



# LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL  
ADMINISTRATOR FOR BUSINESS AND FINANCE

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April 1, 2016

To: Lincoln School Committee  
Rebecca McFall, Superintendent of Schools  
From: Buckner Creel, Administrator for Business and Finance  
Subject: FY16 Third Quarter Report

For Fiscal Year 2016, 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 FY16.

The Hanscom budget for FY16 was originally prepared based on providing services for the 550-599 pupil enrollment band (Band 3). Recognizing the likely enrollment for FY16 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 \$12,678,024 to provide the funds for a staffing level to match the anticipated enrollment.

DODEA accepted the September 30<sup>th</sup> enrollment report, confirming the contract price for the 550-599 pupil enrollment band (Band 3) at \$12,010,058. The Administration believes the funds currently allocated on the Hanscom Campus for FY16 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 March 31, 2016. At that date, approximately 70% of the school year and 75% of the fiscal year had elapsed. The report balances include payrolls through March 29, 2016, reflecting wages through March 18, 2016. 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. As discussed with the School Committee at the presentation of the 1<sup>st</sup> Quarter report, the key indicator "Special Education OOD tuition" has been changed to include both private and collaborative placement categories. 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. All Special Education administrators report an increase in the number of children referred for evaluation for special programs, which will definitely impact the FY17 budget.

Legal expenses are significantly above the anticipated expenditure level for this point in the school year, a reflection of an increased number of cases.

The CASE assessments for transportation for both campuses in FY16 was paid in FY15, so the accounts show that little or nothing has been expended or encumbered.

### **Lincoln Campus**

General Regular and long-term substitutes to-date appear significantly lower than last year at this point in the year. One long-term absence is being handled through a combination of outside contractors and stipends for additional work, which suppresses expenditures in this category.

Utilities This winter has been much milder than the past winter. To date, the degree-days for this heating season are 22-24% below the degree-days for the 2014-15 heating season. I currently project that the heating costs will be less than the amount budgeted for natural gas, potentially releasing \$20,000, depending on the temperature pattern for the remainder of the school year. The FY16 electricity costs are also projected to be less than the budgeted amount, potentially by at least \$71,000. Net metering credits purchased at the end of the last fiscal year also reduced the current year's bill, producing a significant portion of the budget surplus.

### **Hanscom Campus**

Long-term substitutes The long-term substitutes line shows that very little has been expended from this budget line to-date. Two more leaves are anticipated between now and the end of the school year, at an anticipated cost of \$29,000, so we expect no additional funds will be required for this budget category.

Utilities The Base Civil Engineer office has started billing us for utilities, and the electricity costs for the HMS temporary facility are definitely higher than expected. The basis of the billing for heating natural gas was reviewed and adjusted to a more appropriate basis; we are now receiving bills for natural gas. These revised Hanscom utility bills appeared too late in the quarter to be paid on the last warrant, so this report does not show any expenditures. As a consequence of the utility new calculations, we increased the budgets for the heating and electricity utility accounts by \$46,741.

FF&E for new HMS The FY16 Hanscom capital accounts (not shown in this report) currently reflect a deficit of \$1,054,791.35, caused by the encumbrance of most of the FF&E and some of the move-related costs associated with the scheduled move of the Hanscom Middle School from the temporary facility to the new building currently under construction. The government approved our \$141,561 change order request for move-related costs which will offset a portion of these anticipated expenses. These capital accounts will remain negative until late in the 4<sup>th</sup> Quarter, when balancing funds will be transferred from the Hanscom Reserve.

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 2016 OPERATING BUDGET -- STATUS REPORT**  
**3rd Quarter**  
as of March 31, 2016

