



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

October 10, 2012

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY13 First Quarter Report

For Fiscal Year 2013, the Lincoln Public Schools received appropriations of \$9,737,367 for the Lincoln Campus. When Kindergarten enrollments increased significantly this summer, the School Committee approved the opening of an additional classroom to ensure the class size for Kindergarten remained below the maximum class size of 20. A reserve fund transfer in the amount of \$61,441 was requested from the Finance Committee, who approved it at its meeting on October 9, 2012. The budget status used to prepare this 1st Quarter Report does not include the additional amounts from the Reserve Fund transfer. All financial obligations on the Lincoln Campus are expected to be met within the funds appropriated for FY13.

The Hanscom budget for FY13 was originally prepared based on providing services for the 550-599 pupil enrollment band, although the actual student enrollment to be served was uncertain, and we had not received the DODEA scope of work for the new contract periods. After our response to the DODEA request for proposals was accepted, the School Committee approved a budget of \$10,651,610, the price for the Band 3 enrollment of 550-599.

The administration submitted the September 30th enrollment report for certification by the 66th Airbase Group, and the exact contract-qualifying enrollment total of 583 was verified and accepted by DODEA. The verified pupil enrollment means that the contract price is confirmed for the 550-599 enrollment band. Although the DODEA contracting officer awarded the initial FY13 contract at the 500-549 enrollment band (Band 2), the verified enrollment submitted to DODEA in the September 30 report will increase the contract to the Band 3 price providing a contract allocation of \$10,651,610.

The DODEA contracting officer also awarded a change order in the amount of \$194,050 to cover certain costs associated with relocating the Hanscom Cafeteria to a temporary location in the Hanscom Primary School, and to move the Hanscom Middle School operations to the temporary school location at the end of FY13. Additionally, the increased enrollment reflected in the shift to Band 3 required the opening of a fifth Kindergarten classroom, and the School Committee approved a reserve fund transfer of \$100,505 to cover the additional costs.

This revised contract allocation with reserve fund transfers totals \$11,251,885 and serves as the current budget amount for the Hanscom operations. The funds allocated on the Hanscom Campus for FY13 are sufficient to meet the obligations currently anticipated.

Attached for your review is a report providing details of the current operating budget, year to date expenses and encumbrances as of October 5, 2012. At that date, approximately 10% of the school year and 25% of the fiscal year had elapsed. The report balances include payrolls through October 2, 2012, reflecting wages through September 21, 2012. Also included is a report showing key budget lines we currently track in greater detail. This report compares this year's "burn rate" with the comparable period from the last fiscal year for selected budget lines of special interest.

Several comments on specific expense categories follow.

Lincoln Campus

The current budget includes \$13,225.60 in the Special Education out-of-district (OOD) tuition category which resulted from the pre-purchase of tuition expenses approved at the end of FY12. The budget also includes \$19,833.61 remaining from the past summer's Special Education extended school year program. These amounts will be held in reserve for potential special education costs which may arise.

The expenditure of 27.2% of the general supplies and materials line is smaller than in past years, but still appropriate as the schools purchase needed supplies in advance of their use. We are on target to reach our goal of completing the bulk of these purchases by the end of March.

The "negative expense" in the telephone key budget line is an artifact of the E-Rate reimbursement timing. We typically receive a large payment from E-Rate providers during July and August, in amounts larger than the phone bills paid to date. As a reimbursement, these E-Rate amounts are applied against expenses, creating a "negative expense" to be offset by phone bills as the fiscal year progresses.

Hanscom Campus

The housing privatization program at Hanscom Air Force Base was successful, with the construction of new units and the renovation of older units essentially complete. The Base housing is approximately 97% occupied. A number of families moved in and registered their children, as evidenced by the increased enrollment at both the Hanscom Primary and Middle Schools. However, whether or not the current enrollments represent a true-steady-state condition is still unclear.

Please contact me at 259-2623 or bcreel@lincnet.org should you have any questions about the enclosed information.

Lincoln Campus
FY 2013 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 5, 2013

