



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

March 30, 2017

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY17 Third Quarter Report

For Fiscal Year 2017, the Lincoln Public Schools received appropriations of \$10,939,613 for the Lincoln Campus. All financial obligations currently anticipated on the Lincoln Campus are expected to be met within the funds appropriated for FY17.

The Hanscom budget for FY17 was originally prepared based on providing services for the 550-599 pupil enrollment band (Band 3). Recognizing the likely enrollment for FY17 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 \$13,067,338 to provide the funds for a staffing level to match the anticipated enrollment, and to meet the anticipated needs for special programming.

DODEA accepted the September 30th enrollment report, confirming the contract price for the 550-599 pupil enrollment band (Band 3) at \$12,500,205. The Administration believes the funds currently allocated on the Hanscom Campus for FY17 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 30, 2017. At that date, approximately 70% of the school year and 75% of the fiscal year had elapsed. The report balances include payrolls through March 28, 2017, reflecting wages through March 17, 2017. 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.

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, with variations between the two campuses. All Special Education administrators report an increase in the number of children referred for evaluation for special programs, which may impact the FY18 budget.

The CASE assessments for transportation for both campuses in FY17 were paid in FY16, so the accounts show that little has been expended or encumbered.

As discussed in the 2nd Quarter report, the long-term substitutes line shows that only a modest amount of the budget has been expended at the end of the 3rd Quarter. The amount of unpaid leave will permit funding most of the substitutes from the regular salary budget line, leaving a smaller balance to be funded from the long-term substitute budget line. The amounts required have been transferred from the long-term substitutes line to the regular salary budget line.

Lincoln Campus

The Special Education out-of-district (OOD) tuitions on the Lincoln campus anticipated for the remainder of the current year are projected to remain within the current budget.

Hanscom Campus

While the Special Education out-of-district (OOD) tuitions anticipated for the remainder of the current year are projected to remain within the current budget, the reserve established through the prepurchase of Special Ed transportation has reduced to approximately \$19,000. A known increase in one OOD tuition will add \$21,000 in anticipated expenses, and another student will likely be placed beginning next week, incurring an additional tuition expense estimated to be \$25,000. Funds from other parts of the budget will be transferred to cover the \$27,000 shortfall in the OOD category. The Special Education administrators confirm that an increase in the number of children referred for evaluation for special programs will impact the FY18 budget.

Expenditures in the custodian overtime account are 50% higher than normal at this time of year, caused by several medical issues and the delay in the move of the HPS operations into the temp facility. Funds are available in other parts of the budget to meet anticipated custodian overtime expenses for the remainder of the year.

The negative expense in the Building and Capital Projects category was caused by the receipt of a credit memo from the FY16 FF&E purchase vendor. The large over-expenditure in the same category results from the negative balance caused by the services and materials encumbered for the move of the Hanscom Primary School into the temporary facility, now scheduled to begin on April 14th. As discussed with the School Committee earlier, these accounts will continue with a negative balance until a true-up at the end of the move, anticipated to occur in June.

Please contact me at 781-259-2623 or bcreel@lincnet.org should you have any questions about the enclosed information.

Lincoln Campus
FY 2017 OPERATING BUDGET -- STATUS REPORT
3rd Quarter
as of March 30, 2017

