



LINCOLN PUBLIC SCHOOLS

Mary Ellen Normen
Administrator for Business and Finance

January 26, 2023

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Mary Ellen Normen, Administrator for Business and Finance
Subject: FY23 Second Quarter Report

The current status of our budget at the close of the 2nd Quarter is optimistic although pressures from electricity costs and special education are being closely monitored on both campuses. The Personnel Budget has generated turnover savings allowing for some breathing room to address the unknowns referenced above. We also received notification of the CASE Transportation Credit and have applied this to the quarterly projection.

Lincoln	Original FY23 Operating Budget	Transfers to Date	Revised FY23 Operating Budget	Projected YTD EXP & ENC	Available Balance	% Projected Expended
School Committee	\$17,426	\$ -	\$17,426	\$20,502	(\$3,076)	117.65%
Personnel	\$10,235,108	(\$495)	\$10,234,613	\$9,726,189	\$508,424	95.03%
Supplies, Equipment, & Services	\$2,417,687	\$497	\$2,418,184	\$2,574,300	(\$156,116)	106.46%
Total	\$12,670,221	\$2	\$12,670,223	\$12,320,991	\$349,232	97.24%

Hanscom	Original FY23 Operating Budget	Transfers to Date	Revised FY23 Operating Budget	Projected YTD EXP & ENC	Available Balance	% Projected Expended
School Committee	\$17,426	\$ -	\$17,426	\$19,295	(\$1,869)	110.73%
Personnel	\$13,231,386	(\$2,410)	\$13,228,976	\$12,322,356	\$906,620	93.15%
Supplies, Equipment, & Services	\$3,889,756	\$2,411	\$3,892,167	\$3,451,393	\$440,774	88.68%
Total	\$17,138,568	\$1	\$17,138,569	\$15,793,043	\$1,345,526	92.15%

Personnel (Both Campuses)

The available funds in Personnel are being generated by salary savings/turnover from vacancies. The 3rd Quarter Report will show transfers out of the Personnel line to fund the projected overruns in Electricity and other individual line items. The savings from the few vacancies remaining to be filled are of great assistance to meeting our utility budget needs.

<https://lincnet.tedk12.com/hire/index.aspx>

Supplies, Equipment, & Services (Both Campuses)

On both campuses, all utilities budgets and projected Special Education Tuition accounts including Circuit Breaker are fully encumbered for known commitments. The sum remaining available in "Supplies, Equipment, & Services" are primarily uncommitted funds in the School and Curriculum Supplies and Materials accounts under the oversight of Principals and curriculum leaders. The rate of expenditure is at an appropriate level at this time of the school year. However, as we move into the second half of the year, there are always emerging expenditure pressures on the budget to meet newly identified student needs.

The Lincoln and Hanscom Campuses are faced with two significant costs in which funding reallocations within the budget may be needed. They also both received relief from the CASE Transportation credit that will be applied to Special Education needs within each school.

1. **Special Education Settlements for Services** **(TBD)**

The Lincoln Special Education Program budget is experiencing a growth in the number of students needing additional services. After the budget was adopted the School Committee authorized the formation of the Foundations Classroom to keep students in district. We reallocated some personnel positions and funds to make this cost avoidance measure happen. However, as we begin the year with the tuition budget still intact with our budget plan, there are settlements and final placements still being finalized at the writing of this report. The chart below will be adjusted after each quarter as we monitor progress on student placements.

