



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

January 15, 2013

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY13 Second 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 to support the opening of an additional Kindergarten classroom; the transfer was approved in October, 2012. The revised budget amount is \$9,798,808. 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, and this enrollment was verified by DDESS in October. The Band 3 price for FY13 provides 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 January 8, 2013. At that date, approximately 40% of the school year and 50% of the fiscal year had elapsed. The report balances include payrolls through January 8, 2013, reflecting wages through December 28, 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.

Both Campuses

The expenditure of less than 50% of the general supplies and materials line is less than considered appropriate at this point in the year, and may signify that the schools have work to do to meet our target of completing the bulk of these purchases by the end of March. I will meet with the Lincoln principals this month to verify that they can meet their program needs, with the available funds, within the plan dates.

The Special Education out-of-district (OOD) tuitions on both campuses anticipated for the remainder of the current year are projected to remain within the current budget. The prepurchase amounts will continue to be held in reserve for potential special education costs which may arise.

Legal expenses have not been significant to-date, hence the small expenditure amounts. Traditionally, the bulk of these expenses occur during the second half of the fiscal year.

Maternity leaves and FMLA situations have increased the number of long-term substitutes required. We will continue to monitor the substitute lines and make adjustments as required.

Lincoln Campus

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. The posting of the December telephone bills later in January will erase this credit.

Hanscom Campus

The Base Civil Engineer office has not billed us for utilities since October 2012, hence the low expenditure rate. We were told that they are replacing meters and will not bill us until replacement meter(s) are installed and verified.

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
2nd Quarter
as of January 8, 2013

Expense Category	Revised FY13 Operating Budget	Expended		Expended & Encumbered		% of total budget
		Amount	Percent	Amount	Percent	
School Committee	\$ 9,227	\$ 6,941	75.2%	\$ 9,053	98.1%	0.09%
Personnel						
Administrator Salaries	\$ 737,051	\$ 356,665	48.4%	\$ 737,007	100.0%	7.52%
Professional Salaries (Teachers, Nurses, etc.)						
• Regular salaries	\$ 5,515,766	\$ 2,348,481	42.6%	\$ 5,514,281	100.0%	56.29%
• Stipends (leadership & mentoring)	\$ 190,714	\$ 78,500	41.2%	\$ 183,882	96.4%	1.95%
• Substitutes (daily & long-term)	\$ 143,671	\$ 48,837	34.0%	\$ 67,657	47.1%	1.47%
• Misc. Salaries (see note 1)	\$ 479,133	\$ 52,898	11.0%	\$ 76,499	16.0%	4.89%
Paraprofessionals Wages						
• Special Education Tutors	\$ 61,877	\$ 20,827	33.7%	\$ 53,212	86.0%	0.63%
• Instructional Assistants	\$ 176,869	\$ 66,134	37.4%	\$ 175,543	99.3%	1.81%
• Other paraprofessionals	\$ 66,470	\$ 27,392	41.2%	\$ 65,243	98.2%	0.68%
Support Staff						
• Secretaries	\$ 359,422	\$ 183,942	51.2%	\$ 359,413	100.0%	3.67%
• Facilities, Maintenance & Custodial Staff	\$ 392,008	\$ 193,315	49.3%	\$ 378,555	96.6%	4.00%
• Overtime	\$ 21,125	\$ 5,909	28.0%	\$ 6,909	32.7%	0.22%
Professional & Staff Development	\$ 47,995	\$ 26,629	55.5%	\$ 34,110	71.1%	0.49%
Supplies, Equipment & Services						
In-District Transportation	\$ 350,000	\$ 147,000	42.0%	\$ 350,000	100.0%	3.57%
Out of District Special Education Transportation	\$ 1,000	\$ -	0.0%	\$ -	0.0%	0.01%
Special Education Tuition (OOD & collaboratives) (see note 3)	\$ 238,504	\$ 85,082	35.7%	\$ 184,813	77.5%	2.43%
General Supplies and Materials						
• Textbooks	\$ 17,112	\$ 12,721	74.3%	\$ 13,167	76.9%	0.17%
• Other Published Materials	\$ 64,087	\$ 41,027	64.0%	\$ 45,879	71.6%	0.65%
• Durable Goods and Equipment	\$ 76,421	\$ 34,283	44.9%	\$ 43,570	57.0%	0.78%
• Consumable Supplies	\$ 109,151	\$ 44,598	40.9%	\$ 57,772	52.9%	1.11%
• Contracted Services	\$ 152,178	\$ 37,325	24.5%	\$ 69,485	45.7%	1.55%
Facilities & Maintenance						
• Utilities -- heat	\$ 168,000	\$ 36,762	21.9%	\$ 156,000	92.9%	1.71%
• Utilities -- electricity	\$ 170,000	\$ 69,010	40.6%	\$ 166,000	97.6%	1.73%
• Utilities -- water, sewer, telephones	\$ 39,903	\$ 3,980	10.0%	\$ 24,996	62.6%	0.41%
• Maintenance Services & Supplies	\$ 130,436	\$ 58,471	44.8%	\$ 97,156	74.5%	1.33%
• Custodial Services & Supplies	\$ 39,789	\$ 21,443	53.9%	\$ 23,397	58.8%	0.41%
Other expenses (see note 2)	\$ 40,899	\$ 10,412	25.5%	\$ 12,062	29.5%	0.42%
TOTALS	\$ 9,798,808	\$ 4,018,582	41.0%	\$ 8,905,661	90.9%	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
2nd Quarter
as of January 8, 2013

