



LINCOLN PUBLIC SCHOOLS

MARY ELLEN NORMEN
ADMINISTRATOR FOR BUSINESS AND FINANCE

September 30, 2024

To: Lincoln School Committee
From: Mary Ellen Normen, Prior Administrator for Business and Finance
Parry Graham, Superintendent of Schools
Angela Wang, Administrator for Business and Finance
Subject: Final 4th QTR Report

The Fiscal Year Close of FY24 generated large return balances to the Town's Free Cash and to the Hanscom Reserve.

<i>LINCOLN</i>	FY 24 BUDGET	FY 24 YTD + ENC	FY 24 BALANCE
PERSONNEL	\$ 10,554,490	\$ 10,044,901	\$ 509,589
EXPENSE	\$ 2,689,629	\$ 2,459,416	\$ 230,213
Grand Total	\$ 13,244,119	\$ 12,504,316	\$ 739,803

<i>HANSCOM</i>	FY 24 BUDGET	FY 24 YTD + ENC	FY 24 BALANCE
RESERVE	\$ 144,000		\$ 144,000
PERSONNEL	\$13,604,944	\$13,423,499	\$ 181,445
EXPENSE	\$ 4,117,700	\$ 3,803,645	\$ 314,055
Grand Total	\$17,866,644	\$17,227,144	\$ 639,500

*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.

Across both campuses, the district experienced savings due to a

- High level of turnover, resulting in high Teacher Savings due to the new salary table structure; and
- High number of Paraprofessional vacancies throughout the school year along with unworked hours.

Special Education generated savings on both campuses for different reasons. Lincoln generated savings in the Out of District Tuition Budget, whereas Hanscom saw a significant deficit in the out of district tuition budget that was supported by a prior year balance in the IDEA Federal Grant and the CASE Transportation Credit for Hanscom of \$41,131.

Facilities also generated savings on the Lincoln Campus due to the reserve budget for electricity while the school was waiting for the solar panels to come online. However, Lincoln also experienced the unanticipated and unplanned need to replace 5 HVAC motors that failed at various times during the year.

Lincoln School
Final 4th Quarter Report
as of June 30, 2024

obj class	Expense Category	FY21 Actual	FY22 Actual	FY23 Actual	FY 24 Revised Budget	FY24 YTD & ENC	FY24 Balance
1	School Committee	\$60,555	\$23,515	\$5,606	\$17,426	\$4,469	\$12,957
	Personnel						
2	Administrator Salaries	\$903,394	\$940,672	\$912,613	\$957,051	\$938,170	\$18,881
	Professional Salaries (Teachers, Nurses, etc.)						
3	• Regular salaries	\$6,789,215	\$6,520,419	\$6,759,340	\$7,087,008	\$6,960,254	\$126,754
4	• Stipends (leadership & mentoring)	\$122,835	\$156,291	\$111,281	\$123,801	\$122,357	\$1,444
5	• Substitutes (daily & long-term)	\$83,136	\$109,838	\$140,876	\$195,519	\$132,966	\$62,553
6	• Misc. Salaries (see note 1)	\$72,955	\$82,405	\$95,186	\$221,003	\$160,289	\$60,714
	Paraprofessionals Wages						
7	• Special Education Tutors	\$114,536	\$158,928	\$247,924	\$320,418	\$260,411	\$60,007
8	• Instructional Assistants	\$197,720	\$285,628	\$231,043	\$246,648	\$175,427	\$71,221
9	• Other paraprofessionals	\$71,472	\$112,390	\$93,680	\$136,724	\$126,734	\$9,990
	Support Staff						
10	• Secretaries	\$413,544	\$413,926	\$421,227	\$481,153	\$456,298	\$24,855
11	• Facilities, Maintenance & Custodial Staff	\$539,702	\$515,257	\$622,061	\$624,325	\$579,916	\$44,409
12	• Overtime	\$21,695	\$30,522	\$18,200	\$28,739	\$20,241	\$8,498
13	Professional & Staff Development	\$19,823	\$32,580	\$46,267	\$59,388	\$62,265	(\$2,877)
14	Employee Benefits & Town Svcs				\$ -	\$15,000	(\$15,000)
	Supplies, Equipment & Services						
15	In-District Transportation	\$ -	\$ -	\$ -	\$568,228	\$532,859	\$35,369
16	Out of District Special Education Transportation	\$466,981	\$495,396	\$499,602	\$111,585	\$113,913	(\$2,328)
					\$271,436	\$71,536	\$199,900
17	Special Education Tuition (OOD & collaboratives)	\$95,469	\$107,010	\$66,372			
	General Supplies and Materials						
18	• Textbooks	\$289,643	\$322,423	\$203,484	\$32,668	\$9,235	\$23,433
19	• Other Published Materials	\$8,555	\$11,342	\$14,938	\$105,613	\$83,431	\$22,182
20	• Durable Goods and Equipment	\$85,655	\$115,972	\$121,011	\$62,787	\$87,975	(\$25,188)
21	• Consumable Supplies	\$18,329	\$26,988	\$57,493	\$123,348	\$128,643	(\$5,295)
22	• Contracted Services	\$38,492	\$105,802	\$113,735	\$323,841	\$357,352	(\$33,511)
	Facilities & Maintenance						
23	• Utilities -- heat	\$170,833	\$223,258	\$329,088	\$27,300	\$35,695	(\$8,395)
24	• Utilities -- electricity	\$81,500	\$30,000	\$27,085	\$551,500	\$445,567	\$105,933
25	• Utilities -- water, sewer, telephones	\$285,013	\$704,944	\$431,550	\$61,946	\$54,701	\$7,245
26	• Maintenance Services & Supplies	\$51,594	\$54,507	\$57,661	\$198,079	\$245,400	(\$47,321)
27	• Custodial Services & Supplies	\$157,651	\$88,647	\$91,616	\$36,578	\$36,066	\$512
29	• Building and Capital Projects	\$29,192	\$24,502	\$118,670	\$113,224	\$72,443	\$40,782
30	IT Replacement Cycle	\$572,127	\$193,890	\$107,356	\$125,643	\$126,808	(\$1,165)
28	Other expenses (see note 2)	\$31,800	\$42,665	\$40,904	\$31,140	\$87,898	(\$56,758)
	TOTALS	11,793,416	\$11,929,717	\$11,985,868	\$13,244,119	\$12,504,316	\$739,803

