



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

November 6, 2010

To: Lincoln School Committee
Michael F. Brandmeyer, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY11 First Quarter Report – Hanscom updated

At the School Committee meeting on October 14th, we discussed the status of Lincoln budget at the end of the 1st Quarter FY11, and deferred discussing the Hanscom budget status until the September 30th enrollment report had been verified and the FY11 budget set by the DODEA Contracting Officer.

As a reminder, the Hanscom budget for FY11 was prepared based on providing FY11 services for the 421-440 pupil enrollment band, although the actual student enrollment to be served was uncertain. We presented a budget of \$9,481,961 that had the potential of a deficit, and planned to fund from a higher band if enrollment increased, or fund from reserves if enrollment remained low. This budget had an initial deficit of \$63,536 to start the year.

Since the Hanscom budget was approved last April, three factors have increased anticipated costs for FY11:

1. Additional Special Education costs for out-of-district placements and one-to-one tutors.
2. Additional teacher and paraprofessional costs for the increased preschool enrollment.
3. Additional costs for teachers hired to replace those who retired last June.

These increased costs totalled \$28,331 at the beginning of October. The September 30th enrollment report certified by the 66th Airbase Group moved the contract price into the 461-480 price band, which provides funds of \$10,241,770 for FY11. The Administration recommends that we set the operating budget for Hanscom at \$9,805,950, the 441-460 enrollment band price, and leave the remaining \$435,820 as contingency for facilities issues, increased enrollment, additional unanticipated special education costs or increases in health insurance premiums. The revised budget at this amount will be sufficient to cover anticipated expense for FY11.

Hanscom Campus

Attached for your review is a report providing details of the current revised operating budget, year to date expenses and encumbrances as of November 5, 2010. At that date, approximately 20% of the school year and 33% of the fiscal year had elapsed. The report balances include payrolls through November 2, 2010, reflecting wages through October 22, 2010. Also included is a report showing key budget lines we currently track in

greater detail. This report compares this year's "burn rate" with the comparable period from the last fiscal year for selected budget lines of special interest.

An initial analysis of the staffing plan and encumbered salaries shows that current funding is sufficient to meet the planned needs. Several comments on specific expense categories follow.

Several maternity leaves among the Hanscom Primary faculty and staff have caused an early commitment of funds from the Substitutes accounts. We will continue to watch this situation for further commitments and report the status to the Committee at the end of the current quarter. Typically, maternity leaves for the balance of the year have been requested by January.

The over-encumbrance in the Other Paraprofessionals category is caused by a mistake in the MUNIS accounting system which occurred during the encumbering of two HMS instructional assistant wages, and will be corrected in a future payroll posting. Sufficient funds are available in both categories.

Custodial services and supplies were consumed at a higher rate than anticipated this summer to support a revised floor care regimen. This is a budget area which cannot support the scaling back of expenditures, so we will monitor this line closely as the year progresses and supplement with additional funds if the need arises.

The expenditure of 38% of the general supplies and materials line is appropriate, as the schools have purchased the needed supplies in advance of their use. We are on target to reach our goal of completing the bulk of these purchases by the end of March.

Please contact me at 259-2623 or bcreel@lincnet.org should you have any questions about the enclosed information.

Hanscom Campus
FY 2011 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of November 6, 2010

