



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

March 30, 2018

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

For Fiscal Year 2018, the Lincoln Public Schools received appropriations of \$11,216,203 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 30th enrollment report for certification by the 66th Airbase Group, with the exact contract-qualifying enrollment of 600 students. Following a visit by the DoDEA Contracting Officer's Representative to the Hanscom Schools in December and a subsequent audit with further review, the enrollment was verified, setting the contract price at the 600-649 pupil enrollment band (Band 4), with a price of \$15,551,656, providing an additional \$693,314. 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 March 30, 2018. At that date, approximately 67% of the school year and 75% of the fiscal year had elapsed. The report balances include payrolls through March 27, 2018, reflecting wages through March 16, 2018. 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 FY19 budget.

Lincoln Campus

The CASE assessments for transportation for the Lincoln campus in FY18 was paid in FY17, so the account shows that little has been expended or encumbered. 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.

As discussed in the 2nd Quarter report, the long-term substitutes line shows that funds were transferred from other personnel accounts to cover the costs of long-term substitutes for persons on leave; to date, \$124,166 has been added. At least one more 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 two weeks, additional funds of approximately \$10,500 will be required for this budget category.

Hanscom Campus

Expenditures in the custodian overtime account are 50% higher than normal at this time of year, caused by several medical leaves. 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 should you have any questions about the enclosed information.

