

Budget Details

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This section provides several summaries and the line-by-line details for Lincoln and Hanscom which make up the Preliminary Budget. While the focus is on expenditures, another copy of the FY11 Revenue Summary by Source is included for convenience.

The budget summaries are categorized differently in this year's budget book. The Massachusetts Department of Elementary and Secondary Education (DESE) has a structure of four-digit accounting codes used as a common framework for the annual reporting of school finances and in comparisons among the Massachusetts school districts. This structure provides a finer granularity to the summary of expenditures, so we decided to use the DESE structure for summarizing budget development this year. You will notice that there are more categories than in past budget summaries. The administration hopes that this kind of display will ease analysis, will make comparisons to prior fiscal years more meaningful, and will allow comparisons to published statistics for our peer districts without going through a significant conversion process.

Please note that these summaries are focused on the needs of the School Committee and the community in the budget development process, and include the expenditures proposed which correspond to the sources of revenue detailed in the summary. These displays of details differ from the formal DESE annual statistical reports ("per Pupil Expenditures") in several key areas:

- Our process involves consideration of the budgets directly under control of the School Committee. The formal DESE annual statistical reports include certain contributions of the Town (long-term debt for building projects, for example) which are not the subject of the on-going budget process.
- As explained in the Commentary & Analysis section, at this point in the budget development process the funds used by principals to support their programs are collected together in one category called "Per Pupil Allocation/SBM Funds (2999)." These funds are distributed at the end of the process and spread throughout the other categories in the "Instructional Materials, Equipment and Technology" group. As an historical report, the DESE Per Pupil reports reflect similar funds distributed across the categories, so direct comparisons with these budget detail summaries is not accurate for all categories.
- Finally, the District often benefits from gifts and special grants throughout the year. These unplanned funds are normally targeted for very specific purposes. As historical reports, the DESE annual statistical reports include these funds, but the administration has no idea at this point what, if any, gifts or private grants will be received during FY11.

The line-by-line detail budgets are for the Lincoln appropriated and Hanscom allocated budgets only.

**Preliminary Total Operating Budget • FY11
Revenue Summary by Source**

Major sources of revenue	Lincoln Campus	Hanscom Campus	District Totals
Town appropriation (2.5% increase)	\$ 9,234,319		\$ 9,234,319
DOD contract allocation		\$ 9,775,661	\$ 9,775,661
Reimbursements			
• Special Education Circuit Breaker	\$ 70,246	\$ 9,521	\$ 79,767
• Special Education Medicaid	\$ 36,000		\$ 36,000
• E-rate	\$ 18,000		\$ 18,000
Grants			
• Special Education Entitlement	\$ 135,258	\$ 110,665	\$ 245,923
• Special Education Pgm Improve.	\$ -	\$ -	\$ -
• Full Day K-garten	\$ 32,820	\$ 32,820	\$ 65,640
• Early Childhood Education	\$ 14,543		\$ 14,543
• Title 1		\$ 33,403	\$ 33,403
• Teacher Quality	\$ 12,779	\$ 10,456	\$ 23,235
• METCO	\$ 465,985		\$ 465,985
Tuition and Fees			
• Transportation	\$ 30,000		\$ 30,000
• Facility rental	\$ 40,000		\$ 40,000
• Custodial detail	\$ 9,372	\$ 1,564	\$ 10,936
• Athletic	\$ 31,800		\$ 31,800
• Pre-school			
◦ Day program	\$ 66,100		\$ 66,100
◦ Extended day program	\$ 24,500		\$ 24,500
• School lunch program	\$ 153,473	\$ 127,248	\$ 280,721
totals	\$ 10,375,195	\$ 10,101,338	\$ 20,476,533

Sources of Revenue FY11	Amount	% of total	
Lincoln Appropriation	\$ 9,234,319	45%	
Hanscom Contract	\$ 9,775,661	48%	
Reimbursement Programs	\$ 133,767	1%	} \$ 1,466,553
Grants	\$ 848,729	4%	
Tuitions and Fees	\$ 484,057	2%	
Total	\$ 20,476,533	100%	