Expense Category	Revised FY13 Operating Budget	Expended		Expended & Encumbered		% of total budget
		Amount	Percent	Amount	Percent	
School Committee	\$ 4,735	\$ 1,654	34.9%	\$ 4,404	93.0%	0.05%
Personnel						
Administrator Salaries	\$ 737,125	\$ 158,299	21.5%	\$ 737,043	100.0%	7.57%
Professional Salaries (Teachers, Nurses, etc.)						
• Regular salaries	\$ 5,511,686	\$ 869,015	15.8%	\$ 5,529,692	100.3%	56.60%
• Stipends (leadership & mentoring)	\$ 190,714	\$ 26,379	13.8%	\$ 174,410	91.5%	1.96%
• Substitutes (daily & long-term)	\$ 105,000	\$ 10,341	9.8%	\$ 15,605	14.9%	1.08%
• Misc. Salaries (see note 1)	\$ 495,583	\$ 34,893	7.0%	\$ 70,194	14.2%	5.09%
Paraprofessionals Wages						
• Special Education Tutors	\$ 63,559	\$ 5,993	9.4%	\$ 28,209	44.4%	0.65%
• Instructional Assistants	\$ 153,376	\$ 14,114	9.2%	\$ 171,218	111.6%	1.58%
• Other paraprofessionals	\$ 66,470	\$ 6,253	9.4%	\$ 60,753	91.4%	0.68%
Support Staff						
• Secretaries	\$ 356,706	\$ 77,069	21.6%	\$ 339,765	95.3%	3.66%
• Facilities, Maintenance & Custodial Staff	\$ 392,008	\$ 88,790	22.7%	\$ 378,637	96.6%	4.03%
• Overtime	\$ 21,125	\$ 1,471	7.0%	\$ 2,471	11.7%	0.22%
Professional & Staff Development	\$ 47,995	\$ 16,421	34.2%	\$ 21,136	44.0%	0.49%
Supplies, Equipment & Services						
In-District Transportation	\$ 350,000	\$ -	0.0%	\$ 350,000	100.0%	3.59%
Out of District Special Education Transportation	\$ 1,000	\$ -	0.0%	\$ -	0.0%	0.01%
Special Education Tuition (OOD & collaboratives) (see note 3)	\$ 238,504	\$ 23,329	9.8%	\$ 184,813	77.5%	2.45%
General Supplies and Materials						
• Textbooks	\$ 17,614	\$ 9,339	53.0%	\$ 10,163	57.7%	0.18%
• Other Published Materials	\$ 62,842	\$ 10,148	16.1%	\$ 25,920	41.2%	0.65%
• Durable Goods and Equipment	\$ 73,477	\$ 28,012	38.1%	\$ 35,073	47.7%	0.75%
• Consumable Supplies	\$ 109,107	\$ 22,499	20.6%	\$ 43,409	39.8%	1.12%
• Contracted Services	\$ 154,032	\$ 20,079	13.0%	\$ 58,495	38.0%	1.58%
Facilities & Maintenance						
• Utilities -- heat	\$ 168,000	\$ (61)	0.0%	\$ 158,000	94.0%	1.73%
• Utilities -- electricity	\$ 170,000	\$ 26,999	15.9%	\$ 168,000	98.8%	1.75%
• Utilities -- water, sewer, telephones	\$ 39,903	\$ 5,649	14.2%	\$ 41,119	103.0%	0.41%
• Maintenance Services & Supplies	\$ 125,576	\$ 25,290	20.1%	\$ 61,493	49.0%	1.29%
• Custodial Services & Supplies	\$ 39,789	\$ 11,320	28.5%	\$ 13,123	33.0%	0.41%
Other expenses (see note 2)	\$ 41,441	\$ 6,415	15.5%	\$ 9,167	22.1%	0.43%
TOTALS	\$ 9,737,367	\$ 1,499,712	15.4%	\$ 8,692,312	89.3%	100.0%

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 Campus
FY 2013 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 5, 2013