FY 23 Summary of Special Education Tuition

	Lincoln		Hanscom*		Total	
Private Day			3	\$ 220,479	3	\$ 220,479
Collaborative	5	\$ 533,618	27	\$ 1,957,541	32	\$ 2,491,159
Total	5	\$ 533,618	30	\$ 2,178,021	35	\$ 2,711,639
Circuit Breaker Offset		\$ (226,797)		\$ (529,194)		\$ (755,991)
Total Out of District Tuition less Circuit Breaker		\$ 306,821		\$ 1,648,827		\$ 1,955,648

2. **Utilities (Electricity and Natural Gas)** **(130,311)**

The utility budget which includes electricity and natural gas for the Lincoln Campus and the Hartwell building are experiencing the same fluctuation in delivery costs that residential households are currently experiencing. The reliability of the FY23 budget projection has been severely impacted. While the Town of Lincoln does benefit from a fixed commodity rate, the fluctuation in delivery costs renders staff to have no ability to reliably project the total cost going forward.

The FY23 estimates are over our original budget by approximately \$130,000 due to two factors. We are not benefitting from the operation of the solar panels for the portion of the fiscal year originally anticipated in the fall of 2022. The second factor is the fluctuations in the delivery costs for both natural gas and electricity have opened up a variability in our invoices that has not been seen in over a decade.

The estimates used to develop the utility portion of the budget are a little conservative, but not increased to hedge against all possibilities. The FY23 budget did not build in a conservative reserve to cover all contingencies of utility provider cost increase, inaccurate timeline projections and/or extreme adverse weather, additional resources may be required.

3. **Special Education Transportation:**

CASE provided an update of a credit being applied to transportation for the 3rd Quarter of \$26,113.80 for Lincoln revised Lincoln Budget of \$97,524 and a credit of \$100,103 for Hanscom reducing the budget to \$381,725.

Lincoln Campus
FY 2023 OPERATING BUDGET – STATUS REPORT
2nd Quarter
as of December 31, 2022

