



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

January 1, 2020

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Buckner Creel, Administrator for Business and Finance
Subject: FY20 Second 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 contract-qualifying enrollment of 560 students was verified by the Hanscom Education Liaison and by DoDEA; this approved pupil enrollment 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 December 31, 2019. At that date, approximately 40% of the school year and 50% of the fiscal year had elapsed. The report balances include payrolls through December 31, 2019, reflecting wages through December 20, 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

As reported in September, 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 reflects some of the impact of this increase, but some situations are still being resolved. We continue to monitor out-of-district placements closely.

The current status of the substitute accounts shows an interesting reversal from last fiscal year's 2nd Quarter experience. Day-to-day substitute expenditures are down from last year, while long-term sub expenditures are up. Several absences requiring ong-term subs will begin or continue in the third quarter.

Lincoln Campus

No other special budget concerns at this time.

Hanscom Campus

The utility bills for July, August and September were recalculated to more accurately reflect the real date we became responsible for the new Hanscom Primary School building, and the current report includes bills through October. The November bill was not received in enough time to be paid on the December 31st warrant. 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
2nd Quarter
as of December 31, 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	\$ 1,213	16.0%	\$ 4,750	62.7%	0.06%
Personnel							
Administrator Salaries	\$ 907,365	\$ 907,365	\$ 434,685	47.9%	\$ 907,317	100.0%	7.71%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,406,315	\$ 6,395,967	\$ 2,440,386	38.2%	\$ 6,314,965	98.7%	54.35%
• Stipends (leadership & mentoring)	\$ 268,653	\$ 268,653	\$ 102,895	38.3%	\$ 250,721	93.3%	2.28%
• Substitutes (daily & long-term)	\$ 140,000	\$ 140,000	\$ 57,761	41.3%	\$ 68,615	49.0%	1.19%
• Misc. Salaries (see note 1)	\$ 122,713	\$ 106,417	\$ 46,343	43.5%	\$ 91,733	86.2%	0.90%
Paraprofessionals Wages							
• Special Education Tutors	\$ 122,363	\$ 122,764	\$ 44,539	36.3%	\$ 99,340	80.9%	1.04%
• Instructional Assistants	\$ 270,126	\$ 270,126	\$ 97,655	36.2%	\$ 249,689	92.4%	2.30%
• Other paraprofessionals	\$ 78,843	\$ 78,843	\$ 35,837	45.5%	\$ 78,842	100.0%	0.67%
Support Staff							
• Secretaries	\$ 419,345	\$ 433,409	\$ 203,563	47.0%	\$ 433,204	100.0%	3.68%
• Facilities, Maintenance & Custodial Staff	\$ 607,151	\$ 606,898	\$ 255,167	42.0%	\$ 561,427	92.5%	5.16%
• Overtime	\$ 26,124	\$ 25,939	\$ 8,356	32.2%	\$ 8,356	32.2%	0.22%
Professional & Staff Development	\$ 50,886	\$ 52,188	\$ 18,431	35.3%	\$ 23,741	45.5%	0.44%
Supplies, Equipment & Services							
In-District Transportation	\$ 460,140	\$ 460,140	\$ 196,056	42.6%	\$ 460,140	100.0%	3.91%
Out of District Special Education Transportation	\$ 122,417	\$ 63,197	\$ 9,566	15.1%	\$ 12,806	20.3%	0.54%
Special Education Tuition (OOD & collaboratives)	\$ 507,491	\$ 385,028	\$ 39,429	10.2%	\$ 160,561	41.7%	3.27%
General Supplies and Materials							
• Textbooks	\$ 17,372	\$ 16,763	\$ 7,957	47.5%	\$ 7,957	47.5%	0.14%
• Other Published Materials	\$ 98,188	\$ 99,118	\$ 29,361	29.6%	\$ 36,182	36.5%	0.84%
• Durable Goods and Equipment	\$ 62,806	\$ 60,270	\$ 12,551	20.8%	\$ 17,634	29.3%	0.51%
• Consumable Supplies	\$ 97,371	\$ 102,212	\$ 45,443	44.5%	\$ 53,116	52.0%	0.87%
