



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

April 11, 2012

To: Lincoln School Committee
Michael F. Brandmeyer, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY12 Third Quarter Report

For Fiscal Year 2012, the Lincoln Public Schools received appropriations of \$9,559,105 for the Lincoln Campus. All financial obligations on the Lincoln Campus are expected to be met within the funds appropriated for FY12.

The Hanscom budget for FY12 was originally prepared based on providing FY12 services for the 441-460 pupil enrollment band, but the DODEA contracting officer awarded the option year for FY12 at the 461-480 enrollment band, providing a contract allocation of \$10,651,610. This contract allocation serves as the current budget amount for the Hanscom operations. The administration feels the funds allocated for FY12 are sufficient to meet the obligations currently anticipated.

Attached for your review is a report providing details of the current operating budget, year to date expenses and encumbrances as of April 3, 2012. At that date, approximately 70% of the school year and 75% of the fiscal year had elapsed. The report balances include payrolls through April 3, 2012, reflecting wages through March 23, 2012. 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.

Several comments on specific expense categories follow.

Lincoln Campus

General. Legal expenses and long-term substitutes are significantly below the anticipated expenditure level for this point in the school year. While Special Education out-of-district expenses to-date appear low, 82.6% of the budget has been encumbered or spent, and an additional placement will require the commitment of funds in the 4th quarter.

Utilities. This winter has been warmer than the past winter. To date, the degree-days for this heating season are 21% below the degree-days for the 2010-11 heating season. I currently project that the amount budgeted for natural gas will exceed the heating costs by \$12,000; this excess may increase, depending on how long the above-normal temperatures continue. Similarly, the FY12 electricity costs are below the budgeted amount, and I project that \$8,000 will remain in the electricity account at the end of the fiscal year.

Hanscom Campus

General. The success of the housing privatization program at Hanscom Air Force Base resulted in increased enrollment, and the administration provided additional site-based management (SBM) funds to support the principals' FY12 programs. As with Lincoln, legal expenses and long-term substitutes are significantly below the anticipated expenditure level for this point in the school year.

Facilities. A significant balance remains in the maintenance services and supplies categories, attributable to the decision to defer project work at the Hanscom Middle School pending the reconstruction project. These funds are available to support the project to provide for temporary kitchen facilities in the Hanscom Primary School currently under development. The administration will bring a project proposal to the School Committee at its April 26 meeting.

Benefits. The administration projects that the benefit accounts will support a contribution to the GASB 45 post-retirement benefits trust fund.

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

Lincoln Campus
FY 2012 OPERATING BUDGET -- STATUS REPORT
3rd Quarter
as of April 3, 2012

