



# LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL  
ADMINISTRATOR FOR BUSINESS AND FINANCE

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April 8, 2014

To: Lincoln School Committee  
Rebecca McFall, Superintendent of Schools  
From: Buckner Creel, Administrator for Business and Finance  
Subject: FY14 Third Quarter Report

For Fiscal Year 2014, the Lincoln Public Schools received appropriations of \$10,044,597 for the Lincoln Campus. All financial obligations currently anticipated on the Lincoln Campus are expected to be met within the funds appropriated for FY14.

The Hanscom budget for FY14 was originally prepared based on a contract price for the 550-599 pupil enrollment band (Band 3), with a supplement from the Reserve Fund to provide funding at a level within Band 4. The School Committee approved the Hanscom budget allocation at \$11,429,569 to provide the funds for a staffing level to match the anticipated enrollment. The Administration believes the funds currently allocated on the Hanscom Campus for FY14 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 April 1, 2014. At that date, approximately 70% of the school year and 75% of the fiscal year had elapsed. The report balances include payrolls through April 1, 2014, reflecting wages through March 21, 2014. 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 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.

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**

General. Legal expenses are significantly above the expenditure level for this point in the previous school year, while Special Education out-of-district expenses (OOD) to-date appear significantly lower.

Utilities. This winter has been colder than the past winter. To date, the degree-days for this heating season are 10% above the degree-days for the 2012-13 heating season. I currently project that the heating costs will not exceed the amount budgeted for natural gas, and could be less, potentially releasing \$5,000, depending on the temperature pattern for the remainder of the school year. The FY14 electricity costs are also projected to be less than the budgeted amount, potentially by \$10,000.

Long-term Substitutes. The number of maternity and medical leaves has required support from long-term substitutes at a level above that provided in the budget. The original budget for this category was \$40,000 which was revised to \$67,154, so the current additional amount for this category is \$27,154. Two more maternity leaves are anticipated between now and the end of the school year; although the exact amounts required for their long-term substitutes will be developed in the next two weeks, we expect an additional \$31,000 will be required for this budget category.

The deficit in the long-term substitutes is offset in part from the amounts released from employee budgets unspent because a portion of these leaves is often unpaid. The remainder is covered through amounts resulting from other personnel actions.

### **Hanscom Campus**

General. Legal expenses and long-term substitutes are significantly below the anticipated expenditure level for this point in the school year.

Long-term Substitutes. The number of maternity and medical leaves has required support from long-term substitutes at a level above that provided in the budget. The original budget for this category was \$50,000 which was revised to \$107,343, so the current additional amount for this category is \$57,343. Two more maternity leaves are anticipated between now and the end of the school year; although the exact amounts required for their long-term substitutes will be developed in the next two weeks, we expect an additional \$28,000 will be required for this budget category.

Again, the deficit in the long-term substitutes is offset in part from the amounts released from employee budgets unspent because a portion of these leaves is often unpaid. The remainder is covered through amounts resulting from other personnel actions.

Please contact me at 781-259-2623 or [bcreel@lincnet.org](mailto:bcreel@lincnet.org) should you have any questions about the enclosed information.

