



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

October 11, 2019

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY20 First Quarter Report

For Fiscal Year 2020, the Lincoln Public Schools received appropriations of \$11,767,998 for the Lincoln Campus. The increase over the FY19 budget of \$11,492,608 includes an increase of 2.5% over the base voted by Town Meeting in 2018, and the FY20 Medicaid appropriation of \$26,000. All financial obligations currently anticipated on the Lincoln Campus are expected to be met within the funds appropriated for FY20.

The Hanscom budget for FY20 was prepared based on providing services for the 550-599 pupil enrollment band (Band 4). Anticipating the likely enrollment for FY20 would be at the very top of Band 4, the staffing proposed in the budget required funding supporting services at that level. The Department of Defense Educational Activity (DoDEA) contract Band 4 price of \$15,700,478 is to provide the funds for a staffing level to match the anticipated enrollment, to meet the anticipated out-of-district special education placements and to make an anticipated contribution towards the District's GASB 45 obligations. The School Committee approved an allocation of \$15,500,478 for the FY20 Hanscom operating budget.

The administration submitted the September 30th enrollment report for certification by the 66th Airbase Group last week, and the contract-qualifying enrollment is a total of 560 students. The enrollment report is still under review for verification by the Hanscom Education Liaison and by DoDEA. If approved, the submitted pupil enrollment should set the FY20 contract price at the 550-599 (Band 4) of \$15,700,478.

Attached for your review is a report providing details of the current operating budget, year to date expenses and encumbrances as of October 7, 2019. At that date, approximately 10% of the school year and 25% of the fiscal year had elapsed. The report balances include payrolls through October 8, 2019, reflecting wages through September 27, 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

We are experiencing an increase in the number of students with intense special needs requiring a significant level of support, and the list of actual and possible out-of-district placements has grown. This report does not reflect the impact of this increase; the Second Quarter report should show a clearer picture.

Lincoln Campus

No other special budget concerns at this time.

Hanscom Campus

The report does not show an accurate picture of utilities expenditures at Hanscom, as the utility bills for July, August and September are being recalculated to more accurately reflect the real date we became responsible for the new Hanscom Primary School building. This situation emphasizes the lack of experience with operating and budgetting for this new facility. Hanscom utilities will remain a matter of interest for future reports.

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

Lincoln Campus
FY 2020 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 7, 2019

Expense Category	Original FY20 Operating Budget	Revised FY20 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 7,570	\$ 7,570	\$ 438	5.8%	\$ 3,975	52.5%	0.06%
Personnel							
Administrator Salaries	\$ 907,365	\$ 907,365	\$ 228,865	25.2%	\$ 907,317	100.0%	7.71%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,406,315	\$ 6,401,086	\$ 990,352	15.5%	\$ 6,301,014	98.4%	54.39%
• Stipends (leadership & mentoring)	\$ 268,653	\$ 268,653	\$ 36,184	13.5%	\$ 247,496	92.1%	2.28%
• Substitutes (daily & long-term)	\$ 140,000	\$ 140,000	\$ 9,885	7.1%	\$ 24,480	17.5%	1.19%
• Misc. Salaries (see note 1)	\$ 122,713	\$ 122,713	\$ 29,081	23.7%	\$ 90,742	73.9%	1.04%
Paraprofessionals Wages							
• Special Education Tutors	\$ 122,363	\$ 122,363	\$ 17,181	14.0%	\$ 89,063	72.8%	1.04%
• Instructional Assistants	\$ 270,126	\$ 270,126	\$ 30,291	11.2%	\$ 249,689	92.4%	2.30%
• Other paraprofessionals	\$ 78,843	\$ 78,843	\$ 14,335	18.2%	\$ 78,842	100.0%	0.67%
Support Staff							
• Secretaries	\$ 419,345	\$ 419,345	\$ 100,061	23.9%	\$ 419,117	99.9%	3.56%
• Facilities, Maintenance & Custodial Staff	\$ 607,151	\$ 607,336	\$ 131,835	21.7%	\$ 581,675	95.8%	5.16%
• Overtime	\$ 26,124	\$ 25,939	\$ 3,508	13.5%	\$ 3,508	13.5%	0.22%
Professional & Staff Development	\$ 50,886	\$ 52,413	\$ 6,345	12.1%	\$ 19,127	36.5%	0.45%
Supplies, Equipment & Services							
In-District Transportation	\$ 460,140	\$ 460,140	\$ -	0.0%	\$ 460,140	100.0%	3.91%
Out of District Special Education Transportation	\$ 122,417	\$ 122,197	\$ 9,566	7.8%	\$ 12,806	10.5%	1.04%
Special Education Tuition (OOD & collaboratives)	\$ 507,491	\$ 507,491	\$ 3,190	0.6%	\$ 160,561	31.6%	4.31%
General Supplies and Materials							
• Textbooks	\$ 17,372	\$ 17,272	\$ 7,923	45.9%	\$ 7,971	46.2%	0.15%
• Other Published Materials	\$ 98,188	\$ 95,439	\$ 18,550	19.4%	\$ 25,415	26.6%	0.81%
• Durable Goods and Equipment	\$ 62,806	\$ 62,667	\$ 3,368	5.4%	\$ 10,469	16.7%	0.53%
• Consumable Supplies	\$ 97,371	\$ 99,024	\$ 28,927	29.2%	\$ 45,611	46.1%	0.84%
• Contracted Services	\$ 230,421	\$ 235,266	\$ 52,779	22.4%	\$ 137,375	58.4%	2.00%
Facilities & Maintenance							
• Utilities -- heat	\$ 150,000	\$ 150,712	\$ 1,718	1.1%	\$ 150,712	100.0%	1.28%
• Utilities -- electricity	\$ 192,000	\$ 192,000	\$ 29,945	15.6%	\$ 191,925	100.0%	1.63%
• Utilities -- water, sewer, telephones	\$ 41,663	\$ 41,663	\$ 6,409	15.4%	\$ 37,771	90.7%	0.35%
• Maintenance Services & Supplies	\$ 147,460	\$ 147,460	\$ 46,152	31.3%	\$ 88,359	59.9%	1.25%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 6,707	17.8%	\$ 6,873	18.2%	0.32%
• Building and Capital Projects	\$ 10,000	\$ 10,000	\$ -	0.0%	\$ 1,989	19.9%	0.08%
IT Replacement Cycle	\$ 117,224	\$ 117,224	\$ 66,670	56.9%	\$ 75,432	64.3%	1.00%
Other expenses (see note 2)	\$ 48,323	\$ 48,023	\$ 2,977	6.2%	\$ 16,700	34.8%	0.41%
TOTALS (see note 3)	\$ 11,767,998	\$ 11,767,998	\$ 1,883,241	16.0%	\$ 10,446,156	88.8%	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 2020 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 7, 2019