Expense Category	Original FY16 Operating Budget	Revised FY16 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 5,165	\$ 5,165	\$ 1,970	38.1%	\$ 3,859	74.7%	0.05%
<b>Personnel</b>							
Administrator Salaries	\$ 814,488	\$ 847,590	\$ 574,048	67.7%	\$ 821,110	96.9%	8.02%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,345,730	\$ 6,191,267	\$ 3,737,919	60.4%	\$ 6,038,624	97.5%	58.61%
• Stipends (leadership & mentoring)	\$ 184,550	\$ 183,950	\$ 109,106	59.3%	\$ 177,377	96.4%	1.74%
• Substitutes (daily & long-term)	\$ 112,500	\$ 112,500	\$ 46,467	41.3%	\$ 46,467	41.3%	1.06%
• Misc. Salaries (see note 1)	\$ 75,347	\$ 75,822	\$ 46,941	61.9%	\$ 65,349	86.2%	0.72%
Paraprofessionals Wages							
• Special Education Tutors	\$ 126,125	\$ 120,570	\$ 58,015	48.1%	\$ 84,624	70.2%	1.14%
• Instructional Assistants	\$ 216,176	\$ 204,633	\$ 121,457	59.4%	\$ 183,852	89.8%	1.94%
• Other paraprofessionals	\$ 72,482	\$ 72,482	\$ 52,714	72.7%	\$ 72,481	100.0%	0.69%
Support Staff							
• Secretaries	\$ 367,497	\$ 369,615	\$ 261,531	70.8%	\$ 369,033	99.8%	3.50%
• Facilities, Maintenance & Custodial Staff	\$ 430,534	\$ 552,866	\$ 399,336	72.2%	\$ 536,702	97.1%	5.23%
• Overtime	\$ 27,200	\$ 23,905	\$ 8,634	36.1%	\$ 8,634	36.1%	0.23%
Professional & Staff Development	\$ 54,404	\$ 54,388	\$ 32,614	60.0%	\$ 41,350	76.0%	0.51%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation	\$ 375,800	\$ 375,800	\$ 249,955	66.5%	\$ 356,275	94.8%	3.56%
Out of District Special Education Transportation	\$ 90,024	\$ 90,024	\$ -	0.0%	\$ -	0.0%	0.85%
Special Education Tuition (OOD & collaboratives)	\$ 259,764	\$ 259,764	\$ 84,240	32.4%	\$ 176,227	67.8%	2.46%
General Supplies and Materials							
• Textbooks	\$ 26,599	\$ 18,351	\$ 14,690	80.0%	\$ 15,374	83.8%	0.17%
• Other Published Materials	\$ 59,478	\$ 71,013	\$ 49,510	69.7%	\$ 54,841	77.2%	0.67%
• Durable Goods and Equipment	\$ 48,892	\$ 53,061	\$ 28,342	53.4%	\$ 36,505	68.8%	0.50%
• Consumable Supplies	\$ 115,957	\$ 100,758	\$ 60,859	60.4%	\$ 72,747	72.2%	0.95%
• Contracted Services	\$ 127,221	\$ 151,774	\$ 78,106	51.5%	\$ 117,000	77.1%	1.44%
Facilities & Maintenance							
• Utilities -- heat	\$ 174,000	\$ 174,000	\$ 103,706	59.6%	\$ 154,000	88.5%	1.65%
• Utilities -- electricity	\$ 227,000	\$ 223,877	\$ 91,350	40.8%	\$ 152,531	68.1%	2.12%
• Utilities -- water, sewer, telephones	\$ 28,244	\$ 29,344	\$ 8,997	30.7%	\$ 25,095	85.5%	0.28%
• Maintenance Services & Supplies	\$ 128,493	\$ 130,516	\$ 57,675	44.2%	\$ 76,420	58.6%	1.24%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 25,636	68.1%	\$ 25,936	68.9%	0.36%
Other expenses (see note 2)	\$ 32,562	\$ 33,197	\$ 11,133	33.5%	\$ 15,261	46.0%	0.31%
<b>TOTALS (see note 3)</b>	<b>\$ 10,563,900</b>	<b>\$ 10,563,900</b>	<b>\$ 6,314,952</b>	<b>59.8%</b>	<b>\$ 9,727,673</b>	<b>92.1%</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 2016 OPERATING BUDGET -- STATUS REPORT**  
**3rd Quarter**  
as of March 31, 2016