Expense Category	Revised FY13 Operating Budget	Expended		Expended & Encumbered		% of total
		Amount	Percent	Amount	Percent	
School Committee	\$ 3,850	\$ 961	25.0%	\$ 3,211	83.4%	0.03%
Personnel		.				0.00%
Administrator Salaries	\$ 671,767	\$ 141,687	21.1%	\$ 671,734	100.0%	5.97%
Professional Salaries (Teachers, Nurses, etc.)						0.00%
• Regular salaries	\$ 5,546,637	\$ 884,650	15.9%	\$ 5,479,698	98.8%	49.30%
• Stipends (leadership & mentoring)	\$ 174,044	\$ 23,664	13.6%	\$ 156,886	90.1%	1.55%
• Substitutes (daily & long-term)	\$ 100,000	\$ 7,655	7.7%	\$ 7,655	7.7%	0.89%
• Misc. Salaries (see note 1)	\$ 346,543	\$ 16,663	4.8%	\$ 44,825	12.9%	3.08%
Paraprofessionals Wages						0.00%
• Special Education Tutors	\$ 340,507	\$ 36,149	10.6%	\$ 324,985	95.4%	3.03%
• Instructional Assistants	\$ 329,747	\$ 21,630	6.6%	\$ 292,234	88.6%	2.93%
• Other paraprofessionals ****	\$ 113,370	\$ 13,618	12.0%	\$ 111,781	98.6%	1.01%
Support Staff						0.00%
• Secretaries	\$ 339,321	\$ 70,471	20.8%	\$ 325,460	95.9%	3.02%
• Facilities, Maintenance & Custodial Staff	\$ 416,146	\$ 96,573	23.2%	\$ 403,717	97.0%	3.70%
• Overtime	\$ 16,240	\$ 300	1.8%	\$ 300	1.8%	0.14%
Professional & Staff Development	\$ 48,652	\$ 19,102	39.3%	\$ 25,324	52.1%	0.43%
Employee Benefits & Town Svcs	\$ 1,443,378	\$ 148,723	10.3%	\$ 1,415,500	98.1%	12.83%
Supplies, Equipment & Services						0.00%
In-District Transportation						
Out of District Special Education Transportation	\$ 93,083	\$ 42,392	45.5%	\$ 86,540	93.0%	0.83%
Special Education Tuition (OOD & collaboratives)	\$ 264,987	\$ 70,214	26.5%	\$ 232,461	87.7%	2.36%
General Supplies and Materials						0.00%
• Textbooks	\$ 27,725	\$ 12,070	43.5%	\$ 14,760	53.2%	0.25%
• Other Published Materials	\$ 79,455	\$ 19,032	24.0%	\$ 30,940	38.9%	0.71%
• Durable Goods and Equipment	\$ 99,386	\$ 36,442	36.7%	\$ 58,189	58.5%	0.88%
• Consumable Supplies	\$ 118,649	\$ 31,623	26.7%	\$ 41,861	35.3%	1.05%
• Contracted Services	\$ 161,542	\$ 33,897	21.0%	\$ 60,889	37.7%	1.44%
Facilities & Maintenance						0.00%
• Utilities -- heat	\$ 18,000	\$ 210	1.2%	\$ 15,000	83.3%	0.16%
• Utilities -- electricity	\$ 100,000	\$ 12,578	12.6%	\$ 100,000	100.0%	0.89%
• Utilities -- water, sewer, telephones	\$ 41,279	\$ 4,904	11.9%	\$ 30,461	73.8%	0.37%
• Maintenance Services & Supplies	\$ 286,380	\$ 47,701	16.7%	\$ 90,067	31.5%	2.55%
• Custodial Services & Supplies	\$ 33,794	\$ 7,643	22.6%	\$ 8,507	25.2%	0.30%
Other expenses (see note 2)	\$ 37,403	\$ 5,656	15.1%	\$ 6,435	17.2%	0.33%
TOTALS	\$ 11,251,885	\$ 1,806,208	16.1%	\$ 10,039,418	89.2%	

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.
3. Includes two reserve fund transfers totalling \$294,555 to open a fifth Kindergarten classroom and to provide funds for the HMS move prep.

(Corrected) Budget line	FY12 Budget				FY13 Budget			
	original budget	revised budget	1Q \$\$ expended	1Q % expended	original budget	revised budget	1Q \$\$ expended	1Q % expended
Lincoln Campus								
Legal expenses	17,750	17,750	-	0.0%	18,750	18,750	-	0.0%
Substitutes (daily)	65,000	65,000	2,640	4.1%	65,000	65,000	1,649	2.5%
Substitutes (long-term)	40,000	40,000	-	0.0%	40,000	40,000	8,692	21.7%
Custodian overtime	18,125	18,125	1,197	6.6%	18,125	18,125	1,471	8.1%
Custodial services & supplies	38,206	38,206	10,906	28.5%	39,789	39,789	11,320	28.5%
Utilities (heat)	173,000	230,626	2,448	1.1%	168,000	168,000	(61)	0.0%
Utilities (electricity)	172,000	215,000	30,648	14.3%	170,000	170,000	26,999	15.9%
Utilities (telephones)	20,433	19,000	(6,975)	-36.7%	25,503	25,503	(2,316)	-9.1%
Special Education OOD tuition	270,950	270,950	37,023	13.7%	238,504	238,504	23,329	9.8%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	233,766	234,766	98,674	42.0%	249,719	245,432	66,739	27.2%
Hanscom Campus								
Legal expenses	15,700	15,700	1,233	7.9%	15,700	15,700	-	0.0%
Substitutes (daily)	50,000	50,000	1,897	3.8%	50,000	50,000	4,154	8.3%
Substitutes (long-term)	50,000	50,000	2,619	5.2%	50,000	50,000	-	0.0%
Custodian overtime	16,240	16,240	1,624	10.0%	16,240	16,240	300	1.8%
Custodial services & supplies	31,389	31,389	8,403	26.8%	33,794	33,794	7,643	22.6%
Utilities (heat)	18,000	18,000	39	0.2%	18,000	18,000	210	1.2%
Utilities (electricity)	100,000	100,000	20,843	20.8%	100,000	100,000	12,578	12.6%
Utilities (telephones)	32,000	32,000	5,582	17.4%	33,225	33,225	4,434	13.3%
Special Education OOD tuition	101,195	101,195	34,487	34.1%	159,908	159,908	17,674	11.1%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	221,711	222,576	83,663	37.6%	307,850	318,700	883,232	277.1%