



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

April 3, 2019

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY19 Third Quarter Report

For Fiscal Year 2019, the Lincoln Public Schools received appropriations of \$11,492,608 for the Lincoln Campus. The increase over the FY18 budget of \$11,216,203 includes an increase of 2.5% over the base voted by Town Meeting in 2017, and the FY19 Medicaid appropriation of \$37,000. All financial obligations currently anticipated on the Lincoln Campus are expected to be met within the funds appropriated for FY19.

The Hanscom budget for FY19 was prepared based on providing services for the 550-599 pupil enrollment band (Band 4) at the DoDEA-approved price of \$15,077,513, including an anticipated contribution towards the District's GASB 45 obligations. The School Committee approved an allocation of \$14,877,513 for the FY19 Hanscom operating budget.

The administration submitted, and DoDEA approved, the September 30th enrollment report for a total of 610 students. This pupil enrollment set the FY19 contract price at the 600-649 (Band 5) of \$15,458,969. All financial obligations currently anticipated on the Hanscom Campus, with the exception of those for furniture, fixtures & equipment (FF&E) orders supporting the upcoming Hanscom Primary occupation of their new building are expected to be met within the funds allocated for FY19.

Attached for your review is a report providing details of the current operating budget, year to date expenses and encumbrances as of March 31, 2019. At that date, approximately 70% of the school year and 75% of the fiscal year had elapsed. The report balances include payrolls through March 26, 2019, reflecting wages through March 15, 2019.

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.

Both Campuses

The increased expenditures for heating natural gas and electricity over last year's expenditures at the end of the 3rd Quarter reflect the 9% increase in the number of heating degree-days this year over the last, coupled with increases in the cost of utilities charged by Hanscom AFB and the delivery portion (from Eversource) of the Lincoln Campus electricity.

Lincoln Campus

The 2nd Quarter report showed that in the Special Education out of district (OOD) placements and transportation budget lines, only \$275 of the revised budget of \$372,922 remained. The one additional OOD placement anticipated in January materialized, requiring a further budget revision to \$412,428 in these two lines. There remains the possibility of at least one additional OOD placement later in the year.

Hanscom Campus

The report shows that in the Special Education out of district (OOD) placements and transportation budget lines, only \$68,068 of the original budget of \$2,233,880 remains. Sufficient funds remain in the Hanscom budget to cover anticipated OOD placement expenses. Currently, we still anticipate at least one additional OOD placement later in the year.

The current budget status reflects the transfer of an initial \$500,000 from the Hanscom Reserve to the Building and Capital Projects accounts to partially offset the initial furniture, fixtures and equipment (FF&E) orders supporting the upcoming Hanscom Primary occupation of their new building. More information about FF&E will be provided in a separate report.

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

Lincoln Campus
FY 2019 OPERATING BUDGET -- STATUS REPORT
3rd Quarter
as of March 31, 2019

