

LINCOLN-SUDBURY REGIONAL SCHOOL DISTRICT
 FY'11 PRELIMINARY BUDGET
 SUMMARY BY CATEGORY OF EXPENSE

ACCOUNT	FY'08 EXPENDED	FY'09 EXPENDED	FY'10 NO OVERRIDE FINAL	FTE	FY'11 REQUEST	FTE	\$ INC	% INC
SALARIES & COMPENSATION								
SALARIES PROFESSIONAL	11,764,447.00	12,304,543.25	12,027,662	148.046	12,610,719	147.846	583,057	4.85%
SALARIES SUPPORT	807,570.15	827,848.33	853,437	16.453	881,226	16.453	27,789	3.26%
SALARIES OTHER	1,775,393.16	1,822,809.76	1,839,850	36.970	1,887,275	36.970	47,425	2.58%
SALARIES OVERTIME	25,403.56	18,740.53	24,000	0.000	24,000	0.000	0	0.00%
SALARIES RETIREMENT INCENTIVE	164,779.00	139,471.00	94,523	0.000	0	0.000	-94,523	-100.00%
SALARIES SUBSTITUTES	149,827.73	42,040.16	100,000	0.000	100,000	0.000	0	0.00%
STIPENDS	96,482.94	108,281.00	213,252	0.000	226,476	0.000	13,224	6.20%
SALARIES RESERVE	0.00	10,894.00	25,300	0.000	24,000	0.000	-1,300	-5.14%
TOTAL SALARIES & COMPENSATION	14,783,903.54	15,274,628.03	15,178,024	201.469	15,753,695	201.269	575,671	3.79%
SERVICES & EXPENSES								
BANKING SERVICES	0.00	2,000.00	1,000		2,000		1,000	100.00%
BINDING	384.50	384.50	274		100		-174	-63.50%
COACHES' CLINICS	0.00	0.00	0		0		0	
CONFERENCE/TRAVEL	46,610.22	39,547.54	38,790		43,694		4,904	12.64%
CONTRACTED SERVICES	1,191,884.14	1,344,102.80	1,456,109		1,467,094		10,985	0.75%
COURSE REIMBURSEMENT	35,810.05	42,192.16	41,500		44,000		2,500	6.02%
CURRICULUM DEVELOPMENT	31,692.00	12,687.50	30,000		30,000		0	0.00%
DATA PROCESSING/COMPUTER	11,015.61	19,545.00	34,000		28,000		-6,000	-17.65%
DUES & FEES	13,300.98	18,555.50	11,275		16,275		5,000	44.35%
EQUIPMENT MAINTENANCE	207,748.24	168,132.77	153,209		153,197		-12	-0.01%
FIELD TRIPS	19,560.75	19,465.38	9,588		10,382		794	8.28%
ICE RENTAL	32,525.00	32,924.00	30,426		30,426		0	0.00%
LEGAL	65,326.77	46,755.50	35,525		35,000		-525	-1.48%
MEMBERSHIPS	28,845.86	28,187.94	28,500		30,000		1,500	5.26%
OFFICIALS	51,032.00	45,227.00	49,782		49,782		0	0.00%
OTHER EXPENSE	94,990.77	80,764.63	64,560		76,760		12,200	18.90%
POOL RENTAL	13,248.00	13,056.00	14,130		14,130		0	0.00%
PROFESSIONAL DEVELOPMENT	75.00	3,775.00	600		750		150	25.00%
REPAIRS	54,526.26	37,595.89	41,000		41,000		0	0.00%
SEWAGE TREATMENT/DRAINAGE	32,735.28	46,485.40	46,000		45,000		-1,000	-2.17%
SKI SLOPE	3,851.00	3,961.00	4,961		4,961		0	0.00%
STUDENT HELP	10,264.82	9,887.97	11,967		14,909		2,942	24.58%
