



LINCOLN PUBLIC SCHOOLS

MARY ELLEN NORMEN
ADMINISTRATOR FOR BUSINESS AND FINANCE

April 11, 2024

To: Lincoln School Committee
Parry Graham, Superintendent of Schools
From: Mary Ellen Normen, Administrator for Business and Finance
Subject: FY24 3rd Quarter Report

The current status of our budget continues to be cautionary for our projected ending balances. The district continues to experience pressure from utilities and special education costs on both campuses. In addition, the personnel budget has also been in great fluctuation this year. Overall, the quarter end balances are positive, however Hanscom is still projected to have a deficit by fiscal year end.

Lincoln	FY24 Revised Budget	FY24 YTD + ENC	FY24 Projected YE EXP	FY24 Projected Balance
Personnel	10,605,990	9,929,149	10,034,710	571,280
Expense	2,638,129	1,873,054	2,698,187	(60,058)
Total	13,244,119	11,802,203	12,732,897	511,222
QTR Balance		1,441,916		

Hanscom	FY24 Revised Budget	FY24 YTD + ENC	FY24 Projected YE EXP	FY24 Projected Balance
Personnel	13,748,944	13,415,823	13,554,234.86	194,709.14
Expense	4,117,700	3,733,074	4,381,601.40	(263,901.40)
Total	17,866,644	17,148,897	17,935,836	(69,192)
QTR Balance		\$ 717,747		

*NOTE: Hanscom includes \$144,000 of the Hanscom Reserve to meet the projected needs of the FY24 Budget. The use of the reserve was voted by the School Committee as part of the FY24 budget adoption process. The original contract for FY 24 is \$17,722,644.

Personnel (Both Campuses)

The available funds in Personnel reported is generated by salary savings/turnover and vacancies. The district on boarded over 100 new employees this year. The onboarding of new Teachers generally means that we will have salary savings. ESPs will not generate salary savings as they do not have a step structure in their contract. The salary savings is being used to offset special education costs. Beginning towards the end of the 3rd quarter, the Business Office begins to reconcile and release encumbered payroll based on hours assigned, but not worked, or to ensure that individuals who have left do not have any remaining salary encumbered or scheduled to be paid. Due to the current and unusual high level of vacancies, funds are no longer being held in reserve for open positions.¹

However, due to not being able to fill vacancies there are other costs that are emerging in our contracted services lines as we are having to contract some personnel positions to private agencies. There are also employees who are working above their normal schedules who are also potentially

¹ <https://lincnet.tedk12.com/hire/index.aspx>

requiring additional compensation to maintain the level of service we need. In particular, Hanscom is experiencing budget pressure with needing to add additional education support paraprofessionals to address student needs in a few different grade levels.

The following positions were absorbed into the budget using salary savings and conversion of vacancies: Lincoln Campus added a Foundation Program, 504 Accommodations, Grade 5 teacher, .2 Literacy Specialist and an Instructional Coach. Hanscom Campus added this year and Assistant Principal, Additional PreK Section, the Bridges Program, Foundations, and Special Education Tutors

Expenses (Both Campuses)

On both campuses, all utilities budgets and projected Special Education Tuition accounts including Circuit Breaker are fully encumbered for known commitments.

General Supplies and Materials

General Supplies and Materials is where the majority of classroom-based materials are purchased by Principals and Coordinators. These accounts are expected to be fully encumbered by April 15 when the budget closes to all fiscal year expenditures.

Contracted Services - Lincoln

The exception is Contracted Services where we are having to contract health professionals to cover long-term absences of employees. A transfer from the Personnel Accounts of \$68,000 requires approval. Approximately \$25,000 is the impact of the replacement lease of our photocopier machines in which we have replaced seven (7) leased copiers as well as three (3) copiers that are no longer serviceable on a 4-year lease including service and supplies on an annual payment basis, saving the district over \$1500 per year in lease costs. The balance of contracted services is reclassified software purchasing that had been budgeted for in other General Supplies and Materials lines.