Expense Category	Original FY19 Operating Budget	Revised FY19 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 5,485	\$ 5,544	\$ 3,871	69.8%	\$ 5,537	99.9%	0.05%
Personnel							
Administrator Salaries	\$ 870,898	\$ 895,294	\$ 619,933	69.2%	\$ 893,633	99.8%	7.79%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,257,009	\$ 6,335,848	\$ 3,830,604	60.5%	\$ 6,217,058	98.1%	55.13%
• Stipends (leadership & mentoring)	\$ 409,649	\$ 290,922	\$ 185,791	63.9%	\$ 279,343	96.0%	2.53%
• Substitutes (daily & long-term)	\$ 181,222	\$ 162,249	\$ 96,819	59.7%	\$ 123,634	76.2%	1.41%
• Misc. Salaries (see note 1)	\$ 135,071	\$ 126,907	\$ 52,611	41.5%	\$ 73,693	58.1%	1.10%
Paraprofessionals Wages							
• Special Education Tutors	\$ 174,316	\$ 159,292	\$ 53,216	33.4%	\$ 89,993	56.5%	1.39%
• Instructional Assistants	\$ 275,370	\$ 262,490	\$ 157,483	60.0%	\$ 246,917	94.1%	2.28%
• Other paraprofessionals	\$ 77,297	\$ 77,297	\$ 56,216	72.7%	\$ 77,296	100.0%	0.67%
Support Staff							
• Secretaries	\$ 413,739	\$ 414,507	\$ 292,040	70.5%	\$ 413,328	99.7%	3.61%
• Facilities, Maintenance & Custodial Staff	\$ 601,119	\$ 602,120	\$ 404,044	67.1%	\$ 568,054	94.3%	5.24%
• Overtime	\$ 26,124	\$ 26,065	\$ 8,002	30.7%	\$ 8,002	30.7%	0.23%
Professional & Staff Development	\$ 51,323	\$ 51,120	\$ 27,928	54.6%	\$ 35,238	68.9%	0.44%
Supplies, Equipment & Services							
In-District Transportation	\$ 401,000	\$ 401,000	\$ 292,929	73.0%	\$ 401,000	100.0%	3.49%
Out of District Special Education Transportation	\$ 84,770	\$ 3,515	\$ 1,663	47.3%	\$ 3,240	92.2%	0.03%
Special Education Tuition (OOD & collaboratives)	\$ 297,172	\$ 412,428	\$ 214,191	51.9%	\$ 412,428	100.0%	3.59%
General Supplies and Materials							
• Textbooks	\$ 16,522	\$ 19,787	\$ 12,962	65.5%	\$ 14,428	72.9%	0.17%
• Other Published Materials	\$ 62,251	\$ 61,138	\$ 41,229	67.4%	\$ 44,889	73.4%	0.53%
• Durable Goods and Equipment	\$ 62,768	\$ 55,225	\$ 25,893	46.9%	\$ 31,615	57.2%	0.48%
• Consumable Supplies	\$ 100,652	\$ 108,389	\$ 55,618	51.3%	\$ 77,126	71.2%	0.94%
• Contracted Services	\$ 246,096	\$ 269,498	\$ 126,114	46.8%	\$ 201,344	74.7%	2.34%
Facilities & Maintenance							
• Utilities -- heat	\$ 150,000	\$ 150,000	\$ 120,037	80.0%	\$ 146,583	97.7%	1.31%
• Utilities -- electricity	\$ 190,494	\$ 190,494	\$ 132,030	69.3%	\$ 185,425	97.3%	1.66%
• Utilities -- water, sewer, telephones	\$ 41,663	\$ 42,560	\$ 23,985	56.4%	\$ 36,359	85.4%	0.37%
• Maintenance Services & Supplies	\$ 145,762	\$ 144,993	\$ 82,959	57.2%	\$ 104,551	72.1%	1.26%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 19,324	51.3%	\$ 19,365	51.4%	0.33%
• Building and Capital Projects	\$ 10,000	\$ 10,594	\$ 3,069	29.0%	\$ 3,169	29.9%	0.09%
IT Replacement Cycle	\$ 114,925	\$ 114,925	\$ 112,153	97.6%	\$ 113,001	98.3%	1.00%
Other expenses (see note 2)	\$ 52,243	\$ 60,738	\$ 18,749	30.9%	\$ 28,069	46.2%	0.53%
TOTALS (see note 3)	\$ 11,492,608	\$ 11,492,608	\$ 7,071,464	61.5%	\$ 10,854,319	94.4%	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 2019 OPERATING BUDGET -- STATUS REPORT
3rd Quarter
as of March 31, 2019