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
Final 4th Quarter Report
as of June 30, 2024

obj class	Expense Category	FY21 Actual	FY22 Actual	FY23 Actual	FY 24 Revised Budget	FY24 YTD & ENC	FY24 Projected Balance
1	School Committee	\$59,728	\$22,687	\$4,399	\$17,426	\$4,469	\$12,957
Personnel							
2	Administrator Salaries	\$971,780	\$1,011,531	\$1,057,492	\$1,062,024	\$1,153,976	(\$91,952)
Professional Salaries (Teachers, Nurses, etc.)							
3	• Regular salaries	\$6,547,279	\$6,657,587	\$6,900,194	\$7,636,120	\$7,390,749	\$245,371
4	• Stipends (leadership & mentoring)	\$202,689	\$238,687	\$300,716	\$170,782	\$147,137	\$23,645
5	• Substitutes (daily & long-term)	\$77,039	\$125,447	\$150,303	\$196,722	\$256,512	(\$59,790)
6	• Misc. Salaries (see note 1)	\$47,161	\$68,071	\$85,166	\$118,726	\$87,333	\$31,393
Paraprofessionals Wages							
7	• Special Education Tutors	\$336,888	\$469,606	\$602,512	\$661,874	\$658,150	\$3,724
8	• Instructional Assistants	\$261,906	\$335,484	\$265,896	\$304,023	\$303,668	\$355
9	• Other paraprofessionals	\$133,462	\$127,604	\$180,693	\$162,384	\$140,668	\$21,716
Support Staff							
10	• Secretaries	\$406,765	\$416,498	\$435,991	\$476,701	\$456,843	\$19,858
11	• Facilities, Maintenance & Custodial Staff	\$577,330	\$565,679	\$572,756	\$527,205	\$625,350	(\$98,145)
12	• Overtime	\$21,801	\$25,481	\$24,833	\$17,800	\$30,301	(\$12,501)
13	Professional & Staff Development	\$30,243	\$30,253	\$44,908	\$73,039	\$41,570	\$31,469
14	Employee Benefits & Town Svcs	\$1,651,991	\$1,616,542	\$2,115,415	\$2,276,883	\$2,171,580	\$105,303
Supplies, Equipment & Services							
15	In-District Transportation	\$75	\$5,512	\$10,698	\$8,715	\$10,998	(\$2,283)
16	Out of District Special Education Transportation	\$5,220	\$372,295	\$332,370	\$514,430	\$516,113	(\$1,683)
17	Special Education Tuition (OOD & collaboratives)	\$2,134,475	\$1,881,182	\$1,488,934	\$1,919,556	\$2,049,233	(\$129,677)
General Supplies and Materials							
18	• Textbooks	\$10,106	\$9,316	\$10,556	\$44,277	\$6,552	\$37,725
19	• Other Published Materials	\$81,207	\$120,565	\$119,058	\$129,762	\$93,539	\$36,223
20	• Durable Goods and Equipment	\$31,044	\$74,072	\$95,195	\$83,875	\$79,554	\$4,321
21	• Consumable Supplies	\$59,895	\$95,901	\$99,063	\$108,962	\$105,394	\$3,569
22	• Contracted Services	\$158,261	\$207,904	\$314,055	\$466,241	\$247,049	\$219,192
Facilities & Maintenance							
23	• Utilities -- heat	\$50,799	\$58,000	\$38,582	\$65,100	\$99,072	(\$33,972)
24	• Utilities -- electricity	\$154,654	\$170,000	\$146,764	\$231,000	\$176,182	\$54,818
25	• Utilities -- water, sewer, telephones	\$40,312	\$38,735	\$38,436	\$48,058	\$41,855	\$6,203
26	• Maintenance Services & Supplies	\$155,464	\$180,820	\$188,375	\$185,700	\$163,947	\$21,753
27	• Custodial Services & Supplies	\$43,214	\$38,915	\$45,097	\$46,300	\$32,239	\$14,061
29	• Building and Capital Projects	\$58,313	\$15,637	\$ -	\$10,000	\$6,000	\$4,000
30	IT Replacement Cycle	\$121,617	\$113,596	\$116,248	\$131,497	\$120,661	\$10,836
28	Other expenses (see note 2)	\$39,998	\$32,369	\$20,069	\$27,463	\$10,450	\$17,014
TOTALS		14,470,715	\$15,125,976	\$15,804,772	\$17,722,644	\$17,227,144	\$495,500
Use of Hanscom Reserve		\$427,295	\$452,938	\$65,025	\$144,000	\$ -	\$144,000
Projected Balance with Reserve					17,866,644	\$495,500	639,500

Notes

Reserve Unapplied 17,722,644

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.