Expense Category	Original FY20 Operating Budget	Revised FY20 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 6,666	\$ 6,666	\$ 388	5.8%	\$ 3,525	52.9%	0.04%
Personnel			.				
Administrator Salaries	\$ 907,169	\$ 907,169	\$ 223,749	24.7%	\$ 903,924	99.6%	5.85%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,569,329	\$ 6,549,164	\$ 1,017,416	15.5%	\$ 6,419,275	98.0%	42.25%
• Stipends (leadership & mentoring)	\$ 251,851	\$ 251,851	\$ 32,581	12.9%	\$ 222,003	88.1%	1.62%
• Substitutes (daily & long-term)	\$ 145,000	\$ 145,000	\$ 13,564	9.4%	\$ 50,754	35.0%	0.94%
• Misc. Salaries (see note 1)	\$ 99,353	\$ 99,353	\$ 32,150	32.4%	\$ 68,236	68.7%	0.64%
Paraprofessionals Wages							
• Special Education Tutors	\$ 561,318	\$ 562,099	\$ 77,114	13.7%	\$ 504,566	89.8%	3.63%
• Instructional Assistants	\$ 386,240	\$ 386,269	\$ 41,061	10.6%	\$ 331,874	85.9%	2.49%
• Other paraprofessionals	\$ 89,274	\$ 89,593	\$ 17,959	20.0%	\$ 89,592	100.0%	0.58%
Support Staff							
• Secretaries	\$ 382,678	\$ 382,678	\$ 90,629	23.7%	\$ 378,906	99.0%	2.47%
• Facilities, Maintenance & Custodial Staff	\$ 607,253	\$ 607,143	\$ 143,041	23.6%	\$ 605,266	99.7%	3.92%
• Overtime	\$ 17,800	\$ 17,800	\$ 1,349	7.6%	\$ 1,349	7.6%	0.11%
Professional & Staff Development	\$ 56,877	\$ 57,208	\$ 6,602	11.5%	\$ 20,781	36.3%	0.37%
Employee Benefits & Town Svcs	\$ 1,750,520	\$ 1,750,520	\$ 120,374	6.9%	\$ 1,552,000	88.7%	11.29%
Supplies, Equipment & Services							
In-District Transportation	\$ 8,300	\$ 8,300	\$ -	0.0%	\$ 5,548	66.8%	0.05%
Out of District Special Education Transportation	\$ 405,009	\$ 405,009	\$ 403,607	99.7%	\$ 403,607	99.7%	2.61%
Special Education Tuition (OOD & collaboratives)	\$ 1,936,741	\$ 1,936,741	\$ 172,277	8.9%	\$ 1,501,060	77.5%	12.49%
General Supplies and Materials							
• Textbooks	\$ 21,762	\$ 21,386	\$ 8,582	40.1%	\$ 8,630	40.4%	0.14%
• Other Published Materials	\$ 109,463	\$ 109,467	\$ 18,280	16.7%	\$ 30,109	27.5%	0.71%
• Durable Goods and Equipment	\$ 81,871	\$ 81,871	\$ 5,100	6.2%	\$ 14,053	17.2%	0.53%
• Consumable Supplies	\$ 137,292	\$ 138,036	\$ 16,649	12.1%	\$ 43,526	31.5%	0.89%
• Contracted Services	\$ 279,067	\$ 278,364	\$ 29,706	10.7%	\$ 104,506	37.5%	1.80%
Facilities & Maintenance							
• Utilities -- heat	\$ 55,000	\$ 55,000	\$ 68	0.1%	\$ 55,000	100.0%	0.35%
• Utilities -- electricity	\$ 200,000	\$ 200,000	\$ 18,661	9.3%	\$ 200,000	100.0%	1.29%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 30,053	\$ 3,356	11.2%	\$ 21,993	73.2%	0.19%
• Maintenance Services & Supplies	\$ 161,080	\$ 161,080	\$ 38,074	23.6%	\$ 107,949	67.0%	1.04%
• Custodial Services & Supplies	\$ 34,875	\$ 34,875	\$ 9,738	27.9%	\$ 10,417	29.9%	0.22%
• Building and Capital Projects	\$ 53,800	\$ 72,946	\$ 63,642	87.2%	\$ 72,263	99.1%	0.47%
IT Replacement Cycle	\$ 109,790	\$ 109,790	\$ 101,267	92.2%	\$ 101,267	92.2%	0.71%
Other expenses (see note 2)	\$ 45,047	\$ 45,047	\$ 3,077	6.8%	\$ 12,497	27.7%	0.29%
TOTALS (see note 3)	\$ 15,500,478	\$ 15,500,478	\$ 2,710,063	17.5%	\$ 13,844,475	89.3%	

