



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

October 14, 2015

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY16 First Quarter Report

For Fiscal Year 2016, the Lincoln Public Schools received appropriations of \$10,291,812 for the Lincoln Campus. All financial obligations currently anticipated on the Lincoln Campus are expected to be met within the funds appropriated for FY16.

The Hanscom budget for FY16 was originally prepared based on providing services for the 550-599 pupil enrollment band (Band 3). Recognizing the likely enrollment for FY16 would be at the very top of Band 3, the staffing proposed in the budget required funding at a level within Band 4. The School Committee accepted the Superintendent's recommendation to increase the Hanscom budget allocation to \$12,678,024 to provide the funds for a staffing level to match the anticipated enrollment.

The administration submitted September 30th enrollment report for certification by the 66th Airbase Group, and the exact contract-qualifying enrollment total of 586. The submitted pupil enrollment will set the FY16 contract price at the 550-599 pupil enrollment band (Band 3) and a price of \$12,010,058. The Administration believes the funds currently allocated on the Hanscom Campus for FY16 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 October 11, 2015. At that date, approximately 10% of the school year and 25% of the fiscal year had elapsed. The report balances include payrolls through October 13, 2015, reflecting wages through October 2, 2015. 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

The "negative expense" in the telephone key budget line is an artifact of the E-Rate reimbursement timing. We typically receive a large payment from E-Rate providers during July and August, in amounts larger than the phone bills paid to date. As a reimbursement, these E-Rate amounts are applied against expenses, creating a "negative expense" to be offset by phone bills as the fiscal year progresses.

Hanscom Campus

The housing privatization program at Hanscom Air Force Base was completed several years ago, the Base housing is approximately 98% occupied, and we now believe that the enrollment patterns of the past three years represent a true steady-state condition. Unfortunately, the steady-state appears to produce an eligible enrollment centered tightly around 600 students, creating annual uncertainty over the contract price.

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

Lincoln Campus
FY 2016 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 11, 2015

Expense Category	Original FY16 Operating Budget	Revised FY16 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 5,165	\$ 5,165	\$ 200	3.9%	\$ 3,180	61.6%	0.05%
Personnel							
Administrator Salaries	\$ 814,488	\$ 813,274	\$ 189,264	23.3%	\$ 782,733	96.2%	7.70%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,345,730	\$ 6,349,711	\$ 996,622	15.7%	\$ 6,204,872	97.7%	60.11%
• Stipends (leadership & mentoring)	\$ 184,550	\$ 183,950	\$ 24,865	13.5%	\$ 164,695	89.5%	1.74%
• Substitutes (daily & long-term)	\$ 112,500	\$ 112,500	\$ 10,086	9.0%	\$ 17,906	15.9%	1.06%
• Misc. Salaries (see note 1)	\$ 75,347	\$ 75,347	\$ 18,885	25.1%	\$ 61,738	81.9%	0.71%
Paraprofessionals Wages							
• Special Education Tutors	\$ 126,125	\$ 122,144	\$ 15,754	12.9%	\$ 85,865	70.3%	1.16%
• Instructional Assistants	\$ 216,176	\$ 216,176	\$ 23,101	10.7%	\$ 185,172	85.7%	2.05%
• Other paraprofessionals	\$ 72,482	\$ 72,482	\$ 13,178	18.2%	\$ 72,481	100.0%	0.69%
Support Staff							
• Secretaries	\$ 367,497	\$ 367,860	\$ 89,097	24.2%	\$ 368,848	100.3%	3.48%
• Facilities, Maintenance & Custodial Staff	\$ 430,534	\$ 430,534	\$ 122,288	28.4%	\$ 408,075	94.8%	4.08%
• Overtime	\$ 27,200	\$ 27,200	\$ 1,832	6.7%	\$ 1,832	6.7%	0.26%
Professional & Staff Development	\$ 54,404	\$ 54,711	\$ 9,335	17.1%	\$ 20,939	38.3%	0.52%
Supplies, Equipment & Services							
In-District Transportation	\$ 375,800	\$ 375,800	\$ 46,675	12.4%	\$ 356,275	94.8%	3.56%
Out of District Special Education Transportation	\$ 90,024	\$ 90,024	\$ -	0.0%	\$ -	0.0%	0.85%
Special Education Tuition (OOD & collaboratives)	\$ 259,764	\$ 259,764	\$ 5,910	2.3%	\$ 153,411	59.1%	2.46%
General Supplies and Materials							
• Textbooks	\$ 26,599	\$ 24,259	\$ 13,712	56.5%	\$ 13,818	57.0%	0.23%
• Other Published Materials	\$ 59,478	\$ 59,592	\$ 18,444	31.0%	\$ 29,611	49.7%	0.56%
• Durable Goods and Equipment	\$ 48,892	\$ 53,991	\$ 17,735	32.8%	\$ 23,491	43.5%	0.51%
• Consumable Supplies	\$ 115,957	\$ 113,219	\$ 19,799	17.5%	\$ 40,731	36.0%	1.07%
• Contracted Services	\$ 127,221	\$ 128,230	\$ 29,595	23.1%	\$ 66,043	51.5%	1.21%
Facilities & Maintenance							
• Utilities -- heat	\$ 174,000	\$ 174,000	\$ 1,489	0.9%	\$ 174,000	100.0%	1.65%
• Utilities -- electricity	\$ 227,000	\$ 223,877	\$ 78	0.0%	\$ 207,000	92.5%	2.12%
• Utilities -- water, sewer, telephones	\$ 28,244	\$ 29,344	\$ (31)	-0.1%	\$ 32,341	110.2%	0.28%
• Maintenance Services & Supplies	\$ 128,493	\$ 130,516	\$ 33,617	25.8%	\$ 66,881	51.2%	1.24%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 9,398	25.0%	\$ 14,719	39.1%	0.36%
Other expenses (see note 2)	\$ 32,562	\$ 32,562	\$ 1,203	3.7%	\$ 11,004	33.8%	0.31%
TOTALS (see note 3)	\$ 10,563,900	\$ 10,563,900	\$ 1,712,127	16.2%	\$ 9,567,662	90.6%	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 2016 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 11, 2015