Electricity and Energy Costs

(TBD)

On the Lincoln Campus, Buckner Creel, Lincoln School Project Manager and Brandon Kelly, Facilities Director, continue to work with the installers of the Lincoln school building's electricity utilization without the solar panels. Right now, the back of the envelope estimate is a \$100,000 exposure to this account over what was expended in FY23. This number will be fine-tuned as we receive monthly utility bills. At this point, we will need at least \$50,000 of the \$100,000 being held in reserve in this account.

On Hanscom we anticipate stability in our electricity utilization; however, we do not control our energy pricing. We receive apportioned invoices from the Air Force for the portion of School Building use. These invoices are also beginning to show increases to what we have budgeted.

Maintenance Services & Supplies – LINCOLN CAMPUS

(\$30,000)

Lincoln School HVAC system experienced an unforeseen maintenance issue as a result of components which failed prematurely with-in a combined quantity of 6 units made up of ERV systems and AHU systems. The failures took place when the compressors failed creating a domino effect in boards and valves they were connected to failing as well. The estimate of \$30,000 cover the cost associated with the labor and other expenses incurred as a result of these failures. The Director of Facilities proactively sought out manufacturer certified contractor to perform the necessary repairs. The manufacturer honored their warranty and supplied the parts at no cost to the School Department. These repairs were timely and extensive but are permanent repairs. At this time, we do not anticipate other failures to occur this fiscal year. Facilities is also reviewing the potential for other units to fail in the future as we learn why these units failed prematurely.

Other Expenses (see note 2)

gOther Expenses is projected to be over budget due to a variety of legal consultations required for Personnel and Special Education matters.

Out of District Tuitions

Hanscom (\$325,000)

The Hanscom School is experiencing a high rate of out of district tuitions at rates that are exceeding the planned budget. At this time, the School Committee will not be asked to decide as to whether the administration is authorized the Reserve Special Education Account. At this time, there are students who may be moving as well as other grant funds available to assist with offsetting this expenditure. Hanscom originally budgeted for 24 students in FY 24. At the present time, the budget plus Circuit Breaker is supporting the cost of 34 students who received Out of District services. Only thirty-one (31) of those are active with four (4) students moving.

Lincoln does not have the same out of district pressure and is within its tuition budget for the fiscal year.

Lincoln School
3rd Quarter Report
as of March 31, 2024

<i>CATEGORY</i>	<i>DESE OBJ</i>	FY22 Actual	FY23 Actual	FY 24 Revised Budget	FY24 YTD & ENC	FY 24 Projected	FY24 Projected Balance
PERSONNEL	01 Salaries Professional	7,616,941	7,782,697	7,947,885	7,931,374	7,931,374	16,511
	02 Salaries Secretarial & Clerical	413,926	421,227	460,487	455,825	455,825	4,662
	03 Salaries Other	1,450,508	1,524,316	2,197,618	1,541,949	1,647,511	550,107
	09 Transfers – Benefits	-	-	-	-	-	-
PERSONNEL	Total	9,481,374	9,728,240	10,605,990	9,929,149	10,034,710	571,280
EXPENSE	04 Contract Services	1,035,673	1,072,976	1,248,717	1,090,239	1,401,313	(152,596)
	05 Supplies & Materials	432,735	509,809	473,738	218,158	468,054	5,684
	06 Other Expenditures	778,305	594,496	644,238	493,122	655,901	(11,663)
	09 Transfer - Tuition	322,423	203,484	271,436	71,536	172,919	98,517
EXPENSE	Total	2,569,136	2,380,764	2,638,129	1,873,054	2,698,187	(60,058)
Grand Total		12,050,510	12,109,004	13,244,119	11,802,203	12,732,897	511,221.57

- 01 Salaries Professional The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, PRINCIPAL'S, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.
- 02 Salaries Secretarial & Clerical Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.
- 03 Salaries Other Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Crosswalk Guards and other classified salaries not identified as professional, secretarial and clerical.
- 04 Contract Services Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.
- 05 Supplies & Materials Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under 5,000.
- 06 Other Expenditures Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, file servers)
- 09 Transfers – Benefits Payments to other local government agencies for employee or employer related benefits. This object code includes all of functional code 9000.
- 09 Transfers – Tuition Payments to other local educational agencies, (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.