Lincoln Public Schools
District Total Operating Budget
 FY11 Preliminary Budget

	Town Appropriation	Contract Allocation	Other Sources	Total
Revenues				
From All Sources	\$ 9,234,319	\$ 9,775,661		\$ 20,476,533
Expenses				
Administration				
School Committee (1110)	\$ 5,050	\$ 4,200	\$ -	\$ 9,250
Superintendent (1210)	\$ 164,616	\$ 133,832	\$ -	\$ 298,448
Assistant Superintendents (1220)	\$ 116,661	\$ 94,690	\$ -	\$ 211,351
Other District-Wide Administration (1230)	\$ -	\$ -	\$ -	\$ -
Business and Finance (1410)	\$ 164,437	\$ 213,492	\$ -	\$ 377,929
Human Resources and Benefits (1420)	\$ 19,310	\$ 2,708	\$ -	\$ 22,018
Legal Service For School Committee (1430)	\$ 20,750	\$ 16,450	\$ -	\$ 37,200
Legal Settlements (1435)	\$ -	\$ -	\$ -	\$ -
District-wide Information Mgmt and Tech (1450)	\$ 173,137	\$ 135,218	\$ -	\$ 308,355
Instructional Leadership				
Curriculum Directors (Supervisory) (2110)	\$ 100,786	\$ 82,462	\$ -	\$ 183,248
Department Heads (Non-Supervisory) (2120)	\$ -	\$ -	\$ -	\$ -
School Leadership-Building (2210)	\$ 413,252	\$ 446,621	\$ 42,163	\$ 902,036
Curriculum Leaders/Dept Heads-Building Level (2220)	\$ 138,197	\$ 145,045	\$ 128,572	\$ 411,814
Building Technology (2250)	\$ -	\$ -	\$ -	\$ -
Instructional Coordinators and Team Leaders (2315)	\$ 136,509	\$ 46,625	\$ -	\$ 183,134
Classroom and Specialist Teachers				
Teachers, Classroom General Ed (2305)	\$ 3,857,272	\$ 2,749,460	\$ -	\$ 6,606,732
Teachers, Classroom Special Ed (2305)	\$ 58,800	\$ 253,646	\$ 37,089	\$ 349,535
Teachers, Specialists General Ed (2310)	\$ 92,099	\$ 506,052	\$ 67,331	\$ 665,482
Teachers, Specialists Special Ed (2310)	\$ 552,269	\$ 555,099	\$ 140,692	\$ 1,248,060
Other Teaching Services				
Medical/Therapeutic Services (2320)	\$ 315,185	\$ 344,563	\$ -	\$ 659,748
Substitute Teachers (2325)	\$ 115,000	\$ 100,000	\$ -	\$ 215,000
General Ed Instructional Assistants (2330)	\$ 84,188	\$ 94,345	\$ 62,500	\$ 241,033
General Ed Tutors (2330)	\$ 27,706	\$ -	\$ 33,403	\$ 61,109
Special Ed Tutors/Instructional Assistants (2330)	\$ 50,055	\$ 153,620	\$ 271,812	\$ 475,487
Librarians and Media Center Directors (2340)	\$ 110,480	\$ 144,021	\$ -	\$ 254,501
Professional Development				
Professional Development Leadership (2351)	\$ -	\$ -	\$ -	\$ -
Teacher/Instructional Staff-Professional Days (2353)	\$ -	\$ -	\$ -	\$ -
Substitutes for Instructional Staff at Prof. Dev. (2355)	\$ -	\$ -	\$ -	\$ -
Prof. Dev. Stipends, Providers and Expenses (2357)	\$ 88,409	\$ 147,228	\$ 23,235	\$ 258,872
Instructional Materials, Equipment and Technology				
Per Pupil Allocation/SBM Funds (2999)	\$ 146,774	\$ 147,768	\$ -	\$ 294,542
Textbooks & Related Software/Media/Materials (2410)	\$ 10,634	\$ 5,005	\$ -	\$ 15,639
Other Instructional Materials (2415)	\$ 7,950	\$ 14,230	\$ -	\$ 22,180
Instructional Equipment (2420)	\$ 20,276	\$ 10,834	\$ -	\$ 31,110
General Supplies (2430)	\$ 8,825	\$ 7,305	\$ 5,792	\$ 21,922
Other Instructional Services (2440)	\$ 88,300	\$ 40,507	\$ 20,320	\$ 149,127
Classroom Instructional Technology (2451)	\$ -	\$ -	\$ -	\$ -
Other Instructional Hardware (2453)	\$ 9,700	\$ 9,700	\$ -	\$ 19,400
Instructional Software (2455)	\$ -	\$ 8,303	\$ -	\$ 8,303
Guidance, Counseling and Testing				
Guidance and Adjustment Counselors (2710)	\$ 151,397	\$ 168,693	\$ 78,498	\$ 398,588
Testing and Assessment (2720)	\$ -	\$ -	\$ -	\$ -
Psychological Services (2800)	\$ 58,639	\$ 72,087	\$ -	\$ 130,726
Pupil Services				
Attendance and Parent Liaison Services (3100)	\$ -	\$ -	\$ -	\$ -
Medical/Health Services (3200)	\$ 104,550	\$ 104,595	\$ -	\$ 209,145
In-District Transportation (3300)	\$ 335,140	\$ -	\$ 173,689	\$ 508,829
Food Salaries and Other Expenses (3400)	\$ 22,538	\$ 18,751	\$ 270,282	\$ 311,571
Athletics (3510)	\$ 27,500	\$ 31,296	\$ 31,800	\$ 90,596
Other Student Body Activities (3520)	\$ 9,000	\$ 21,500	\$ -	\$ 30,500
School Security (3600)	\$ -	\$ -	\$ -	\$ -