Lincoln Campus
FY 2018 OPERATING BUDGET -- STATUS REPORT
3rd Quarter
as of March 30, 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	\$ 3,369	61.4%	\$ 4,745	86.5%	0.05%
Personnel							
Administrator Salaries	\$ 851,145	\$ 851,145	\$ 605,601	71.2%	\$ 851,132	100.0%	7.59%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,287,043	\$ 6,076,927	\$ 3,754,085	61.8%	\$ 6,028,084	99.2%	54.18%
• Stipends (leadership & mentoring)	\$ 269,822	\$ 362,656	\$ 207,689	57.3%	\$ 350,918	96.8%	3.23%
• Substitutes (daily & long-term)	\$ 181,222	\$ 271,669	\$ 158,748	58.4%	\$ 233,643	86.0%	2.42%
• Misc. Salaries (see note 1)	\$ 110,624	\$ 86,459	\$ 54,741	63.3%	\$ 76,843	88.9%	0.77%
Paraprofessionals Wages							
• Special Education Tutors	\$ 97,117	\$ 159,242	\$ 97,844	61.4%	\$ 145,184	91.2%	1.42%
• Instructional Assistants	\$ 215,178	\$ 206,181	\$ 125,131	60.7%	\$ 201,014	97.5%	1.84%
• Other paraprofessionals	\$ 75,786	\$ 76,201	\$ 55,116	72.3%	\$ 76,200	100.0%	0.68%
Support Staff							
• Secretaries	\$ 403,529	\$ 407,393	\$ 282,876	69.4%	\$ 407,390	100.0%	3.63%
• Facilities, Maintenance & Custodial Staff	\$ 582,927	\$ 581,016	\$ 413,799	71.2%	\$ 579,221	99.7%	5.18%
• Overtime	\$ 26,124	\$ 22,168	\$ 17,028	76.8%	\$ 17,028	76.8%	0.20%
Professional & Staff Development	\$ 48,480	\$ 49,755	\$ 22,922	46.1%	\$ 31,655	63.6%	0.44%
Supplies, Equipment & Services							
In-District Transportation	\$ 401,000	\$ 401,000	\$ 262,150	65.4%	\$ 401,000	100.0%	3.58%
Out of District Special Education Transportation	\$ 102,745	\$ 102,745	\$ -	0.0%	\$ 153	0.1%	0.92%
Special Education Tuition (OOD & collaboratives)	\$ 242,616	\$ 235,896	\$ 111,416	47.2%	\$ 225,875	95.8%	2.10%
General Supplies and Materials							
• Textbooks	\$ 20,953	\$ 15,888	\$ 9,151	57.6%	\$ 9,151	57.6%	0.14%
• Other Published Materials	\$ 81,968	\$ 80,957	\$ 45,726	56.5%	\$ 48,368	59.7%	0.72%
• Durable Goods and Equipment	\$ 76,587	\$ 72,053	\$ 37,253	51.7%	\$ 46,959	65.2%	0.64%
• Consumable Supplies	\$ 101,088	\$ 107,607	\$ 54,239	50.4%	\$ 68,656	63.8%	0.96%
• Contracted Services	\$ 204,800	\$ 238,163	\$ 109,555	46.0%	\$ 163,631	68.7%	2.12%
Facilities & Maintenance							
• Utilities -- heat	\$ 190,000	\$ 181,914	\$ 117,210	64.4%	\$ 175,000	96.2%	1.62%
• Utilities -- electricity	\$ 240,494	\$ 240,494	\$ 122,552	51.0%	\$ 230,413	95.8%	2.14%
• Utilities -- water, sewer, telephones	\$ 35,663	\$ 35,663	\$ 21,782	61.1%	\$ 32,509	91.2%	0.32%
• Maintenance Services & Supplies	\$ 146,391	\$ 142,792	\$ 75,444	52.8%	\$ 92,554	64.8%	1.27%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 19,525	51.8%	\$ 19,529	51.8%	0.34%
• Building and Capital Projects	\$ 10,000	\$ 16,139	\$ 4,256	26.4%	\$ 4,397	27.2%	0.14%
IT Replacement Cycle	\$ 110,465	\$ 110,465	\$ 98,617	89.3%	\$ 98,617	89.3%	0.98%
Other expenses (see note 2)	\$ 59,283	\$ 40,462	\$ 7,037	17.4%	\$ 17,066	42.2%	0.36%
TOTALS (see note 3)	\$ 11,216,203	\$ 11,216,203	\$ 6,894,862	61.5%	\$ 10,636,936	94.8%	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 2018 OPERATING BUDGET -- STATUS REPORT
3rd Quarter
as of March 30, 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	\$ 2,988	62.8%	\$ 4,208	88.4%	0.03%
Personnel			.				
Administrator Salaries	\$ 864,793	\$ 864,793	\$ 615,314	71.2%	\$ 864,781	100.0%	5.82%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 5,863,152	\$ 5,899,024	\$ 3,644,643	61.8%	\$ 5,899,008	100.0%	39.70%
• Stipends (leadership & mentoring)	\$ 397,212	\$ 393,852	\$ 239,906	60.9%	\$ 380,948	96.7%	2.65%
• Substitutes (daily & long-term)	\$ 131,903	\$ 125,777	\$ 51,084	40.6%	\$ 56,968	45.3%	0.85%
• Misc. Salaries (see note 1)	\$ 108,162	\$ 80,962	\$ 32,711	40.4%	\$ 41,292	51.0%	0.54%
Paraprofessionals Wages							
• Special Education Tutors	\$ 567,078	\$ 559,428	\$ 328,568	58.7%	\$ 511,584	91.4%	3.77%
• Instructional Assistants	\$ 309,897	\$ 336,465	\$ 203,498	60.5%	\$ 320,061	95.1%	2.26%
• Other paraprofessionals	\$ 84,654	\$ 84,677	\$ 61,517	72.6%	\$ 84,469	99.8%	0.57%
Support Staff							
• Secretaries	\$ 395,800	\$ 403,577	\$ 281,423	69.7%	\$ 403,574	100.0%	2.72%
• Facilities, Maintenance & Custodial Staff	\$ 543,243	\$ 538,968	\$ 383,159	71.1%	\$ 537,716	99.8%	3.63%
• Overtime	\$ 15,785	\$ 17,583	\$ 12,932	73.5%	\$ 12,932	73.5%	0.12%
Professional & Staff Development	\$ 52,308	\$ 63,333	\$ 40,130	63.4%	\$ 48,231	76.2%	0.43%
Employee Benefits & Town Svcs	\$ 1,694,887	\$ 1,694,887	\$ 676,482	39.9%	\$ 1,600,000	94.4%	11.41%
Supplies, Equipment & Services							
In-District Transportation	\$ 8,300	\$ 8,500	\$ 6,296	74.1%	\$ 8,296	97.6%	0.06%
Out of District Special Education Transportation	\$ 290,750	\$ 290,750	\$ 280,805	96.6%	\$ 281,263	96.7%	1.96%
Special Education Tuition (OOD & collaboratives)	\$ 2,416,623	\$ 2,416,927	\$ 989,191	40.9%	\$ 1,661,355	68.7%	16.27%
General Supplies and Materials							
• Textbooks	\$ 25,501	\$ 22,729	\$ 8,454	37.2%	\$ 8,454	37.2%	0.15%
• Other Published Materials	\$ 71,134	\$ 71,114	\$ 40,337	56.7%	\$ 47,442	66.7%	0.48%
• Durable Goods and Equipment	\$ 98,365	\$ 100,206	\$ 64,317	64.2%	\$ 70,283	70.1%	0.67%
• Consumable Supplies	\$ 113,852	\$ 112,065	\$ 66,312	59.2%	\$ 84,666	75.6%	0.75%
• Contracted Services	\$ 201,797	\$ 218,572	\$ 83,379	38.1%	\$ 119,275	54.6%	1.47%
Facilities & Maintenance							
• Utilities -- heat	\$ 50,000	\$ 50,000	\$ 16,263	32.5%	\$ 35,000	70.0%	0.34%
• Utilities -- electricity	\$ 125,000	\$ 125,000	\$ 103,126	82.5%	\$ 115,000	92.0%	0.84%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 30,053	\$ 17,000	56.6%	\$ 26,112	86.9%	0.20%
• Maintenance Services & Supplies	\$ 187,780	\$ 175,743	\$ 84,336	48.0%	\$ 103,803	59.1%	1.18%
• Custodial Services & Supplies	\$ 32,375	\$ 32,375	\$ 22,233	68.7%	\$ 22,238	68.7%	0.22%
• Building and Capital Projects	\$ 53,599	\$ 20,000	\$ 5,173	25.9%	\$ 6,193	31.0%	0.13%
IT Replacement Cycle	\$ 75,601	\$ 75,601	\$ 74,253	98.2%	\$ 74,253	98.2%	0.51%
Other expenses (see note 2)	\$ 43,988	\$ 40,623	\$ 6,065	14.9%	\$ 15,179	37.4%	0.27%
TOTALS (see note 3)	\$ 14,858,342	\$ 14,858,342	\$ 8,441,895	56.8%	\$ 13,444,584	90.5%	

