



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

October 15, 2014

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY15 First Quarter Report

For Fiscal Year 2015, the Lincoln Public Schools received appropriations of \$10,291,812 for the Lincoln Campus. All financial obligations currently anticipated on the Lincoln Campus are expected to be met within the funds appropriated for FY15.

The Hanscom budget for FY15 was originally prepared based on providing services for the 550-599 pupil enrollment band (Band 3). Recognizing the likely enrollment for FY15 would be at the very top of Band 3, the staffing proposed in the budget required funding at a level within Band 4. The School Committee accepted the Superintendent's recommendation to increase the Hanscom budget allocation to \$12,257,725 to provide the funds for a staffing level to match the anticipated enrollment.

The administration submitted the September 30th enrollment report for certification by the 66th Airbase Group, and the exact contract-qualifying enrollment total of 584 is still being verified prior to acceptance by DODEA. Unfortunately, the submitted pupil enrollment will set the FY15 contract price for the 550-599 pupil enrollment band (Band 3). As the DODEA contracting officer awarded the initial FY15 contract at the 600-649 enrollment band (Band 4), a verified enrollment of 584 will decrease the contract to the Band 3 price by \$379,431, providing a contract allocation of \$11,636,940. The Administration believes the funds currently allocated on the Hanscom Campus for FY15 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, 2014. At that date, approximately 10% of the school year and 25% of the fiscal year had elapsed. The report balances include payrolls through September 30, 2014, reflecting wages through September 19, 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.

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.

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 98% occupied, and we are beginning to believe that the enrollment patterns of the past two years represent a true steady-state condition. Unfortunately, the steady-state appears to produce an eligible enrollment centered tightly around 600 students, creating annual uncertainty over the contract price.

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

Lincoln Campus
FY 2015 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 5, 2015

Expense Category	Original FY15 Operating Budget	Revised FY15 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 3,865	\$ 3,865	\$ 281	7.3%	\$ 3,180	82.3%	0.04%
Personnel							
Administrator Salaries	\$ 818,461	\$ 818,961	\$ 173,309	21.2%	\$ 818,953	100.0%	7.96%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,060,014	\$ 6,054,881	\$ 936,808	15.5%	\$ 5,976,845	98.7%	58.83%
• Stipends (leadership & mentoring)	\$ 196,473	\$ 196,473	\$ 26,000	13.2%	\$ 175,981	89.6%	1.91%
• Substitutes (daily & long-term)	\$ 112,500	\$ 112,500	\$ 12,840	11.4%	\$ 26,329	23.4%	1.09%
• Misc. Salaries (see note 1)	\$ 178,128	\$ 178,534	\$ 24,419	13.7%	\$ 66,864	37.5%	1.73%
Paraprofessionals Wages							
• Special Education Tutors	\$ 80,163	\$ 93,061	\$ 21,073	22.6%	\$ 66,534	71.5%	0.90%
• Instructional Assistants	\$ 212,752	\$ 209,942	\$ 17,976	8.6%	\$ 208,112	99.1%	2.04%
• Other paraprofessionals	\$ 67,595	\$ 67,595	\$ 7,310	10.8%	\$ 67,494	99.9%	0.66%
Support Staff							
• Secretaries	\$ 386,237	\$ 386,278	\$ 72,176	18.7%	\$ 334,824	86.7%	3.75%
• Facilities, Maintenance & Custodial Staff	\$ 430,767	\$ 430,767	\$ 98,483	22.9%	\$ 407,792	94.7%	4.19%
• Overtime	\$ 25,825	\$ 25,825	\$ 861	3.3%	\$ 861	3.3%	0.25%
Professional & Staff Development	\$ 51,855	\$ 51,855	\$ 10,153	19.6%	\$ 20,157	38.9%	0.50%
Supplies, Equipment & Services							
In-District Transportation	\$ 336,900	\$ 336,900	\$ -	0.0%	\$ 336,900	100.0%	3.27%
Out of District Special Education Transportation	\$ 53,298	\$ 53,298	\$ -	0.0%	\$ -	0.0%	0.52%
Special Education Tuition (OOD & collaboratives)	\$ 181,740	\$ 181,740	\$ 671	0.4%	\$ 99,935	55.0%	1.77%
General Supplies and Materials							
• Textbooks	\$ 21,931	\$ 21,989	\$ 9,881	44.9%	\$ 15,177	69.0%	0.21%
• Other Published Materials	\$ 61,186	\$ 62,952	\$ 13,108	20.8%	\$ 24,982	39.7%	0.61%
• Durable Goods and Equipment	\$ 98,703	\$ 99,097	\$ 50,289	50.7%	\$ 54,466	55.0%	0.96%
• Consumable Supplies	\$ 128,271	\$ 124,918	\$ 22,367	17.9%	\$ 44,628	35.7%	1.21%
• Contracted Services	\$ 150,699	\$ 145,529	\$ 20,564	14.1%	\$ 57,559	39.6%	1.41%
Facilities & Maintenance							
• Utilities -- heat	\$ 192,000	\$ 192,000	\$ 1,547	0.8%	\$ 184,000	95.8%	1.87%
• Utilities -- electricity	\$ 203,000	\$ 203,000	\$ 31,670	15.6%	\$ 168,000	82.8%	1.97%
• Utilities -- water, sewer, telephones	\$ 27,500	\$ 27,500	\$ (4,445)	-16.2%	\$ 31,121	113.2%	0.27%
• Maintenance Services & Supplies	\$ 132,996	\$ 132,996	\$ 26,075	19.6%	\$ 64,512	48.5%	1.29%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 7,262	19.3%	\$ 9,866	26.2%	0.37%
Other expenses (see note 2)	\$ 41,285	\$ 41,688	\$ 5,921	14.2%	\$ 16,182	38.8%	0.41%
TOTALS (see note 3)	\$ 10,291,812	\$ 10,291,812	\$ 1,586,600	15.4%	\$ 9,281,253	90.2%	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 2015 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 5, 2015

