



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

October 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

For Fiscal Year 2011, the Lincoln Public Schools received appropriations of \$9,325,319 for the Lincoln Campus. All financial obligations on the Lincoln Campus are expected to be met within the funds appropriated for FY10. The funds currently allocated on the Hanscom Campus for FY10 are insufficient to meet the obligations currently anticipated.

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 the Hanscom Reserve if enrollment remained stable. This budget required an initial transfer of \$63,536 from the Hanscom Reserve 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-on-one tutors.
2. Additional teacher and paraprofessional costs for the increased preschool enrollment on both the Lincoln and Hanscom campuses.
3. Additional costs for teachers hired to replace those who retired last June.

These increased costs total \$28,331 currently, and would require another transfer from the Hanscom Reserve if enrollment had not increased. The administration has submitted the September 30th enrollment report for certification by the 66th Airbase Group, so the exact enrollment total is not firm, but the increase in pupil enrollment means that the contract price will move to either the 441-460 or the 461-480 price band. We will defer the detailed discussion of the Hanscom budget until the price is set and we can present a revised budget. The current deficit of \$91,867 should be mitigated through the contract amount at a higher band.

Lincoln Campus

Attached for your review is a report providing details of the current operating budget, year to date expenses and encumbrances as of October 6, 2010. At that date, approximately 10% of the school year and 25% of the fiscal year had elapsed. The report balances include payrolls through October 5, 2010, reflecting wages through September 24, 2010. Also included is 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.

The current budget includes \$64,000 in the Special Education out-of-district (OOD) tuition category which resulted from the pre-purchase of tuition expenses approved at the end of FY10. The budget also includes \$11,414.63 remaining from the past summer's Special Education extended school year program. These amounts will be available to help cover the anticipated expenses of two out-of-district placements which may occur later this year.

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 33% 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.

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

Expense Category	Revised FY11 Operating Budget	Expended		Expended & Encumbered		% of total budget
		Amount	Percent	Amount	Percent	
School Committee	\$ 4,985	\$ 1,547	31.0%	\$ 4,671	93.7%	0.05%
Personnel						
Administrator Salaries	\$ 701,975	\$ 156,267	22.3%	\$ 702,006	100.0%	7.53%
Professional Salaries (Teachers, Nurses, etc.)						
• Regular salaries	\$ 5,249,664	\$ 833,090	15.9%	\$ 5,191,025	98.9%	56.29%
• Stipends (leadership & mentoring)	\$ 165,338	\$ 18,323	11.1%	\$ 119,044	72.0%	1.77%
• Substitutes (daily & long-term)	\$ 115,000	\$ 6,694	5.8%	\$ 8,958	7.8%	1.23%
• Misc. Salaries (see note 1)	\$ 239,135	\$ 38,364	16.0%	\$ 79,378	33.2%	2.56%
Paraprofessionals Wages						
• Special Education Tutors	\$ 75,977	\$ 11,424	15.0%	\$ 74,658	98.3%	0.81%
• Instructional Assistants	\$ 125,956	\$ 9,236	7.3%	\$ 111,851	88.8%	1.35%
• Other paraprofessionals	\$ 57,900	\$ 7,179	12.4%	\$ 57,900	100.0%	0.62%
Support Staff						
• Secretaries	\$ 330,943	\$ 68,231	20.6%	\$ 330,938	100.0%	3.55%
• Facilities, Maintenance & Custodial Staff	\$ 373,953	\$ 89,813	24.0%	\$ 373,227	99.8%	4.01%
• Overtime	\$ 19,625	\$ 1,333	6.8%	\$ 1,333	6.8%	0.21%
Professional & Staff Development	\$ 46,043	\$ 12,706	27.6%	\$ 20,012	43.5%	0.49%
Supplies, Equipment & Services						
In-District Transportation	\$ 334,140	\$ -	0.0%	\$ 334,140	100.0%	3.58%
Out of District Special Education Transportation	\$ 106,000	\$ 21,026	19.8%	\$ 77,591	73.2%	1.14%
Special Education Tuition (OOD & collaboratives) (see note 3)	\$ 319,871	\$ 12,520	3.9%	\$ 133,333	41.7%	3.43%
General Supplies and Materials						
• Textbooks	\$ 33,606	\$ 18,728	55.7%	\$ 22,962	68.3%	0.36%
• Other Published Materials	\$ 43,887	\$ 7,955	18.1%	\$ 19,640	44.8%	0.47%
• Durable Goods and Equipment	\$ 33,961	\$ 5,126	15.1%	\$ 10,852	32.0%	0.36%
• Consumable Supplies	\$ 83,315	\$ 21,451	25.7%	\$ 40,476	48.6%	0.89%
• Contracted Services	\$ 168,715	\$ 49,949	29.6%	\$ 98,941	58.6%	1.81%
Facilities & Maintenance						
• Utilities -- heat	\$ 230,626	\$ 2,630	1.1%	\$ 229,319	99.4%	2.47%
• Utilities -- electricity	\$ 215,000	\$ 40,821	19.0%	\$ 210,000	97.7%	2.31%
• Utilities -- water, sewer, telephones	\$ 39,500	\$ (1,881)	-4.8%	\$ 24,678	62.5%	0.42%
• Maintenance Services & Supplies	\$ 125,750	\$ 29,354	23.3%	\$ 69,965	55.6%	1.35%
• Custodial Services & Supplies	\$ 34,955	\$ 14,221	40.7%	\$ 15,554	44.5%	0.37%
Other expenses (see note 2)	\$ 49,500	\$ 2,057	4.2%	\$ 3,960	8.0%	0.53%
TOTALS	\$ 9,325,320	\$ 1,478,164	15.9%	\$ 8,366,413	89.7%	100.0%

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.
3. Revised budget includes FY10 Budget adjustment of minus \$212,000 voted at Special Town Meeting

FY 2011 Operating Budget -- Key Budget Line Tracking

1st Quarter

as of October 6, 2010

Budget line	FY10 Budget				FY11 Budget			
	original budget	revised budget	1Q \$\$ expended	1Q % expended	original budget	revised budget	1Q \$\$ expended	1Q % expended
Lincoln Campus								
Legal expenses	11,000	21,000	-	0.0%	13,750	13,750	-	0.0%
Substitutes (daily)	70,000	70,000	2,170	3.1%	65,000	65,000	2,668	4.1%
Substitutes (long-term)	50,000	50,000	4,615	9.2%	50,000	50,000	4,026	8.1%
Custodian overtime	18,125	18,125	740	4.1%	18,125	18,125	605	3.3%
Custodial services & supplies	29,500	29,500	10,522	35.7%	34,955	34,955	14,221	40.7%
Utilities (heat)	230,626	226,424	2,879	1.3%	230,626	230,626	2,630	1.1%
Utilities (electricity)	240,000	236,501	38,412	16.2%	215,000	215,000	40,821	19.0%
Utilities (telephones)	38,850	38,850	6,669	17.2%	19,000	19,000	(2,105)	-11.1%
Special Education OOD tuition	172,600	64,507	1,500	2.3%	315,871	315,871	12,520	4.0%
General Supplies & Materials (SBM & new curriculum mat'ls)					189,572	189,230	62,437	33.0%