b><u>Classroom Teachers</u></b>						
	18.00	\$ 1,761,311	18.00	\$ 1,668,746	19.00	\$ 1,869,976
<b><u>Special Subject Teachers:</u></b>						
Art	0.70	\$ 74,210	0.70	\$ 74,210	0.70	\$ 75,869
Library	0.80	\$ 85,192	0.80	\$ 85,192	0.80	\$ 87,097
Reading	1.00	\$ 102,436	1.00	\$ 102,436	1.00	\$ 104,726
Music	0.70	\$ 37,834	0.70	\$ 37,834	0.70	\$ 40,388
Nurse	1.00	\$ 99,602	1.00	\$ 99,602	1.00	\$ 101,828
ELL/MLL	0.50	\$ 50,269	0.50	\$ 50,269	0.50	\$ 51,393
Health/Phys Ed.	1.40	\$ 135,871	1.40	\$ 135,871	1.40	\$ 138,907
Total	6.10	\$ 585,414	6.10	\$ 585,414	6.10	\$ 600,207
<b><u>Special Education:</u></b>						
Resource	4.00	\$ 386,034	4.00	\$ 386,034	4.00	\$ 403,090
Highly-Specialized						
Occupational Therapist	0.50	\$ 53,459	0.50	\$ 53,459	0.50	\$ 54,628
Special Ed Coordinator	0.40	\$ 42,406	0.40	\$ 42,406	0.40	\$ 43,354
Psychologists	1.70	\$ 113,519	1.50	\$ 147,339	1.50	\$ 154,267
Social Workers	-	\$ -	-	\$ -	-	\$ -
Physical Therapy	0.05	\$ 5,285	0.05	\$ 5,285	0.05	\$ 5,403
Speech & Language	1.00	\$ 108,264	1.00	\$ 108,264	1.00	\$ 110,634
Total	7.65	\$ 708,967	7.45	\$ 742,787	7.45	\$ 771,375
<b><u>Support Staff:</u></b>						
Administrative Assistant	1.00	\$ 31,259	1.00	\$ 31,259	1.00	\$ 32,746
Custodians	2.80	\$ 152,169	2.80	\$ 148,072	2.80	\$ 153,879
Teacher Assistant-SE	5.00	\$ 130,494	5.00	\$ 160,171	5.00	\$ 169,071
School Clerk/Aide	-	\$ -	0.56	\$ 13,659	0.56	\$ 13,659
Teacher Assistants PT	5.04	\$ 115,743	5.04	\$ 119,697	5.04	\$ 120,955
Total	13.84	\$ 429,664	14.40	\$ 472,857	14.40	\$ 490,311
<b><u>Other:</u></b>						
Enrichment Program		\$ 6,176		\$ 6,176		\$ 6,176
Before & After School Program		\$ 6,336		\$ 6,336		\$ 6,336
Tutoring		\$ 3,125				
Classroom Overages		\$ 28,370		\$ 28,370		\$ 18,370
PTO Pay Out		\$ 3,013		\$ 3,013		\$ 3,013
Substitute Teachers		\$ 67,570		\$ 67,570		\$ 67,570
Stipend		\$ 8,800		\$ 8,800		\$ 11,000
Teacher Coverages		\$ 9,482		\$ 9,482		\$ 9,482
Summer Sec'y		\$ 1,898		\$ 1,328		\$ 1,369
Total		\$ 134,770		\$ 131,075		\$ 123,316
<b>Grand Total</b>	<b>46.59</b>	<b>\$ 3,742,465</b>	<b>46.95</b>	<b>\$ 3,723,219</b>	<b>47.95</b>	<b>\$ 3,980,277</b>

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Central</b>	<b>46.95</b>	<b>3,728,543.42</b>	<b>47.95</b>	<b>3,980,277.29</b>
Adm Assistant I		1,328.39		1,368.57
Adm Assistant II	1.00	31,258.50	1.00	32,746.35
After School Program		6,336.00		6,336.00
Art	0.70	74,209.80	0.70	75,868.80
Class Overages		28,370.00		18,370.00
Custodian	2.00	107,039.60	2.00	111,220.40
ELL/MLL	0.50	50,269.00	0.50	51,392.50
Enrichment School Program		6,176.00		6,176.00
Floater	0.20	11,735.52	0.20	12,076.64
Grade 1	3.00	295,750.00	4.00	349,226.00
Grade 2	3.00	293,981.00	3.00	300,550.00
Grade 3	3.00	308,517.00	3.00	315,412.00
Grade 4	3.00	281,412.00	3.00	296,146.00
Grade 5	3.00	255,423.50	3.00	312,017.00
Grounds	0.25	11,096.80	0.25	11,632.40
Health & Physical Ed	1.40	135,871.40	1.40	138,906.60
Highly Specialized	-	-	-	-
Inventory	0.10	5,464.16	0.10	5,626.40
Kindergarten	3.00	233,662.00	3.00	296,626.00
Librarian	0.80	85,192.00	0.80	87,096.80
LMHC	1.00	107,141.00	1.00	109,537.00
Maintenance	0.25	12,735.50	0.25	13,323.10
MLL		5,325.00		2,200.00
Music	0.70	37,833.60	0.70	40,387.90
Nurse	1.00	99,602.00	1.00	101,828.00
OT	0.50	53,459.00	0.50	54,628.00
Physical Therapy	0.05	5,284.65	0.05	5,402.80
Principal	1.00	122,340.00	1.00	125,092.65
Psychologist	0.50	40,198.00	0.50	44,729.50
PT TA 19.75 hr/week	5.04	119,696.85	5.04	120,954.93
PTO Pay Out		3,013.00		3,013.00
Reading	1.00	102,436.00	1.00	104,726.00
Resource	4.00	386,034.00	4.00	403,090.00
School Clerk/Aide	0.56	13,659.10	0.56	13,659.10
Social Worker	-	-	-	-
SP & Lang	1.00	108,264.00	1.00	110,634.00
SpeEd Coordinator	0.40	42,405.60	0.40	43,353.60
Stipend		8,800.00		8,800.00
Substitute Teachers	-	67,570.00	-	67,570.00
TA-Building	5.00	160,171.45	5.00	169,071.25
Teachers Coverage		9,482.00		9,482.00

**LONSDALE ELEMENTARY SCHOOL**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Principal	1.00	\$ 123,760	1.00	\$ 123,788	1.00	\$ 126,867
<b><u>Classroom Teachers</u></b>						
	13.00	\$ 1,195,403	13.00	\$ 1,150,433	13.00	\$ 1,189,842
<b><u>Special Subject Teachers:</u></b>						
Art	0.60	\$ 60,920	0.60	\$ 60,920	0.60	\$ 62,281
Health/Phys Ed	1.00	\$ 101,992	1.00	\$ 101,992	1.00	\$ 104,272
Library	0.60	\$ 61,462	0.60	\$ 61,462	0.60	\$ 62,836
Music	0.70	\$ 56,821	0.70	\$ 56,821	0.70	\$ 58,824
Nurse	1.00	\$ 99,602	1.00	\$ 99,602	1.00	\$ 101,828
Reading	1.50	\$ 147,707	1.50	\$ 147,707	1.50	\$ 155,356
Total	5.40	\$ 528,503	5.40	\$ 528,503	5.40	\$ 545,396
<b><u>Special Education:</u></b>						
Special Ed Coordinator	0.40	\$ 42,305	0.40	\$ 42,305	0.40	\$ 43,251
ELL/MLL	0.33	\$ 37,748	0.33	\$ 37,748	0.33	\$ 38,560
Occupational Therapist						
Physical Therapy	0.05	\$ 5,285	0.05	\$ 5,285	0.05	\$ 5,403
Psychologists	0.30	\$ 18,627	0.30	\$ 18,627	0.30	\$ 20,080
Resource	3.50	\$ 242,543	4.00	\$ 250,907	4.00	\$ 274,251
Social Worker	1.00	\$ 51,626	1.00	\$ 51,626	1.00	\$ 55,250
Speech & Language	1.10	\$ 108,828	1.10	\$ 109,053	1.10	\$ 111,829
Total	6.68	\$ 506,962	7.18	\$ 515,552	7.18	\$ 548,623
<b><u>Support Staff:</u></b>						
Administrative Assistant	1.00	\$ 30,699	1.00	\$ 30,699	1.00	\$ 32,200
Custodians	2.80	\$ 162,411	2.80	\$ 160,506	2.80	\$ 163,752
Occupational Therapist Assistant	0.40	\$ 17,576	0.40	\$ 17,576	0.40	\$ 18,351
School Clerk/Aide			0.56	\$ 13,659	0.56	\$ 13,659
Teacher Assistant	2.00	\$ 86,240	3.00	\$ 115,691	3.00	\$ 120,891
Teacher Assistants PT	4.48	\$ 102,443	4.48	\$ 107,116	4.48	\$ 107,476
Total	10.68	\$ 399,369	12.24	\$ 445,247	12.24	\$ 456,330
<b><u>Other:</u></b>						
Enrichment Program		\$ 6,176		\$ 6,176		\$ 6,176
After School Program						\$ 16,500
PTO Pay Out		\$ 3,200		\$ 3,200		\$ 3,200
Class Overages		\$ 35,885		\$ 35,885		\$ 25,885
Substitute Teachers		\$ 60,430		\$ 60,430		\$ 60,430
Summer Sec'y		1,520		1,075		1,135
Crossing Guard		\$ 3,815		\$ 3,815		\$ 3,815
Teacher Coverages		\$ 2,200		\$ 2,200		\$ 2,200
Stipend		\$ 8,800		\$ 8,800		\$ 11,000
Total		\$ 122,027		\$ 121,581		\$ 130,342
<b>Grand Total</b>	<b>36.76</b>	<b>\$ 2,876,025</b>	<b>38.82</b>	<b>\$ 2,885,104</b>	<b>38.82</b>	<b>\$ 2,997,400</b>

