



LINCOLN PUBLIC SCHOOLS

October 23, 2025

To: Lincoln School Committee
Parry Graham, Superintendent of Schools
From: Angela Wang, Director for Business and Finance
Subject: FY26 YTD First Quarter Report (7/1/2025-9/30/2025)

The FY 26 Budget spending has begun for all categories. Spending in Student Activities, Tuition and Utilities are low at both campuses due to the school year started in late August. The district is waiting for invoices for services rendered during August and September. As the school year proceeds, expenditures will pick up in those areas.

Instruction – Personnel and School Administration are mainly comprised of payroll budget. Both budgets are mostly encumbered based on current staffing for the year.

At Lincoln, electricity is encumbered based on Eversource and solar billings from last year. The district is still waiting for actual invoices of this fiscal year to project out new estimated costs as solar panels were not in use until this spring.

At Hanscom, Administration expenditures include the updated indirect cost paid to the Town. Transportation expenditures include the payment of semi-annual assessment from CASE.

LINCOLN SCHOOL	ORIGINAL APPROP	TRANFRS/ADJ	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	%EXPENDED	%(EXP+ENC)
Administration	808,837.88	(3,500.00)	805,337.88	182,711.18	506,488.91	116,137.79	22.69%	85.58%
Benefits	10,000.00	-	10,000.00	-	2,000.00	8,000.00	0.00%	20.00%
Instruction - Personnel	8,021,685.36	-	8,021,685.36	1,284,576.84	6,630,947.24	106,161.28	16.01%	98.68%
Instruction - Supplies & Services	472,781.00	2,292.00	475,073.00	151,571.05	83,839.43	239,662.52	31.90%	49.55%
Professional Development	262,026.53	-	262,026.53	73,200.93	77,477.46	111,348.14	27.94%	57.51%
School Administration	536,873.28	-	536,873.28	108,020.44	379,198.49	49,654.35	20.12%	90.75%
School Operations	837,040.27	-	837,040.27	162,249.97	519,261.68	155,528.62	19.38%	81.42%
Student Activities	156,588.50	-	156,588.50	6,776.80	78,085.56	71,726.14	4.33%	54.19%
Student Services	1,220,353.66	45,587.00	1,265,940.66	195,906.69	927,768.36	142,265.61	15.48%	88.76%
Transportation	773,479.14	-	773,479.14	68,972.95	660,668.75	43,837.44	8.92%	94.33%
Tuition	219,722.00	(44,379.00)	175,343.00	2,750.00	-	172,593.00	1.57%	1.57%
Utilities	551,723.50	-	551,723.50	87,369.89	508,823.94	(44,470.33)	15.84%	108.06%
Grand Total	13,871,111.12	-	13,871,111.12	2,324,106.74	10,374,559.82	1,172,444.56	16.76%	91.55%

HANSCOM SCHOOL	ORIGINAL APPROP	TRANFRS/ADJ	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	%EXPENDED	%(EXP+ENC)
Administration	1,139,396.25	100.00	1,139,496.25	467,140.60	497,825.90	174,529.75	41.00%	84.68%
Benefits	2,670,460.50	-	2,670,460.50	752,055.07	1,107,582.67	810,822.76	28.16%	69.64%
Instruction - Personnel	9,166,224.19	-	9,166,224.19	1,377,338.45	7,229,384.03	559,501.71	15.03%	93.90%
Instruction - Supplies & Services	516,441.00	238,262.00	754,703.00	158,231.45	286,642.38	309,829.17	20.97%	58.95%
Professional Development	307,605.53	-	307,605.53	29,798.51	86,030.13	191,776.89	9.69%	37.65%
School Administration	646,004.54	-	646,004.54	146,500.23	481,704.15	17,800.16	22.68%	97.24%
School Operations	880,977.99	-	880,977.99	173,322.08	561,027.02	146,628.89	19.67%	83.36%
Student Activities	130,093.50	-	130,093.50	7,720.12	49,727.12	72,646.26	5.93%	44.16%
Student Services	1,462,529.29	1,638.00	1,464,167.29	223,142.40	1,179,873.60	61,151.29	15.24%	95.82%
Transportation	575,258.00	-	575,258.00	374,809.91	195,848.09	4,600.00	65.16%	99.20%
Tuition	1,814,571.00	(240,000.00)	1,574,571.00	52,700.00	664,950.00	856,921.00	3.35%	45.58%
Utilities	316,250.00	-	316,250.00	35,498.98	275,900.37	4,850.65	11.22%	98.47%
Grand Total	19,625,811.79	(0.00)	19,625,811.79	3,798,257.80	12,616,495.46	3,211,058.53	19.35%	83.64%

- Administration - School Committee, Superintendent's Office, Human Resources, Business and Finance, District-Wide Technology, and Town Services
- Benefits - Insurances, Retirement, Employee Separation
- School Administration - Principal's Office Personnel, Supplies and Services
- School Operations - Facilities & Maintenance, Food Services

- Student Activities - Athletics, Extra-curricular Activities
- Student Services - Guidance, Counseling, Health Services, Testing & Assessment, Student Evaluations, Summer School
- Tuition – Tuition to Collaboratives (CASE), Out of District Programs