YTD Expended >75% Total Exp+Enc >90%

obj class	Expense Category	Original FY23 Operating Budget	Transfers to Date	Revised FY23 Operating Budget	Expended		Expended & Encumbered		% of total budget
					Amount	Percent of Revised Budget	Amount	Percent of Original Budget	
1	School Committee	\$17,426	\$ -	\$17,426	\$2,502	14.36%	\$20,502	117.65%	0.14%
	Personnel								
2	Administrator Salaries	\$934,372	\$ -	\$934,372	\$459,557	49.18%	\$925,470	99.05%	7.37%
	Professional Salaries (Teachers, Nurses, etc.)								
3	• Regular salaries	\$6,946,423	\$ -	\$6,946,423	\$2,832,017	40.77%	\$6,593,909	94.93%	54.82%
4	• Stipends (leadership & mentoring)	\$212,702	\$ -	\$212,702	\$106,829	50.22%	\$263,342	123.81%	1.68%
5	• Substitutes (daily & long-term)	\$180,000	\$ -	\$180,000	\$44,994	25.00%	\$180,000	100.00%	1.42%
6	• Misc. Salaries (see note 1)	\$258,271	\$ -	\$258,271	\$74,252	28.75%	\$132,640	51.36%	2.04%
	Paraprofessionals Wages								
7	• Special Education Tutors	\$170,059	\$ -	\$170,059	\$99,681	58.62%	\$240,918	141.67%	1.34%
8	• Instructional Assistants	\$261,670	\$ -	\$261,670	\$94,069	35.95%	\$266,219	101.74%	2.07%
9	• Other paraprofessionals	\$93,734	\$ -	\$93,734	\$37,837	40.37%	\$93,335	99.57%	0.74%
	Support Staff								
10	• Secretaries	\$458,371	\$ -	\$458,371	\$206,468	45.04%	\$421,668	91.99%	3.62%
11	• Facilities, Maintenance & Custodial Staff	\$639,735	\$ -	\$639,735	\$277,147	43.32%	\$571,234	89.29%	5.05%
12	• Overtime	\$26,200	\$ -	\$26,200	\$4,745	18.11%	\$26,200	100.00%	0.21%
13	Professional & Staff Development	\$53,571	(\$495)	\$53,076	\$23,954	45.13%	\$53,076	100.00%	0.42%
	Supplies, Equipment & Services								
15	In-District Transportation	\$503,060	\$ -	\$503,060	\$152,610	30.34%	\$503,060	100.00%	3.97%
16	Out of District Special Education Transportation	\$123,638	\$ -	\$123,638	\$61,557	49.79%	\$112,763	91.20%	0.98%
17	Special Education Tuition (OOD & collaboratives)	\$272,250	\$ -	\$272,250	\$104,394	38.34%	\$231,773	85.13%	2.15%
	General Supplies and Materials								
18	• Textbooks	\$87,402	\$ -	\$87,402	\$9,012	10.31%	\$87,402	100.00%	0.69%
19	• Other Published Materials	\$93,899	\$7,228	\$101,127	\$47,645	47.11%	\$101,127	100.00%	0.80%
20	• Durable Goods and Equipment	\$62,225	(\$4,534)	\$57,691	\$31,068	53.85%	\$57,691	100.00%	0.46%
21	• Consumable Supplies	\$92,886	\$3,867	\$96,753	\$42,473	43.90%	\$96,753	100.00%	0.76%
22	• Contracted Services	\$330,093	(\$5,393)	\$324,700	\$159,439	49.10%	\$324,700	100.00%	2.56%
	Facilities & Maintenance								
23	• Utilities -- heat	\$27,300	\$ -	\$27,300	\$6,627	24.27%	\$29,500	108.06%	0.22%
24	• Utilities -- electricity	\$451,500	\$ -	\$451,500	\$140,843	31.19%	\$579,991	128.46%	3.56%
25	• Utilities -- water, sewer, telephones	\$43,746	\$ -	\$43,746	\$8,719	19.93%	\$43,746	100.00%	0.35%
26	• Maintenance Services & Supplies	\$95,130	\$ -	\$95,130	\$25,001	26.28%	\$95,130	100.00%	0.75%
27	• Custodial Services & Supplies	\$38,700	\$ -	\$38,700	\$16,235	41.95%	\$38,700	100.00%	0.31%
29	• Building and Capital Projects	\$40,000	\$ -	\$40,000	\$9,187	22.97%	\$40,000	100.00%	0.32%
30	IT Replacement Cycle	\$123,179	\$ -	\$123,179	\$2,222	1.80%	\$123,179	100.00%	0.97%
28	Other expenses (see note 2)	\$32,679	(\$671)	\$32,008	\$6,824	21.32%	\$108,785	339.87%	0.25%
	Grand Total	\$12,670,221	\$0	\$12,670,223	\$5,087,908	40.16%	\$12,320,991	97.24%	100.00%

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.

Hansom Campus
FY 2023 OPERATING BUDGET -- STATUS REPORT
2nd Quarter
as of December 31, 2022

