



LINCOLN PUBLIC SCHOOLS

Mary Ellen Normen
Administrator for Business and Finance

June 7, 2024

To: Lincoln School Committee
Parry Graham, Superintendent of Schools
From: Mary Ellen Normen, Administrator for Business and Finance
Subject: Preliminary 4th QTR Report

The current status of our budget continues to be cautionary for our projected ending balances. The district continues to experience pressure from utilities and special education costs on both campuses. In addition, the personnel budget has also been in great fluctuation this year. Overall, the quarter end balances are positive, however Hanscom is still projected to have a deficit by fiscal year end.

Lincoln	FY24 Revised Budget	FY24 YTD + ENC	FY24 Projected YE EXP	FY24 Projected Balance
Personnel	10,554,490	9,996,506	10,021,842	532,648
Expense	2,689,629	2,250,919	2,427,225	262,403
Total	13,244,119	12,247,425	12,449,067	795,052

QTR Balance 996,694

Hanscom	FY24 Revised Budget	FY24 YTD + ENC	FY24 Projected YE EXP	FY24 Projected Balance
Personnel	13,748,944	13,700,803	13,832,129	(83,185)
Expense	4,117,700	3,940,394	4,029,975	87,726
Total	17,866,644	17,641,197	17,862,104	4,540

QTR Balance 81,447

*NOTE: Hanscom includes \$144,000 of the Hanscom Reserve to meet the projected needs of the FY24 Budget. The use of the reserve was voted by the School Committee as part of the FY24 budget adoption process. The original contract for FY 24 is \$17,722,644.

Personnel (Both Campuses)

The available funds in Personnel reported is generated by salary savings/turnover and vacancies and unworked hours. Due to the current and unusual high level of vacancies, funds are no longer being held in reserve for open positions. ¹ The district on boarded over 100 new employees this year. The onboarding of new Teachers generally means that we will have salary savings.

The large personnel balance for **Lincoln School** is generated from the following:

- Support Staff New Hires/Vacancy Savings \$ 73,333
- PreK and Special Education Vacancies and Hours not worked \$ 134,611
- TEACHER New Hires/Vacancy Savings \$ 289,696
 - (netted by Long Term Subs and Sub Coverage)
 - Balance of Negotiations Reserve

¹ <https://lincnet.tedk12.com/hire/index.aspx>

The following positions were absorbed into the Lincoln School budget using salary savings and conversion of vacancies: Lincoln Campus added a paraprofessional for a 504 Accommodations, Grade 5 teacher, 0.20 Literacy Specialist and an Instructional Coach.

The personnel deficit on the **Hanscom School** is due to the addition this year of an Assistant Principal, a 5th PreK Section, the Bridges Program, Foundations, and Special Education Tutors.

In addition, the Hanscom School Employee Benefits & Town Services line (Retirement Assessment, Medicare, and Health Insurance) is facing a deficit due to two main factors. Firstly, a significant increase in plan changes for the Hanscom Employee Group, with approximately 25-28 plan changes throughout the year, will cause a deficit of approximately \$200,000 to \$250,000. Secondly, as highlighted in the Collins report, the health insurance benefits need to be reconciled, and the method of payment to the Town modified. Due to a recent upgrade in the financial application, the summary report generated to total the plan participant costs, payroll taxes, and deductions became increasingly inaccurate. The Business Office and the Town Finance Office are working together to restore the accuracy of the report and correct any overcharging that may have occurred for several payrolls. All payrolls will be reconciled before the Fiscal Year closing of the books in July to address the deficit and inaccuracies.

Expenses (Both Campuses)

On both campuses, all utilities budgets and projected Special Education Tuition accounts including Circuit Breaker are fully encumbered for known commitments.

General Supplies and Materials

General Supplies and Materials is where the majority of classroom-based materials are purchased by Principals and Coordinators. These accounts are expected to return a small balance as is typical for each year.