SPECIAL EDUCATION TUITION	2,234,091.36	2,140,177.49	2,405,607		2,728,405		322,798	13.42%
VEHICLE REPAIRS	5,153.49	9,814.45	7,000		7,500		500	7.14%
TOTAL-SERVICES & EXPENSES	4,184,672.10	4,165,225.42	4,515,803	0.000	4,873,365	0.000	357,562	7.92%
SUPPLIES & MATERIALS								
AUDIO-VISUAL AIDES	2,927.11	2,539.48	3,982		3,980		-2	-0.05%
CLUBS & ACTIVITIES	7,508.63	12,799.00	9,360		9,932		572	6.11%
FIELD MARKING	4,669.30	3,496.40	4,500		3,500		-1,000	-22.22%
IMPROVEMENTS	0.00	260.88	606		633		27	4.46%
OTHER BOOKS	6,748.33	6,883.84	6,955		7,123		168	2.42%
PERIODICALS	2,453.08	2,424.76	2,080		2,000		-80	-3.85%
POSTAGE	99,867.40	64,769.35	40,000		45,000		5,000	12.50%
SOFTWARE	44,564.32	25,417.86	37,114		40,781		3,667	9.88%
SUPPLIES	382,354.68	314,597.28	279,072		301,288		22,216	7.96%
TEXTBOOKS	106,485.80	101,577.44	89,429		92,724		3,295	3.68%
VEHICLE FUEL	12,562.98	15,088.12	9,000		9,000		0	0.00%
TOTAL-SUPPLIES & MATERIALS	670,141.63	549,854.41	482,098	0.000	515,961	0.000	33,863	7.02%

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ACCOUNT	FY'08 EXPENDED	FY'09 EXPENDED	FY'10 NO OVERRIDE FINAL	FTE	FY'11 REQUEST	FTE	\$ INC	% INC
EQUIPMENT								
NEW EQUIPMENT	104,823.80	55,859.44	32,693		35,534		2,841	8.69%
REPLACEMENT EQUIPMENT	60,698.34	98,550.96	40,581		53,391		12,810	31.57%
TOTAL-EQUIPMENT	165,522.14	154,410.40	73,274	0.000	88,925	0.000	15,651	21.36%
UTILITIES								
WATER	13,094.00	10,762.00	7,000		11,000		4,000	57.14%
FREIGHT	804.33	965.91	1,000		1,000		0	0.00%
TELEPHONE	49,367.52	41,977.27	53,200		44,680		-8,520	-16.02%
RUBBISH	14,687.83	15,623.53	18,635		19,567		932	5.00%
NATURAL GAS	72,813.69	59,987.81	65,000		62,000		-3,000	-4.62%
HEATING OIL	2,476.26	1,664.11	2,600		0		-2,600	-100.00%
ELECTRICITY	667,305.29	653,180.59	711,000		664,799		-46,201	-6.50%
TOTAL-UTILITIES	820,548.92	784,161.22	858,435	0.000	803,046	0.000	-55,389	-6.45%
CAPITAL								
CAPITAL EXPENSE	0.00	0.00	0		0		0	
TOTAL CAPITAL	0.00	0.00	0	0.000	0	0.000	0	
FEES & OTHER REVENUE OFFSETS								
METCO GRANT	-62,079.21	-70,711.16	-74,000		-74,000		0	0.00%
LINCOLN GRANT	0.00	-111,036.00	0		0		0	
CIRCUIT BREAKER	-993,504.00	-731,417.30	-459,929		-667,023		-207,094	45.03%
TUITIONS	0.00	-80,000.00	-90,000		-45,000		45,000	-50.00%
ATHLETIC FEES	0.00	-250,000.00	-240,400		-250,000		-9,600	3.99%
ACTIVITY FEES	0.00	-55,000.00	-54,600		-54,600		0	0.00%
LIBRARY COPIER MAINT.	0.00	0.00	0		-507		-507	