**Lincoln Campus**  
**FY 2014 OPERATING BUDGET -- STATUS REPORT**  
**3rd Quarter**  
as of April 3, 2014

Expense Category	Original FY14 Operating Budget	Revised FY14 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 5,285	\$ 5,285	\$ 2,055	38.9%	\$ 4,564	86.4%	0.05%
<b>Personnel</b>							
Administrator Salaries	\$ 820,254	\$ 820,254	\$ 585,434	71.4%	\$ 820,253	100.0%	8.17%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 5,833,467	\$ 5,862,148	\$ 3,819,440	65.2%	\$ 5,825,653	99.4%	58.36%
• Stipends (leadership & mentoring)	\$ 197,345	\$ 196,052	\$ 127,704	65.1%	\$ 193,049	98.5%	1.95%
• Substitutes (daily & long-term)	\$ 105,000	\$ 132,154	\$ 93,625	70.8%	\$ 109,054	82.5%	1.32%
• Misc. Salaries (see note 1)	\$ 227,128	\$ 233,361	\$ 69,951	30.0%	\$ 95,661	41.0%	2.32%
Paraprofessionals Wages							
• Special Education Tutors	\$ 52,704	\$ 55,168	\$ 36,627	66.4%	\$ 54,141	98.1%	0.55%
• Instructional Assistants	\$ 179,425	\$ 182,032	\$ 112,345	61.7%	\$ 173,423	95.3%	1.81%
• Other paraprofessionals	\$ 66,892	\$ 67,103	\$ 46,684	69.6%	\$ 66,741	99.5%	0.67%
Support Staff							
• Secretaries	\$ 359,666	\$ 361,411	\$ 258,086	71.4%	\$ 361,412	100.0%	3.60%
• Facilities, Maintenance & Custodial Staff	\$ 431,041	\$ 431,242	\$ 311,186	72.2%	\$ 426,504	98.9%	4.29%
• Overtime	\$ 26,125	\$ 25,924	\$ 12,679	48.9%	\$ 12,679	48.9%	0.26%
Professional & Staff Development	\$ 51,338	\$ 51,701	\$ 29,727	57.5%	\$ 38,442	74.4%	0.51%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation	\$ 348,000	\$ 348,000	\$ 218,400	62.8%	\$ 348,000	100.0%	3.46%
Out of District Special Education Transportation	\$ 54,098	\$ 1,000	\$ -	0.0%	\$ -	0.0%	0.01%
Special Education Tuition (OOD & collaboratives)	\$ 272,924	\$ 114,965	\$ 29,329	25.5%	\$ 39,693	34.5%	1.14%
General Supplies and Materials							
• Textbooks	\$ 16,664	\$ 18,953	\$ 12,806	67.6%	\$ 15,500	81.8%	0.19%
• Other Published Materials	\$ 54,653	\$ 59,647	\$ 29,964	50.2%	\$ 42,573	71.4%	0.59%
• Durable Goods and Equipment	\$ 43,329	\$ 70,677	\$ 41,044	58.1%	\$ 57,770	81.7%	0.70%
• Consumable Supplies	\$ 116,316	\$ 108,246	\$ 57,585	53.2%	\$ 73,594	68.0%	1.08%
• Contracted Services	\$ 164,865	\$ 170,816	\$ 59,260	34.7%	\$ 122,512	71.7%	1.70%
Facilities & Maintenance							
• Utilities -- heat	\$ 186,000	\$ 186,000	\$ 144,350	77.6%	\$ 181,000	97.3%	1.85%
• Utilities -- electricity	\$ 198,000	\$ 197,000	\$ 105,651	53.6%	\$ 186,425	94.6%	1.96%
• Utilities -- water, sewer, telephones	\$ 28,622	\$ 29,622	\$ 11,112	37.5%	\$ 28,192	95.2%	0.29%
• Maintenance Services & Supplies	\$ 121,150	\$ 121,097	\$ 72,671	60.0%	\$ 105,649	87.2%	1.21%
• Custodial Services & Supplies	\$ 42,816	\$ 42,816	\$ 25,658	59.9%	\$ 29,674	69.3%	0.43%
Other expenses (see note 2)	\$ 41,490	\$ 151,921	\$ 127,996	84.3%	\$ 133,778	88.1%	1.51%
<b>TOTALS (see note 3)</b>	<b>\$ 10,044,597</b>	<b>\$ 10,044,595</b>	<b>\$ 6,441,369</b>	<b>64.1%</b>	<b>\$ 9,545,937</b>	<b>95.0%</b>	<b>100.0%</b>

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 2014 OPERATING BUDGET -- STATUS REPORT**  
**3rd Quarter**  
as of April 3, 2014