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Lonsdale</b>	<b>38.82</b>	<b>2,890,428.46</b>	<b>38.82</b>	<b>2,997,399.28</b>
Adm Assistant I		1,064.28		1,135.33
Adm Assistant II	1.00	30,698.85	1.00	32,200.35
After School Program				16,500.00
Art	0.60	60,919.50	0.60	62,280.90
Class Overages		35,885.39		25,885.39
COTA	0.40	17,575.74	0.40	18,351.06
Custodian	2.00	119,344.35	2.00	120,953.60
ELL/MLL	0.33	37,748.37	0.33	38,559.51
Enrichment School Program		6,176.00		6,176.00
Floater	0.20	11,735.52	0.20	12,076.64
Grade 1	2.00	205,029.00	2.00	209,510.00
Grade 2	2.00	207,472.00	2.00	212,109.00
Grade 3	2.00	202,038.00	2.00	206,554.00
Grade 4	2.00	106,540.00	2.00	115,386.00
Grade 5	3.00	213,736.00	3.00	225,945.00
Grounds	0.25	11,096.80	0.25	11,632.40
Guard		3,814.95		3,814.95
Health & Physical Ed	1.00	101,992.00	1.00	104,272.00
Inventory	0.10	5,604.16	0.10	5,766.40
Kindergarten	2.00	215,618.00	2.00	220,338.00
Librarian	0.60	61,461.60	0.60	62,835.60
Maintenance	0.25	12,735.50	0.25	13,323.10
MLL		5,325.00		2,200.00
Music	0.70	56,821.20	0.70	58,823.50
Nurse	1.00	99,602.00	1.00	101,828.00
OT				
Physical Therapy	0.05	5,284.65	0.05	5,402.80
Principal	1.00	123,788.00	1.00	126,866.65
Psychologist	0.30	18,627.00	0.30	20,080.20
PT TA 19.75 hr/week	4.48	107,116.10	4.48	107,475.55
PTO Pay Out		3,200.00		3,200.00
Reading	1.50	147,707.00	1.50	155,356.00
Resource	4.00	250,907.00	4.00	274,251.00
School Clerk/Aide	0.56	13,659.10	0.56	13,659.10
Social Worker	1.00	51,626.00	1.00	55,250.00
SP & Lang	1.10	109,053.40	1.10	111,829.00
SpeEd Coordinator	0.40	42,305.20	0.40	43,250.80
Stipend		8,800.00		8,800.00
Substitute Teachers	-	60,430.00	-	60,430.00
TA-Building	3.00	115,690.80	3.00	120,891.45
Teachers Coverage		2,200.00		2,200.00

**NORTHERN ELEMENTARY SCHOOL**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-25 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Principal	1.00	\$ 122,340	1.00	\$ 122,340	1.00	\$ 125,093
Asst. Principal	1.00	\$ 109,087	1.00	\$ 109,087	1.00	\$ 111,541
<b><u>Classroom Teachers</u></b>						
	19.00	\$ 1,836,681	19.00	\$ 1,701,587	20.00	\$ 1,859,291
<b><u>Special Subject Teachers:</u></b>						
Art	1.00	\$ 101,709	1.00	\$ 101,709	1.00	\$ 103,982
ELL/MLL	0.33	\$ 37,748	0.33	\$ 37,089	0.33	\$ 38,560
Health/Phys Ed	1.60	\$ 160,667	1.60	\$ 160,667	1.60	\$ 164,257
Library	1.00	\$ 101,709	1.00	\$ 101,709	1.00	\$ 103,982
Music	1.00	\$ 105,212	1.00	\$ 53,962	1.00	\$ 54,637
Nurse	1.00	\$ 78,438	1.00	\$ 78,438	1.00	\$ 88,635
Reading	-	\$ -	-	\$ -	-	\$ -
Total	5.93	\$ 585,483	5.93	\$ 533,574	5.93	\$ 554,053
Resource	6.00	\$ 605,661	6.00	\$ 606,388	6.00	\$ 619,195
Preschool	6.50	\$ 625,026	7.50	\$ 578,703	8.00	\$ 629,241
Child Out Reach	0.78	\$ 79,900	0.78	\$ 79,900	0.78	\$ 81,686
Special Ed Coordinator	0.60	\$ 63,458	0.60	\$ 63,458	0.60	\$ 64,876
Occupational Therapist	1.20	\$ 125,407	1.20	\$ 125,407	1.20	\$ 128,150
Physical Therapy	0.20	\$ 21,139	0.20	\$ 21,139	0.20	\$ 21,611
Psychologists	1.00	\$ 108,087	1.00	\$ 108,087	1.00	\$ 110,453
Social Workers	1.00	\$ 106,735	1.00	\$ 106,735	1.00	\$ 109,070
Speech & Language	4.50	\$ 455,168	4.50	\$ 456,293	4.50	\$ 468,232
Highly Specialized	1.50	\$ 144,920	1.50	\$ 147,463	1.50	\$ 150,758
Total	23.28	\$ 2,335,500	24.28	\$ 2,293,573	24.78	\$ 2,383,272
<b><u>Support Staff:</u></b>						
Administrative Assistant	2.00	\$ 70,063	2.00	\$ 70,603	2.00	\$ 73,902
Custodians	4.80	\$ 248,416	4.80	\$ 234,639	4.80	\$ 247,123
Medical Assistant	1.00	\$ 34,480	1.00	\$ 34,480	1.00	\$ 35,913
Occupational Therapist Assistant	1.30	\$ 57,121	1.30	\$ 57,121	1.30	\$ 59,641
Register Behavioral Assistant	1.50	\$ 81,176	3.00	\$ 98,867	3.00	\$ 103,194
School Clerk/Aide			0.56	\$ 14,317	0.56	\$ 13,457
Teacher Assistant	19.00	\$ 659,115	19.00	\$ 629,307	19.00	\$ 662,408
Teacher Assistants PT Preschool	0.56	\$ 12,940	0.56	\$ 13,659	0.56	\$ 13,300
Teacher Assistants PT	3.36	\$ 76,563	3.36	\$ 79,798	3.36	\$ 80,876
Total	33.52	\$ 1,239,875	35.58	\$ 1,232,791	35.58	\$ 1,289,814
<b><u>Other:</u></b>						
Enrichment School Programs		\$ 9,299		\$ 6,176		\$ 6,176
Elementary Leaders		\$ 5,684		\$ 5,684		\$ 5,684
Class Overages		\$ 10,353		\$ 10,353		\$ 10,353
PTO Pay Out		\$ 13,963		\$ 13,963		\$ 4,963
Substitute Teachers		\$ 85,232		\$ 85,232		\$ 85,232
Sub Assist/Sec'y						
Summer Sec'y		\$ 1,898		\$ 1,328		\$ 1,369
Teacher Coverage		\$ 1,870		\$ 1,870		\$ 1,870
Stipend		\$ 8,800		\$ 8,800		\$ 11,000
Total		\$ 137,098		\$ 133,406		\$ 126,647
<b>Grand Total</b>	<b>83.73</b>	<b>\$ 6,366,063</b>	<b>86.79</b>	<b>\$ 6,126,356</b>	<b>88.29</b>	<b>\$ 6,449,710</b>

