



LINCOLN PUBLIC SCHOOLS

MARY ELLEN NORMEN
ADMINISTRATOR FOR BUSINESS AND FINANCE

February 29, 2024

To: Lincoln School Committee
Parry Graham, Superintendent of Schools

From: Mary Ellen Normen, Administrator for Business and Finance

Subject: FY24 2nd Quarter Report

The FY 24 Budget status at this time is positive with a projected balance. While the current status of our budget is cautionary in our projected ending balances the district is experiencing pressure from electricity and special education costs on both campuses.

Lincoln	FY 24 BUDGET	FY 24 YTD + ENC	FY 24 Projected	Projected Balance
PERSONNEL	10,605,990	9,731,413	10,502,071	103,919
EXPENSE	2,638,129	1,710,569	2,538,061	100,068
TOTAL	13,244,119	11,441,982	13,040,132	203,987
	Projected Balance	1,802,137		

Hanscom	FY 24 BUDGET	FY 24 YTD + ENC	FY 24 Projected	Projected Balance
PERSONNEL	13,748,944	13,464,918	13,834,416	(85,472)
EXPENSE	4,117,700	3,453,563	4,234,454	(116,754)
TOTAL	17,866,644	16,918,481	18,068,870	(202,226)
	Projected Balance	948,163		

*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 previously reported as being generated by salary savings/turnover and vacancies is now being used for additional special education related personnel costs on both campuses. The 3rd quarter report will have more detail information on the staffing as the hiring and known needs for the year will be more stabilized. The district continues to experience an unusually high level of vacancies remaining to be filled and turnover of positions.¹ Funds are being held in reserve for all currently open positions. If the positions are not filled or we continue to have vacancies the balance available at the close of the year will be positive.

Lincoln continues to experience salary savings from turnovers and vacancies. However, due to not being able to fill vacancies there are other costs that are emerging in our contracted services as we

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

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 requiring additional compensation to maintain the level of service we need.

Hanscom is experiencing budget pressure with needing to add additional education support paraprofessionals to address student needs in a few different grade levels. As the year progresses and funds are released that are being held for vacant positions in the process of being hired, we anticipate the Personnel deficit to be reduced over the remainder of the fiscal year.

Expenses (Both Campuses)

On both campuses, all utilities budgets and projected Special Education Tuition accounts including Circuit Breaker are fully encumbered for known commitments. The rate of expenditure is rising beyond anticipated for utilities and Hanscom Tuition. The Out of District Tuition Budget at Hanscom is exceeding the funding currently available and well beyond what was budgeted. The Third Quarter Report will be reporting more in depth review of salary savings to see if there is an available offset there.

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.

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.

Out of District Tuitions

Hanscom (\$175,000)

The Hanscom School is experiencing a high rate of out of district tuitions at rates that are exceeding the planned budget. A decision will be made as part of the 3rd quarter whether the Reserve Special Education Account will be requested to balance the tuition budget at Hanscom. Lincoln does not have the same out of district pressure and is within its tuition budget for the fiscal year.

Lincoln School
2st Quarter Report
as of December 31, 2023

CATEGORY	DESE Obj	FY 22 ACTUALS	FY 23 ACTUALS*	FY 24 BUDGET	FY 24 YTD + ENC	FY 24 Projected	Projected Balance
PERSONNEL	01 Salaries Professional	7,616,941	7,782,697	7,947,885	7,775,017	7,907,006	40,879
	02 Salaries Secretarial and Clerical	413,926	421,227	460,487	451,973	476,547	(16,060)
	03 Salaries Other	1,450,508	1,524,316	2,197,618	1,504,423	2,118,518	79,100
	09 Transfers – Benefits	0	0	0	0	0	0
PERSONNEL Total		9,481,374	9,728,240	10,605,990	9,731,413	10,502,071	103,919
EXPENSE	04 Contract Services	1,035,673	1,072,976	1,205,717	965,913	1,242,389	(36,672)
	05 Supplies and Materials-	432,735	509,809	480,738	188,085	470,043	10,695
	06 Other Expenditures -	778,305	594,496	650,238	485,035	652,710	(2,472)
	09 Transfer - Tuition	322,423	203,484	301,436	71,536	172,919	128,517
EXPENSE Total		2,569,136	2,380,764	2,638,129	1,710,569	2,538,061	100,068
Grand Total		12,050,510	12,109,004	13,244,119	11,441,982	13,040,132	203,987
					1,802,137		

- 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 and 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 and 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
2st Quarter Report
as of December 31, 2023