Contracted Services – Lincoln

(56,777) net

Contracted Services is in a net deficit as the fiscal year closes due to two factors:

1. Approximately \$68,000 is the total cost to the district to contract health professionals to cover long-term absences of employees.
 - a. A transfer from the Personnel Accounts of \$68,000 does not require approval as there are funds available in the Special Education Tuition Line to cover the expense line deficit.
2. Approximately \$25,000 is the impact of the replacement lease of our photocopy machines in which we have replaced seven (7) leased copiers as well as three (3) copiers that are no longer serviceable on a 4-year lease including service and supplies on an annual payment basis, saving the district over \$1500 per year in lease costs.

Contracted Services – Hanscom

Hanscom is experiencing budget pressure with needing to add additional education support paraprofessionals to address student needs in a few different grade levels. However, the school is within their budget for contracted services and easily absorbed the additional photocopier machine lease costs for this fiscal year.

Electricity and Energy Costs – Lincoln Campus

\$145,000 est.

On the Lincoln Campus, Buckner Creel, Lincoln School Project Manager and Brandon Kelly, Facilities Director, continue to work with the installers of the Lincoln school building's electricity utilization without the solar panels. The district has been holding in reserve \$100,000 to cover any costs related to the delay in solar panel operations. The \$100,000 is being released at this point. The balance of \$45,000 will be held until the final invoices are received. The positive news is that the experience of

the building is that it is very heat and cooling efficient, meaning it holds warm and cool air for longer periods of time so that the circulating of air to bring to temperature takes less energy.

On Hanscom we anticipate stability in our electricity utilization; however, we do not control our energy pricing. We receive apportioned invoices from the Air Force for the portion of School Building use. These invoices are also beginning to show increases to what we have budgeted.

Maintenance Services & Supplies – LINCOLN CAMPUS **(\$45,000)**

Lincoln School HVAC system experienced an unforeseen maintenance issue as a result of components which failed prematurely with-in a combined quantity of 6 units made up of ERV systems and AHU systems. The failures took place when the compressors failed creating a domino effect in boards and valves they were connected to failing as well. The estimate of \$30,000 cover the cost associated with the labor and other expenses incurred as a result of these failures. The Director of Facilities proactively sought out manufacturer certified contractor to perform the necessary repairs. The manufacturer honored their warranty and supplied the parts at no cost to the School Department. These repairs were timely and extensive but are permanent repairs. At this time, we do not anticipate other failures to occur this fiscal year. Facilities is also reviewing the potential for other units to fail in the future as we learn why these units failed prematurely.

Other Expenses (see note 2) – Lincoln Campus

other Expenses is projected to be over budget due to a variety of legal consultations required for Personnel and Special Education matters.

Out of District Tuitions **Hanscom (\$325,000)**

The Hanscom School is experiencing a high rate of out of district tuitions at rates that are exceeding the planned budget. At this time, the School Committee will not be asked to decide as to whether the administration is authorized the Reserve Special Education Account. At this time, there are students who may be moving as well as other grant funds available to assist with offsetting this expenditure. Hanscom originally budgeted for 24 students in FY 24. At the present time, the budget plus Circuit Breaker is supporting the cost of 34 students who received Out of District services. Only thirty-one (31) of those are active with four (4) students moving.

Lincoln does not have the same out of district pressure and is within its tuition budget for the fiscal year. Lincoln will return approximately \$198,000 from Out of District costs at the close of FY24.