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Northern</b>	<b>86.79</b>	<b>6,131,681.41</b>	<b>88.29</b>	<b>6,449,709.77</b>
Adm Assistant I		1,328.39		1,368.57
Adm Assistant II	2.00	70,602.95	2.00	73,701.50
Art	1.00	101,709.00	1.00	103,982.00
Asst Princ	1.00	109,086.50	1.00	111,540.95
Child Outreach	0.78	79,900.08	0.78	81,686.28
Class Overages		10,350.88		10,350.88
COTA	1.30	57,121.16	1.30	59,640.95
Custodian	4.00	193,467.20	4.00	204,324.80
Elementary Leaders-Chorus		5,684.00		5,684.00
ELL/MLL	0.33	37,748.37	0.33	38,559.51
Enrichment School Program		6,176.00		6,176.00
Floater	0.20	11,735.52	0.20	12,076.64
Grade 1	3.00	314,689.00	4.00	368,591.00
Grade 2	3.00	306,912.00	3.00	313,771.00
Grade 3	4.00	298,342.00	4.00	361,493.00
Grade 4	3.00	305,939.00	3.00	312,777.00
Grade 5	3.00	220,350.00	3.00	235,120.00
Grounds	0.25	11,096.80	0.25	11,632.40
Health & Physical Ed	1.60	160,666.60	1.60	164,257.40
Highly Specialized	1.50	147,463.00	1.50	150,757.50
Inventory	0.10	5,604.16	0.10	5,766.40
Kindergarten	3.00	255,355.00	3.00	267,539.00
Librarian	1.00	101,709.00	1.00	103,982.00
Maintenance	0.25	12,735.50	0.25	13,323.10
Medical Assistants	1.00	34,479.90	1.00	35,913.15
MLL		5,325.00		2,200.00
Music	1.00	53,962.00	1.00	54,637.00
Nurse	1.00	78,438.00	1.00	88,635.00
OT	1.20	125,407.20	1.20	128,149.60
Physical Therapy	0.20	21,138.60	0.20	21,611.20
Preschool	7.50	578,702.90	8.00	629,241.00
Principal	1.00	122,340.00	1.00	125,092.65
Psychologist	1.00	108,087.00	1.00	110,453.00
PT TA 19.75 hr/week	3.36	79,797.90	3.36	80,876.25
PT TA 19.75 hr/week Preschool	0.56	13,659.10	0.56	13,299.65
PTO Pay Out		13,963.00		4,963.00
RBT	3.00	98,866.95	3.00	103,194.00
Resource	6.00	606,388.00	6.00	619,195.00
School Clerk/Aide	0.56	13,659.10	0.56	13,659.10
Social Worker	1.00	106,735.00	1.00	109,070.00
SP & Lang	4.50	456,293.00	4.50	468,232.00
SpeEd Coordinator	0.60	63,457.80	0.60	64,876.20
Stipend		8,800.00		8,800.00
Substitute Teachers	-	85,232.00	-	85,232.00
TA-Building	11.00	368,123.05	11.00	387,669.85
TA-PreK	8.00	261,183.80	8.00	274,738.25
Teachers Coverage		1,870.00		1,870.00

**SAYLESVILLE ELEMENTARY SCHOOL**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-25 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Principal	1.00	\$ 122,340	1.00	\$ 122,340	1.00	\$ 125,093
<b><u>Classroom Teachers</u></b>						
	13.00	\$ 1,211,083	13.00	\$ 1,163,640	13.00	\$ 1,202,384
<b><u>Special Subject Teachers:</u></b>						
Art	0.70	\$ 67,936	0.70	\$ 67,936	0.70	\$ 69,453
ELL/MLL	0.34	\$ 38,883	0.34	\$ 38,892	0.34	\$ 39,728
Health/Phys Ed	1.00	\$ 97,051	1.40	\$ 116,539	1.40	\$ 120,122
Library	0.60	\$ 62,272	0.60	\$ 62,272	0.60	\$ 63,665
Music	0.60	\$ 60,910	0.60	\$ 60,910	0.60	\$ 62,272
Nurse	1.00	\$ 101,408	1.00	\$ 101,408	1.00	\$ 103,624
Reading	1.50	\$ 146,429	1.50	\$ 146,429	1.50	\$ 154,049
Total	5.74	\$ 574,889	6.14	\$ 594,386	6.14	\$ 612,912
<b><u>Special Education:</u></b>						
Resource	3.00	\$ 257,333	3.00	\$ 257,821	3.00	\$ 264,583
Occupational Therapist	1.00	\$ 78,438	1.00	\$ 78,438	1.00	\$ 88,635
Physical Therapist	0.40	\$ 42,277	0.40	\$ 42,277	0.40	\$ 43,222
Psychologist	0.30	\$ 31,794	0.50	\$ 40,198	0.50	\$ 44,730
SpeEd Coordinator	0.60	\$ 63,608	0.60	\$ 63,608	0.60	\$ 65,030
Social Workers	1.00	\$ 90,939	1.00	\$ 90,939	1.00	\$ 101,828
Speech & Language	1.50	\$ 131,065	1.50	\$ 132,415	1.50	\$ 138,336
Highly Specialized	4.00	\$ 310,949	4.00	\$ 307,974	5.00	\$ 371,453
Total	11.80	\$ 1,006,403	12.00	\$ 1,013,670	13.00	\$ 1,117,817
<b><u>Support Staff:</u></b>						
Administrative Assistant	1.00	\$ 29,129	1.00	\$ 29,129	1.00	\$ 30,535
Custodians	2.80	\$ 141,327	2.80	\$ 132,983	2.80	\$ 140,080
Occupational Therapist Assistant	-	\$ 17,576	-	\$ -	-	\$ -
Registered Behavioral Therapist	1.00	\$ 35,859	2.00	\$ 67,772	2.00	\$ 70,325
School Clerk/Aide			0.56	\$ 12,940	0.56	\$ 13,300
Teacher Assistant	12.00	\$ 385,742	14.00	\$ 416,189	16.00	\$ 495,304
Teacher Assistants PT	3.36	\$ 77,282	3.36	\$ 80,876	3.36	\$ 80,876
Total	20.16	\$ 686,914	23.72	\$ 739,889	25.72	\$ 830,420
<b><u>Other:</u></b>						
Before and After School Programs		\$ 5,809		\$ 2,684		\$ 8,860
Class Coverage		\$ 22,351		\$ 22,351		\$ 12,351
Crossing Guard		\$ -		\$ -		\$ -
Elementary Leaders						
Enrichment School Programs		\$ 6,176		\$ 6,176		\$ 6,176
Math Interventionist		\$ 3,000		\$ 3,000		\$ 3,000
PTO Pay Out		\$ 3,938		\$ 3,938		\$ 4,686
Stipend		\$ 8,800		\$ 8,800		\$ 16,000
Sub Assist/Sec'y						
Substitute Teachers		\$ 67,010		\$ 67,010		\$ 67,010
Summer Sec'y		\$ 1,603		\$ 1,122		\$ 1,176
Teacher Coverage		\$ 2,156		\$ 2,156		\$ 2,156
Total		\$ 120,842		\$ 117,236		\$ 121,414
<b>Grand Total</b>	<b>51.70</b>	<b>\$ 3,722,472</b>	<b>55.86</b>	<b>\$ 3,751,162</b>	<b>58.86</b>	<b>\$ 4,010,040</b>



Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>Saylesville</b>	<b>55.86</b>	<b>3,756,487.47</b>	<b>58.86</b>	<b>4,010,040.36</b>
Adm Assistant I		1,122.10		1,175.51
Adm Assistant II	1.00	29,129.10	1.00	30,535.05
After School Program		2,684.00		8,860.00
Art	0.70	67,935.70	0.70	69,453.30
Class Overages		22,350.83		12,350.83
Custodian	2.00	91,811.20	2.00	97,281.60
ELL/MLL	0.34	38,892.26	0.34	39,727.98
Enrichment School Program		6,176.00		6,176.00
Floater	0.20	11,735.52	0.20	12,076.64
Grade 1	2.00	197,042.00	2.00	201,444.00
Grade 2	2.00	169,933.00	2.00	179,923.00
Grade 3	2.00	202,427.00	2.00	206,951.00
Grade 4	3.00	195,772.00	3.00	206,696.00
Grade 5	2.00	205,023.00	2.00	209,605.00
Grounds	0.25	11,096.80	0.25	11,632.40
Guard		-		-
Health & Physical Ed	1.40	116,538.80	1.40	120,121.60
Highly Specialized	4.00	307,974.00	5.00	371,453.00
Inventory	0.10	5,604.16	0.10	5,766.40
Kindergarten	2.00	193,443.00	2.00	197,765.00
Librarian	0.60	62,272.40	0.60	63,664.60
Maintenance	0.25	12,735.50	0.25	13,323.10
Math Interventionist		3,000.00		3,000.00
MLL		5,325.00		2,200.00
Music	0.60	60,910.20	0.60	62,271.60
Nurse	1.00	101,408.00	1.00	103,624.00
OT	1.00	78,438.00	1.00	88,635.00
Physical Therapy	0.40	42,277.20	0.40	43,222.40
Principal	1.00	122,340.00	1.00	125,092.65
Psychologist	0.50	40,198.00	0.50	44,729.50
PT TA 19.75 hr/week	3.36	80,876.25	3.36	80,876.25
PTO Pay Out		3,937.50		4,686.50
RBT	2.00	67,772.25	2.00	70,324.80
Reading	1.50	146,429.00	1.50	154,049.00
Resource	3.00	257,821.00	3.00	264,583.00
School Clerk/Aide	0.56	12,940.20	0.56	13,299.65
Social Worker	1.00	90,939.00	1.00	101,828.00
SP & Lang	1.50	132,414.60	1.50	138,335.70
SpeEd Coordinator	0.60	63,608.40	0.60	65,030.40
Stipend		8,800.00		13,800.00
Substitute Teachers	-	67,010.00	-	67,010.00
TA-Building	14.00	416,188.50	16.00	495,303.90
Teachers Coverage		2,156.00		2,156.00

**LINCOLN MIDDLE SCHOOL**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024-2025 Actual FTE	2024-25 Actual Expense	School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Asst. Principal	1.00	\$ 106,028	1.00	\$ 106,028	1.00	\$ 108,417
Principal	1.00	\$ 127,652	1.00	\$ 127,652	1.00	\$ 130,524
Athletic Director	0.20	\$ 22,474	0.20	\$ 22,474	0.20	\$ 22,540
Dean of Students	1.00	\$ 96,853	1.00	\$ 96,853	1.00	\$ 99,032
<b><u>Classroom Teachers</u></b>						
English	5.00	\$ 462,954	5.00	\$ 462,954	5.00	\$ 475,731
Grade 6 Teachers	12.00	\$ 1,231,133	12.00	\$ 1,231,133	12.00	\$ 1,258,445
Mathematics	5.00	\$ 444,976	5.00	\$ 444,976	5.00	\$ 465,635
Reading	2.00	\$ 168,816	2.00	\$ 168,816	2.00	\$ 178,782
Science	5.00	\$ 433,169	5.00	\$ 416,094	5.00	\$ 445,850
Social Science	5.00	\$ 335,299	5.00	\$ 353,221	5.00	\$ 365,995
World Languages	1.00	\$ 60,264	1.00	\$ 60,264	1.00	\$ 68,680
	35.00	\$ 3,136,611	35.00	\$ 3,137,458	35.00	\$ 3,259,118
<b><u>Special Subject Teachers:</u></b>						
Art	3.00	\$ 298,655	3.00	\$ 298,655	3.00	\$ 306,149
ELL/MLL	1.00	\$ 106,381	1.00	\$ 99,602	1.00	\$ 101,828
Guidance	2.00	\$ 208,926	2.00	\$ 208,926	2.00	\$ 213,597
Health/Phys Ed	3.00	\$ 298,487	3.00	\$ 298,487	3.00	\$ 305,157
Library	1.00	\$ 110,990	1.00	\$ 110,990	1.00	\$ 113,371
Music	3.00	\$ 303,088	3.00	\$ 303,088	3.00	\$ 309,863
Nurse	1.00	\$ 94,944	1.00	\$ 94,944	1.00	\$ 97,065
Tech Ed	3.00	\$ 246,037	3.00	\$ 246,037	3.00	\$ 254,904
Total	17.00	\$ 1,667,508	17.00	\$ 1,660,729	17.00	\$ 1,701,934
<b><u>Special Education:</u></b>						
BCBA	0.25	\$ 20,609	0.25	\$ 20,609	0.25	\$ 23,243
Intensive Academic Alternate	1.00	\$ 99,602	1.00	\$ 99,602	1.00	\$ 101,828
Resource	6.00	\$ 596,629	7.00	\$ 661,850	7.00	\$ 701,583
Occupational Therapist	0.20	\$ 20,660	0.20	\$ 20,660	0.20	\$ 21,112
SpecEd Coordinator	0.60	\$ 62,691	0.60	\$ 62,691	0.60	\$ 64,092
Psychologist	0.70	\$ 43,463	0.70	\$ 43,463	0.70	\$ 46,854
Physical Therapist	0.20	\$ 21,139	0.20	\$ 21,139	0.20	\$ 21,611
Social Worker	1.00	\$ 99,602	1.00	\$ 99,602	1.00	\$ 101,828
Speech & Language	0.80	\$ 81,482	0.80	\$ 81,616	0.80	\$ 83,387
Highly Specialized	2.23	\$ 171,273	2.23	\$ 170,773	2.23	\$ 175,092
Total	12.98	\$ 1,217,148	13.98	\$ 1,282,004	13.98	\$ 1,340,630
<b><u>Support Staff:</u></b>						
Administrative Assistant	3.00	\$ 123,614	3.00	\$ 123,289	3.00	\$ 131,734
Custodians	7.90	\$ 420,168	7.90	\$ 419,581	7.90	\$ 436,780
Weekend Security		\$ -		\$ -		\$ -
Maintenance	1.00	\$ 69,371	1.00	\$ 69,867	1.00	\$ 73,778
Medical Assistant	1.00	\$ 42,176	1.00	\$ 42,413	1.00	\$ 43,628
Certified Occupational Therapist	0.10	\$ 4,393	0.10	\$ 4,394	0.10	\$ 4,588
Registered Behavioral Therapist	0.50	\$ 15,957	1.00	\$ 31,914	1.00	\$ 33,402
Teacher Assistant	12.00	\$ 343,356	11.00	\$ 345,057	11.00	\$ 370,179
Teacher Assistants PT	-	\$ -	-	\$ -	-	\$ -
Total	25.50	\$ 1,019,034	25.00	\$ 1,036,516	25.00	\$ 1,094,088
Team Leaders		\$ 25,000		\$ 25,000		\$ 25,000
Class Overages		\$ 8,045		\$ 8,045		\$ 8,045
Coaches		\$ 35,000		\$ 35,500		\$ 35,500
PTO Pay Out		\$ 20,300		\$ 20,300		\$ 11,300
Advisors		\$ 10,150		\$ 9,650		\$ 9,650
Substitute Teachers		\$ 122,474		\$ 193,414		\$ 123,979
Curriculum Leaders		\$ 10,000		\$ 10,000		\$ 10,000
Nurse Leader		\$ 3,000		\$ 3,000		\$ 3,000
Teacher Coverage		\$ 36,344		\$ 36,344		\$ 36,344
After School Program		\$ 22,000		\$ 22,000		\$ 22,000
APE Consultant						
After School Detention		\$ 3,000		\$ 3,000		\$ 3,000
Sub Assist/Sec'y						
Summer Sec'y						
Sub Total		\$ 295,313		\$ 366,253		\$ 287,818
<b>Grand Total</b>	<b>93.68</b>	<b>\$ 7,688,620</b>	<b>94.18</b>	<b>\$ 7,835,966</b>	<b>94.18</b>	<b>\$ 8,044,101</b>