Expense Category	Original FY14 Operating Budget	Revised FY14 Operating Budget	Expended		Expended & Encumbered		% of total
			Amount	Percent	Amount	Percent	
School Committee	\$ 4,300	\$ 4,300	\$ 1,681	39.1%	\$ 3,735	86.9%	0.04%
<b>Personnel</b>							
Administrator Salaries	\$ 740,280	\$ 740,396	\$ 525,871	71.0%	\$ 740,394	100.0%	6.48%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 5,952,431	\$ 5,861,657	\$ 3,776,191	64.4%	\$ 5,748,556	98.1%	51.29%
• Stipends (leadership & mentoring)	\$ 182,499	\$ 183,150	\$ 115,311	63.0%	\$ 174,057	95.0%	1.60%
• Substitutes (daily & long-term)	\$ 100,000	\$ 163,755	\$ 102,398	62.5%	\$ 139,892	85.4%	1.43%
• Misc. Salaries (see note 1)	\$ 35,496	\$ 60,711	\$ 26,742	44.0%	\$ 38,806	63.9%	0.53%
Paraprofessionals Wages							
• Special Education Tutors	\$ 401,486	\$ 399,298	\$ 238,343	59.7%	\$ 371,409	93.0%	3.49%
• Instructional Assistants	\$ 334,086	\$ 313,207	\$ 199,650	63.7%	\$ 306,560	97.9%	2.74%
• Other paraprofessionals ****	\$ 113,975	\$ 114,390	\$ 80,804	70.6%	\$ 114,287	99.9%	1.00%
Support Staff							
• Secretaries	\$ 334,831	\$ 342,359	\$ 236,452	69.1%	\$ 329,307	96.2%	3.00%
• Facilities, Maintenance & Custodial Staff	\$ 404,168	\$ 452,634	\$ 287,901	63.6%	\$ 402,986	89.0%	3.96%
• Overtime	\$ 16,240	\$ 16,240	\$ 9,644	59.4%	\$ 9,644	59.4%	0.14%
Professional & Staff Development	\$ 50,793	\$ 52,538	\$ 31,287	59.6%	\$ 40,503	77.1%	0.46%
Employee Benefits & Town Svcs	\$ 1,555,400	\$ 1,555,400	\$ 690,654	44.4%	\$ 1,459,257	93.8%	13.61%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation							
Out of District Special Education Transportation	\$ 122,714	\$ 124,914	\$ 119,024	95.3%	\$ 121,823	97.5%	1.09%
Special Education Tuition (OOD & collaboratives)	\$ 256,258	\$ 152,258	\$ 86,524	56.8%	\$ 86,524	56.8%	1.33%
General Supplies and Materials							
• Textbooks	\$ 17,175	\$ 22,005	\$ 11,368	51.7%	\$ 11,802	53.6%	0.19%
• Other Published Materials	\$ 73,883	\$ 74,995	\$ 39,138	52.2%	\$ 51,181	68.2%	0.66%
• Durable Goods and Equipment	\$ 80,006	\$ 101,408	\$ 52,450	51.7%	\$ 80,107	79.0%	0.89%
• Consumable Supplies	\$ 112,914	\$ 111,972	\$ 62,049	55.4%	\$ 75,560	67.5%	0.98%
• Contracted Services	\$ 168,922	\$ 175,695	\$ 63,603	36.2%	\$ 135,077	76.9%	1.54%
Facilities & Maintenance							
• Utilities -- heat	\$ 12,100	\$ 11,359	\$ 2,489	21.9%	\$ 8,300	73.1%	0.10%
• Utilities -- electricity	\$ 105,000	\$ 115,000	\$ 73,408	63.8%	\$ 105,000	91.3%	1.01%
• Utilities -- water, sewer, telephones	\$ 33,000	\$ 33,743	\$ 20,055	59.4%	\$ 33,372	98.9%	0.30%
• Maintenance Services & Supplies	\$ 146,727	\$ 167,727	\$ 111,917	66.7%	\$ 145,263	86.6%	1.47%
• Custodial Services & Supplies	\$ 34,550	\$ 34,550	\$ 21,228	61.4%	\$ 24,200	70.0%	0.30%
Other expenses (see note 2)	\$ 40,335	\$ 43,908	\$ 17,233	39.2%	\$ 21,558	49.1%	0.38%
<b>TOTALS (see note 3)</b>	<b>\$ 11,429,569</b>	<b>\$ 11,429,569</b>	<b>\$ 7,003,414</b>	<b>61.3%</b>	<b>\$ 10,779,159</b>	<b>94.3%</b>	

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.

## FY 2014 Operating Budget -- Key Budget Line Tracking

3rd Quarter

as of April 3, 2014

Budget line	FY13 Budget				FY14 Budget			
	original budget	revised budget	3Q \$\$ expended cumulative	3Q % expended cumulative	original budget	revised budget	3Q \$\$ expended cumulative	3Q % expended cumulative
<b>Lincoln Campus</b>								
Legal expenses	18,750	18,750	633	3.4%	18,250	22,100	8,395	38.0%
Substitutes (daily)	65,000	65,000	42,525	65.4%	65,000	65,000	41,900	64.5%
Substitutes (long-term)	40,000	115,245	56,759	49.3%	40,000	67,154	51,725	77.0%
Custodian overtime	18,125	18,125	12,062	66.6%	18,125	17,645	10,816	61.3%
Custodial services & supplies	39,789	39,789	27,658	69.5%	42,816	42,816	25,658	59.9%
Utilities (heat)	168,000	168,000	120,200	71.5%	186,000	186,000	144,350	77.6%
Utilities (electricity)	170,000	170,000	106,557	62.7%	198,000	197,000	105,651	53.6%
Utilities (telephones)	25,503	25,503	4,189	16.4%	14,222	14,222	2,473	17.4%
Special Education OOD tuition	238,504	238,504	128,333	53.8%	222,465	114,965	29,329	25.5%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	245,501	241,151	142,608	59.1%	229,435	267,871	125,899	47.0%
<b>Hanscom Campus</b>								
Legal expenses	15,700	15,700	518	3.3%	15,700	18,850	6,869	36.4%
Substitutes (daily)	50,000	62,500	45,220	72.4%	50,000	56,412	46,050	81.6%
Substitutes (long-term)	50,000	42,769	12,634	29.5%	50,000	107,343	56,348	52.5%
Custodian overtime	16,240	14,740	5,529	37.5%	16,240	15,682	9,086	57.9%
Custodial services & supplies	33,794	33,794	22,578	66.8%	34,550	34,550	21,228	61.4%
Utilities (heat)	18,000	18,000	210	1.2%	12,100	11,359	2,489	21.9%
Utilities (electricity)	100,000	100,000	46,621	46.6%	105,000	115,000	73,408	63.8%
Utilities (telephones)	33,225	33,225	17,000	51.2%	24,000	24,743	16,324	66.0%
Special Education OOD tuition	159,908	152,958	87,691	57.3%	156,258	152,258	86,524	56.8%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	307,850	322,158	180,355	56.0%	286,658	316,455	146,395	46.3%