Expense Category	Original FY16 Operating Budget	Revised FY16 Operating Budget	Expended		Expended & Encumbered		% of total
			Amount	Percent	Amount	Percent	
School Committee	\$ 4,420	\$ 4,420	\$ 177	4.0%	\$ 2,820	63.8%	0.03%
Personnel							
Administrator Salaries	\$ 800,320	\$ 792,104	\$ 194,711	24.6%	\$ 772,159	97.5%	6.25%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,291,722	\$ 6,254,701	\$ 975,872	15.6%	\$ 6,069,903	97.0%	49.33%
• Stipends (leadership & mentoring)	\$ 201,849	\$ 204,924	\$ 25,907	12.6%	\$ 177,614	86.7%	1.62%
• Substitutes (daily & long-term)	\$ 127,500	\$ 127,500	\$ 5,481	4.3%	\$ 5,481	4.3%	1.01%
• Misc. Salaries (see note 1)	\$ 53,605	\$ 59,378	\$ 19,712	33.2%	\$ 37,637	63.4%	0.47%
Paraprofessionals Wages							
• Special Education Tutors	\$ 504,663	\$ 504,663	\$ 73,442	14.6%	\$ 483,050	95.7%	3.98%
• Instructional Assistants	\$ 297,461	\$ 297,461	\$ 31,358	10.5%	\$ 249,128	83.8%	2.35%
• Other paraprofessionals ****	\$ 80,489	\$ 80,489	\$ 14,634	18.2%	\$ 80,489	100.0%	0.63%
Support Staff							
• Secretaries	\$ 355,670	\$ 355,992	\$ 85,727	24.1%	\$ 356,867	100.2%	2.81%
• Facilities, Maintenance & Custodial Staff	\$ 425,542	\$ 425,542	\$ 103,521	24.3%	\$ 380,561	89.4%	3.36%
• Overtime	\$ 16,240	\$ 16,240	\$ 1,843	11.3%	\$ 1,843	11.3%	0.13%
Professional & Staff Development	\$ 54,726	\$ 55,078	\$ 7,573	13.7%	\$ 21,183	38.5%	0.43%
Employee Benefits & Town Svcs	\$ 1,517,537	\$ 1,524,537	\$ 64,657	4.2%	\$ 1,418,537	93.0%	12.03%
Supplies, Equipment & Services							
In-District Transportation							
Out of District Special Education Transportation	\$ 172,879	\$ 174,679	\$ -	0.0%	\$ 8,476	4.9%	1.38%
Special Education Tuition (OOD & collaboratives)	\$ 927,525	\$ 927,525	\$ 23,024	2.5%	\$ 241,554	26.0%	7.32%
General Supplies and Materials							
• Textbooks	\$ 25,395	\$ 23,655	\$ 10,129	42.8%	\$ 10,908	46.1%	0.19%
• Other Published Materials	\$ 74,872	\$ 74,872	\$ 24,800	33.1%	\$ 34,036	45.5%	0.59%
• Durable Goods and Equipment	\$ 164,021	\$ 167,252	\$ 84,137	50.3%	\$ 91,054	54.4%	1.32%
• Consumable Supplies	\$ 106,248	\$ 106,992	\$ 34,233	32.0%	\$ 45,276	42.3%	0.84%
• Contracted Services	\$ 128,587	\$ 144,566	\$ 22,339	15.5%	\$ 57,271	39.6%	1.14%
Facilities & Maintenance							
• Utilities -- heat	\$ 11,259	\$ 11,259	\$ -	0.0%	\$ 3,000	26.6%	0.09%
• Utilities -- electricity	\$ 110,000	\$ 115,618	\$ 14,802	12.8%	\$ 115,000	99.5%	0.91%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 27,053	\$ 5,257	19.4%	\$ 26,620	98.4%	0.21%
• Maintenance Services & Supplies	\$ 135,211	\$ 141,293	\$ 20,228	14.3%	\$ 91,552	64.8%	1.11%
• Custodial Services & Supplies	\$ 32,375	\$ 32,375	\$ 7,679	23.7%	\$ 9,728	30.0%	0.26%
Other expenses (see note 2)	\$ 27,856	\$ 27,857	\$ 1,067	3.8%	\$ 7,787	28.0%	0.22%
TOTALS (see note 3)	\$ 12,678,024	\$ 12,678,024	\$ 1,852,311	14.6%	\$ 10,799,535	85.2%	