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	\$900,442	\$937,108	(\$3,138)
	Professional Salaries (Teachers, Nurses, etc.)						
3	• Regular salaries	\$6,415,819	\$6,594,205	\$6,888,454	\$6,583,067	\$6,666,708	\$221,746
4	• Stipends (leadership & mentoring)	\$260,890	\$276,416	\$127,136	\$272,187	\$284,544	(\$157,408)
5	• Substitutes (daily & long-term)	\$109,838	\$140,876	\$180,000	\$79,245	\$180,000	\$ -
6	• Misc. Salaries (see note 1)	\$82,405	\$95,186	\$565,253	\$141,131	\$570,457	(\$5,204)
	Paraprofessionals Wages						
7	• Special Education Tutors	\$158,928	\$247,924	\$318,210	\$263,344	\$320,519	(\$2,309)
8	• Instructional Assistants	\$285,628	\$231,043	\$246,648	\$170,955	\$180,676	\$65,972
9	• Other paraprofessionals	\$112,390	\$93,680	\$135,940	\$126,366	\$126,366	\$9,574
	Support Staff						
10	• Secretaries	\$413,926	\$421,227	\$460,487	\$451,973	\$476,547	(\$16,060)
11	• Facilities, Maintenance & Custodial Staff	\$515,257	\$622,061	\$591,686	\$593,796	\$595,196	(\$3,510)
12	• Overtime	\$30,522	\$18,200	\$26,200	\$13,705	\$26,200	\$ -
13	Professional & Staff Development	\$32,580	\$46,267	\$58,812	\$53,046	\$64,261	(\$5,449)
14	Employee Benefits & Town Svcs						
	Supplies, Equipment & Services						
15	In-District Transportation	\$495,396	\$499,602	\$568,228	\$532,859	\$568,228	\$ -
	Out of District Special Education Transportation						
16	Special Education Tuition (OOD & collaboratives)	\$107,010	\$66,372	\$111,585	\$124,665	\$124,665	(\$13,080)
17	General Supplies and Materials	\$322,423	\$203,484	\$301,436	\$71,536	\$172,919	\$128,517
	Facilities & Maintenance						
18	• Textbooks	\$11,342	\$14,938	\$38,611	\$9,149	\$38,611	\$ -
19	• Other Published Materials	\$115,972	\$121,011	\$113,926	\$65,659	\$83,116	\$30,810
20	• Durable Goods and Equipment	\$26,988	\$57,493	\$51,139	\$9,991	\$51,172	(\$33)
21	• Consumable Supplies	\$105,802	\$113,735	\$108,844	\$71,717	\$114,205	(\$5,361)
22	• Contracted Services	\$223,258	\$329,088	\$283,563	\$164,500	\$293,311	(\$9,748)
	Utilities						
23	• Utilities -- heat	\$30,000	\$27,085	\$27,300	\$27,300	\$27,300	\$ -
24	• Utilities -- electricity	\$704,944	\$431,550	\$551,500	\$405,550	\$551,500	\$ -
25	• Utilities -- water, sewer, telephones	\$54,507	\$57,661	\$68,946	\$52,798	\$68,946	\$ -
26	• Maintenance Services & Supplies	\$88,647	\$91,616	\$154,962	\$117,075	\$155,011	(\$49)
27	• Custodial Services & Supplies	\$42,665	\$40,904	\$42,600	\$21,518	\$42,600	\$ -
29	• Building and Capital Projects	\$24,502	\$118,670	\$32,390	\$16,080	\$36,916	(\$4,526)
30	IT Replacement Cycle	\$193,890	\$107,356	\$113,224	\$70,000	\$113,224	\$ -
28	Other expenses (see note 2)	\$120,794	\$123,137	\$125,643	\$1,318	\$125,643	\$ -
	TOTALS	\$12,050,510	\$12,109,004	\$13,244,119	\$11,415,223	\$13,013,373	\$230,746
				Projected Bal	\$1,828,896		
	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
2nd Quarter Report
as of December 31, 2023

CATEGORY	DESE Obj	FY 22 ACTUALS	FY 23 ACTUALS*	FY 24 BUDGET	FY 24 YTD + ENC	FY 24 Projected	Projected Balance
PERSONNEL	01 Salaries Professional	7,909,460	8,258,261	8,854,732	8,786,578	8,862,668	(7,936)
	02 Salaries Secretarial and Clerical	424,255	444,660	487,067	461,036	497,506	(10,439)
	03 Salaries Other	1,738,160	1,946,084	2,001,262	2,053,599	2,212,359	(211,097)
	04 Contract Services	-	-	-	-	-	\$-
	09 Transfers – Benefits	2,016,542	2,115,415	2,405,883	2,163,705	2,261,883	144,000
PERSONNEL Total		12,088,416	12,764,420	13,748,944	13,464,918	13,834,416	(85,472)
EXPENSE	04 Contract Services	839,379	867,491	1,267,429	907,369	1,230,979	36,450
	05 Supplies and Materials-	470,417	529,042	558,883	208,657	535,800	23,083
	06 Other Expenditures -	264,439	219,925	371,832	243,061	373,199	(1,367)
	09 Transfer - Tuition	1,881,182	1,488,934	1,919,556	2,094,476	2,094,476	(174,920)
EXPENSE Total		3,455,416	3,105,392	4,117,700	3,453,563	4,234,454	(116,754)
Grand Total		15,543,832	15,869,812	17,866,644	16,918,481	18,068,870	(202,226)
				Projected Balance	948,163		

