



LINCOLN PUBLIC SCHOOLS

MARY ELLEN NORMEN
ADMINISTRATOR FOR BUSINESS AND FINANCE

October 6, 2022

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Mary Ellen Normen, Administrator for Business and Finance
Subject: FY23 First Quarter Report

The Fiscal Year 2023 has opened with the new Lincoln School ready to accept our K-4 students. The current status of our budget is optimistic although pressures from electricity costs and special education are being closely monitored on both campuses

	Original Budget	Transfers to Date	Revised Budget	Projected YTD EXP & ENC	Available Balance	% Projected Expended
Lincoln						
School Committee	\$ 17,426	\$ -	\$ 17,426	\$ 2,545	\$ 14,881	14.6%
Personnel	\$10,181,537	\$ -	\$10,181,537	\$ 9,712,166	\$ 469,371	95.4%
Supplies, Equipment & Services	\$ 2,471,258	\$ -	\$ 2,471,258	\$ 2,151,494	\$ 319,764	87.1%
Total	\$12,670,221	\$ -	\$12,670,221	\$ 11,866,205	\$ 804,016	93.7%
Hanscom						
School Committee	\$ 17,426	\$ -	\$ 17,426	\$ 2,545	\$ 14,881	14.6%
Personnel	\$13,231,386	\$ (2,600)	\$13,228,786	\$ 12,276,764	\$ 952,022	92.8%
Supplies, Equipment & Services	\$ 3,889,756	\$ 2,600	\$ 3,892,356	\$ 3,091,529	\$ 800,827	79.4%
Total	\$17,138,568	\$ (0)	\$17,138,568	\$ 15,370,838	\$1,767,730	89.7%

Personnel (Both Campuses)

The available funds in Personnel are being generated by salary savings/turnover and vacancies. There are still a few vacancies remaining to be filled. (<https://lincnet.tedk12.com/hire/index.aspx>)

Supplies, Equipment, & Services (Both Campuses)

On both campuses, all utilities budgets and projected Special Education Tuition accounts including Circuit Breaker are fully encumbered for known commitments. The sum remaining available in "Supplies, Equipment, & Services" are primarily uncommitted funds in the School and Curriculum Supplies and Materials accounts under the oversight of Principals and curriculum leaders. The rate of expenditure is at an appropriate level at this time of the school year. However, there are emerging expenditure pressures on the budget.

The Lincoln and Hanscom Campuses are faced with two significant costs in which funding reallocations within the budget may be needed. These are

1. Special Education Settlements for Services (TBD)
The Lincoln Special Education Program budget is experiencing a growth in the number of students

needing additional services. After the budget was adopted the School Committee authorized the formation of the Foundations Classroom to keep students in district. We reallocated some personnel positions and funds to make this cost avoidance measure happen. However, as we begin the year with the tuition budget still intact with our budget plan, there are settlements and final placements still being finalized at the writing of this report. The chart below will be adjusted after each quarter as we monitor progress on student placements.

FY 23 Summary of Special Education Tuition

	Lincoln	Hanscom*	Total
Private Day		3 \$ 220,479	3 \$ 220,479
Collaborative	5 \$ 533,618	27 \$ 1,957,541	32 \$ 2,491,159
Total	5 \$ 533,618	30 \$ 2,178,021	35 \$ 2,711,639
Circuit Breaker Offset	\$ (226,797)	\$ (529,194)	\$ (755,991)
Total Out of District Tuition less Circuit Breaker	\$ 306,821	\$ 1,648,827	\$ 1,955,648

2. Rising Electricity and Energy Costs

(TBD)

On the Lincoln Campus, an analysis will be taking place in October with Buckner Creel, Lincoln School Project Manager, Brandon Kelly, Facilities Director, and Mary Ellen Normen Administrator for Business and Finance to assess and begin projecting the new 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. 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. Given the recent power outage whereby a fault in the Bus Section Circuit Breaker controlling electricity to the entire AFB caused a complete shutdown of the substation on September 22. We are unsure how the invoicing will take place as we are being provided with a large generator until September 27 and converted over to a cogeneration power station until October 12 when permanent power will be restored. We have started an insurance claim as we have had some food loss and anticipate some mechanical equipment damage due to inconsistent power supply over This period of period of time. Becky McFall, Brandon Kelly, Mary Ellen Normen, Rob Ford, and Samantha D’Angelo are monitoring the situation and managing loss risks for learning time, food services, and equipment.