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 2016 Operating Budget -- Key Budget Line Tracking

1st Quarter

as of October 11, 2015

Budget line	FY15 Budget				FY16 Budget			
	original budget	revised budget	1Q \$\$ expended	1Q % expended	original budget	revised budget	1Q \$\$ expended	1Q % expended
Lincoln Campus								
Legal expenses	12,450	12,450	350	2.8%	11,450	11,450	1,505	13.1%
Substitutes (daily)	72,500	72,500	1,882	2.6%	72,500	72,500	3,383	4.7%
Substitutes (long-term)	40,000	40,000	10,958	27.4%	40,000	40,000	6,703	16.8%
Custodian overtime	17,825	17,825	589	3.3%	19,000	19,000	1,832	9.6%
Custodial services & supplies	37,668	37,668	7,262	19.3%	37,668	37,668	9,398	24.9%
Utilities (heat)	192,000	192,000	1,547	0.8%	174,000	174,000	1,489	0.9%
Utilities (electricity)	203,000	203,000	31,670	15.6%	227,000	223,877	78	0.0%
Utilities (telephones)	13,000	13,000	(4,946)	-38.0%	13,744	13,744	(2,997)	-21.8%
Special Education OOD tuition	131,281	131,281	671	0.5%	137,600	153,411	10	0.0%
General Supplies, Materials, School Technology and some Contracted Services (SBM & new curriculum mat'ls)	311,238	297,887	93,851	31.5%	421,697	422,840	111,802	26.4%
Hanscom Campus								
Legal expenses	10,250	10,250	310	3.0%	9,250	9,250	756	8.2%
Substitutes (daily)	57,500	57,500	1,003	1.7%	57,500	57,500	5,481	9.5%
Substitutes (long-term)	70,000	70,000	-	0.0%	70,000	70,000	-	0.0%
Custodian overtime	16,240	16,240	695	4.3%	16,240	16,240	1,843	11.3%
Custodial services & supplies	32,375	32,375	6,496	20.1%	32,375	32,375	7,697	23.8%
Utilities (heat)	11,259	11,259	-	0.0%	11,259	11,259	-	0.0%
Utilities (electricity)	110,000	110,000	7,547	6.9%	110,000	115,618	14,802	12.8%
Utilities (telephones)	24,741	24,741	5,094	20.6%	21,053	21,053	(567)	-2.7%
Special Education OOD tuition	151,100	151,100	14,167	9.4%	252,012	252,012	23,024	9.1%
General Supplies, Materials, School Technology and some Contracted Services (SBM & new curriculum mat'ls)	379,833	372,495	102,775	27.6%	539,476	555,073	180,395	32.5%