Expense Category	Original FY15 Operating Budget	Revised FY15 Operating Budget	Expended		Expended & Encumbered		% of total
			Amount	Percent	Amount	Percent	
School Committee	\$ 4,420	\$ 4,420	\$ 249	5.6%	\$ 2,820	63.8%	0.04%
Personnel							
Administrator Salaries	\$ 768,851	\$ 768,851	\$ 168,500	21.9%	\$ 768,846	100.0%	6.27%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,167,478	\$ 6,097,344	\$ 951,664	15.6%	\$ 5,954,910	97.7%	49.74%
• Stipends (leadership & mentoring)	\$ 204,628	\$ 205,160	\$ 27,175	13.2%	\$ 184,808	90.1%	1.67%
• Substitutes (daily & long-term)	\$ 127,500	\$ 127,500	\$ 1,003	0.8%	\$ 1,003	0.8%	1.04%
• Misc. Salaries (see note 1)	\$ 39,416	\$ 51,163	\$ 24,662	48.2%	\$ 42,204	82.5%	0.42%
Paraprofessionals Wages							
• Special Education Tutors	\$ 429,229	\$ 490,743	\$ 51,543	10.5%	\$ 489,516	99.7%	4.00%
• Instructional Assistants	\$ 348,124	\$ 348,124	\$ 28,097	8.1%	\$ 299,487	86.0%	2.84%
• Other paraprofessionals ****	\$ 116,290	\$ 116,290	\$ 13,964	12.0%	\$ 116,288	100.0%	0.95%
Support Staff							
• Secretaries	\$ 350,196	\$ 350,196	\$ 68,962	19.7%	\$ 342,150	97.7%	2.86%
• Facilities, Maintenance & Custodial Staff	\$ 416,640	\$ 415,438	\$ 92,067	22.2%	\$ 400,549	96.4%	3.39%
• Overtime	\$ 16,240	\$ 16,240	\$ 695	4.3%	\$ 695	4.3%	0.13%
Professional & Staff Development	\$ 49,705	\$ 50,275	\$ 8,486	16.9%	\$ 20,777	41.3%	0.41%
Employee Benefits & Town Svcs	\$ 1,586,000	\$ 1,586,000	\$ 129,987	8.2%	\$ 1,525,000	96.2%	12.94%
Supplies, Equipment & Services							
In-District Transportation							
Out of District Special Education Transportation	\$ 204,099	\$ 204,099	\$ -	0.0%	\$ 2,054	1.0%	1.67%
Special Education Tuition (OOD & collaboratives)	\$ 502,439	\$ 502,439	\$ 43,207	8.6%	\$ 103,118	20.5%	4.10%
General Supplies and Materials							
• Textbooks	\$ 12,975	\$ 14,692	\$ 5,713	38.9%	\$ 12,908	87.9%	0.12%
• Other Published Materials	\$ 86,317	\$ 88,936	\$ 21,804	24.5%	\$ 32,076	36.1%	0.73%
• Durable Goods and Equipment	\$ 157,426	\$ 157,661	\$ 61,693	39.1%	\$ 73,114	46.4%	1.29%
• Consumable Supplies	\$ 114,630	\$ 113,900	\$ 20,621	18.1%	\$ 37,077	32.6%	0.93%
• Contracted Services	\$ 164,868	\$ 157,999	\$ 24,978	15.8%	\$ 45,583	28.9%	1.29%
Facilities & Maintenance							
• Utilities -- heat	\$ 11,259	\$ 11,259	\$ -	0.0%	\$ 10,000	88.8%	0.09%
• Utilities -- electricity	\$ 110,000	\$ 110,000	\$ 7,547	6.9%	\$ 110,000	100.0%	0.90%
• Utilities -- water, sewer, telephones	\$ 33,741	\$ 33,741	\$ 5,488	16.3%	\$ 29,578	87.7%	0.28%
• Maintenance Services & Supplies	\$ 169,297	\$ 169,297	\$ 41,435	24.5%	\$ 76,762	45.3%	1.38%
• Custodial Services & Supplies	\$ 32,375	\$ 32,375	\$ 6,496	20.1%	\$ 9,473	29.3%	0.26%
Other expenses (see note 2)	\$ 33,582	\$ 33,583	\$ 5,616	16.7%	\$ 12,992	38.7%	0.27%
TOTALS (see note 3)	\$ 12,257,725	\$ 12,257,725	\$ 1,811,652	14.8%	\$ 10,703,788	87.3%	

