



# LINCOLN PUBLIC SCHOOLS

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ADMINISTRATOR FOR BUSINESS AND FINANCE

June 6, 2010

To: School Committee  
Mickey Brandmeyer  
From: Buckner Creel

Subject: FY11 Budget status

The finances for the Lincoln Public Schools will end FY11 in the black, with all obligations met. Details of the status of the FY11 budgets for both campuses follow.

**Lincoln Campus.** For the past several years, the School Committee has been able to accomplish some strategic purchasing at the end of the fiscal year. Predominantly, these procurements have pre-purchased special education tuition, enhanced or replaced educational technology equipment or bulk supplies like pallets of paper. Last year, the Committee pre-purchased special education tuition to preserve out-of-district tuition funds in anticipation of requirements for certain placements.

This year, those anticipated placements became requirements, and the budget funds were spent. In addition, the requirements of the colder-than-usual winter increased spending on heating and maintenance. As a result, while funds are currently sufficient to end the year in the black, the administration does not envision that funds will be available to make strategic pre-purchases of any significance. Should the fiscal year closeout process makes funds available, the administration will propose a modest pre-purchase plan with a primary focus on special education tuition and/or technology upgrades.

**Hanscom Campus.** The Hanscom operations did not experience an increase in special education expenses as did Lincoln, and was able to redirect maintenance funds to cover the costs of the past winter. In each of the past fiscal years, the School Committee has authorized the transfer of funds to the Town's Group Insurance Liability Fund to help met the Hanscom benefits liabilities under GASB 45. The administration recommends that the School Committee continue this effort and approve a transfer of \$200,000 from the FY11 budget to the Group Insurance Liability Fund to address Hanscom School's continuing obligation.