



# LINCOLN PUBLIC SCHOOLS

Buckner M. Creel  
Administrator for Business and Finance

---

October 14, 2009

To: Lincoln School Committee  
Michael F. Brandmeyer, Superintendent of Schools  
From: Buckner Creel, Administrator for Business and Finance  
Subject: FY10 First Quarter Report

For Fiscal Year 2010, the Lincoln Public Schools received appropriations of \$9,333,723 for the Lincoln Campus and was allocated \$10,476,453 for the Hanscom Campus. All financial obligations are expected to be met within the funds appropriated and allocated for FY10.

Attached for your review are two reports providing details of the current operating budgets, year to date expenses and encumbrances for each campus as of October 6, 2009. At that date, approximately 10% of the school year and 25% of the fiscal year had elapsed. The report balances include payrolls through October 6, 2009, reflecting wages through September 25, 2009.

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.

**Lincoln Campus.** The current budget includes \$125,000 in the Special Education out-of-district (OOD) tuition category which resulted from the pre-purchase of tuition expenses approved at the end of FY09. The budget also includes \$20,000 remaining from the past summer's Special Education extended school year program. Both of these amounts were proposed to the Finance Committee as part of the Town's FY10 budget deficit reduction strategy, along with an additional \$67,000 in Special Education expenses. The revised appropriated budget amount after the Special Town Meeting revisions on October 17, 2009 is anticipated to be \$9,121,723.

**Hanscom Campus.** The current budget includes \$504,934 in the employee benefits and Town services category for payment of employee retirement assessments to the Massachusetts Teachers Retirement System (MTRS). After the FY10 budget was approved last winter, the Superintendent raised the issue with the Massachusetts Public Employee Retirement Administration Commission (PERAC), who relieved us from this requirement late in FY09. The \$504,934 will be held in the budget and transferred to the Hanscom Reserve Fund at the end of this fiscal year.

Please contact me at 259-2623 or [bcreel@lincnet.org](mailto:bcreel@lincnet.org) should you have any questions about the enclosed information.

**Lincoln Campus**  
**FY 2010 OPERATING BUDGET -- STATUS REPORT**  
**1st Quarter**  
as of October 6, 2009

Expense Category	Revised FY10 Operating Budget	Expended		Expended & Encumbered		% of total budget
		Amount	Percent	Amount	Percent	
School Committee	\$ 4,900	\$ 138	2.8%	\$ 2,750	56.1%	0.05%
<b>Personnel</b>						
Administrator Salaries	\$ 691,632	\$ 155,653	22.5%	\$ 691,631	100.0%	7.41%
Professional Salaries (Teachers, Nurses, etc.)						
• Regular salaries	\$ 5,217,801	\$ 821,210	15.7%	\$ 5,198,101	99.6%	55.90%
• Stipends (leadership & mentoring)	\$ 174,082	\$ 19,595	11.3%	\$ 141,667	81.4%	1.87%
• Substitutes (daily & long-term)	\$ 120,000	\$ 6,786	5.7%	\$ 27,196	22.7%	1.29%
• Misc. Salaries (see note 1)	\$ 215,851	\$ 22,243	10.3%	\$ 57,435	26.6%	2.31%
Paraprofessionals Wages						
• Special Education Tutors	\$ 81,945	\$ 13,320	16.3%	\$ 68,813	84.0%	0.88%
• Instructional Assistants	\$ 115,286	\$ 10,565	9.2%	\$ 115,263	100.0%	1.24%
• Other paraprofessionals	\$ 115,367	\$ 10,091	8.7%	\$ 93,333	80.9%	1.24%
Support Staff						
• Secretaries	\$ 319,670	\$ 68,428	21.4%	\$ 319,671	100.0%	3.42%
• Facilities, Maintenance & Custodial Staff	\$ 358,413	\$ 86,237	24.1%	\$ 355,052	99.1%	3.84%
• Overtime	\$ 32,125	\$ 1,947	6.1%	\$ 10,569	32.9%	0.34%
Professional & Staff Development	\$ 59,068	\$ 10,234	17.3%	\$ 23,807	40.3%	0.63%
<b>Supplies, Equipment &amp; Services</b>						
In-District Transportation	\$ 329,060	\$ -	0.0%	\$ 329,060	100.0%	3.53%
Out of District Special Education Transportation	\$ 169,201	\$ 107,504	63.5%	\$ 107,639	63.6%	1.81%
Special Education Tuition (OOD & collaboratives) (see note 3)	\$ 172,600	\$ 1,500	0.9%	\$ 64,506	37.4%	1.85%
General Supplies and Materials						
• Textbooks	\$ 45,403	\$ 27,958	61.6%	\$ 32,662	71.9%	0.49%
• Other Published Materials	\$ 54,378	\$ 7,607	14.0%	\$ 21,772	40.0%	0.58%
• Durable Goods and Equipment	\$ 56,751	\$ 7,928	14.0%	\$ 23,184	40.9%	0.61%
• Consumable Supplies	\$ 100,789	\$ 32,194	31.9%	\$ 43,692	43.3%	1.08%
• Contracted Services	\$ 158,677	\$ 28,523	18.0%	\$ 65,153	41.1%	1.70%
Facilities & Maintenance						
• Utilities -- heat	\$ 230,626	\$ 2,879	1.2%	\$ 230,281	99.9%	2.47%
• Utilities -- electricity	\$ 240,000	\$ 38,412	16.0%	\$ 210,000	87.5%	2.57%
• Utilities -- water, sewer, telephones	\$ 59,350	\$ 7,075	11.9%	\$ 47,075	79.3%	0.64%
• Maintenance Services & Supplies	\$ 125,680	\$ 28,225	22.5%	\$ 66,235	52.7%	1.35%
• Custodial Services & Supplies	\$ 29,500	\$ 10,532	35.7%	\$ 16,190	54.9%	0.32%
Other expenses (see note 2)	\$ 55,568	\$ 1,489	2.7%	\$ 1,741	3.1%	0.60%
<b>TOTALS</b>	<b>\$ 9,333,723</b>	<b>\$ 1,528,271</b>	<b>16.4%</b>	<b>\$ 8,364,480</b>	<b>89.6%</b>	<b>100.0%</b>