Lincoln School
Preliminary 4th Quarter Report
as of May 31, 2024

CATEGORY	DESE OBJ	FY22 Actual	FY23 Actual	FY 24 Revised Budget	FY24 YTD & ENC	FY 24 Projected	FY24 Projected Balance
PERSONNEL	01 Salaries Professional	7,616,941	7,782,697	8,166,185	7,991,571	8,004,071	162,114
	02 Salaries Secretarial & Clerical	413,926	421,227	481,153	455,409	455,409	25,744
	03 Salaries Other	1,450,508	1,524,316	1,907,152	1,549,526	1,562,362	344,790
	09 Transfers – Benefits	-	-	-	-	-	-
PERSONNEL	Total	9,481,374	9,728,240	10,554,490	9,996,506	10,021,842	532,648
EXPENSE	04 Contract Services	1,035,673	1,072,976	1,288,696	1,221,552	1,367,859	(79,163)
	05 Supplies & Materials	432,735	509,809	484,378	416,433	446,433	37,945
	06 Other Expenditures	778,305	594,496	645,119	541,398	541,398	103,721
	09 Transfer - Tuition	322,423	203,484	271,436	71,536	71,536	199,900
EXPENSE	Total	2,569,136	2,380,764	2,689,629	2,250,919	2,427,225	262,404
Grand Total		12,050,510	12,109,004	13,244,119	12,247,425	12,449,067	795,052

01 Salaries Professional	The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, PRINCIPAL'S, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.
02 Salaries Secretarial & Clerical	Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.
03 Salaries Other	Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Crosswalk Guards and other classified salaries not identified as professional, secretarial and clerical.
04 Contract Services	Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.
05 Supplies & Materials	Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under 5,000.
06 Other Expenditures	Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, file servers)
09 Transfers – Benefits	Payments to other local government agencies for employee or employer related benefits. This object code includes all of functional code 9000.
09 Transfers – Tuition	Payments to other local educational agencies, (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.

Lincoln School
Preliminary 4th Quarter Report
as of May 31, 2024

obj class	Expense Category	FY21 Actual	FY22 Actual	FY23 Actual	FY 24 Revised Budget	FY24 YTD & ENC	FY24 Projected Use	FY24 Projected Balance
1	School Committee	\$60,555	\$23,515	\$5,606	\$17,426	\$4,469	\$4,469	\$12,957
Personnel								
2	Administrator Salaries	\$903,394	\$940,672	\$912,613	\$957,051	\$929,300	\$941,800	\$15,251
	Professional Salaries (Teachers, Nurses, etc.)							
3	• Regular salaries	\$6,789,215	\$6,520,419	\$6,759,340	\$7,087,008	\$6,947,958	\$6,947,958	\$139,050
4	• Stipends (leadership & mentoring)	\$122,835	\$156,291	\$111,281	\$123,801	\$122,357	\$122,357	\$1,444
5	• Substitutes (daily & long-term)	\$83,136	\$109,838	\$140,876	\$195,519	\$123,604	\$136,440	\$59,079
6	• Misc. Salaries (see note 1)	\$72,955	\$82,405	\$95,186	\$221,003	\$144,687	\$144,687	\$76,316
	Paraprofessionals Wages							
7	• Special Education Tutors	\$114,536	\$158,928	\$247,924	\$320,418	\$261,202	\$261,202	\$59,216
8	• Instructional Assistants	\$197,720	\$285,628	\$231,043	\$246,648	\$179,187	\$179,187	\$67,461
9	• Other paraprofessionals	\$71,472	\$112,390	\$93,680	\$136,724	\$128,790	\$128,790	\$7,934
	Support Staff							
10	• Secretaries	\$413,544	\$413,926	\$421,227	\$481,153	\$455,409	\$455,409	\$25,744
11	• Facilities, Maintenance & Custodial Staff	\$539,702	\$515,257	\$622,061	\$624,325	\$576,735	\$576,735	\$47,590
12	• Overtime	\$21,695	\$30,522	\$18,200	\$28,739	\$19,289	\$19,289	\$9,450
13	Professional & Staff Development	\$19,823	\$32,580	\$46,267	\$59,693	\$62,790	\$62,790	(\$3,097)
14	Employee Benefits & Town Svcs							
Expenses								
	Supplies, Equipment & Services							
15	In-District Transportation	\$466,981	\$495,396	\$499,602	\$568,228	\$470,692	\$581,704	(\$13,476)
	Out of District Special Education							
16	Transportation	\$95,469	\$107,010	\$66,372	\$111,585	\$113,213	\$113,213	(\$1,628)
	Special Education Tuition (OOD & collaboratives)							
17		\$289,643	\$322,423	\$203,484	\$271,436	\$71,536	\$71,536	\$199,900
	General Supplies and Materials							
18	• Textbooks	\$8,555	\$11,342	\$14,938	\$32,668	\$9,235	\$19,235	\$13,433
19	• Other Published Materials	\$85,655	\$115,972	\$121,011	\$105,613	\$74,648	\$84,648	\$20,965
20	• Durable Goods and Equipment	\$18,329	\$26,988	\$57,493	\$62,787	\$51,032	\$61,032	\$1,755
21	• Consumable Supplies	\$38,492	\$105,802	\$113,735	\$123,092	\$115,010	\$115,010	\$8,082
22	• Contracted Services	\$170,833	\$223,258	\$329,088	\$323,792	\$345,275	\$380,569	(\$56,777)
	Facilities & Maintenance							
23	• Utilities -- heat	\$81,500	\$30,000	\$27,085	\$27,300	\$35,695	\$35,695	(\$8,395)
24	• Utilities -- electricity	\$285,013	\$704,944	\$431,550	\$551,500	\$405,567	\$405,567	\$145,933
25	• Utilities -- water, sewer, telephones	\$51,594	\$54,507	\$57,661	\$62,946	\$54,701	\$54,701	\$8,245
26	• Maintenance Services & Supplies	\$157,651	\$88,647	\$91,616	\$197,057	\$238,500	\$238,500	(\$41,443)
27	• Custodial Services & Supplies	\$31,800	\$42,665	\$40,904	\$36,600	\$30,976	\$30,976	\$5,624
29	• Building and Capital Projects	\$572,127	\$193,890	\$107,356	\$113,224	\$70,105	\$70,105	\$43,119
30	IT Replacement Cycle	\$120,605	\$120,794	\$123,137	\$125,643	\$125,643	\$125,643	\$ -
28	Other expenses (see note 2)	\$29,192	\$24,502	\$118,670	\$31,140	\$79,820	\$79,820	(\$48,680)
TOTALS		11,914,022	\$12,050,510	\$12,109,004	\$13,244,119	\$12,247,425	\$12,449,067	\$795,052
						Projected Balance	\$996,694	