FY22 First Quarter Report

Lincoln Campus
FY 2023 OPERATING BUDGET -- STATUS REPORT
 1st Quarter
 as of September 27, 2022

YTD Expended >75%

Total Exp+Enc >90%

Expense Category	Original FY22 Operating Budget	MONITORING COLUMN		Revised FY22 Operating Budget	Expended		Expended & Encumbered		% of total budget
		Transfers to Date			Amount	Percent of Revised Budget	Amount	Percent of Original Budget	
School Committee	\$ 17,426	\$ -	\$ 17,426	\$ 45	0.26%	\$ 2,545	14.60%	0.14%	
Personnel									
Administrator Salaries	\$ 934,372	\$ -	\$ 934,372	\$ 177,710	19.02%	\$ 922,430	98.72%	7.37%	
Professional Salaries (Teachers, Nurses, etc.)									
• Regular salaries	\$ 6,946,423	\$ -	\$ 6,946,423	\$ 802,581	11.55%	\$ 6,642,061	95.62%	54.82%	
• Stipends (leadership & mentoring)	\$ 212,702	\$ -	\$ 212,702	\$ 24,075	11.32%	\$ 257,636	121.13%	1.68%	
• Substitutes (daily & long-term)	\$ 180,000	\$ -	\$ 180,000	\$ 944	0.52%	\$ 180,000	100.00%	1.42%	
• Misc. Salaries (see note 1)	\$ 258,271	\$ -	\$ 258,271	\$ 33,831	13.10%	\$ 108,390	41.97%	2.04%	
Paraprofessionals Wages									
• Special Education Tutors	\$ 170,059	\$ -	\$ 170,059	\$ 16,711	9.83%	\$ 238,735	140.38%	1.34%	
• Instructional Assistants	\$ 261,670	\$ -	\$ 261,670	\$ 5,394	2.06%	\$ 212,084	81.05%	2.07%	
• Other paraprofessionals	\$ 93,734	\$ -	\$ 93,734	\$ 3,350	3.57%	\$ 93,335	99.57%	0.74%	
Support Staff									
• Secretaries	\$ 458,371	\$ -	\$ 458,371	\$ 74,002	16.14%	\$ 426,953	93.15%	3.62%	
• Facilities, Maintenance & Custodial Staff	\$ 639,735	\$ -	\$ 639,735	\$ 99,740	15.59%	\$ 604,342	94.47%	5.05%	
• Overtime	\$ 26,200	\$ -	\$ 26,200	\$ 1,186	4.53%	\$ 26,200	100.00%	0.21%	
Professional & Staff Development	\$ 53,571	\$ -	\$ 53,571	\$ 13,664	25.51%	\$ 53,571	100.00%	0.42%	
Supplies, Equipment & Services									
In-District Transportation	\$ 503,060	\$ -	\$ 503,060	\$ -	0.00%	\$ 503,060	100.00%	3.97%	
Out of District Special Education Transportation	\$ 123,638	\$ -	\$ 123,638	\$ 58,902	47.64%	\$ 123,638	100.00%	0.98%	
Special Education Tuition (OOD & collaboratives)	\$ 272,250	\$ -	\$ 272,250	\$ 8,883	3.26%	\$ 327,245	120.20%	2.15%	
General Supplies and Materials									
• Textbooks	\$ 87,402	\$ -	\$ 87,402	\$ 9,012	10.31%	\$ 9,012	10.31%	0.69%	
• Other Published Materials	\$ 93,899	\$ -	\$ 93,899	\$ 27,785	29.59%	\$ 44,815	47.73%	0.74%	
• Durable Goods and Equipment	\$ 62,225	\$ -	\$ 62,225	\$ 470	0.76%	\$ 2,949	4.74%	0.49%	
• Consumable Supplies	\$ 92,886	\$ -	\$ 92,886	\$ 9,347	10.06%	\$ 34,094	36.71%	0.73%	
• Contracted Services	\$ 330,093	\$ -	\$ 330,093	\$ 46,191	13.99%	\$ 144,442	43.76%	2.61%	
Facilities & Maintenance									
• Utilities -- heat	\$ 27,300	\$ -	\$ 27,300	\$ 460	1.69%	\$ 27,300	100.00%	0.22%	
• Utilities -- electricity	\$ 451,500	\$ -	\$ 451,500	\$ 30,249	6.70%	\$ 550,000	121.82%	3.56%	
• Utilities -- water, sewer, telephones	\$ 43,746	\$ -	\$ 43,746	\$ 3,292	7.53%	\$ 43,746	100.00%	0.35%	
• Maintenance Services & Supplies	\$ 95,130	\$ -	\$ 95,130	\$ 3,190	3.35%	\$ 95,130	100.00%	0.75%	
• Custodial Services & Supplies	\$ 38,700	\$ -	\$ 38,700	\$ 3,830	9.90%	\$ 38,700	100.00%	0.31%	
• Building and Capital Projects	\$ 40,000	\$ -	\$ 40,000	\$ -	0.00%	\$ 12,000	30.00%	0.32%	
IT Replacement Cycle	\$ 123,179	\$ -	\$ 123,179	\$ 1,005	0.82%	\$ 123,179	100.00%	0.97%	
Other expenses (see note 2)	\$ 32,679	\$ -	\$ 32,679	\$ 925	2.83%	\$ 18,612	56.96%	0.26%	
Total	\$ 12,670,221	\$ -	\$ 12,670,221	\$ 1,456,774	11.50%	\$ 11,866,205	93.65%	100.0%	
						\$ 804,016			