Expense Category	Revised FY13 Operating Budget	Expended		Expended & Encumbered		% of total
		Amount	Percent	Amount	Percent	
School Committee	\$ 3,850	\$ 1,505	39.1%	\$ 3,211	83.4%	0.03%
Personnel		.				0.00%
Administrator Salaries	\$ 671,767	\$ 322,486	48.0%	\$ 671,760	100.0%	5.97%
Professional Salaries (Teachers, Nurses, etc.)						0.00%
• Regular salaries	\$ 5,540,998	\$ 2,334,136	42.1%	\$ 5,379,410	97.1%	49.25%
• Stipends (leadership & mentoring)	\$ 176,403	\$ 70,014	39.7%	\$ 169,594	96.1%	1.57%
• Substitutes (daily & long-term)	\$ 100,000	\$ 30,583	30.6%	\$ 45,323	45.3%	0.89%
• Misc. Salaries (see note 1)	\$ 326,272	\$ 31,867	9.8%	\$ 60,423	18.5%	2.90%
Paraprofessionals Wages						0.00%
• Special Education Tutors	\$ 340,507	\$ 132,482	38.9%	\$ 310,667	91.2%	3.03%
• Instructional Assistants	\$ 329,747	\$ 112,514	34.1%	\$ 307,365	93.2%	2.93%
• Other paraprofessionals ****	\$ 113,370	\$ 50,208	44.3%	\$ 111,781	98.6%	1.01%
Support Staff						0.00%
• Secretaries	\$ 341,543	\$ 172,240	50.4%	\$ 341,535	100.0%	3.04%
• Facilities, Maintenance & Custodial Staff	\$ 417,146	\$ 212,511	50.9%	\$ 404,332	96.9%	3.71%
• Overtime	\$ 15,240	\$ 3,598	23.6%	\$ 3,598	23.6%	0.14%
Professional & Staff Development	\$ 48,652	\$ 25,923	53.3%	\$ 33,665	69.2%	0.43%
Employee Benefits & Town Svcs	\$ 1,443,753	\$ 443,857	30.7%	\$ 1,385,500	96.0%	12.83%
Supplies, Equipment & Services						0.00%
In-District Transportation						
Out of District Special Education Transportation	\$ 95,883	\$ 86,274	90.0%	\$ 89,314	93.1%	0.85%
Special Education Tuition (OOD & collaboratives)	\$ 262,187	\$ 164,267	62.7%	\$ 232,461	88.7%	2.33%
General Supplies and Materials						0.00%
• Textbooks	\$ 27,725	\$ 14,734	53.1%	\$ 14,830	53.5%	0.25%
• Other Published Materials	\$ 79,145	\$ 42,130	53.2%	\$ 46,663	59.0%	0.70%
• Durable Goods and Equipment	\$ 109,392	\$ 60,596	55.4%	\$ 71,238	65.1%	0.97%
• Consumable Supplies	\$ 118,564	\$ 48,937	41.3%	\$ 56,949	48.0%	1.05%
• Contracted Services	\$ 172,781	\$ 58,062	33.6%	\$ 83,755	48.5%	1.54%
Facilities & Maintenance						0.00%
• Utilities -- heat	\$ 18,000	\$ 210	1.2%	\$ 15,000	83.3%	0.16%
• Utilities -- electricity	\$ 100,000	\$ 27,565	27.6%	\$ 100,000	100.0%	0.89%
• Utilities -- water, sewer, telephones	\$ 41,279	\$ 14,559	35.3%	\$ 30,461	73.8%	0.37%
• Maintenance Services & Supplies	\$ 286,485	\$ 81,780	28.5%	\$ 150,390	52.5%	2.55%
• Custodial Services & Supplies	\$ 33,794	\$ 16,612	49.2%	\$ 17,682	52.3%	0.30%
Other expenses (see note 2)	\$ 37,403	\$ 9,210	24.6%	\$ 9,670	25.9%	0.33%
TOTALS	\$ 11,251,886	\$ 4,568,857	40.6%	\$ 10,146,574	90.2%	