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 2020 Operating Budget -- Key Budget Line Tracking
1st Quarter
as of October 7, 2019

Budget line	FY19 Budget				FY20 Budget			
	original budget	revised budget	1Q \$\$ expended	1Q % expended	original budget	revised budget	1Q \$\$ expended	1Q % expended
Lincoln Campus								
Legal expenses	21,890	21,890	2,222	10.2%	21,890	21,890	2,977	13.6%
Substitutes (daily)	76,903	76,903	1,832	2.4%	75,000	75,000	4,837	6.4%
Substitutes (long-term)	104,319	104,319	7,025	6.7%	65,000	65,000	5,048	7.8%
Custodian overtime	18,124	18,124	1,452	8.0%	18,124	18,124	1,452	8.0%
Custodial services & supplies	37,668	37,668	2,301	6.1%	37,668	37,668	6,707	17.8%
Utilities (heat)	150,000	150,000	(2,169)	-1.4%	150,000	150,000	1,718	1.1%
Utilities (electricity)	190,494	190,494	38,674	20.3%	192,000	192,000	29,945	15.6%
Utilities (telephones)	17,745	17,745	4,048	22.8%	19,663	19,663	1,665	8.5%
Special Education OOD tuition *	381,942	366,881	8,620	2.3%	507,491	507,491	3,190	0.6%
General Supplies, Materials, School Technology and some Contracted Services (SBM & new curriculum mat'ls)	200,814	213,910	58,742	27.5%	239,871	239,779	55,930	23.3%
Hanscom Campus								
Legal expenses	18,500	18,500	1,946	10.5%	18,500	18,500	2,609	14.1%
Substitutes (daily)	75,000	75,000	2,355	3.1%	75,000	75,000	5,700	7.6%
Substitutes (long-term)	123,382	123,382	8,467	6.9%	70,000	70,000	7,864	11.2%
Custodian overtime	17,800	17,800	851	4.8%	17,800	17,800	1,349	7.6%
Custodial services & supplies	35,000	35,000	1,181	3.4%	34,875	34,875	9,738	27.9%
Utilities (heat)	50,000	50,000	1,387	2.8%	55,000	55,000	68	0.1%
Utilities (electricity)	175,000	175,000	24,548	14.0%	200,000	200,000	18,661	9.3%
Utilities (telephones)	21,053	21,053	2,164	10.3%	21,053	21,053	3,105	14.7%
Special Education OOD tuition *	2,234,080	2,233,880	406,657	18.2%	1,961,741	1,961,741	172,277	8.8%
General Supplies, Materials, School Technology and some Contracted Services (SBM & new curriculum mat'ls)	274,595	288,823	76,979	26.7%	275,355	299,043	168,001	56.2%

* Now includes both private and collaborative placement categories