FY22 First Quarter Report

Hanscom Campus
FY 2023 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of September 27, 2022

YTD Expended >75% Total Exp+Enc >90%

Expense Category	Original FY21	MONITORING COLUMN	Revised FY21	Expended		Expended & Encumbered		% of total budget
	Operating Budget	Transfers to Date	Operating Budget	Amount	Percent of Revised Budget	Amount	Percent of Original Budget	
School Committee	\$ 17,426	\$ -	\$ 17,426	\$ 45	0.26%	\$ 2,545	14.60%	0.10%
Personnel								
Administrator Salaries	\$ 1,023,192	\$ -	\$ 1,023,192	\$ 205,323	20.07%	\$ 1,022,305	99.91%	5.97%
Professional Salaries (Teachers, Nurses, etc.)								
• Regular salaries	\$ 7,351,266	\$ -	\$ 7,351,266	\$ 814,525	11.08%	\$ 6,973,339	94.86%	42.89%
• Stipends (leadership & mentoring)	\$ 280,087	\$ -	\$ 280,087	\$ 20,625	7.36%	\$ 227,038	81.06%	1.63%
• Substitutes (daily & long-term)	\$ 185,000	\$ -	\$ 185,000	\$ 1,424	0.77%	\$ 185,000	100.00%	1.08%
• Misc. Salaries (see note 1)	\$ 361,744	\$ (67,399)	\$ 294,345	\$ 14,215	4.83%	\$ 34,696	9.59%	1.72%
Paraprofessionals Wages								
• Special Education Tutors	\$ 562,924	\$ 3,607	\$ 566,531	\$ 23,257	4.11%	\$ 566,531	100.64%	3.31%
• Instructional Assistants	\$ 342,300	\$ -	\$ 342,300	\$ 5,313	1.55%	\$ 192,889	56.35%	2.00%
• Other paraprofessionals	\$ 93,137	\$ 61,192	\$ 154,329	\$ 10,621	6.88%	\$ 154,329	165.70%	0.90%
Support Staff								
• Secretaries	\$ 462,276	\$ -	\$ 462,276	\$ 74,692	16.16%	\$ 431,271	93.29%	2.70%
• Facilities, Maintenance & Custodial Staff	\$ 718,865	\$ -	\$ 718,865	\$ 123,785	17.22%	\$ 638,770	88.86%	4.19%
• Overtime	\$ 17,800	\$ -	\$ 17,800	\$ -	0.00%	\$ 17,800	100.00%	0.10%
Professional & Staff Development	\$ 69,090	\$ -	\$ 69,090	\$ 10,968	15.88%	\$ 69,090	100.00%	0.40%