*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.

- 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 and 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.
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- 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.

Hanscom School
1st Quarter Report
as of December 31, 2023

obj class	Expense Category	FY22 Actual	FY23 Actual	FY 24 Revised Budget	FY24 YTD & ENC	FY24 Projected Use	FY24 Projected Balance
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	\$1,155,395	(\$93,371)
	Professional Salaries (Teachers, Nurses, etc.)						
3	• Regular salaries	\$6,657,587	\$6,900,194	\$7,636,120	\$7,462,349	\$7,508,896	\$127,224
4	• Stipends (leadership & mentoring)	\$238,687	\$300,716	\$170,782	\$194,742	\$217,151	(\$46,369)
5	• Substitutes (daily & long-term)	\$125,447	\$150,303	\$196,722	\$200,619	\$222,127	(\$25,405)
6	• Misc. Salaries (see note 1)	\$68,071	\$85,166	\$118,726	\$69,269	\$128,319	(\$9,593)
	Paraprofessionals Wages						
7	• Special Education Tutors	\$469,606	\$602,512	\$661,874	\$644,536	\$714,682	(\$52,808)
8	• Instructional Assistants	\$335,484	\$265,896	\$304,023	\$333,615	\$333,913	(\$29,890)
9	• Other paraprofessionals	\$127,604	\$180,693	\$162,384	\$144,597	\$146,155	\$16,229
	Support Staff						
10	• Secretaries	\$416,498	\$435,991	\$476,701	\$453,323	\$487,140	(\$10,439)
11	• Facilities, Maintenance & Custodial Staff	\$565,679	\$572,756	\$671,205	\$626,258	\$630,799	\$40,406
12	• Overtime	\$25,481	\$24,833	\$17,800	\$14,900	\$19,211	(\$1,411)
13	Professional & Staff Development	\$30,253	\$44,908	\$72,954	\$38,858	\$78,071	(\$5,117)
14	Employee Benefits & Town Svcs	\$1,616,542	\$2,115,415	\$2,261,883	\$2,163,705	\$2,261,883	\$ -
	Supplies, Equipment & Services						
15	In-District Transportation	\$5,512	\$10,698	\$8,715	\$7,675	\$8,715	\$ -
16	Out of District Special Education Transportation	\$372,295	\$332,370	\$505,430	\$551,122	\$551,268	(\$45,838)
17	Special Education Tuition (OOD & collaboratives)	\$1,881,182	\$1,488,934	\$1,919,556	\$2,094,476	\$2,094,476	(\$174,920)
	General Supplies and Materials						
18	• Textbooks	\$9,316	\$10,556	\$44,277	\$6,573	\$44,277	\$ -
19	• Other Published Materials	\$120,565	\$119,058	\$133,190	\$64,391	\$94,760	\$38,430
20	• Durable Goods and Equipment	\$74,072	\$95,195	\$71,130	\$28,047	\$73,162	(\$2,032)
21	• Consumable Supplies	\$95,901	\$99,063	\$109,380	\$80,459	\$120,845	(\$11,465)
22	• Contracted Services	\$207,904	\$314,055	\$500,065	\$175,701	\$412,536	\$87,529
	Facilities & Maintenance						
23	• Utilities -- heat	\$58,000	\$38,582	\$65,100	\$56,000	\$65,100	\$ -
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	\$128,237	\$185,745	(\$45)
27	• Custodial Services & Supplies	\$38,915	\$45,097	\$46,300	\$20,229	\$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	\$14,661	\$30,804	(\$3,341)
	TOTALS	\$15,125,976	\$15,804,772	\$17,866,644	\$16,918,481	\$18,068,870	(\$202,226)
				Projected Bal	\$948,163	(\$202,226)	
Notes	<p>1. Includes personnel control, home/hospital teaching, certain curriculum development & instrumental instruction salaries.</p> <p>2. Includes (but not limited to) postage, legal expenses including settlements, advertising, printing, permits, etc.</p>						