• Contracted Services	\$ 230,421	\$ 238,120	\$ 82,418	34.6%	\$ 144,707	60.8%	2.02%
Facilities & Maintenance							
• Utilities -- heat	\$ 150,000	\$ 150,712	\$ 36,075	23.9%	\$ 36,075	23.9%	1.28%
• Utilities -- electricity	\$ 192,000	\$ 232,000	\$ 72,493	31.2%	\$ 191,921	82.7%	1.97%
• Utilities -- water, sewer, telephones	\$ 41,663	\$ 41,663	\$ 15,849	38.0%	\$ 37,771	90.7%	0.35%
• Maintenance Services & Supplies	\$ 144,460	\$ 144,460	\$ 75,064	52.0%	\$ 102,808	71.2%	1.23%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 13,244	35.2%	\$ 14,046	37.3%	0.32%
• Building and Capital Projects	\$ 13,000	\$ 93,500	\$ 2,404	2.6%	\$ 2,504	2.7%	0.79%
IT Replacement Cycle	\$ 117,224	\$ 117,224	\$ 80,848	69.0%	\$ 80,848	69.0%	1.00%
Other expenses (see note 2)	\$ 48,323	\$ 109,783	\$ 31,459	28.7%	\$ 93,405	85.1%	0.93%
TOTALS (see note 3)	\$ 11,767,998	\$ 11,767,998	\$ 4,497,049	38.2%	\$ 10,545,181	89.6%	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
2nd Quarter
as of December 31, 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	\$ 430,217	47.4%	\$ 903,924	99.6%	5.85%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,569,329	\$ 6,537,782	\$ 2,467,356	37.7%	\$ 6,384,863	97.7%	42.18%
• Stipends (leadership & mentoring)	\$ 251,851	\$ 251,851	\$ 92,470	36.7%	\$ 233,726	92.8%	1.62%
• Substitutes (daily & long-term)	\$ 145,000	\$ 145,240	\$ 62,421	43.0%	\$ 69,646	48.0%	0.94%
• Misc. Salaries (see note 1)	\$ 99,353	\$ 94,003	\$ 42,014	44.7%	\$ 71,445	76.0%	0.61%
Paraprofessionals Wages							
• Special Education Tutors	\$ 561,318	\$ 562,099	\$ 213,448	38.0%	\$ 505,547	89.9%	3.63%
• Instructional Assistants	\$ 386,240	\$ 386,269	\$ 132,288	34.2%	\$ 340,732	88.2%	2.49%
• Other paraprofessionals	\$ 89,274	\$ 89,790	\$ 42,188	47.0%	\$ 89,943	100.2%	0.58%
Support Staff							
• Secretaries	\$ 382,678	\$ 393,553	\$ 183,586	46.6%	\$ 392,071	99.6%	2.54%
• Facilities, Maintenance & Custodial Staff	\$ 607,253	\$ 607,143	\$ 281,887	46.4%	\$ 602,960	99.3%	3.92%
• Overtime	\$ 17,800	\$ 17,800	\$ 7,102	39.9%	\$ 7,102	39.9%	0.11%
Professional & Staff Development	\$ 56,877	\$ 57,208	\$ 17,918	31.3%	\$ 24,940	43.6%	0.37%
Employee Benefits & Town Svcs	\$ 1,750,520	\$ 1,742,893	\$ 361,032	20.7%	\$ 1,573,529	90.3%	11.24%
Supplies, Equipment & Services							
In-District Transportation	\$ 8,300	\$ 8,300	\$ 5,385	64.9%	\$ 7,183	86.5%	0.05%
Out of District Special Education Transportation	\$ 405,009	\$ 405,009	\$ 403,607	99.7%	\$ 406,107	100.3%	2.61%
Special Education Tuition (OOD & collaboratives)	\$ 1,936,741	\$ 1,936,741	\$ 691,063	35.7%	\$ 1,718,047	88.7%	12.49%
General Supplies and Materials							
• Textbooks	\$ 21,762	\$ 20,709	\$ 8,939	43.2%	\$ 8,939	43.2%	0.13%
• Other Published Materials	\$ 109,463	\$ 111,001	\$ 30,506	27.5%	\$ 38,425	34.6%	0.72%
• Durable Goods and Equipment	\$ 81,871	\$ 81,518	\$ 23,223	28.5%	\$ 26,904	33.0%	0.53%
• Consumable Supplies	\$ 137,292	\$ 137,398	\$ 50,891	37.0%	\$ 55,852	40.6%	0.89%
• Contracted Services	\$ 258,797	\$ 261,886	\$ 80,946	30.9%	\$ 135,798	51.9%	1.69%
Facilities & Maintenance							
• Utilities -- heat	\$ 55,000	\$ 55,000	\$ 7,787	14.2%	\$ 55,000	100.0%	0.35%
• Utilities -- electricity	\$ 200,000	\$ 200,000	\$ 62,600	31.3%	\$ 200,000	100.0%	1.29%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 30,053	\$ 8,648	28.8%	\$ 21,993	73.2%	0.19%
• Maintenance Services & Supplies	\$ 181,350	\$ 181,350	\$ 47,366	26.1%	\$ 101,216	55.8%	1.17%
• Custodial Services & Supplies	\$ 34,875	\$ 34,875	\$ 10,167	29.2%	\$ 10,981	31.5%	0.22%
• Building and Capital Projects	\$ 53,800	\$ 82,335	\$ 77,057	93.6%	\$ 79,956	97.1%	0.53%
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	\$ 5,749	12.8%	\$ 11,731	26.0%	0.29%
TOTALS (see note 3)	\$ 15,500,478	\$ 15,500,478	\$ 5,949,517	38.4%	\$ 14,183,351	91.5%	