Lincoln School
3rd Quarter Report
as of March 31, 2024

obj class	Expense Category	FY22 Actual	FY23 Actual	FY 24 Revised Budget	FY24 YTD & ENC	FY24 Projected Use	FY24 Projected Balance
1	School Committee	23,515	5,606	17,426	4,250	17,426	-
Personnel							
2	Administrator Salaries	940,672	912,613	933,970	911,097	911,772	22,199
Professional Salaries (Teachers, Nurses, etc.)							
3	• Regular salaries	6,415,819	6,594,205	6,888,454	6,745,321	6,745,321	143,133
4	• Stipends (leadership & mentoring)	260,890	276,416	127,136	282,298	282,298	(155,162)
5	• Substitutes (daily & long-term)	109,838	140,876	180,000	99,380	204,941	(24,941)
6	• Misc. Salaries (see note 1)	82,405	95,186	565,253	141,131	141,131	424,122
Paraprofessionals Wages							
7	• Special Education Tutors	158,928	247,924	318,210	263,344	263,344	54,866
8	• Instructional Assistants	285,628	231,043	246,648	180,674	180,674	65,974
9	• Other Paraprofessionals	112,390	93,680	135,940	127,308	127,308	8,633
Support Staff							
10	• Secretaries	413,926	421,227	460,487	455,825	455,825	4,662
11	• Facilities, Maintenance & Custodial Staff	515,257	622,061	591,686	597,731	597,731	(6,045)
12	• Overtime	30,522	18,200	26,200	16,484	16,484	9,716
13	Professional & Staff Development	32,580	46,267	58,812	59,063	70,617	(11,805)
Supplies, Equipment & Services							
15	In-District Transportation	495,396	499,602	568,228	470,692	568,228	-
16	Out of District Special Education Transportation	107,010	66,372	111,585	124,665	112,613	(1,028)
17	Special Education Tuition (OOD & collaboratives)	322,423	203,484	271,436	71,536	172,919	98,517
General Supplies and Materials							
18	• Textbooks	11,342	14,938	38,611	9,235	38,611	-
19	• Other Published Materials	115,972	121,011	113,926	72,525	84,797	29,129
20	• Durable Goods and Equipment	26,988	57,493	49,061	11,996	49,202	(141)
21	• Consumable Supplies	105,802	113,735	111,922	86,098	120,602	(8,680)
22	• Contracted Services	223,258	329,088	312,563	295,780	407,038	(94,475)
Facilities, Maintenance, & Other							
23	• Utilities -- heat	30,000	27,085	27,300	35,067	35,067	(7,767)
24	• Utilities -- electricity	704,944	431,550	551,500	405,550	551,500	-
25	• Utilities -- water, sewer, telephones	54,507	57,661	62,946	52,798	62,946	-
26	• Maintenance Services & Supplies	88,647	91,616	166,962	146,335	184,893	(17,931)
27	• Custodial Services & Supplies	42,665	40,904	36,600	27,627	36,600	-
29	• Building and Capital Projects	193,890	107,356	113,224	70,000	110,000	3,224
30	IT Replacement Cycle	120,794	123,137	125,643	1,318	125,643	-
28	Other Expenses (see note 2)	24,502	118,670	32,390	37,075	57,368	(24,978)
TOTALS		12,050,510	12,109,004	13,244,119	11,802,203	12,732,897	511,222

Projected Balance 1,441,916

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 School
3rd Quarter Report
as of March 31, 2024

CATEGORY	DESE OBJ	FY22 Actual	FY23 Actual	FY 24 Revised Budget	FY24 YTD & ENC	FY 24 Projected	FY24 Projected Balance
PERSONNEL	01 Salaries Professional	7,909,460	8,258,261	8,854,732	8,724,167	8,724,167.27	130,564.73
	02 Salaries Secretarial & Clerical	424,255	444,660	487,067	462,576	462,576.08	24,490.92
	03 Salaries Other	1,720,303	1,881,059	2,145,262	2,065,375	2,105,608.51	39,653.49
	09 Transfers – Benefits	1,616,542	2,115,415	2,261,883	2,163,705	2,261,883.00	-
PERSONNEL	Total	11,670,560	12,699,395	13,748,944	13,415,823	13,554,234.86	194,709.14
EXPENSE	04 Contract Services	839,379	867,491	1,266,604	965,289	1,207,975.53	58,628.47
	05 Supplies and Materials	470,417	529,042	560,323	256,596	543,600.81	16,722.19
	06 Other Expenditures	264,439	219,910	371,217	266,243	385,079.45	(13,862.45)
	09 Transfer - Tuition	1,881,182	1,488,934	1,919,556	2,244,946	2,244,945.61	(325,389.61)
EXPENSE	Total	3,455,416	3,105,377	4,117,700	3,733,074	4,381,601.40	(263,901.40)
Grand Total		15,125,976	15,804,772	17,866,644	17,148,897	17,935,836.26	(69,192.26)