Expense Category	Revised FY12 Operating Budget	Expended		Expended & Encumbered		% of total budget
		Amount	Percent	Amount	Percent	
School Committee	\$ 18,995	\$ 10,125	53.3%	\$ 15,968	84.1%	0.20%
Personnel						
Administrator Salaries	\$ 752,130	\$ 526,486	70.0%	\$ 735,574	97.8%	7.87%
Professional Salaries (Teachers, Nurses, etc.)						
• Regular salaries	\$ 5,345,990	\$ 3,507,235	65.6%	\$ 5,341,596	99.9%	55.93%
• Stipends (leadership & mentoring)	\$ 173,009	\$ 106,825	61.7%	\$ 157,074	90.8%	1.81%
• Substitutes (daily & long-term)	\$ 105,000	\$ 51,362	48.9%	\$ 51,362	48.9%	1.10%
• Misc. Salaries (see note 1)	\$ 295,366	\$ 54,318	18.4%	\$ 73,227	24.8%	3.09%
Paraprofessionals Wages						
• Special Education Tutors	\$ 51,871	\$ 34,659	66.8%	\$ 47,125	90.9%	0.54%
• Instructional Assistants	\$ 160,265	\$ 109,203	68.1%	\$ 158,073	98.6%	1.68%
• Other paraprofessionals	\$ 81,815	\$ 58,383	71.4%	\$ 80,916	98.9%	0.86%
Support Staff						
• Secretaries	\$ 342,307	\$ 243,533	71.1%	\$ 340,653	99.5%	3.58%
• Facilities, Maintenance & Custodial Staff	\$ 377,748	\$ 275,979	73.1%	\$ 373,924	99.0%	3.95%
• Overtime	\$ 20,058	\$ 11,784	58.8%	\$ 11,784	58.8%	0.21%
Professional & Staff Development	\$ 46,704	\$ 29,963	64.2%	\$ 34,560	74.0%	0.49%
Supplies, Equipment & Services						
In-District Transportation	\$ 334,140	\$ 224,532	67.2%	\$ 334,140	100.0%	3.50%
Out of District Special Education Transportation	\$ 107,450	\$ 82,271	76.6%	\$ 82,271	76.6%	1.12%
Special Education Tuition (OOD & collaboratives) (see note 3)	\$ 270,950	\$ 149,984	55.4%	\$ 223,675	82.6%	2.83%
General Supplies and Materials						
• Textbooks	\$ 20,363	\$ 16,563	81.3%	\$ 17,568	86.3%	0.21%
• Other Published Materials	\$ 70,979	\$ 49,793	70.2%	\$ 58,482	82.4%	0.74%
• Durable Goods and Equipment	\$ 31,893	\$ 19,875	62.3%	\$ 23,497	73.7%	0.33%
• Consumable Supplies	\$ 120,882	\$ 90,340	74.7%	\$ 104,061	86.1%	1.26%
• Contracted Services	\$ 172,956	\$ 90,435	52.3%	\$ 115,232	66.6%	1.81%
Facilities & Maintenance						
• Utilities -- heat	\$ 173,000	\$ 111,559	64.5%	\$ 170,726	98.7%	1.81%
• Utilities -- electricity	\$ 172,000	\$ 107,599	62.6%	\$ 170,008	98.8%	1.80%
• Utilities -- water, sewer, telephones	\$ 34,633	\$ 11,359	32.8%	\$ 27,320	78.9%	0.36%
• Maintenance Services & Supplies	\$ 192,762	\$ 125,958	65.3%	\$ 160,520	83.3%	2.02%
• Custodial Services & Supplies	\$ 38,206	\$ 30,477	79.8%	\$ 32,461	85.0%	0.40%
Other expenses (see note 2)	\$ 47,633	\$ 20,234	42.5%	\$ 21,884	45.9%	0.50%
TOTALS	\$ 9,559,105	\$ 6,150,832	64.3%	\$ 8,963,682	93.8%	100.0%

Notes

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

Hanscom Campus
FY 2012 OPERATING BUDGET -- STATUS REPORT
3rd Quarter
as of April 3, 2012

Expense Category	Revised FY12 Operating Budget	Expended		Expended & Encumbered		% of total
		Amount	Percent	Amount	Percent	
School Committee	\$ 15,486	\$ 8,276	53.4%	\$ 13,057	84.3%	0.15%
Personnel		.				0.00%
Administrator Salaries	\$ 664,177	\$ 464,293	69.9%	\$ 650,614	98.0%	6.24%
Professional Salaries (Teachers, Nurses, etc.)						0.00%
• Regular salaries	\$ 5,154,722	\$ 3,363,265	65.2%	\$ 5,110,415	99.1%	48.39%
• Stipends (leadership & mentoring)	\$ 158,873	\$ 101,716	64.0%	\$ 157,708	99.3%	1.49%
• Substitutes (daily & long-term)	\$ 100,000	\$ 45,887	45.9%	\$ 50,439	50.4%	0.94%
• Misc. Salaries (see note 1)	\$ 322,623	\$ 54,151	16.8%	\$ 90,315	28.0%	3.03%
Paraprofessionals Wages						0.00%
• Special Education Tutors	\$ 317,876	\$ 202,448	63.7%	\$ 292,880	92.1%	2.98%
• Instructional Assistants	\$ 233,279	\$ 158,181	67.8%	\$ 224,762	96.3%	2.19%
• Other paraprofessionals ****	\$ 95,330	\$ 68,301	71.6%	\$ 94,760	99.4%	0.89%
Support Staff						0.00%
• Secretaries	\$ 329,581	\$ 234,519	71.2%	\$ 328,806	99.8%	3.09%
• Facilities, Maintenance & Custodial Staff	\$ 423,851	\$ 312,174	73.7%	\$ 418,442	98.7%	3.98%
• Overtime	\$ 16,740	\$ 5,228	31.2%	\$ 5,228	31.2%	0.16%
Professional & Staff Development	\$ 46,147	\$ 23,610	51.2%	\$ 27,556	59.7%	0.43%
Employee Benefits & Town Svcs	\$ 1,628,304	\$ 671,682	41.3%	\$ 1,557,800	95.7%	15.29%
Supplies, Equipment & Services						0.00%
In-District Transportation						
Out of District Special Education Transportation	\$ 87,199	\$ 81,279	93.2%	\$ 85,490	98.0%	0.82%
Special Education Tuition (OOD & collaboratives)	\$ 101,195	\$ 80,813	79.9%	\$ 101,195	100.0%	0.95%
General Supplies and Materials						0.00%
• Textbooks	\$ 13,883	\$ 10,354	74.6%	\$ 10,354	74.6%	0.13%
• Other Published Materials	\$ 70,409	\$ 43,823	62.2%	\$ 48,225	68.5%	0.66%
• Durable Goods and Equipment	\$ 121,504	\$ 97,938	80.6%	\$ 103,416	85.1%	1.14%
• Consumable Supplies	\$ 121,581	\$ 83,832	69.0%	\$ 97,389	80.1%	1.14%
• Contracted Services	\$ 160,845	\$ 81,139	50.4%	\$ 102,645	63.8%	1.51%
Facilities & Maintenance						0.00%
• Utilities -- heat	\$ 18,000	\$ 2,718	15.1%	\$ 15,000	83.3%	0.17%
• Utilities -- electricity	\$ 100,007	\$ 58,524	58.5%	\$ 100,007	100.0%	0.94%
• Utilities -- water, sewer, telephones	\$ 39,500	\$ 21,813	55.2%	\$ 31,382	79.4%	0.37%
• Maintenance Services & Supplies	\$ 234,557	\$ 105,497	45.0%	\$ 149,751	63.8%	2.20%
• Custodial Services & Supplies	\$ 31,389	\$ 24,903	79.3%	\$ 26,938	85.8%	0.29%
Other expenses (see note 2)	\$ 44,550	\$ 14,808	33.2%	\$ 17,006	38.2%	0.42%
TOTALS	\$ 10,651,608	\$ 6,421,171	60.3%	\$ 9,911,582	93.1%	