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>LMS</b>	<b>94.18</b>	<b>7,835,966.49</b>	<b>94.18</b>	<b>8,044,100.85</b>
Adm Assistant I	2.00	95,293.00	2.00	102,263.60
Adm Assistant II	1.00	27,996.15	1.00	29,470.35
Advisors		9,650.00		9,755.00
After School Detention		3,000.00		3,000.00
After School Program		22,000.00		22,000.00
Art	2.00	200,877.00	2.00	206,186.00
Art-Tech	1.00	97,778.00	1.00	99,963.00
Asst Princ	1.00	106,028.00	1.00	108,413.63
Athletic Director	0.20	22,474.29	0.20	22,540.42
BCBA	0.25	20,608.50	0.25	23,242.50
Class Overages		8,045.00		8,045.00
Coaches		35,500.00		35,500.00
COTA	0.10	4,393.94	0.10	4,587.77
Curriculum Leader		10,000.00		10,400.00
Custodian	6.00	318,390.00	6.00	331,826.80
Dean of Students	1.00	96,852.50	1.00	99,031.68
ELL/MLL	1.00	99,602.00	1.00	101,828.00
English	5.00	462,954.00	5.00	475,731.00
Floater	0.60	35,206.56	0.60	36,229.92
Grade 6	12.00	1,231,133.00	12.00	1,258,445.00
Grounds	1.00	49,171.20	1.00	51,417.60
Guidance	2.00	208,926.00	2.00	213,597.00
Health & Physical Ed	3.00	298,487.00	3.00	305,157.00
Highly Specialized	2.23	170,772.73	2.23	175,092.37
IAS/AA Teacher	1.00	99,602.00	1.00	101,828.00
Inventory	0.30	16,812.48	0.30	17,299.20
IT	1.00	95,880.00	1.00	98,022.00
IT-Stem	2.00	150,157.00	2.00	156,882.00
Librarian	1.00	110,990.00	1.00	113,371.00
Maintenance	1.00	69,867.20	1.00	73,777.60
Math	5.00	444,976.00	5.00	465,635.00
Medical Assistants	1.00	42,413.35	1.00	43,628.20
Music	3.00	303,088.00	3.00	309,863.00
Nurse	1.00	94,944.00	1.00	97,065.00
Nurse Leader		3,000.00		3,000.00
OT	0.20	20,660.00	0.20	21,111.80
Physical Therapy	0.20	21,138.60	0.20	21,611.20
Principal	1.00	127,651.60	1.00	130,523.76
Psychologist	0.70	43,463.00	0.70	46,853.80
PTO Pay Out		20,300.00		11,300.00
RBT	1.00	31,913.70	1.00	33,401.55
Reading	2.00	168,817.00	2.00	178,782.00
Resource	7.00	661,850.00	7.00	701,583.00
Science	5.00	416,094.00	5.00	445,850.00
Social Science	5.00	353,221.00	5.00	365,995.00
Social Worker	1.00	99,602.00	1.00	101,828.00
SP & Lang	0.80	81,616.60	0.80	83,397.40
SpeEd Coordinator	0.60	62,691.00	0.60	64,092.00
Substitute Teachers	-	193,413.80	-	122,473.80

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
TA-Building	11.00	345,057.30	11.00	370,178.90
Teachers Coverage		36,344.00		36,344.00
Team Leader		25,000.00		26,000.00
Weekend Security		-		-
World Language	1.00	60,264.00	1.00	68,680.00

**LINCOLN HIGH SCHOOL**  
**2025-2026 School Committee Approved Budget**  
**Position & Salary Schedule**

CATEGORY	2024-25 SC Approved Budget FTE	2024-25 SC Approved Budget	2024- 2025 Actual FTE	2024-25 Actual Expense	2025-26 School Committee Approved FTE	2025-26 School Committee Approved Budget
<b><u>Administrators:</u></b>						
Asst. Principal	2.00	\$ 241,610	2.00	\$ 242,566	2.00	\$ 248,023
Principal	1.00	\$ 131,516	1.00	\$ 131,516	1.00	\$ 134,475
Athletic Director	0.80	\$ 89,898	0.80	\$ 89,897	0.80	\$ 90,162
Assistant Athletic Director	1.00	\$ 45,160	1.00	\$ 45,160	1.00	\$ 46,176
<b><u>Classroom Teachers</u></b>						
Business	3.00	\$ 312,301	3.00	\$ 317,086	3.00	\$ 319,181
English	10.00	\$ 980,315	10.00	\$ 980,863	10.00	\$ 1,015,366
Mathematics	11.00	\$ 1,022,094	11.00	\$ 1,022,094	11.00	\$ 1,062,281
Reading	1.00	\$ 109,128	1.00	\$ 109,128	1.00	\$ 111,467
Science	10.00	\$ 939,780	10.00	\$ 939,780	10.00	\$ 973,411
Social Science	9.00	\$ 828,560	9.00	\$ 674,047	9.00	\$ 763,405
Tech Ed	3.00	\$ 298,127	3.00	\$ 298,127	3.00	\$ 304,789
World Languages	6.00	\$ 614,450	6.00	\$ 607,562	6.00	\$ 621,424
Total	53.00	\$ 5,104,755	53.00	\$ 4,948,687	53.00	\$ 5,171,324
<b><u>Special Subject Teachers:</u></b>						
Art	2.00	\$ 198,101	2.00	\$ 198,101	2.00	\$ 202,528
ELL	0.50	\$ 55,054	0.50	\$ 55,054	0.50	\$ 56,178
Fam/Cons Science	2.00	\$ 185,256	2.00	\$ 185,256	2.00	\$ 198,093
Guidance	4.00	\$ 451,249	4.00	\$ 453,638	4.00	\$ 449,035
Health/Phys Ed	4.00	\$ 408,748	4.00	\$ 408,748	4.00	\$ 417,883
Library	0.80	\$ 81,949	0.80	\$ 81,949	0.80	\$ 83,781
Virtual	0.20	\$ 20,487	0.20	\$ 20,487	0.20	\$ 20,945
Music	2.00	\$ 193,658	2.00	\$ 193,658	2.00	\$ 197,985
Nurse	1.00	\$ 94,944	1.00	\$ 94,944	1.00	\$ 97,065
Reform Facilitators	1.00	\$ 106,490	1.00	\$ 106,490	1.00	\$ 108,871
Total	17.50	\$ 1,795,936	17.50	\$ 1,798,325	17.50	\$ 1,832,364
<b><u>Special Education:</u></b>						
SpeEd Coordinator	0.60	\$ 62,671	0.85	\$ 72,941	0.85	\$ 74,569
Occupational Therapist	0.10	\$ 10,692	0.10	\$ 10,692	0.10	\$ 10,926
Physical Therapist	0.10	\$ 10,569	0.10	\$ 10,569	0.10	\$ 10,806
Psychologists	1.00	\$ 109,391	1.00	\$ 109,391	1.00	\$ 111,787
Resource	3.10	\$ 311,276	2.65	\$ 259,388	2.65	\$ 265,567
Highly Specialized	3.80	\$ 314,868	4.00	\$ 335,745	4.00	\$ 354,503
Social Workers	1.00	\$ 107,537	1.00	\$ 107,537	1.00	\$ 109,890
Speech & Language	0.50	\$ 35,982	0.50	\$ 36,882	0.50	\$ 39,706
Total	10.20	\$ 962,987	10.20	\$ 943,145	10.20	\$ 977,753
<b><u>Support Staff:</u></b>						
Administrative Assistant	4.00	\$ 174,112	4.00	\$ 173,888	4.00	\$ 180,262
Custodians	9.90	\$ 525,863	9.90	\$ 522,040	9.90	\$ 541,074
Maintenance	2.00	\$ 141,936	2.00	\$ 142,476	2.00	\$ 146,629
Weekend Security		\$ 17,680		\$ 17,680		\$ 17,680
Medical Assistant	1.00	\$ 42,176	1.00	\$ 42,413	1.00	\$ 43,628
Occupational Therapist Assistant	0.20	\$ 8,788	0.20	\$ 8,788	0.20	\$ 9,176
Registered Behavioral Therapist	1.00	\$ 32,432	1.00	\$ 32,432	1.00	\$ 33,825
Teacher Assistant	10.00	\$ 347,286	9.00	\$ 320,300	9.00	\$ 336,325
Total	28.10	\$ 1,290,272	27.10	\$ 1,260,017	27.10	\$ 1,308,597
Advisors		\$ 30,119		\$ 30,119		\$ 34,207
After School Detention		\$ 8,000		\$ 8,000		\$ 8,000
After School Program		\$ 12,400		\$ 12,400		\$ 12,400
Class Overages		\$ 69,998		\$ 69,998		\$ 24,998
Coaches		\$ 213,234		\$ 213,234		\$ 213,234
NEASC Stipend		\$ 5,000		\$ 5,000		\$ 5,000
PTO Pay Out		\$ 16,838		\$ 16,838		\$ 6,838
Stipend - Athletics		\$ 27,000		\$ 27,000		\$ 27,000
Substitute Teachers		\$ 220,004		\$ 259,979		\$ 220,001
Teacher Coverages		\$ 2,000		\$ 2,000		\$ 2,000
Total		\$ 604,593		\$ 644,568		\$ 553,678
<b>Grand Total</b>	<b>113.60</b>	<b>10,266,726.66</b>	<b>112.60</b>	<b>10,103,880.44</b>	<b>112.60</b>	<b>10,362,552.34</b>

