



# LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL  
ADMINISTRATOR FOR BUSINESS AND FINANCE

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January 3, 2018

To: Lincoln School Committee  
Rebecca McFall, Superintendent of Schools  
From: Buckner Creel, Administrator for Business and Finance  
Subject: FY18 Second Quarter Report

For Fiscal Year 2018, 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 FY18.

The Hanscom budget for FY18 was prepared based on providing services for the 550-599 pupil enrollment band (Band 3). Recognizing the likely enrollment for FY18 would be at the very top of Band 3, the staffing proposed in the budget required funding at a level supporting services at that level. The Department of Defense Educational Activity (DoDEA) accepted the School Committee proposal for a Band 3 price of \$14,858,342 to provide the funds for a staffing level to match the anticipated enrollment, and to meet the anticipated out-of-district special education placements.

The administration submitted the September 30<sup>th</sup> enrollment report for certification by the 66<sup>th</sup> Airbase Group, with the exact contract-qualifying enrollment of 600 students. The DoDEA Contracting Officer's Representative visited the Hanscom Schools in December and audited the enrollment records. Her review supported an enrollment of 598, which set the contract price at the 550-599 pupil enrollment band (Band 3), with a price of \$14,858,342. Her visit also provided very useful guidance for future enrollment efforts. The FY18 enrollment is still under review with DoDEA. The Administration believes the funds currently allocated on the Hanscom Campus for FY18 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 3, 2018. At that date, approximately 40% of the school year and 50% of the fiscal year had elapsed. The report balances include payrolls through January 2, 2018, reflecting wages through December 22, 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.

## **Both Campuses**

The expenditure of approximately 50% of the general supplies and materials line is as might be expected at this point in the year, and is an indicator of the frugal approach our principals take in managing their educational programs. I will meet with the principals

and Central Office administrators later this month or early in February to verify that they can meet their program needs, with the available funds, within the plan dates, and will discuss their plans for the remainder of the year.

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 continue to report an increase in the number of children referred for evaluation for special programs, a trend which was reflected in the preparation of the FY19 budget.

### **Lincoln Campus**

We are experiencing a much larger number of situations requiring long-term substitutes than we normally face. The key budget line for long-term subs reflects the increased amounts required to support this requirement. The administration will continue to monitor this situation as a topic for special consideration in future reports.

The long-term substitutes line shows that \$94,502 was transferred from other personnel accounts to cover the costs of long-term substitutes for persons on leave. At least two more leaves are anticipated between now and the end of the school year; although the exact amounts required for the long-term substitute(s) required will be developed in the next two weeks, additional funds will be required for this budget category. The 3<sup>rd</sup> Quarter report will show a clearer picture of the substitute accounts.

Expenditures in the custodian overtime account are lower than normal at this time of year, but an upcoming medical leave will require the use of overtime in the balance of the year.

### **Hanscom Campus**

The long-term substitutes line shows that nothing has been expended from this line to-date. At least one faculty leave is anticipated between now and the end of the school year; although the exact amounts required for the long-term substitute(s) required will be developed in the next month, we expect no additional funds will be required for this budget category. As with Lincoln, the 3<sup>rd</sup> Quarter report will show a clearer picture of the substitute accounts.

Funds are available in other parts of the budget to meet anticipated custodian overtime expenses for the remainder of the year.

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 2018 OPERATING BUDGET -- STATUS REPORT**  
**2nd Quarter**  
as of January 3, 2018