Expense Category	Original FY16 Operating Budget	Revised FY16 Operating Budget	Expended		Expended & Encumbered		% of total
			Amount	Percent	Amount	Percent	
School Committee	\$ 4,420	\$ 4,420	\$ 1,747	39.5%	\$ 3,422	77.4%	0.03%
<b>Personnel</b>							
Administrator Salaries	\$ 800,320	\$ 822,137	\$ 571,333	69.5%	\$ 806,193	98.1%	6.48%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,291,722	\$ 6,019,666	\$ 3,629,959	60.3%	\$ 5,857,128	97.3%	47.48%
• Stipends (leadership & mentoring)	\$ 201,849	\$ 204,924	\$ 124,165	60.6%	\$ 194,233	94.8%	1.62%
• Substitutes (daily & long-term)	\$ 127,500	\$ 123,903	\$ 43,224	34.9%	\$ 57,747	46.6%	0.98%
• Misc. Salaries (see note 1)	\$ 53,605	\$ 60,070	\$ 30,986	51.6%	\$ 39,899	66.4%	0.47%
Paraprofessionals Wages							
• Special Education Tutors	\$ 504,663	\$ 505,611	\$ 330,653	65.4%	\$ 487,956	96.5%	3.99%
• Instructional Assistants	\$ 297,461	\$ 297,230	\$ 182,126	61.3%	\$ 278,806	93.8%	2.34%
• Other paraprofessionals ****	\$ 80,489	\$ 80,688	\$ 58,537	72.5%	\$ 80,688	100.0%	0.64%
Support Staff							
• Secretaries	\$ 355,670	\$ 357,829	\$ 253,063	70.7%	\$ 357,351	99.9%	2.82%
• Facilities, Maintenance & Custodial Staff	\$ 425,542	\$ 538,989	\$ 366,000	67.9%	\$ 508,740	94.4%	4.25%
• Overtime	\$ 16,240	\$ 16,240	\$ 10,522	64.8%	\$ 10,522	64.8%	0.13%
Professional & Staff Development	\$ 54,726	\$ 53,537	\$ 28,859	53.9%	\$ 39,888	74.5%	0.42%
Employee Benefits & Town Svcs	\$ 1,517,537	\$ 1,482,592	\$ 639,531	43.1%	\$ 1,426,537	96.2%	11.69%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation							
Out of District Special Education Transportation	\$ 172,879	\$ 174,679	\$ 9,179	5.3%	\$ 10,749	6.2%	1.38%
Special Education Tuition (OOD & collaboratives)	\$ 927,525	\$ 927,525	\$ 483,391	52.1%	\$ 858,755	92.6%	7.32%
General Supplies and Materials							
• Textbooks	\$ 25,395	\$ 20,567	\$ 11,553	56.2%	\$ 11,573	56.3%	0.16%
• Other Published Materials	\$ 74,872	\$ 79,083	\$ 46,545	58.9%	\$ 51,304	64.9%	0.62%
• Durable Goods and Equipment	\$ 164,021	\$ 166,906	\$ 108,974	65.3%	\$ 119,405	71.5%	1.32%
• Consumable Supplies	\$ 106,248	\$ 104,776	\$ 57,508	54.9%	\$ 69,578	66.4%	0.83%
• Contracted Services	\$ 128,587	\$ 230,501	\$ 126,102	54.7%	\$ 190,115	82.5%	1.82%
Facilities & Maintenance							
• Utilities -- heat	\$ 11,259	\$ 33,000	\$ -	0.0%	\$ 33,000	100.0%	0.26%
• Utilities -- electricity	\$ 110,000	\$ 135,000	\$ 39,785	29.5%	\$ 135,000	100.0%	1.06%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 27,575	\$ 14,851	53.9%	\$ 26,916	97.6%	0.22%
• Maintenance Services & Supplies	\$ 135,211	\$ 141,293	\$ 54,252	38.4%	\$ 94,359	66.8%	1.11%
• Custodial Services & Supplies	\$ 32,375	\$ 32,375	\$ 20,645	63.8%	\$ 22,051	68.1%	0.26%
Other expenses (see note 2)	\$ 27,856	\$ 36,906	\$ 17,470	47.3%	\$ 19,931	54.0%	0.29%
TOTALS (see note 3)	\$ 12,678,024	\$ 12,678,024	\$ 7,260,959	57.3%	\$ 11,791,844	93.0%	

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.

## FY 2016 Operating Budget -- Key Budget Line Tracking

### 3rd Quarter

as of March 31, 2016

Budget line	FY15 Budget				FY16 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	12,450	12,450	2,181	17.5%	11,450	12,250	8,673	70.8%
Substitutes (daily)	72,500	72,500	41,005	56.6%	72,500	72,500	32,223	44.4%
Substitutes (long-term)	40,000	64,091	37,862	59.1%	40,000	40,000	14,244	35.6%
Custodian overtime	17,825	17,825	7,513	42.1%	18,722	18,722	6,899	36.8%
Custodial services & supplies	37,668	37,668	22,405	59.5%	37,668	37,668	22,405	59.5%
Utilities (heat)	192,000	192,000	137,196	71.5%	174,000	174,000	103,706	59.6%
Utilities (electricity)	203,000	203,000	106,850	52.6%	227,000	223,877	91,350	40.8%
Utilities (telephones)	13,000	13,000	1,679	12.9%	13,744	13,744	(1,203)	-8.8%
Special Education OOD tuition *	181,740	133,351	62,246	46.7%	259,764	259,764	84,240	32.4%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	308,497	327,188	181,388	55.4%	421,697	436,784	253,007	57.9%
<b>Hanscom Campus</b>								
Legal expenses	10,250	10,250	1,934	18.9%	9,250	10,750	7,691	71.5%
Substitutes (daily)	57,500	57,500	45,941	79.9%	57,500	57,500	41,207	71.7%
Substitutes (long-term)	70,000	77,448	21,508	27.8%	70,000	66,403	2,017	3.0%
Custodian overtime	15,840	14,276	9,765	68.4%	16,240	16,240	10,522	64.8%
Custodial services & supplies	32,375	32,375	21,021	64.9%	37,668	37,668	25,636	68.1%
Utilities (heat)	11,259	11,259	-	0.0%	11,259	33,000	-	0.0%
Utilities (electricity)	110,000	110,000	60,991	55.4%	110,000	135,000	39,785	29.5%
Utilities (telephones)	24,741	24,741	14,708	59.4%	21,053	21,575	11,929	55.3%
Special Education OOD tuition *	502,439	502,439	99,787	19.9%	927,525	927,525	483,391	52.1%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	377,118	371,907	182,188	49.0%	539,476	639,570	359,595	56.2%