Employee Benefits & Town Svcs	\$ 1,763,705	\$ -	\$ 1,763,705	\$ 191,983	10.89%	\$ 1,763,705	100.00%	10.29%
Supplies, Equipment & Services								
In-District Transportation	\$ 50	\$ -	\$ 50	\$ -	0.00%	\$ 50	100.00%	0.00%
Out of District Special Education Transportation	\$ 481,828	\$ -	\$ 481,828	\$ 178,859	37.12%	\$ 481,828	100.00%	2.81%
Special Education Tuition (OOD & collaboratives)	\$ 1,702,346	\$ -	\$ 1,702,346	\$ 72,731	4.27%	\$ 1,702,346	100.00%	9.93%
General Supplies and Materials								
• Textbooks	\$ 44,759	\$ -	\$ 44,759	\$ 8,826	19.72%	\$ 10,343	23.11%	0.26%
• Other Published Materials	\$ 130,661	\$ -	\$ 130,661	\$ 23,379	17.89%	\$ 43,066	32.96%	0.76%
• Durable Goods and Equipment	\$ 279,080	\$ -	\$ 279,080	\$ 11,412	4.09%	\$ 15,733	5.64%	1.63%
• Consumable Supplies	\$ 109,467	\$ -	\$ 109,467	\$ 18,492	16.89%	\$ 46,091	42.11%	0.64%
• Contracted Services	\$ 491,614	\$ 2,600	\$ 494,214	\$ 65,473	13.25%	\$ 124,506	25.33%	2.88%
Facilities & Maintenance								
• Utilities -- heat	\$ 65,100	\$ -	\$ 65,100	\$ 9,438	14.50%	\$ 65,100	100.00%	0.38%
• Utilities -- electricity	\$ 210,000	\$ -	\$ 210,000	\$ 25,280	12.04%	\$ 250,000	119.05%	1.23%
• Utilities -- water, sewer, telephones	\$ 32,308	\$ -	\$ 32,308	\$ 4,556	14.10%	\$ 32,308	100.00%	0.19%
• Maintenance Services & Supplies	\$ 150,050	\$ -	\$ 150,050	\$ 3,813	2.54%	\$ 150,050	100.00%	0.88%
• Custodial Services & Supplies	\$ 38,700	\$ -	\$ 38,700	\$ 4,635	11.98%	\$ 38,700	100.00%	0.23%
• Building and Capital Projects	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%	\$ -	0.00%	0.06%
IT Replacement Cycle	\$ 116,330	\$ -	\$ 116,330	\$ 1,005	0.86%	\$ 116,330	100.00%	0.68%
Other expenses (see note 2)	\$ 27,463	\$ -	\$ 27,463	\$ 890	3.24%	\$ 15,078	54.90%	0.16%
TOTALS	\$ 17,138,568	\$ (0)	\$ 17,138,568	\$ 1,925,563	11.24%	\$ 15,370,838	89.7%	100.0%
						\$ 1,767,730		