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 School
Preliminary 4th Quarter Report
as of May 31, 2024

CATEGORY	DESE Obj	FY 21 ACTUALS	FY 22 ACTUALS*	FY 23 ACTUALS*	FY 24 REVISED BUDGET	FY 24 YTD + ENC	SUM of FY 24 Projected	FY 24 Projected BALANCE
RESERVE	09 Transfers - Benefits	400,000	400,000	-	144,000	-	-	144,000
	09 Transfers - Building Maintenance	-	-	-	-	-	-	-
	09 Transfers - Instructional Materials	-	-	-	-	-	-	-
	09 Transfers - Technology Fund	-	17,857	65,025	-	-	-	-
	09 Transfers - Tuition	-	-	-	-	-	-	-
RESERVE Total		400,000	417,857	65,025	144,000	-	-	144,000
PERSONNEL	01 Salaries Professional	7,714,408	7,909,460	8,258,261	8,854,731	8,671,205	8,681,205	173,526
	02 Salaries Secretarial and Clerical	414,911	424,255	444,660	487,067	463,676	463,676	23,391
	03 Salaries Other	1,464,745	1,720,303	1,881,059	2,001,262	2,095,516	2,111,093	(109,831)
	09 Transfers - Benefits	1,651,991	1,616,542	2,115,415	2,261,883	2,470,405	2,576,155	(314,272)
PERSONNEL Total		11,246,055	11,670,560	12,699,395	13,604,943	13,700,803	13,832,129	(227,186)
EXPENSE	04 Contract Services	419,451	839,379	867,491	1,266,283	976,251	1,065,832	200,451
	05 Supplies and Materials-	416,761	470,417	529,042	560,645	411,161	411,161	149,484
	06 Other Expenditures -	254,095	264,439	219,925	371,217	268,610	268,610	102,607
	09 Transfers - Tuition	2,134,475	1,881,182	1,488,934	1,919,556	2,284,372	2,284,372	(364,816)
EXPENSE Total		3,224,783	3,455,416	3,105,392	4,117,701	3,940,394	4,029,975	87,726
Grand Total		14,870,837	15,543,832	15,869,812	17,866,644	17,641,197	17,862,104	4,540
Contract Amount		15,909,600	16,587,336	17,138,568	17,722,644	17,722,644	17,722,644	
Reserve Increase/(USE)		1,038,763	1,043,504	1,268,756	(144,000)	81,447	(139,460)	