Expense Category	Original FY18 Operating Budget	Revised FY18 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 5,485	\$ 5,485	\$ 2,628	47.9%	\$ 4,745	86.5%	0.05%
<b>Personnel</b>							
Administrator Salaries	\$ 851,145	\$ 851,145	\$ 409,273	48.1%	\$ 851,132	100.0%	7.59%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,287,043	\$ 6,087,495	\$ 2,367,058	38.9%	\$ 6,075,452	99.8%	54.27%
• Stipends (leadership & mentoring)	\$ 269,822	\$ 361,961	\$ 114,682	31.7%	\$ 350,860	96.9%	3.23%
• Substitutes (daily & long-term)	\$ 181,222	\$ 211,405	\$ 103,524	49.0%	\$ 159,409	75.4%	1.88%
• Misc. Salaries (see note 1)	\$ 110,624	\$ 110,009	\$ 43,931	39.9%	\$ 76,030	69.1%	0.98%
Paraprofessionals Wages							
• Special Education Tutors	\$ 97,117	\$ 173,082	\$ 67,840	39.2%	\$ 156,834	90.6%	1.54%
• Instructional Assistants	\$ 215,178	\$ 215,178	\$ 82,268	38.2%	\$ 204,463	95.0%	1.92%
• Other paraprofessionals	\$ 75,786	\$ 75,786	\$ 34,448	45.5%	\$ 75,785	100.0%	0.68%
Support Staff							
• Secretaries	\$ 403,529	\$ 400,528	\$ 190,655	47.6%	\$ 400,439	100.0%	3.57%
• Facilities, Maintenance & Custodial Staff	\$ 582,927	\$ 584,178	\$ 285,783	48.9%	\$ 578,755	99.1%	5.21%
• Overtime	\$ 26,124	\$ 22,329	\$ 5,141	23.0%	\$ 5,141	23.0%	0.20%
Professional & Staff Development	\$ 48,480	\$ 49,745	\$ 18,192	36.6%	\$ 27,630	55.5%	0.44%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation	\$ 401,000	\$ 401,000	\$ 142,100	35.4%	\$ 401,000	100.0%	3.58%
Out of District Special Education Transportation	\$ 102,745	\$ 102,745	\$ -	0.0%	\$ -	0.0%	0.92%
Special Education Tuition (OOD & collaboratives)	\$ 242,616	\$ 242,616	\$ 59,157	24.4%	\$ 225,875	93.1%	2.16%
General Supplies and Materials							
• Textbooks	\$ 20,953	\$ 16,177	\$ 9,151	56.6%	\$ 9,151	56.6%	0.14%
• Other Published Materials	\$ 81,968	\$ 81,818	\$ 38,235	46.7%	\$ 41,625	50.9%	0.73%
• Durable Goods and Equipment	\$ 76,587	\$ 82,412	\$ 34,137	41.4%	\$ 39,705	48.2%	0.73%
• Consumable Supplies	\$ 101,088	\$ 103,718	\$ 45,088	43.5%	\$ 53,820	51.9%	0.92%
• Contracted Services	\$ 204,800	\$ 212,222	\$ 66,329	31.3%	\$ 116,190	54.7%	1.89%
Facilities & Maintenance							
• Utilities -- heat	\$ 190,000	\$ 182,901	\$ 26,282	14.4%	\$ 175,000	95.7%	1.63%
• Utilities -- electricity	\$ 240,494	\$ 240,494	\$ 76,619	31.9%	\$ 230,000	95.6%	2.14%
• Utilities -- water, sewer, telephones	\$ 35,663	\$ 35,663	\$ 12,819	35.9%	\$ 32,509	91.2%	0.32%
• Maintenance Services & Supplies	\$ 146,391	\$ 143,784	\$ 56,523	39.3%	\$ 84,805	59.0%	1.28%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 13,801	36.6%	\$ 13,865	36.8%	0.34%
• Building and Capital Projects	\$ 10,000	\$ 15,152	\$ 3,759	24.8%	\$ 3,900	25.7%	0.14%
IT Replacement Cycle	\$ 110,465	\$ 110,465	\$ 97,823	88.6%	\$ 97,823	88.6%	0.98%
Other expenses (see note 2)	\$ 59,283	\$ 59,043	\$ 5,491	9.3%	\$ 16,946	28.7%	0.53%
<b>TOTALS (see note 3)</b>	<b>\$ 11,216,203</b>	<b>\$ 11,216,203</b>	<b>\$ 4,412,732</b>	<b>39.3%</b>	<b>\$ 10,508,889</b>	<b>93.7%</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 2018 OPERATING BUDGET -- STATUS REPORT**  
**2nd Quarter**  
as of January 3, 2018