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 2015 Operating Budget -- Key Budget Line Tracking
1st Quarter
as of October 5, 2015

Budget line	FY14 Budget				FY15 Budget			
	original budget	revised budget	1Q \$\$ expended	1Q % expended	original budget	revised budget	1Q \$\$ expended	1Q % expended
Lincoln Campus								
Legal expenses	18,250	22,100	928	4.2%	12,450	12,450	350	2.8%
Substitutes (daily)	65,000	65,000	2,639	4.1%	72,500	72,500	1,882	2.6%
Substitutes (long-term)	40,000	40,000	11,648	29.1%	40,000	40,000	10,958	27.4%
Custodian overtime	18,125	17,924	488	2.7%	17,825	17,825	589	3.3%
Custodial services & supplies	42,816	42,816	10,854	25.3%	37,668	37,668	7,262	19.3%
Utilities (heat)	186,000	186,000	622	0.3%	192,000	192,000	1,547	0.8%
Utilities (electricity)	198,000	198,000	29,483	14.9%	203,000	203,000	31,670	15.6%
Utilities (telephones)	14,222	14,222	(2,552)	-17.9%	13,000	13,000	(4,946)	-38.0%
Special Education OOD tuition	222,465	222,465	4,631	2.1%	131,281	131,281	671	0.5%
General Supplies, Materials, School Technology and some Contracted Services (SBM & new curriculum mat'ls)	227,135	265,091	48,247	18.2%	311,238	297,887	93,851	31.5%
Hanscom Campus								
Legal expenses	15,700	15,700	759	4.8%	10,250	10,250	310	3.0%
Substitutes (daily)	50,000	50,000	5,371	10.7%	57,500	57,500	1,003	1.7%
Substitutes (long-term)	50,000	59,814	7,566	12.6%	70,000	70,000	-	0.0%
Custodian overtime	16,240	16,240	1,870	11.5%	16,240	16,240	695	4.3%
Custodial services & supplies	34,550	34,550	8,079	23.4%	32,375	32,375	6,496	20.1%
Utilities (heat)	12,100	11,359	(1,700)	-15.0%	11,259	11,259	-	0.0%
Utilities (electricity)	105,000	105,000	17,813	17.0%	110,000	110,000	7,547	6.9%
Utilities (telephones)	24,000	24,741	3,836	15.5%	24,741	24,741	5,094	20.6%
Special Education OOD tuition	156,258	156,258	35,768	22.9%	151,100	151,100	14,167	9.4%
General Supplies, Materials, School Technology and some Contracted Services (SBM & new curriculum mat'ls)	286,658	309,911	54,524	17.6%	379,833	372,495	102,775	27.6%