	Town Appropriation	Contract Allocation	Other Sources	Total
Operations and Maintenance				\$ -
Custodial Services (4110)	\$ 347,304	\$ 353,452	\$ 30,936	\$ 731,692
Heating of Buildings (4120)	\$ 230,628	\$ 18,000	\$ -	\$ 248,628
Utility Services (4130)	\$ 297,000	\$ 186,279	\$ 18,000	\$ 501,279
Maintenance of Grounds (4210)	\$ 21,410	\$ 53,380	\$ -	\$ 74,790
Maintenance of Buildings (4220)	\$ 160,566	\$ 226,712	\$ 20,000	\$ 407,278
Building Security System (4225)	\$ -	\$ -	\$ -	\$ -
Maintenance of Equipment (4230)	\$ -	\$ -	\$ -	\$ -
Extraordinary Maintenance (4300)	\$ 2,000	\$ 2,000	\$ -	\$ 4,000
Networking and Telecommunications (4400)	\$ -	\$ -	\$ -	\$ -
Technology Maintenance (4450)	\$ -	\$ -	\$ -	\$ -
Insurance, Retirement Programs and Other				\$ -
Employer Retirement Contributions (5100)	\$ -	\$ 115,000	\$ -	\$ 115,000
Insurance for Active Employees (5200)	\$ 105,981	\$ 1,038,597	\$ -	\$ 1,144,578
Insurance for Retired School Employees (5250)	\$ -	\$ 396,958	\$ -	\$ 396,958
Other Non-Employee Insurance (5260)	\$ 300	\$ 300	\$ -	\$ 600
Rental Lease of Equipment (5300)	\$ -	\$ -	\$ -	\$ -
Rental Lease of Buildings (5350)	\$ -	\$ -	\$ -	\$ -
Short Term Interest PAN's (5400)	\$ -	\$ -	\$ -	\$ -
Crossing Guards & Community Support (5500/6300)	\$ 14,000	\$ -	\$ -	\$ 14,000
Payments To Out-Of-District Schools				\$ -
Tuition To Other Schools (9000)	\$ 344,871	\$ 93,350	\$ -	\$ 438,221
Out-of-District Transportation (3300)	\$ 126,000	\$ 54,800	\$ -	\$ 180,800
Adjusted Current Program Expenses	\$ 9,464,454	\$ 9,568,779	\$ 1,456,114	\$ 20,489,347
Improvement Initiative Proposals	\$ 186,515	\$ 209,277	\$ 10,439	\$ 406,231
			\$ -	
Total Preliminary Budget Expenses	\$ 9,650,969	\$ 9,778,056	\$ 1,466,553	\$ 20,895,578
			\$ -	
surplus / deficit =	\$ (416,650)	\$ (2,395)	\$ 0	\$ (419,045)