obj class	Expense Category	Original FY23 Operating Budget	Transfers to Date	Revised FY23 Operating Budget	YTD Expended >75%		Total Exp+Enc >90%		% of total budget
					Expended Amount	Percent of Revised Budget	Expended & Encumbered Amount	Percent of Original Budget	
1	School Committee	\$17,426	\$ -	\$17,426	\$1,295	7.43%	\$19,295	110.73%	0.10%
	Personnel								
2	Administrator Salaries	\$1,023,192	\$ -	\$1,023,192	\$516,058	50.44%	\$1,022,306	99.91%	5.97%
	Professional Salaries (Teachers, Nurses, etc.)								
3	• Regular salaries	\$7,351,266	\$ -	\$7,351,266	\$2,966,974	40.36%	\$6,938,555	94.39%	42.89%
4	• Stipends (leadership & mentoring)	\$280,087	\$ -	\$280,087	\$115,089	41.09%	\$287,339	102.59%	1.63%
5	• Substitutes (daily & long-term)	\$185,000	\$ -	\$185,000	\$49,454	26.73%	\$185,000	100.00%	1.08%
6	• Misc. Salaries (see note 1)	\$361,744	(\$12,966)	\$348,778	\$15,539	4.46%	\$30,910	8.86%	2.04%
	Paraprofessionals Wages								
7	• Special Education Tutors	\$562,924	\$ -	\$562,924	\$235,596	41.85%	\$589,716	104.76%	3.28%
8	• Instructional Assistants	\$342,300	\$ -	\$342,300	\$102,426	29.92%	\$247,024	72.17%	2.00%
9	• Other paraprofessionals	\$93,137	\$ -	\$93,137	\$64,143	68.87%	\$154,566	165.96%	0.54%
	Support Staff								
10	• Secretaries	\$462,276	\$10,366	\$472,642	\$219,904	46.53%	\$445,169	94.19%	2.76%
11	• Facilities, Maintenance & Custodial Staff	\$718,865	\$ -	\$718,865	\$317,971	44.23%	\$626,692	87.18%	4.19%
12	• Overtime	\$17,800	\$ -	\$17,800	\$6,618	37.18%	\$17,800	100.00%	0.10%
13	Professional & Staff Development	\$69,090	\$190	\$69,280	\$16,105	23.25%	\$69,280	100.00%	0.40%
14	Employee Benfecits & Town Svcs	\$1,763,705	\$ -	\$1,763,705	\$507,535	28.78%	\$1,763,705	100.00%	10.29%
	Supplies, Equipment & Services								
15	In-District Transportation	\$50	(\$50)	\$ -	\$ -	0.00%	\$ -	0.00%	0.00%
16	Out of District Special Education Transportation	\$481,828	\$ -	\$481,828	\$184,663	38.33%	\$377,160	78.28%	2.81%
17	Special Education Tuition (OOD & collaboratives)	\$1,702,346	\$ -	\$1,702,346	\$494,529	29.05%	\$1,326,240	77.91%	9.93%
	General Supplies and Materials								
18	• Textbooks	\$44,759	\$ -	\$44,759	\$10,334	23.09%	\$44,759	100.00%	0.26%
19	• Other Published Materials	\$130,661	\$4,303	\$134,964	\$51,054	37.83%	\$134,964	100.00%	0.79%
20	• Durable Goods and Equipment	\$279,080	(\$2,552)	\$276,528	\$28,034	10.14%	\$276,528	100.00%	1.61%
21	• Consumable Supplies	\$109,467	(\$275)	\$109,192	\$55,097	50.46%	\$109,192	100.00%	0.64%
22	• Contracted Services	\$491,614	\$985	\$492,599	\$180,696	36.68%	\$492,599	100.00%	2.87%
	Facilities & Maintenance								
23	• Utilities -- heat	\$65,100	\$ -	\$65,100	\$18,868	28.98%	\$65,100	100.00%	0.38%
24	• Utilities -- electricity	\$210,000	\$ -	\$210,000	\$58,483	27.85%	\$250,000	119.05%	1.23%
25	• Utilities -- water, sewer, telephones	\$32,308	\$ -	\$32,308	\$11,139	34.48%	\$32,308	100.00%	0.19%
26	• Maintenance Services & Supplies	\$150,050	\$ -	\$150,050	\$15,601	10.40%	\$150,050	100.00%	0.88%
27	• Custodial Services & Supplies	\$38,700	\$ -	\$38,700	\$19,785	51.12%	\$38,700	100.00%	0.23%
29	• Building and Capital Projects	\$10,000	\$ -	\$10,000	\$ -	0.00%	\$10,000	100.00%	0.06%
30	IT Replacement Cycle	\$116,330	\$ -	\$116,330	\$2,222	1.91%	\$116,330	100.00%	0.68%
28	Other expenses (see note 2)	\$27,463	\$ -	\$27,463	\$2,251	8.20%	\$27,463	100.00%	0.16%
	Grand Total	\$17,138,568	\$0	\$17,138,569	\$6,267,463	36.57%	\$15,793,043	92.15%	100.00%

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.