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- 01 Salaries Professional The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, PRINCIPAL'S, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.
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- 05 Supplies & Materials Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under 5,000.
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3rd Quarter Report
as of March 31, 2024

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1	School Committee	22,687	4,399	17,426	4,250	17,426	-
Personnel							
2	Administrator Salaries	1,011,531	1,057,492	1,062,024	1,148,261	1,148,261	(86,237)
Professional Salaries (Teachers, Nurses, etc.)							
3	• Regular salaries	6,657,587	6,900,194	7,636,120	7,385,576	7,385,576	250,544
4	• Stipends (leadership & mentoring)	238,687	300,716	170,782	202,159	202,159	(31,377)
5	• Substitutes (daily & long-term)	125,447	150,303	196,722	226,425	266,659	(69,937)
6	• Misc. Salaries (see note 1)	68,071	85,166	118,726	69,569	69,569	49,157
Paraprofessionals Wages							
7	• Special Education Tutors	469,606	602,512	661,874	647,000	647,000	14,874
8	• Instructional Assistants	335,484	265,896	304,023	318,761	318,761	(14,738)
9	• Other paraprofessionals	127,604	180,693	162,384	144,597	144,597	17,787
Support Staff							
10	• Secretaries	416,498	435,991	476,701	454,863	454,863	21,838
11	• Facilities, Maintenance & Custodial Staff	565,679	572,756	671,205	626,258	626,258	44,947
12	• Overtime	25,481	24,833	17,800	19,888	19,888	(2,088)
13	Professional & Staff Development	30,253	44,908	72,339	38,546	76,210	(3,871)
14	Employee Benefits & Town Svcs	1,616,542	2,115,415	2,261,883	2,163,705	2,261,883	(0)
Supplies, Equipment & Services							
15	In-District Transportation	5,512	10,698	8,715	9,875	9,875	(1,160)
16	Out of District Special Education Transportation	372,295	332,370	505,430	552,574	511,589	(6,159)
17	Special Education Tuition (OOD & collaboratives)	1,881,182	1,488,934	1,919,556	2,244,946	2,244,946	(325,390)
General Supplies and Materials							
18	• Textbooks	9,316	10,556	44,277	6,552	44,277	-
19	• Other Published Materials	120,565	119,058	133,149	83,663	98,444	34,705
20	• Durable Goods and Equipment	74,072	95,195	73,807	40,112	76,399	(2,592)
21	• Consumable Supplies	95,901	99,063	108,184	94,409	121,724	(13,540)
22	• Contracted Services	207,904	314,055	499,240	226,759	432,235	67,005
Facilities & Maintenance							
23	• Utilities -- heat	58,000	38,582	65,100	77,679	77,679	(12,579)
24	• Utilities -- electricity	170,000	146,764	231,000	150,000	231,000	-
25	• Utilities -- water, sewer, telephones	38,735	38,436	48,058	40,188	48,058	-
26	• Maintenance Services & Supplies	180,820	188,375	185,700	139,058	185,762	(62)
27	• Custodial Services & Supplies	38,915	45,097	46,300	23,382	46,300	-
29	• Building and Capital Projects	15,637	-	10,000	-	10,000	-
30	IT Replacement Cycle	113,596	116,248	130,656	1,441	130,656	-
28	Other expenses (see note 2)	32,369	20,069	27,463	8,404	27,783	(320)
TOTALS		15,125,976	15,804,772	17,866,644	17,148,897	17,935,837	(69,193)

Projected Balance 717,747

Reserve Unapplied 17,722,644

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.