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
<b>LHS</b>	<b>112.60</b>	<b>10,103,880.11</b>	<b>112.60</b>	<b>10,362,552.36</b>
Adm Assistant I	3.00	144,758.40	3.00	149,727.00
Adm Assistant II	1.00	29,129.10	1.00	30,535.05
Advisors		30,119.00		34,207.00
After School Detention		8,000.00		8,000.00
After School Program		12,400.00		12,400.00
Art	2.00	198,101.00	2.00	202,528.00
Assistant Athletic Director	1.00	45,159.77	1.00	46,175.86
Asst Princ	2.00	242,565.59	2.00	248,023.26
Athletic Director	0.80	89,897.14	0.80	90,161.68
Class Overages		69,997.90		24,997.90
Coache Inclusion		3,384.00		3,384.00
Coaches		209,850.00		209,850.00
COTA	0.20	8,787.87	0.20	9,175.53
CTE Business	3.00	317,086.00	3.00	319,181.00
CTE IT	3.00	298,127.00	3.00	304,789.00
CTE JOURNALISM	1.00	100,538.00	1.00	102,785.00
Custodian	8.00	423,034.06	8.00	438,578.27
ELL/MLL	0.50	50,269.00	0.50	51,392.50
English	9.00	880,325.00	9.00	912,581.00
ESL Coordinator		4,785.00		4,785.00
Family/Consumer	2.00	185,256.00	2.00	198,093.00
Floater	0.60	35,206.56	0.60	36,229.92
Grounds	1.00	46,987.20	1.00	48,963.20
Guidance	4.00	453,638.02	4.00	448,907.40
Health & Physical Ed	4.00	408,748.00	4.00	417,883.00
Highly Specialized	4.00	335,745.00	4.00	354,503.00
Inventory	0.30	16,812.48	0.30	17,299.20
Librarian	0.80	81,948.80	0.80	83,780.80
Long Term Substitute		137,505.00		97,530.00
Maintenance	2.00	142,475.92	2.00	146,628.64
Math	11.00	1,022,094.00	11.00	1,062,281.00
Medical Assistants	1.00	42,413.35	1.00	43,628.20
Music	2.00	193,658.00	2.00	197,985.00
NEASC Stipend		5,000.00		5,000.00
Nurse	1.00	94,944.00	1.00	97,065.00
OT	0.10	10,691.80	0.10	10,925.60
Physical Therapy	0.10	10,569.30	0.10	10,805.60
Principal	1.00	131,515.50	1.00	134,474.60
Psychologist	1.00	109,391.00	1.00	111,787.00
PT SEC 19.75 hr/week	-	-	-	-
PTO Pay Out		16,838.00		6,838.00
RBT	1.00	32,432.40	1.00	33,824.70
Reading	1.00	109,128.00	1.00	111,467.00
Reform Facilitators	1.00	106,490.00	1.00	108,871.00
Resource	2.65	259,387.90	2.65	265,567.10
Salary Adj				128.00
Science	10.00	939,780.00	10.00	973,411.00
Social Science	9.00	674,047.00	9.00	763,405.00
Social Worker	1.00	107,537.00	1.00	109,890.00

Lincoln Public Schools  
FY26 School Committee Approved Salary Budget

Row Labels	Sum of 24-25	Sum of 24-25	Sum of 25-26 School	Sum of 25-26 School
	Estimated Expense FTE	Estimated Expense Total	Committee Approved Budget FTE	Committee Approved Budget Total
SP & Lang	0.50	36,882.40	0.50	39,706.30
Sped Transition	0.45	31,146.75	0.45	31,840.65
SpeEd Coordinator	0.40	41,794.00	0.40	42,728.00
Stipend-Athletics		27,000.00		27,000.00
Substitute Teachers	-	122,474.20	-	122,474.20
TA-Building	9.00	320,299.50	9.00	336,324.60
Teachers Coverage		2,000.00		2,000.00
Virtual Teacher	0.20	20,487.20	0.20	20,945.20
Weekend Security		17,680.00		17,680.00
World Language	6.00	607,562.00	6.00	621,424.40

# LINCOLN PUBLIC SCHOOLS



## APPENDIX



# Enrollment

Year	High School	Middle School	Elementary	Total	Increase (Decr)	%
2024 December	980	774	1,540	3,294	(4)	(0.12%)
2024	954	780	1,564	3,298	(28)	(0.84%)
2023	970	790	1,566	3,326	50	1.53%
2022	971	802	1,503	3,276	49	1.52%

**Lincoln Public Schools  
2025-2026 School Committee Approved Budget  
Summary of Salary Budget**

	<b>2025-26 School Committee Approved Budget</b>		<b>2024-25 SC Approved Budget</b>	<b>2024-25 Actual Expense</b>	<b>Column C-D FY26 vs FY25 Adopted</b>	<b>Column C-E FY26 vs FY25 Actual Expense</b>
Proof:						
School Committee	\$	34,250	\$	20,750	\$	20,750
Superintendent	\$	242,343	\$	234,663	\$	237,063
Curriculum	\$	250,252	\$	244,926	\$	245,184
Technology	\$	305,954	\$	311,451	\$	301,134
Business Operations	\$	494,876	\$	478,176	\$	(5,497)
Human Resources	\$	118,094	\$	120,571	\$	16,701
Non-Instructional Ops	\$	363,611	\$	443,123	\$	478,933
Student Services	\$	635,805	\$	329,301	\$	(2,477)
Central	\$	3,980,277	\$	3,742,465	\$	6,234
Lonsdale	\$	2,997,400	\$	2,876,025	\$	(79,511)
Northern	\$	6,449,710	\$	6,366,063	\$	306,504
Saylesville	\$	4,010,040	\$	3,722,472	\$	237,812
Middle School	\$	8,044,101	\$	7,688,620	\$	257,058
High School	\$	10,362,552	\$	10,266,727	\$	121,375
Breakage/Negotiation	\$	(144,015)	\$	(367,054)	\$	83,647
					\$	323,353
					\$	258,878
					\$	208,135
					\$	258,672
					\$	(144,015)
Total	\$	<u>38,145,250</u>	\$	<u>36,478,277</u>	\$	<u>36,623,758</u>
					\$	<u>1,666,973</u>
					\$	<u>1,521,492</u>

**Lincoln Public Schools**  
**2025-2026 School Committee Approved Budget**  
**Summary of FTE and Salary Expense**

CATEGORY	2024-25 SC		2024-25 SC		2024-25		2025-26		2025-26		FY25	FY25	FY24				
	Approved Budget		Approved Budget		Actual FTE		Actual Expense		School Committee Approved Budget FTE		School Committee Approved Budget		FTE vs FY26 SC	FTE vs FY26 SC	FY24 Actual vs FY24 Adopted	FY24 Actual vs FY24 Adopted	
	FTE		FTE														
School Committee	7.00	\$	20,750		7.00	\$	20,750		7.00	\$	34,250	\$	13,500	0.00	\$	-	0.00
Superintendent	2.00	\$	234,663		2.00	\$	237,063		2.00	\$	242,343	\$	7,680	0.00	\$	2,400	0.00
Curriculum	2.00	\$	244,926		2.00	\$	245,184		2.00	\$	250,252	\$	5,326	0.00	\$	258	0.00
Technology	4.00	\$	311,451		4.00	\$	301,134		4.00	\$	305,954	\$	(5,497)	0.00	\$	(10,316)	0.00
Business Operations	5.00	\$	478,176		5.00	\$	478,933		5.00	\$	494,876	\$	16,701	0.00	\$	758	0.00
Human Resources	2.56	\$	120,571		2.00	\$	111,860		2.00	\$	118,094	\$	(2,477)	-0.56	\$	(8,711)	-0.56
Non-Instructional Ops	2.50	\$	443,123		2.50	\$	375,063		2.50	\$	363,611	\$	(79,511)	0.00	\$	(68,059)	0.00
Student Services	5.50	\$	329,301		4.50	\$	428,083		4.50	\$	635,805	\$	306,504	-1.00	\$	98,783	-1.00
Central	46.59	\$	3,742,465		46.95	\$	3,723,219		47.95	\$	3,980,277	\$	237,812	1.36	\$	(19,246)	0.36
Lonsdale	36.76	\$	2,876,025		38.82	\$	2,885,104		38.82	\$	2,997,400	\$	121,375	2.06	\$	9,079	2.06
Northern	83.73	\$	6,366,063		86.79	\$	6,126,356		88.29	\$	6,449,710	\$	83,647	4.56	\$	(239,707)	3.06
Saylesville	51.70	\$	3,722,472		55.86	\$	3,751,162		58.86	\$	4,010,040	\$	287,568	7.16	\$	28,691	4.16
Middle School	93.68	\$	7,688,620		94.18	\$	7,835,966		94.18	\$	8,044,101	\$	355,480	0.50	\$	147,345	0.50
High School	113.60	\$	10,266,727		112.60	\$	10,103,880		112.60	\$	10,362,552	\$	95,826	-1.00	\$	(162,846)	-1.00
Breakage		\$	(367,054)			\$	-			\$	(144,015)	\$	223,039	0.00	\$	367,054	0.00
	456.62				464.2				469.7								
Total		\$	36,478,277			\$	36,623,758			\$	38,145,250	\$	1,666,973	13.08	\$	145,481	7.58
Difference:																	