Expense Category	Original FY18 Operating Budget	Revised FY18 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 4,750	\$ 4,758	\$ 2,330	49.0%	\$ 4,208	88.4%	0.03%
<b>Personnel</b>			.				
Administrator Salaries	\$ 864,793	\$ 864,793	\$ 415,824	48.1%	\$ 864,781	100.0%	5.82%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 5,863,152	\$ 5,837,066	\$ 2,289,622	39.2%	\$ 5,835,599	100.0%	39.28%
• Stipends (leadership & mentoring)	\$ 397,212	\$ 393,708	\$ 147,891	37.6%	\$ 378,408	96.1%	2.65%
• Substitutes (daily & long-term)	\$ 131,903	\$ 131,903	\$ 27,125	20.6%	\$ 27,125	20.6%	0.89%
• Misc. Salaries (see note 1)	\$ 108,162	\$ 108,013	\$ 27,563	25.5%	\$ 41,293	38.2%	0.73%
Paraprofessionals Wages							
• Special Education Tutors	\$ 567,078	\$ 561,986	\$ 217,685	38.7%	\$ 532,176	94.7%	3.78%
• Instructional Assistants	\$ 309,897	\$ 343,052	\$ 132,943	38.8%	\$ 331,641	96.7%	2.31%
• Other paraprofessionals	\$ 84,654	\$ 84,261	\$ 38,357	45.5%	\$ 84,261	100.0%	0.57%
Support Staff							
• Secretaries	\$ 395,800	\$ 397,452	\$ 190,842	48.0%	\$ 397,410	100.0%	2.67%
• Facilities, Maintenance & Custodial Staff	\$ 543,243	\$ 541,036	\$ 262,773	48.6%	\$ 537,279	99.3%	3.64%
• Overtime	\$ 15,785	\$ 15,739	\$ 6,863	43.6%	\$ 6,863	43.6%	0.11%
Professional & Staff Development	\$ 52,308	\$ 63,876	\$ 34,065	53.3%	\$ 46,577	72.9%	0.43%
Employee Benefits & Town Svcs	\$ 1,694,887	\$ 1,694,887	\$ 465,510	27.5%	\$ 1,600,000	94.4%	11.41%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation							
Out of District Special Education Transportation	\$ 290,750	\$ 290,750	\$ 280,805	96.6%	\$ 280,805	96.6%	1.96%
Special Education Tuition (OOD & collaboratives)	\$ 2,416,623	\$ 2,416,927	\$ 647,789	26.8%	\$ 1,616,965	66.9%	16.27%
General Supplies and Materials							
• Textbooks	\$ 25,501	\$ 23,356	\$ 8,454	36.2%	\$ 8,454	36.2%	0.16%
• Other Published Materials	\$ 71,134	\$ 72,196	\$ 30,437	42.2%	\$ 34,577	47.9%	0.49%
• Durable Goods and Equipment	\$ 98,365	\$ 98,991	\$ 56,277	56.9%	\$ 58,598	59.2%	0.67%
• Consumable Supplies	\$ 113,852	\$ 112,298	\$ 50,806	45.2%	\$ 57,488	51.2%	0.76%
• Contracted Services	\$ 210,097	\$ 218,576	\$ 64,633	29.6%	\$ 102,261	46.8%	1.47%
Facilities & Maintenance							
• Utilities -- heat	\$ 50,000	\$ 50,000	\$ 5,530	11.1%	\$ 35,000	70.0%	0.34%
• Utilities -- electricity	\$ 125,000	\$ 125,000	\$ 47,979	38.4%	\$ 115,000	92.0%	0.84%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 30,053	\$ 9,731	32.4%	\$ 24,436	81.3%	0.20%
• Maintenance Services & Supplies	\$ 187,780	\$ 174,536	\$ 39,340	22.5%	\$ 96,912	55.5%	1.17%
• Custodial Services & Supplies	\$ 32,375	\$ 32,375	\$ 15,721	48.6%	\$ 15,867	49.0%	0.22%
• Building and Capital Projects	\$ 53,599	\$ 50,741	\$ 4,124	8.1%	\$ 6,164	12.1%	0.34%
IT Replacement Cycle	\$ 75,601	\$ 75,601	\$ 74,253	98.2%	\$ 74,253	98.2%	0.51%
Other expenses (see note 2)	\$ 43,988	\$ 44,414	\$ 4,412	9.9%	\$ 13,102	29.5%	0.30%
<b>TOTALS (see note 3)</b>	<b>\$ 14,858,342</b>	<b>\$ 14,858,342</b>	<b>\$ 5,599,682</b>	<b>37.7%</b>	<b>\$ 13,227,502</b>	<b>89.0%</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.

## FY 2018 Operating Budget -- Key Budget Line Tracking

2nd Quarter

as of January 3, 2018

Budget line	FY17 Budget				FY18 Budget			
	original budget	revised budget	2Q \$\$ expended cumulative	2Q % expended cumulative	original budget	revised budget	2Q \$\$ expended cumulative	2Q % expended cumulative
<b>Lincoln Campus</b>								
Legal expenses	11,450	11,450	5,400	47.2%	26,950	26,950	3,522	13.1%
Substitutes (daily)	72,500	72,500	18,285	25.2%	76,903	76,903	24,907	32.4%
Substitutes (long-term)	40,000	40,000	-	0.0%	40,000	134,502	78,617	58.5%
Custodian overtime	27,200	26,124	5,981	22.9%	18,124	17,328	2,755	15.9%
Custodial services & supplies	37,668	37,668	12,022	31.9%	37,668	37,668	13,801	36.6%
Utilities (heat)	187,000	187,000	36,078	19.3%	190,000	182,901	26,282	14.4%
Utilities (electricity)	248,000	240,494	87,250	36.3%	240,494	240,494	87,250	36.3%
Utilities (telephones)	13,744	19,663	(519)	-2.6%	19,663	19,663	4,579	23.3%
Special Education OOD tuition *	281,711	281,711	67,363	23.9%	242,616	242,616	59,157	24.4%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	267,375	275,925	142,942	51.8%	255,704	271,925	133,845	49.2%
<b>Hanscom Campus</b>								
Legal expenses	10,700	10,700	4,196	39.2%	18,500	18,500	3,096	16.7%
Substitutes (daily)	57,500	57,500	22,572	39.3%	61,903	61,903	27,125	43.8%
Substitutes (long-term)	70,000	21,227	-	0.0%	70,000	70,000	-	0.0%
Custodian overtime	16,740	16,231	11,767	72.5%	15,785	15,738	6,863	43.6%
Custodial services & supplies	32,375	34,875	16,193	46.4%	32,375	32,375	15,721	48.6%
Utilities (heat)	11,259	35,000	6,881	19.7%	50,000	50,000	5,530	11.1%
Utilities (electricity)	125,000	125,000	38,017	30.4%	125,000	125,000	47,979	38.4%
Utilities (telephones)	21,053	21,053	7,626	36.2%	21,053	21,053	7,678	36.5%
Special Education OOD tuition *	1,035,343	1,197,596	422,955	35.3%	2,416,623	2,416,927	647,789	26.8%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	340,971	345,794	177,313	51.3%	298,872	302,394	155,993	51.6%

\* Now includes both private and collaborative placement categories