Expense Category	Original FY17 Operating Budget	Revised FY17 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 5,385	\$ 5,385	\$ 3,954	73.4%	\$ 5,097	94.6%	0.05%
Personnel							
Administrator Salaries	\$ 837,322	\$ 837,334	\$ 595,643	71.1%	\$ 837,329	100.0%	7.65%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,358,583	\$ 6,211,328	\$ 3,827,689	61.6%	\$ 6,199,289	99.8%	56.78%
• Stipends (leadership & mentoring)	\$ 188,836	\$ 207,539	\$ 127,867	61.6%	\$ 203,364	98.0%	1.90%
• Substitutes (daily & long-term)	\$ 112,500	\$ 95,716	\$ 33,303	34.8%	\$ 33,303	34.8%	0.87%
• Misc. Salaries (see note 1)	\$ 127,103	\$ 133,686	\$ 62,284	46.6%	\$ 81,419	60.9%	1.22%
Paraprofessionals Wages							
• Special Education Tutors	\$ 98,624	\$ 90,259	\$ 58,363	64.7%	\$ 82,827	91.8%	0.83%
• Instructional Assistants	\$ 219,412	\$ 209,223	\$ 135,181	64.6%	\$ 204,885	97.9%	1.91%
• Other paraprofessionals	\$ 74,297	\$ 73,175	\$ 52,913	72.3%	\$ 73,175	100.0%	0.67%
Support Staff							
• Secretaries	\$ 394,083	\$ 394,762	\$ 279,302	70.8%	\$ 394,756	100.0%	3.61%
• Facilities, Maintenance & Custodial Staff	\$ 404,744	\$ 557,354	\$ 388,605	69.7%	\$ 543,547	97.5%	5.09%
• Overtime	\$ 27,200	\$ 26,124	\$ 13,741	52.6%	\$ 13,741	52.6%	0.24%
Professional & Staff Development	\$ 47,834	\$ 55,754	\$ 34,038	61.1%	\$ 41,082	73.7%	0.51%
Supplies, Equipment & Services							
In-District Transportation	\$ 401,000	\$ 401,000	\$ 269,500	67.2%	\$ 401,000	100.0%	3.67%
Out of District Special Education Transportation	\$ 137,129	\$ 137,129	\$ 11,480	8.4%	\$ 11,632	8.5%	1.25%
Special Education Tuition (OOD & collaboratives)	\$ 281,711	\$ 262,662	\$ 124,690	47.5%	\$ 191,572	72.9%	2.40%
General Supplies and Materials							
• Textbooks	\$ 53,664	\$ 47,827	\$ 18,334	38.3%	\$ 19,094	39.9%	0.44%
• Other Published Materials	\$ 70,871	\$ 69,885	\$ 50,342	72.0%	\$ 54,453	77.9%	0.64%
• Durable Goods and Equipment	\$ 52,907	\$ 54,154	\$ 37,115	68.5%	\$ 40,733	75.2%	0.50%
• Consumable Supplies	\$ 116,562	\$ 107,940	\$ 75,818	70.2%	\$ 85,613	79.3%	0.99%
• Contracted Services	\$ 152,447	\$ 163,757	\$ 96,759	59.1%	\$ 129,434	79.0%	1.50%
Facilities & Maintenance							
• Utilities -- heat	\$ 187,000	\$ 187,000	\$ 110,355	59.0%	\$ 164,000	87.7%	1.71%
• Utilities -- electricity	\$ 248,000	\$ 240,494	\$ 130,795	54.4%	\$ 230,425	95.8%	2.20%
• Utilities -- water, sewer, telephones	\$ 29,744	\$ 35,663	\$ 17,079	47.9%	\$ 26,344	73.9%	0.33%
• Maintenance Services & Supplies	\$ 134,750	\$ 134,750	\$ 61,510	45.6%	\$ 79,754	59.2%	1.23%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 19,574	52.0%	\$ 20,683	54.9%	0.34%
• Building and Capital Projects	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	0.00%
IT Replacement Cycle	\$ 110,465	\$ 110,465	\$ 102,538	92.8%	\$ 102,538	92.8%	1.01%
Other expenses (see note 2)	\$ 29,772	\$ 51,582	\$ 29,508	57.2%	\$ 35,609	69.0%	0.47%
TOTALS (see note 3)	\$ 10,939,613	\$ 10,939,613	\$ 6,768,283	61.9%	\$ 10,306,698	94.2%	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 2017 OPERATING BUDGET -- STATUS REPORT
3rd Quarter
as of March 30, 2017