Expense Category	Revised FY11 Operating Budget	Expended		Expended & Encumbered		% of total
		Amount	Percent	Amount	Percent	
School Committee	\$ 4,200	\$ 1,079	25.7%	\$ 3,602	85.8%	0.04%
Personnel		.				0.00%
Administrator Salaries	\$ 661,957	\$ 189,605	28.6%	\$ 660,869	99.8%	6.75%
Professional Salaries (Teachers, Nurses, etc.)						0.00%
• Regular salaries	\$ 4,897,481	\$ 1,159,507	23.7%	\$ 4,893,602	99.9%	49.94%
• Stipends (leadership & mentoring)	\$ 145,457	\$ 32,936	22.6%	\$ 128,552	88.4%	1.48%
• Substitutes (daily & long-term)	\$ 100,000	\$ 14,507	14.5%	\$ 20,798	20.8%	1.02%
• Misc. Salaries (see note 1)	\$ 319,546	\$ 21,528	6.7%	\$ 43,248	13.5%	3.26%
Paraprofessionals Wages						0.00%
• Special Education Tutors	\$ 205,103	\$ 43,360	21.1%	\$ 205,023	100.0%	2.09%
• Instructional Assistants	\$ 184,661	\$ 28,154	15.2%	\$ 176,330	95.5%	1.88%
• Other paraprofessionals ****	\$ 93,458	\$ 20,207	21.6%	\$ 98,098	105.0%	0.95%
Support Staff						0.00%
• Secretaries	\$ 320,025	\$ 89,015	27.8%	\$ 320,021	100.0%	3.26%
• Facilities, Maintenance & Custodial Staff	\$ 385,745	\$ 122,091	31.7%	\$ 385,857	100.0%	3.93%
• Overtime	\$ 16,740	\$ 929	5.6%	\$ 929	5.6%	0.17%
Professional & Staff Development	\$ 42,428	\$ 10,690	25.2%	\$ 21,479	50.6%	0.43%
Employee Benefits & Town Svcs	\$ 1,459,564	\$ 214,171	14.7%	\$ 837,796	57.4%	14.88%
Supplies, Equipment & Services						0.00%
In-District Transportation						
Out of District Special Education Transportation	\$ 61,300	\$ 19,827	32.3%	\$ 51,304	83.7%	0.63%
Special Education Tuition (OOD & collaboratives)	\$ 68,490	\$ 14,504	21.2%	\$ 68,490	100.0%	0.70%
General Supplies and Materials						0.00%
• Textbooks	\$ 15,167	\$ 9,264	61.1%	\$ 9,634	63.5%	0.15%
• Other Published Materials	\$ 64,685	\$ 21,409	33.1%	\$ 29,478	45.6%	0.66%
• Durable Goods and Equipment	\$ 52,455	\$ 21,644	41.3%	\$ 25,763	49.1%	0.53%
• Consumable Supplies	\$ 82,224	\$ 36,149	44.0%	\$ 42,778	52.0%	0.84%
• Contracted Services	\$ 157,440	\$ 40,216	25.5%	\$ 77,215	49.0%	1.61%
Facilities & Maintenance						0.00%
• Utilities -- heat	\$ 18,000	\$ 785	4.4%	\$ 18,000	100.0%	0.18%
• Utilities -- electricity	\$ 125,000	\$ 9,565	7.7%	\$ 125,000	100.0%	1.27%
• Utilities -- water, sewer, telephones	\$ 39,279	\$ 9,328	23.7%	\$ 34,213	87.1%	0.40%
• Maintenance Services & Supplies	\$ 203,940	\$ 56,951	27.9%	\$ 124,576	61.1%	2.08%
• Custodial Services & Supplies	\$ 33,308	\$ 11,972	35.9%	\$ 16,036	48.1%	0.34%
Other expenses (see note 2)	\$ 48,300	\$ 3,191	6.6%	\$ 4,308	8.9%	0.49%
TOTALS	\$ 9,805,953	\$ 2,202,583	22.5%	\$ 8,423,000	85.9%	

Notes

1. Includes personnel control, home/hospital teaching, certain curriculum development & instrumental instruction salaries.
2. Includes (but not limited to) postage, legal expense, advertising, printing, permits, etc.

FY 2011 Operating Budget -- Key Budget Line Tracking

1st Quarter

as of November 5, 2010

Budget line	FY10 Budget				FY11 Budget			
	original budget	revised budget	1Q \$\$ expended	1Q % expended	original budget	revised budget	1Q \$\$ expended	1Q % expended
Hanscom Campus								
Legal expenses	9,000	17,000	-	0.0%	13,250	13,250	787	5.9%
Substitutes (daily)	50,000	50,000	747	1.5%	50,000	50,000	5,449	10.9%
Substitutes (long-term)	50,000	160,853	10,351	6.4%	50,000	50,000	9,059	18.1%
Custodian overtime	16,240	16,240	124	0.8%	16,240	16,240	928	5.7%
Custodial services & supplies	27,925	27,925	8,154	29.2%	33,308	33,308	11,972	35.9%
Utilities (heat)	32,700	32,700	23	0.1%	18,000	18,000	785	4.4%
Utilities (electricity)	125,000	125,000	7,112	5.7%	125,000	125,000	9,565	7.7%
Utilities (telephones)	23,435	23,558	4,887	20.7%	28,779	28,779	8,225	28.6%
Special Education OOD tuition	100,000	100,000	32,587	32.6%	50,350	68,490	14,504	21.2%
General Supplies & Materials (SBM & new curriculum mat'ls)					194,880	191,915	73,757	38.4%