**Lincoln Public Schools  
FY26  
Breakage Analysis for Retirement**

	Teacher BA	Teacher BA	Teacher BA	Teacher BA	Teacher BA	Total
Salary FY26	\$ 99,219.05	\$ 99,219.05	\$ 99,219.05	\$ -	\$ -	<u>\$ 297,657.15</u>
BA 1 FY26	<u>\$ 48,005.00</u>	<u>\$ 48,005.00</u>	<u>\$ 48,005.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,015.00</u>
Salary Difference	\$ 51,214.05	\$ 51,214.05	\$ 51,214.05	\$ -	\$ -	\$ 153,642.15
Pension/Medicare Difference	<u>\$ 10,105.15</u>	<u>\$ 10,105.15</u>	<u>\$ 10,105.15</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,315.44</u>
Total Salary w/Penison Difference	\$ 61,319.20	\$ 61,319.20	\$ 61,319.20	\$ -	\$ -	\$ 183,957.59
Individual Medical Coverage annual cost	\$ 11,574.72	\$ 11,574.72	\$ 11,574.72	\$ -	\$ -	\$ 34,724.16
2024/25 Breakage Budget Amount	<u>\$ 49,744.48</u>	<u>\$ 49,744.48</u>	<u>\$ 49,744.48</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,233.43</u>
FY25 Budgeted Breakage						<u>\$ 149,233.43</u>

**Lincoln Public Schools  
FY26 Additions**

Position		HRS	Rate	FTE	Lane	Salary	Pension	Survivor Benefits	FICA/Fed Med	Medical	Dental	Life	Legal	Total
Northern	Elementary Teachers			1.00	BA 1	\$46,851	\$8,499	\$115	\$679	\$29,262	\$873	\$679	\$88	\$87,047
Central	Elementary Teachers			1.00	BA 1	\$46,851	\$8,499	\$115	\$679	\$29,262	\$873	\$679	\$88	\$87,047
Saylesville	Special Education Teacher			1.00	MA 5	\$61,748	\$11,201	\$115	\$895	\$29,262	\$873	\$679	\$88	\$104,862
Northern	Preschool Teachers			0.50	MA 5	\$30,874	\$5,601	\$58	\$448	\$14,631	\$437	\$340	\$44	\$52,431
Saylesville	Teacher Assistants			2.00	Step 1	\$58,013	\$0	\$0	\$4,438	\$52,334	\$1,921	\$638		\$117,343
Sub Total				5.50		\$244,337	\$33,799	\$403	\$7,140	\$154,752	\$4,978	\$3,015	\$308	\$448,730

<u>Enrollment as of 12/1/2024 plus 1.5 fte 26 plus</u>			<u>Rates Effective July 1, 2025 to June 30, 2026</u>			<u>4% Projected Medical Rates Effective July 1, 2025 - June 30, 2026</u>			<u>Vs.</u>	<u>4% Projected Copay Effective July 1, 2025 - FY26 Employer</u>					
			<u>Current Medical Rates Effective July 1, 2024 - June 30, 2025</u>						<u>Current</u>	<u>June 30, 2026 Cost</u>					
	Ind	Family	Total	Ind	Family	Annual	Ind	Family	Annual		Ind	Family	Annual		
Retiree	1.00	-	1.00	\$1038.38	\$0.00	\$12,461	\$1079.92	\$0.00	\$12,959	4.0%	\$ 623.04		\$ 623.04	\$ 12,336	
LTA H S A	7.00	-	7.00	\$813.99	\$0.00	\$68,375	\$846.55	\$0.00	\$71,110	4.0%	\$ 1,523.79		\$ 10,666.52	60,444	
LTA H S A	-	44.00	44.00	\$0.00	\$2,008.97	\$1,060,736	\$0.00	\$2,089.33	\$1,103,166	4.0%		\$ 3,760.79	\$ 165,474.84	937,691	
Retiree	25.00	-	25.00	\$968.08	\$0.00	\$290,424	\$1006.80	\$0.00	\$302,041	4.0%	\$ 623.04		\$ 15,576.00	286,465	
LTA	50.00	-	50.00	\$940.98	\$0.00	\$564,588	\$978.62	\$0.00	\$587,172	4.0%	\$ 2,348.69		\$ 117,434.30	469,737	
LTA	-	122.50	122.50	\$0.00	\$2,322.39	\$3,413,913	\$0.00	\$2,415.29	\$3,550,470	4.0%		\$ 5,796.69	\$ 710,093.97	2,840,376	
Admin H S A	-	2.00	2.00	\$0.00	\$2,008.97	\$48,215	\$0.00	\$2,089.33	\$50,144	4.0%		\$ 3,760.79	\$ 7,521.58	42,622	
Admin	5.00	-	5.00	\$940.98	\$0.00	\$56,459	\$978.62	\$0.00	\$58,717	4.0%	\$ 2,348.69		\$ 11,743.43	46,974	
Admin	-	11.00	11.00	\$0.00	\$2,322.36	\$306,552	\$0.00	\$2,415.25	\$318,814	4.0%		\$ 5,796.61	\$ 63,762.72	255,051	
Support	28.00	-	28.00	\$989.96	\$0.00	\$332,627	\$1029.56	\$0.00	\$345,932	4.0%	\$ 1,853.21		\$ 51,889.74	294,042	
Support	-	69.00	69.00	\$0.00	\$2,443.25	\$2,023,011	\$0.00	\$2,540.98	\$2,103,931	4.0%		\$ 4,573.76	\$ 315,589.72	1,788,342	
Retiree Support	2.00	-	2.00	\$984.06	\$0.00	\$23,617	\$1023.42	\$0.00	\$24,562	4.0%	-	-	-	24,562	
	118.00	248.50	366.50			\$8,200,978			\$8,529,017				\$ 1,470,376	7,058,641	
														Grant Funded	125,000
														Retirees	323,363
														FY26 Active	\$ 6,610,278

<u><b>Rates Effective July 1, 2025 to June 30, 2026</b></u>														
<u>Enrollment as of 12/1/2024 plus 1.5 fte 26 plus</u>				<b>Current Dental Rates Effective July 1, 2024 - June 30, 2025</b>			<b>3% Projected Dental Rates Effective July 1, 2025 - June 30, 2026</b>			<b>Vs. Current</b>	<b>3% Projected Copay Effective July 1, 2025 - June 30, 2026</b>			<b>FY26 Employer Cost</b>
	Ind	Family	Total	Ind	Family	Annual	Ind	Family	Annual		Ind	Family	Annual	
LTA	\$ 81.00		\$ 81.00	\$28.03		\$27,245	\$28.87	\$0.00	\$28,063	3.0%	\$ 58.90		\$ 4,770.63	\$ 23,292
LTA		\$ 208.50	\$ 208.50		\$87.69	\$219,400	\$0.00	\$90.32	\$225,982	3.0%		\$ 184.25	\$ 38,417.01	187,565
Support	\$ 29.00		\$ 29.00	\$28.03		\$9,754	\$28.87	\$0.00	\$10,047	3.0%	\$ 51.97		\$ 1,507.06	8,540
Support		\$ 85.00	\$ 85.00		\$91.41	\$93,238	\$0.00	\$94.15	\$96,035	3.0%		\$ 169.47	\$ 14,405.30	81,630
						\$349,638			\$360,127				\$ 59,100.00	-
														\$ 301,027