Expense Category	Original FY17 Operating Budget	Revised FY17 Operating Budget	Expended		Expended & Encumbered		% of total
			Amount	Percent	Amount	Percent	
School Committee	\$ 4,600	\$ 4,600	\$ 3,065	66.6%	\$ 4,079	88.7%	0.04%
Personnel							
Administrator Salaries	\$ 853,424	\$ 898,513	\$ 650,693	72.4%	\$ 898,509	100.0%	6.88%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,276,950	\$ 6,092,419	\$ 3,723,190	61.1%	\$ 6,008,927	98.6%	46.62%
• Stipends (leadership & mentoring)	\$ 213,936	\$ 215,252	\$ 128,743	59.8%	\$ 206,355	95.9%	1.65%
• Substitutes (daily & long-term)	\$ 127,500	\$ 81,409	\$ 44,059	54.1%	\$ 60,433	74.2%	0.62%
• Misc. Salaries (see note 1)	\$ 78,298	\$ 86,889	\$ 33,506	38.6%	\$ 48,785	56.1%	0.66%
Paraprofessionals Wages							
• Special Education Tutors	\$ 531,062	\$ 493,203	\$ 313,808	63.6%	\$ 469,156	95.1%	3.77%
• Instructional Assistants	\$ 311,977	\$ 312,029	\$ 193,686	62.1%	\$ 291,123	93.3%	2.39%
• Other paraprofessionals ****	\$ 82,505	\$ 83,262	\$ 60,760	73.0%	\$ 83,261	100.0%	0.64%
Support Staff							
• Secretaries	\$ 386,085	\$ 387,933	\$ 274,488	70.8%	\$ 387,929	100.0%	2.97%
• Facilities, Maintenance & Custodial Staff	\$ 404,210	\$ 539,371	\$ 380,046	70.5%	\$ 532,957	98.8%	4.13%
• Overtime	\$ 16,740	\$ 27,635	\$ 19,399	70.2%	\$ 19,399	70.2%	0.21%
Professional & Staff Development	\$ 47,965	\$ 52,376	\$ 31,633	60.4%	\$ 40,878	78.0%	0.40%
Employee Benefits & Town Svcs	\$ 1,518,675	\$ 1,518,675	\$ 635,288	41.8%	\$ 1,503,000	99.0%	11.62%
Supplies, Equipment & Services							
In-District Transportation							
Out of District Special Education Transportation	\$ 270,600	\$ 23,447	\$ 1,805	7.7%	\$ 4,232	18.0%	0.18%
Special Education Tuition (OOD & collaboratives)	\$ 1,035,343	\$ 1,282,596	\$ 877,448	68.4%	\$ 1,282,596	100.0%	9.82%
General Supplies and Materials							
• Textbooks	\$ 45,890	\$ 45,428	\$ 21,965	48.4%	\$ 22,523	49.6%	0.35%
• Other Published Materials	\$ 109,022	\$ 99,241	\$ 54,736	55.2%	\$ 64,252	64.7%	0.76%
• Durable Goods and Equipment	\$ 102,687	\$ 93,701	\$ 61,224	65.3%	\$ 71,030	75.8%	0.72%
• Consumable Supplies	\$ 99,930	\$ 110,605	\$ 65,819	59.5%	\$ 78,102	70.6%	0.85%
• Contracted Services	\$ 155,130	\$ 166,793	\$ 89,660	53.8%	\$ 127,220	76.3%	1.28%
Facilities & Maintenance							
• Utilities -- heat	\$ 11,259	\$ 35,000	\$ 15,231	43.5%	\$ 35,000	100.0%	0.27%
• Utilities -- electricity	\$ 125,000	\$ 125,000	\$ 59,200	47.4%	\$ 125,000	100.0%	0.96%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 30,053	\$ 16,093	53.6%	\$ 23,837	79.3%	0.23%
• Maintenance Services & Supplies	\$ 96,684	\$ 127,984	\$ 61,262	47.9%	\$ 88,206	68.9%	0.98%
• Custodial Services & Supplies	\$ 32,375	\$ 34,875	\$ 23,314	66.9%	\$ 24,536	70.4%	0.27%
• Building and Capital Projects	\$ -	\$ 555	\$ (6,873)	-1237.4%	\$ 60,729	10933.1%	0.00%
IT Replacement Cycle	\$ 72,000	\$ 72,000	\$ 71,208	98.9%	\$ 72,000	100.0%	0.55%
Other expenses (see note 2)	\$ 27,438	\$ 26,494	\$ 8,192	30.9%	\$ 11,925	45.0%	0.20%
TOTALS (see note 3)	\$ 13,067,338	\$ 13,067,338	\$ 7,912,649	60.6%	\$ 12,645,980	96.8%	

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 2017 Operating Budget -- Key Budget Line Tracking
3rd Quarter
as of March 30, 2017

Budget line	FY16 Budget				FY17 Budget			
	original budget	revised budget	3Q \$\$ expended cumulative	3Q % expended cumulative	original budget	revised budget	3Q \$\$ expended cumulative	3Q % expended cumulative
Lincoln Campus								
Legal expenses	11,450	12,250	8,673	70.8%	11,450	12,950	7,784	60.1%
Substitutes (daily)	72,500	72,500	32,223	44.4%	72,500	72,500	33,303	45.9%
Substitutes (long-term)	40,000	40,000	14,244	35.6%	40,000	23,216	-	0.0%
Custodian overtime	18,722	18,722	6,899	36.8%	27,200	26,124	13,748	52.6%
Custodial services & supplies	37,668	37,668	22,405	59.5%	37,668	37,668	19,574	52.0%
Utilities (heat)	174,000	174,000	103,706	59.6%	187,000	187,000	110,355	59.0%
Utilities (electricity)	227,000	223,877	91,350	40.8%	248,000	240,494	130,795	54.4%
Utilities (telephones)	13,744	13,744	(1,203)	-8.8%	13,744	19,663	3,392	17.3%
Special Education OOD tuition *	259,764	259,764	84,240	32.4%	281,711	262,662	124,690	47.5%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	222,926	242,273	153,015	63.2%	267,375	280,870	184,803	65.8%
Hanscom Campus								
Legal expenses	9,250	10,750	7,691	71.5%	10,700	11,323	6,105	53.9%
Substitutes (daily)	57,500	57,500	41,207	71.7%	57,500	57,500	38,687	67.3%
Substitutes (long-term)	70,000	66,403	2,017	3.0%	70,000	33,909	5,372	15.8%
Custodian overtime	16,240	16,240	10,522	64.8%	16,740	27,635	23,662	85.6%
Custodial services & supplies	37,668	37,668	25,636	68.1%	32,375	34,875	23,314	66.9%
Utilities (heat)	11,259	33,000	-	0.0%	11,259	35,000	15,231	43.5%
Utilities (electricity)	110,000	135,000	39,785	29.5%	125,000	125,000	59,200	47.4%
Utilities (telephones)	21,053	21,575	11,929	55.3%	21,053	21,053	11,095	52.7%
Special Education OOD tuition *	927,525	927,525	483,391	52.1%	1,035,343	1,282,596	877,448	68.4%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	366,141	465,618	284,513	61.1%	340,971	354,539	206,164	58.1%

* Now includes both private and collaborative placement categories