Notes

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

FY 2011 Operating Budget -- Key Budget Line Tracking

3rd Quarter

as of April 3, 2012

Budget line	FY11 Budget				FY12 Budget			
	original budget	revised budget	3Q \$\$ expended cumulative	3Q % expended cumulative	original budget	revised budget	3Q \$\$ expended cumulative	3Q % expended cumulative
Lincoln Campus								
Legal expenses	13,750	13,750	6,562	47.7%	17,750	17,750	5,619	31.7%
Substitutes (daily)	65,000	65,000	45,126	69.4%	65,000	65,000	40,565	62.4%
Substitutes (long-term)	50,000	46,574	6,253	13.4%	40,000	40,000	10,797	27.0%
Custodian overtime	18,125	20,279	13,190	65.0%	18,125	18,125	11,014	60.8%
Custodial services & supplies	34,955	34,955	31,136	89.1%	38,206	38,206	30,477	79.8%
Utilities (heat)	230,626	230,626	200,549	87.0%	173,000	173,000	111,559	64.5%
Utilities (electricity)	215,000	215,000	136,517	63.5%	172,000	172,000	107,599	62.6%
Utilities (telephones)	19,000	19,000	8,954	47.1%	20,433	20,433	5,310	26.0%
Special Education OOD tuition	315,871	299,871	75,166	25.1%	270,950	270,950	149,984	55.4%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	189,572	211,853	144,212	68.1%	225,231	222,163	162,304	73.1%
Hanscom Campus								
Legal expenses	13,250	13,250	5,152	38.9%	15,700	15,700	4,593	29.3%
Substitutes (daily)	50,000	50,000	28,664	57.3%	50,000	50,000	21,271	42.5%
Substitutes (long-term)	50,000	50,000	23,943	47.9%	50,000	50,000	22,160	44.3%
Custodian overtime	16,240	22,078	12,772	57.8%	16,240	16,240	5,228	32.2%
Custodial services & supplies	33,308	33,308	25,494	76.5%	31,389	31,389	24,903	79.3%
Utilities (heat)	18,000	18,000	2,460	13.7%	18,000	18,000	2,718	15.1%
Utilities (electricity)	125,000	125,000	29,413	23.5%	100,000	100,000	58,524	58.5%
Utilities (telephones)	28,779	30,279	21,051	69.5%	32,000	32,000	17,410	54.4%
Special Education OOD tuition	50,350	68,490	38,557	56.3%	92,212	101,195	80,813	79.9%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	194,880	203,133	126,122	62.1%	221,711	305,298	214,348	70.2%