PARKING FEES	0.00	-110,000.00	-110,000		-110,000		0	0.00%
BUILDING USE REVENUE	0.00	-8,468.00	-10,213	-0.200	-8,561	-0.200	1,652	-16.18%
BUILDING USE REVENUE	0.00	-60,000.00	-60,000		-60,000		0	0.00%
TOTAL-FEES & OTHER REVENUE OFFSETS	-1,055,583.21	-1,476,632.46	-1,099,142	-0.200	-1,269,691	-0.200	-170,549	15.52%
CONTINGENCY								
CONTINGENCY	0.00	0.00	240,312		197,071		-43,241	-17.99%
TOTAL-CONTINGENCY	0.00	0.00	240,312	0.000	197,071	0.000	-43,241	-17.99%
OPERATING BUDGET	19,569,205.12	19,451,647.02	20,248,804	201.269	20,962,372	201.069	713,568	3.52%

LINCOLN-SUSBURY REGIONAL SCHOOL DISTRICT
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ACCOUNT	FY'08 EXPENDED	FY'09 EXPENDED	FY'10 NO OVERRIDE FINAL	FTE	FY'11 REQUEST	FTE	\$ INC	% INC
PENSIONS & INSURANCE								
MIDDLESEX CTY RETIREMENT	319,454.00	359,210.00	379,075	0.000	396,133	0.000	17,058	4.50%
PROPERTY/CASUALTY	103,136.10	90,471.83	104,650		107,790		3,140	3.00%
LIFE INSURANCE	8,909.50	10,109.35	10,000		10,700		700	7.00%
FICA-MEDICARE TAX	189,868.32	197,605.57	183,647		200,000		16,353	8.90%
UNEMPLOYMENT	0.00	15,795.68	50,000		25,000		-25,000	-50.00%
WORKERS' COMPENSATION	59,618.28	55,472.73	67,000		67,000		0	0.00%
BONDS	988.00	988.00	2,000		1,500		-500	-25.00%
HEALTH INS-ACTIVE	1,429,624.62	1,760,489.00	1,764,772		1,989,696		224,924	12.75%
HEALTH INS-RETIREES	1,106,591.08	935,586.20	856,493		972,475		115,982	13.54%
403B PLAN ADMINISTRATION	0.00	240.63	1,600		1,600		0	0.00%
FLEXIBLE SPENDING ADMIN	3,540.00	5,123.00	5,000		5,300		300	6.00%
EMPLOYEE ASSISTANCE	7,500.00	7,685.00	0		0		0	
TOTAL-PENSIONS & INSURANCE	3,229,229.90	3,438,776.99	3,424,237	0.00	3,777,194	0.00	352,957	
SCHOOL CHOICE/CHARTER								
SCHOOL CHOICE/CHARTER	1,189.00	19,357.00	27,519		27,519		0	0.00%
TOTAL-CHOICE/CHARTER ASSESSMEN'	1,189.00	19,357.00	27,519	0.000	27,519	0.000	0	0.00%
OPERATING, PENSIONS & INSURANCE	22,799,624.02	22,909,781.01	23,700,560	201.269	24,767,084	201.069	1,066,525	4.50%
DEBT SERVICE								
STABILIZATION FUND TRANSFER	0.00	0.00	0		0		0	
DEBT PRINCIPAL	1,950,000.00	2,150,000.00	2,150,000		2,150,000		0	
SHORT TERM INTEREST	451,184.35	0.00	0		0		0	
LONG TERM INTEREST	778,075.00	764,200.00	645,700		567,700		-78,000	
TOTAL-DEBT SERVICE	3,179,259.35	2,914,200.00	2,795,700	0.000	2,717,700		-78,000	-2.79%
TOTAL LINCOLN-SUSBURY BUDGET	25,978,883.37	25,823,981.01	26,496,260	201.269	27,484,784	201.069	988,525	3.73%