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.

FY 2013 Operating Budget -- Key Budget Line Tracking
2nd Quarter
as of January 8, 2013

(Corrected) Budget line	FY12 Budget				FY13 Budget			
	original budget	revised budget	2Q \$\$ expended cumulative	2Q % expended cumulative	original budget	revised budget	2Q \$\$ expended cumulative	2Q % expended cumulative
Lincoln Campus								
Legal expenses	17,750	17,750	34	0.2%	18,750	18,750	297	1.6%
Substitutes (daily)	65,000	65,000	17,919	27.6%	65,000	65,000	22,677	34.9%
Substitutes (long-term)	40,000	40,000	1,638	4.1%	40,000	78,671	26,160	33.3%
Custodian overtime	18,125	18,125	6,685	36.9%	18,125	18,125	5,314	29.3%
Custodial services & supplies	38,206	38,206	19,077	49.9%	39,789	39,789	21,443	53.9%
Utilities (heat)	173,000	173,000	27,531	15.9%	168,000	168,000	40,762	24.3%
Utilities (electricity)	172,000	172,000	70,492	41.0%	170,000	170,000	73,010	42.9%
Utilities (telephones)	20,433	20,433	(1,124)	-5.5%	25,503	25,503	(1,709)	-6.7%
Special Education OOD tuition	270,950	270,950	102,142	37.7%	238,504	238,504	85,082	35.7%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	233,766	230,497	133,979	58.1%	245,501	247,208	118,052	47.8%
Hanscom Campus								
Legal expenses	15,700	15,700	2,683	17.1%	15,700	15,700	243	1.5%
Substitutes (daily)	50,000	50,000	10,867	21.7%	50,000	50,000	30,056	60.1%
Substitutes (long-term)	50,000	50,000	14,955	29.9%	50,000	50,000	526	1.1%
Custodian overtime	16,240	16,240	1,624	10.0%	16,240	15,240	3,598	23.6%
Custodial services & supplies	31,389	31,389	15,471	49.3%	31,389	31,389	16,612	52.9%
Utilities (heat)	18,000	18,000	425	2.4%	18,000	18,000	210	1.2%
Utilities (electricity)	100,000	100,000	29,587	29.6%	100,000	100,000	27,656	27.7%
Utilities (telephones)	32,000	32,000	11,200	35.0%	32,000	32,000	12,090	37.8%
Special Education OOD tuition	101,195	101,195	66,681	65.9%	159,908	157,108	59,188	37.7%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	221,711	276,921	128,288	46.3%	307,850	322,155	140,963	43.8%