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
3rd Quarter
as of March 30, 2018

Budget line	FY17 Budget				FY18 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	12,950	7,784	60.1%	25,950	21,950	4,949	22.5%
Substitutes (daily)	72,500	72,500	33,303	45.9%	76,903	76,903	42,302	55.0%
Substitutes (long-term)	40,000	23,216	-	0.0%	40,000	194,166	116,467	60.0%
Custodian overtime	27,200	26,124	13,748	52.6%	18,124	17,168	14,993	87.3%
Custodial services & supplies	37,668	37,668	19,574	52.0%	37,668	37,668	19,525	51.8%
Utilities (heat)	187,000	187,000	110,355	59.0%	190,000	181,914	117,210	64.4%
Utilities (electricity)	248,000	240,494	130,795	54.4%	240,494	240,494	122,522	50.9%
Utilities (telephones)	13,744	19,663	3,392	17.3%	19,663	19,663	8,659	44.0%
Special Education OOD tuition *	281,711	262,662	124,690	47.5%	242,616	235,896	111,416	47.2%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	267,375	280,870	184,803	65.8%	255,704	294,759	167,847	56.9%
Hanscom Campus								
Legal expenses	10,700	11,323	6,105	53.9%	18,500	18,500	4,356	23.5%
Substitutes (daily)	57,500	57,500	38,687	67.3%	61,903	61,903	38,687	62.5%
Substitutes (long-term)	70,000	33,909	5,372	15.8%	70,000	63,874	6,396	10.0%
Custodian overtime	16,740	27,635	23,662	85.6%	15,785	17,583	12,932	73.5%
Custodial services & supplies	32,375	34,875	23,314	66.9%	32,375	32,375	22,233	68.7%
Utilities (heat)	11,259	35,000	15,231	43.5%	50,000	50,000	16,263	32.5%
Utilities (electricity)	125,000	125,000	59,200	47.4%	125,000	125,000	103,126	82.5%
Utilities (telephones)	21,053	21,053	11,095	52.7%	21,053	21,053	12,973	61.6%
Special Education OOD tuition *	1,035,343	1,282,596	877,448	68.4%	2,416,623	2,416,927	989,191	40.9%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	340,971	354,539	206,164	58.1%	298,872	306,592	192,039	62.6%

* Now includes both private and collaborative placement categories