<b>Lincoln Public Schools</b> <b>Transportation Budget</b> <b>2025-2026</b>
---

		#Buses	Per Diem Rate	Days of Operation	Total	FY25 Budget	Increase (Decrease)
Regular HTS Transportation		24	\$ 376.41	182	\$ 1,644,159	\$ 1,607,992	\$ 36,167
Late Buses		4	\$ 64.64	182	\$ 47,058	\$ 46,024	\$ 1,034
Private HTS Transportation		4	\$ 376.41	182	\$ 274,026	\$ 267,999	\$ 6,028
	Hourly Rate						
Monitors (Assumes 4 hrs/day)	\$ 30.60	24	\$ 122.40	182	\$ 534,643	\$ 522,937	\$ 11,706
Late Bus Monitors ( 6 hrs/day)	\$ 30.60		\$ 30.60	182	\$ 33,415	\$ 32,684	
Early Release Monitors _Elem	\$ 30.60	24		4	\$ 2,938	\$ 2,873	
General Ed and Displaced	Statewide				\$ 146,000	\$ 300,000	\$ (154,000)
Early Releases	Elementary	24	\$ 133.09	4	\$ 12,777	\$ 12,777	\$ -
	LMS	11	\$ 133.09	3	\$ 4,392	\$ 4,392	
	LHS	11	\$ 133.09	1	\$ 1,464	\$ 1,464	
<b>Subtotal Regular Transportation</b>					<b>\$ 2,700,872</b>	<b>\$ 2,799,141</b>	<b>\$ (99,065)</b>

Description	No of Busses	No. of Hours	Per Diem/Hourly Rate	Number of Days	Total Cost		
RIDE Sp Ed	Out of District Busing				\$ 602,000	\$ 743,000	\$ (141,000)
SPED - Lincoln		6	\$ 521.14	182	\$ 569,085	\$ 556,560	\$ 12,525
		2	\$ 521.14	182	\$ 189,695	\$ 185,520	\$ 4,175
Noon Sped		3	\$ 140.63	138	\$ 58,221	\$ 56,937	\$ 1,283
Summer SPED In District					\$ 117,000	\$ 92,070	\$ 24,930
Summer SPED Out of District					\$ 96,000	\$ 102,000	
Statewide Fees - Cyber, Planning					\$ 26,000	\$ -	
Camera Expense					\$ 23,000		
Worksite Bus					\$ 30,000	\$ 30,000	\$ -
<b>Total SPED Student Transportation</b>					<b>\$ 1,711,001</b>	<b>\$ 1,766,087</b>	<b>\$ (55,086)</b>
						\$ -	
						\$ -	
<b>Total Athletics Transportation</b>					<b>\$ 85,000</b>	<b>\$ 80,000</b>	<b>\$ 5,000</b>
<b>Grand Total Transportation</b>					<b>\$ 4,496,873</b>	<b>\$ 4,645,228</b>	<b>\$ (148,355)</b>

	<b>FY26 Budget</b>	<b>\$ 4,497,000</b>		
	<b>W/O Athletics</b>	<b>\$ 4,412,000</b>		
Note 1	<b>Budget FY26</b>	<b>\$ 3,926,000</b>	<b>\$ 4,120,400</b>	<b>\$ (194,400)</b>
For FY24, Davies changed their bell times and required two buses for both AM and PM runs.				
LPS was unable to utilize any of the existing buses as an offset; accordingly, there are no	<b>Monitors</b>	<b>\$ 571,000</b>	<b>\$ 558,500</b>	<b>\$ 12,500</b>
savings from the Davies bus runs.		<b>\$ 4,497,000</b>	<b>\$ 4,678,900</b>	<b>\$ (181,900)</b>



**Lincoln Public Schools**  
**2024 - 2025 Charter & Vocational Schools Tuition Summary**  
**FY26 Budget**

School	# of Students	FY25 Projection		# of Students	3.00% FY26 Budget		
		Monthly Tuition	Annual Total		Monthly Tuition (1)	Annual Tuition	
Cumberland Public Schools	1	\$ 5,000	\$ 5,000	1	\$ 5,000	\$ 5,000 CTE	
Foster-Glocester Schools	4	\$ 18,787	\$ 65,977	3	\$ 19,351	\$ 58,052 CTE	
NEL/CPS Construction & Career	1	\$ 11,557	\$ 11,557	1	\$ 11,904	\$ 11,904 CTE	
Smithfield Public Schools	3	\$ 5,000	\$ 15,000	2	\$ 5,000	\$ 10,000 CTE	
RINI	1	\$ 11,557	\$ 11,557	1	\$ 11,904	\$ 11,904	
North Providence Public Schools	3	\$ 5,000	\$ 15,000	3	\$ 5,000	\$ 15,000 CTE	
Pawtucket Public Schools	4	\$ 13,642	\$ 54,568	4	\$ 14,051	\$ 56,205 CTE	
Nowell Leadership Academy	2	\$ 11,557	\$ 23,114	1	\$ 11,904	\$ 11,904	
The Metropolitan Regional Career	2	\$ 11,557	\$ 23,114	2	\$ 11,904	\$ 23,807 CTE	
Kingston Hill Academy	1	\$ 11,557	\$ 11,557	1	\$ 11,904	\$ 11,904	
Davies Vocational School	48	\$ 11,557	\$ 554,736	48	\$ 11,904	\$ 571,378 CTE	
Beacon Charter HS for the Arts	6	\$ 11,557	\$ 69,342	5	\$ 11,904	\$ 59,519	
Beacon Charter MS for the Arts	1	\$ 11,557	\$ 11,557	1	\$ 11,904	\$ 11,904	
Blackstone Valley Prep	111	\$ 11,557	\$ 1,282,827	111	\$ 11,904	\$ 1,321,312	
Highlander Charter School	3	\$ 11,557	\$ 34,671	3	\$ 11,904	\$ 35,711	
International Charter School	4	\$ 11,557	\$ 46,228	4	\$ 11,904	\$ 47,615	
Totals	195		\$ 2,235,805	191		\$ 2,263,117	
(1) Tuition increase for FY26 expected to be 3.0%.		\$	1,490,853	Charter		\$ 1,511,771	1,512,000
		\$	744,952	CTE Programs		751,346	751,000
		\$	2,235,805	Total		\$ 2,263,117	\$ 2,263,000

**Lincoln Public Schools  
FY26 Electricity Budget**

	LHS	PEC	LMS	Central	Lonsdale	Northern	Saylesville	Small Accts (7)	Total
KWH	1,648,946	318,268	1,423,427	233,920	210,134	307,946	279,911	62,388	4,484,940
\$/Kwh	\$ 0.18391	\$ 0.24452	\$ 0.18044	\$ 0.20649	\$ 0.20843	\$ 0.20502	\$ 0.20028	\$ 0.26543	
Sub Total	\$ 303,258	\$ 77,823	\$ 256,843	\$ 48,302	\$ 43,798	\$ 63,135	\$ 56,061	\$ 16,560	\$ 865,779
Virtual Net Metering:	39.44%		42.25%			11.27%	7.04%		
Cost of Energy	\$ 61,936		\$ 66,348			\$ 17,698	\$ 11,055		157,038
Credit	(77,420)		(82,935)			(22,123)	(13,819)		(196,297)
Estimated Costs FY26	\$ 287,774	\$ 77,823	\$ 240,256	\$ 48,302	\$ 43,798	\$ 58,711	\$ 53,297	\$ 16,560	\$ 826,520
Adjustments:									
								PEC	\$ (77,823)
<b>Net Electric Cost FY26 Budget</b>									<b>\$ 748,697</b>

Virtual Net Metering:

**Preliminary Budget Est \$ 748,600**

The Town entered into a VNM agreement whereby a clean energy provider, Quality Drive, LLC has agreed to sell generated power to the Town of Lincoln at a 20% discount. The Agreement calls for output to be no less than 80% of the capable output of 1,900,000 kwh. The amount is split amongst the following Lincoln entities as follows:

	% Allocation
Lincoln Public Schools	71.00%
Town Lincoln Senior Center	9.00%
Lincoln Town Hall	13.00% *
Town Library	7.00%
	100.00%

\* Per Schedule B to the contract the %age allocation amounts to 101%; accordingly, I adjusted the Town Hall percentage by 1.0%.

**Lincoln Public Schools  
FY26 Natural Gas Budget**

	High School		Middle School		Central		Lonsdale		Northern		Saylesville		Total
Therms	74,107		64,373		17,319		15,437				18,534		189,770
\$/Therm	\$	1.31758	\$	1.32101	\$	1.48376	\$	1.64060			\$	1.44423	
Budget FY26	\$	98,277	\$	85,037	\$	25,697	\$	25,326	\$	-	\$	26,767	\$ 261,105