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 2020 Operating Budget -- Key Budget Line Tracking
2nd Quarter
as of December 31, 2019

Budget line	FY19 Budget				FY20 Budget			
	original budget	revised budget	2Q \$\$ expended cumulative	2Q % expended cumulative	original budget	revised budget	2Q \$\$ expended cumulative	2Q % expended cumulative
Lincoln Campus								
Legal expenses	21,890	21,890	5,990	27.4%	21,890	21,890	5,840	26.7%
Substitutes (daily)	76,903	76,903	30,826	40.1%	75,000	75,000	21,435	28.6%
Substitutes (long-term)	104,319	85,346	13,117	15.4%	65,000	65,000	36,326	55.9%
Custodian overtime	18,124	18,124	3,964	21.9%	18,124	17,939	7,263	40.5%
Custodial services & supplies	37,668	37,668	11,685	31.0%	37,668	37,668	13,244	35.2%
Utilities (heat)	150,000	150,000	20,075	13.4%	150,000	150,712	36,075	23.9%
Utilities (electricity)	190,494	190,494	73,506	38.6%	192,000	232,000	72,493	31.2%
Utilities (telephones)	19,663	20,560	7,811	38.0%	19,663	19,663	5,668	28.8%
Special Education OOD tuition *	297,172	369,407	111,187	30.1%	507,491	385,028	39,429	10.2%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	200,814	215,718	102,486	47.5%	239,871	248,171	101,470	40.9%
Hanscom Campus								
Legal expenses	18,500	18,500	5,256	28.4%	18,500	18,500	5,114	27.6%
Substitutes (daily)	75,000	75,000	33,304	44.4%	75,000	75,000	24,689	32.9%
Substitutes (long-term)	123,382	109,872	3,526	3.2%	70,000	70,240	37,731	53.7%
Custodian overtime	17,800	17,800	5,156	29.0%	17,800	17,800	7,102	39.9%
Custodial services & supplies	34,875	34,875	11,176	32.0%	34,875	34,875	10,167	29.2%
Utilities (heat)	35,000	35,000	5,203	14.9%	55,000	55,000	7,787	14.2%
Utilities (electricity)	175,000	175,000	55,078	31.5%	200,000	200,000	62,600	31.3%
Utilities (telephones)	21,053	21,053	5,863	27.8%	21,053	21,053	6,122	29.1%
Special Education OOD tuition *	1,873,255	1,888,255	750,622	39.8%	1,961,741	1,961,741	691,063	35.2%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	275,355	291,230	131,361	45.1%	341,182	342,387	111,723	32.6%

* Now includes both private and collaborative placement categories