Expense Category	Original FY19 Operating Budget	Revised FY19 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 4,730	\$ 4,730	\$ 3,007	63.6%	\$ 4,250	89.9%	0.03%
Personnel			.				
Administrator Salaries	\$ 882,443	\$ 919,075	\$ 656,390	71.4%	\$ 918,432	99.9%	5.98%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,192,824	\$ 6,184,798	\$ 3,815,855	61.7%	\$ 6,184,442	100.0%	40.22%
• Stipends (leadership & mentoring)	\$ 243,946	\$ 232,497	\$ 143,486	61.7%	\$ 231,878	99.7%	1.51%
• Substitutes (daily & long-term)	\$ 198,382	\$ 150,027	\$ 43,983	29.3%	\$ 44,406	29.6%	0.98%
• Misc. Salaries (see note 1)	\$ 124,520	\$ 119,703	\$ 45,779	38.2%	\$ 60,446	50.5%	0.78%
Paraprofessionals Wages							
• Special Education Tutors	\$ 569,935	\$ 513,298	\$ 289,215	56.3%	\$ 462,105	90.0%	3.34%
• Instructional Assistants	\$ 362,987	\$ 366,110	\$ 227,474	62.1%	\$ 356,518	97.4%	2.38%
• Other paraprofessionals	\$ 86,332	\$ 86,380	\$ 61,843	71.6%	\$ 85,642	99.1%	0.56%
Support Staff							
• Secretaries	\$ 394,340	\$ 399,062	\$ 284,953	71.4%	\$ 399,050	100.0%	2.60%
• Facilities, Maintenance & Custodial Staff	\$ 553,985	\$ 555,449	\$ 384,859	69.3%	\$ 546,053	98.3%	3.61%
• Overtime	\$ 17,800	\$ 17,748	\$ 11,239	63.3%	\$ 11,239	63.3%	0.12%
Professional & Staff Development	\$ 59,734	\$ 61,037	\$ 20,311	33.3%	\$ 28,799	47.2%	0.40%
Employee Benefits & Town Svcs	\$ 1,773,395	\$ 1,787,165	\$ 751,153	42.0%	\$ 1,633,190	91.4%	11.62%
Supplies, Equipment & Services							
In-District Transportation	\$ 8,300	\$ 8,300	\$ 6,235	75.1%	\$ 6,235	75.1%	0.05%
Out of District Special Education Transportation	\$ 360,825	\$ 345,825	\$ 342,589	99.1%	\$ 342,869	99.1%	2.25%
Special Education Tuition (OOD & collaboratives)	\$ 1,873,255	\$ 1,888,255	\$ 1,099,526	58.2%	\$ 1,820,187	96.4%	12.28%
General Supplies and Materials							
• Textbooks	\$ 26,253	\$ 23,190	\$ 13,630	58.8%	\$ 13,643	58.8%	0.15%
• Other Published Materials	\$ 75,386	\$ 77,917	\$ 37,920	48.7%	\$ 50,434	64.7%	0.51%
• Durable Goods and Equipment	\$ 94,863	\$ 116,245	\$ 53,905	46.4%	\$ 64,848	55.8%	0.76%
• Consumable Supplies	\$ 112,642	\$ 112,035	\$ 67,631	60.4%	\$ 75,798	67.7%	0.73%
• Contracted Services	\$ 253,085	\$ 262,311	\$ 108,872	41.5%	\$ 169,943	64.8%	1.71%
Facilities & Maintenance							
• Utilities -- heat	\$ 35,000	\$ 35,000	\$ 16,669	47.6%	\$ 28,000	80.0%	0.23%
• Utilities -- electricity	\$ 175,000	\$ 175,000	\$ 126,240	72.1%	\$ 160,000	91.4%	1.14%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 30,053	\$ 14,986	49.9%	\$ 22,040	73.3%	0.20%
• Maintenance Services & Supplies	\$ 153,880	\$ 153,880	\$ 74,748	48.6%	\$ 112,527	73.1%	1.00%
• Custodial Services & Supplies	\$ 34,875	\$ 34,875	\$ 18,898	54.2%	\$ 19,438	55.7%	0.23%
• Building and Capital Projects	\$ 53,800	\$ 597,406	\$ 18,469	3.1%	\$ 960,036	160.7%	3.88%
IT Replacement Cycle	\$ 79,660	\$ 79,660	\$ 79,658	100.0%	\$ 79,658	100.0%	0.52%
Other expenses (see note 2)	\$ 45,283	\$ 40,479	\$ 8,739	21.6%	\$ 14,697	36.3%	0.26%
TOTALS (see note 3)	\$ 14,877,513	\$ 15,377,513	\$ 8,828,264	57.4%	\$ 14,906,804	96.9%	

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 2019 Operating Budget -- Key Budget Line Tracking
3rd Quarter
as of March 31, 2019

Budget line	FY18 Budget				FY19 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	25,950	21,950	4,949	22.5%	21,890	21,890	9,284	42.4%
Substitutes (daily)	76,903	76,903	42,302	55.0%	76,903	76,903	70,708	91.9%
Substitutes (long-term)	40,000	194,166	116,467	60.0%	104,319	85,346	26,111	30.6%
Custodian overtime	18,124	17,168	14,993	87.3%	18,124	18,124	6,973	38.5%
Custodial services & supplies	37,668	37,668	19,525	51.8%	37,668	37,668	19,324	51.3%
Utilities (heat)	190,000	181,914	117,210	64.4%	150,000	150,000	120,037	80.0%
Utilities (electricity)	240,494	240,494	122,522	50.9%	190,494	190,494	132,030	69.3%
Utilities (telephones)	19,663	19,663	8,659	44.0%	19,663	20,560	8,803	42.8%
Special Education OOD tuition *	242,616	235,896	111,416	47.2%	297,172	412,428	214,191	51.9%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	255,704	294,759	167,847	56.9%	200,814	215,718	167,847	77.8%
Hanscom Campus								
Legal expenses	18,500	18,500	4,356	23.5%	18,500	23,500	8,145	34.7%
Substitutes (daily)	61,903	61,903	38,687	62.5%	75,000	75,000	40,457	53.9%
Substitutes (long-term)	70,000	63,874	6,396	10.0%	123,382	75,027	27,145	36.2%
Custodian overtime	15,785	17,583	12,932	73.5%	17,800	17,748	11,239	63.3%
Custodial services & supplies	32,375	32,375	22,233	68.7%	34,875	34,875	18,898	54.2%
Utilities (heat)	50,000	50,000	16,263	32.5%	35,000	35,000	16,669	47.6%
Utilities (electricity)	125,000	125,000	103,126	82.5%	175,000	175,000	126,240	72.1%
Utilities (telephones)	21,053	21,053	12,973	61.6%	21,053	21,053	9,581	45.5%
Special Education OOD tuition *	2,416,623	2,416,927	989,191	40.9%	1,873,255	1,888,255	1,099,526	58.2%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	298,872	306,592	192,039	62.6%	275,355	299,043	168,001	56.2%

* Now includes both private and collaborative placement categories