Notes

1. Includes personnel control, certain curriculum development & instrumental instruction salaries.
2. Includes (but not limited to) postage, legal expense, advertising, printing, permits, etc.
3. Includes \$125,000 OOD pre-purchase to be given back as part of FY10 Budget adjustment at Special Town Meeting

**Hanscom Campus**  
**FY 2010 OPERATING BUDGET -- STATUS REPORT**  
**1st Quarter**  
as of October 6, 2009

Expense Category	Revised FY10 Operating Budget	Expended		Expended & Encumbered		% of total
		Amount	Percent	Amount	Percent	
School Committee	\$ 4,100	\$ 113	2.7%	\$ 2,250	54.9%	0.04%
<b>Personnel</b>						0.00%
Administrator Salaries	\$ 644,512	\$ 136,803	21.2%	\$ 644,488	100.0%	6.15%
Professional Salaries (Teachers, Nurses, etc.)						0.00%
• Regular salaries	\$ 4,961,798	\$ 767,165	15.5%	\$ 4,696,128	94.6%	47.36%
• Stipends (leadership & mentoring)	\$ 148,148	\$ 16,853	11.4%	\$ 123,926	83.7%	1.41%
• Substitutes (daily & long-term)	\$ 123,345	\$ 11,098	9.0%	\$ 56,221	45.6%	1.18%
• Misc. Salaries (see note 1)	\$ 71,630	\$ 21,663	30.2%	\$ 33,405	46.6%	0.68%
Paraprofessionals Wages						0.00%
• Special Education Tutors	\$ 309,942	\$ 41,298	13.3%	\$ 280,510	90.5%	2.96%
• Instructional Assistants	\$ 159,612	\$ 8,356	5.2%	\$ 96,716	60.6%	1.52%
• Other paraprofessionals ****	\$ 110,896	\$ 12,829	11.6%	\$ 110,834	99.9%	1.06%
Support Staff						0.00%
• Secretaries	\$ 316,341	\$ 68,612	21.7%	\$ 316,340	100.0%	3.02%
• Facilities, Maintenance & Custodial Staff	\$ 368,308	\$ 90,166	24.5%	\$ 363,677	98.7%	3.52%
• Overtime	\$ 16,740	\$ 441	2.6%	\$ 441	2.6%	0.16%
Professional & Staff Development	\$ 58,296	\$ 10,348	17.8%	\$ 15,956	27.4%	0.56%
Employee Benefits & Town Svcs	\$ 1,995,576	\$ 77,046	3.9%	\$ 1,215,035	60.9%	19.05%
<b>Supplies, Equipment &amp; Services</b>						0.00%
In-District Transportation						
Out of District Special Education Transportation	\$ 88,357	\$ 79,826	90.3%	\$ 82,707	93.6%	0.84%
Special Education Tuition (OOD & collaboratives)	\$ 206,000	\$ 116,110	56.4%	\$ 144,435	70.1%	1.97%
General Supplies and Materials						0.00%
• Textbooks	\$ 29,359	\$ 17,397	59.3%	\$ 21,860	74.5%	0.28%
• Other Published Materials	\$ 68,142	\$ 20,738	30.4%	\$ 27,606	40.5%	0.65%
• Durable Goods and Equipment	\$ 58,972	\$ 13,265	22.5%	\$ 22,462	38.1%	0.56%
• Consumable Supplies	\$ 103,569	\$ 24,166	23.3%	\$ 41,660	40.2%	0.99%
• Contracted Services	\$ 158,480	\$ 27,572	17.4%	\$ 47,827	30.2%	1.51%
Facilities & Maintenance						0.00%
• Utilities -- heat	\$ 32,700	\$ 23	0.1%	\$ 32,700	100.0%	0.31%
• Utilities -- electricity	\$ 125,000	\$ 7,112	5.7%	\$ 125,000	100.0%	1.19%
• Utilities -- water, sewer, telephones	\$ 34,058	\$ 5,061	14.9%	\$ 34,058	100.0%	0.33%
• Maintenance Services & Supplies	\$ 206,637	\$ 32,115	15.5%	\$ 106,001	51.3%	1.97%
• Custodial Services & Supplies	\$ 27,925	\$ 8,154	29.2%	\$ 12,292	44.0%	0.27%
Other expenses (see note 2)	\$ 48,010	\$ 2,106	4.4%	\$ 2,407	5.0%	0.46%
<b>TOTALS</b>	<b>\$ 10,476,453</b>	<b>\$ 1,616,437</b>	<b>15.4%</b>	<b>\$ 8,656,941</b>	<b>82.6%</b>	

Notes

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