*NOTE:

- The FY22 and FY 23 “*” refers to the OPEB payment and the year it was applied.
- Hanscom includes 144,000 of the Hanscom Reserve to meet the projected needs of the FY24 Budget. The original contract for FY 24 is 17,722,644.
- The use of the reserve was voted by the School Committee as part of the FY24 budget adoption process.

01 Salaries Professional	The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, PRINCIPAL'S, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.
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Hanscom School
Preliminary 4th Quarter Report
as of May 31, 2024

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1	School Committee	\$59,728	\$22,687	\$4,399	\$17,426	\$4,469	\$4,469	\$12,957
Personnel								
2	Administrator Salaries	\$971,780	\$1,011,531	\$1,057,492	\$1,062,024	\$1,145,034	\$1,155,034	(\$93,010)
Professional Salaries (Teachers, Nurses, etc.)								
3	• Regular salaries	\$6,547,279	\$6,657,587	\$6,900,194	\$7,636,120	\$7,381,857	\$7,381,857	\$254,263
4	• Stipends (leadership & mentoring)	\$202,689	\$238,687	\$300,716	\$170,782	\$147,137	\$147,137	\$23,645
5	• Substitutes (daily & long-term)	\$77,039	\$125,447	\$150,303	\$196,722	\$250,130	\$265,707	(\$68,985)
6	• Misc. Salaries (see note 1)	\$47,161	\$68,071	\$85,166	\$118,726	\$79,083	\$79,083	\$39,643
Paraprofessionals Wages								
7	• Special Education Tutors	\$336,888	\$469,606	\$602,512	\$661,874	\$661,837	\$661,837	\$37
8	• Instructional Assistants	\$261,906	\$335,484	\$265,896	\$304,023	\$307,203	\$307,203	(\$3,180)
9	• Other paraprofessionals	\$133,462	\$127,604	\$180,693	\$162,384	\$141,975	\$141,975	\$20,409
Support Staff								
10	• Secretaries	\$406,765	\$416,498	\$435,991	\$476,701	\$455,963	\$455,963	\$20,739
11	• Facilities, Maintenance & Custodial Staff	\$577,330	\$565,679	\$572,756	\$671,205	\$622,338	\$622,338	\$48,867
12	• Overtime	\$21,801	\$25,481	\$24,833	\$17,800	\$29,077	\$29,077	(\$11,277)
13	Professional & Staff Development	\$30,243	\$30,253	\$44,908	\$72,339	\$40,715	\$40,715	\$31,624
14	Employee Benefits & Town Svcs	\$1,651,991	\$1,616,542	\$2,115,415	\$2,261,883	\$2,470,405	\$2,576,155	(\$314,272)
Supplies, Equipment & Services								
15	In-District Transportation	\$75	\$5,512	\$10,698	\$8,715	\$11,925	\$11,925	(\$3,210)
	Out of District Special Education							
16	Transportation	\$5,220	\$372,295	\$332,370	\$514,430	\$516,063	\$516,063	(\$1,633)
17	Special Education Tuition (OOD & collaboratives)	\$2,134,475	\$1,881,182	\$1,488,934	\$1,919,556	\$2,284,372	\$2,284,372	(\$364,816)
General Supplies and Materials								
18	• Textbooks	\$10,106	\$9,316	\$10,556	\$44,277	\$6,552	\$6,552	\$37,725
19	• Other Published Materials	\$81,207	\$120,565	\$119,058	\$131,595	\$84,952	\$84,952	\$46,643
20	• Durable Goods and Equipment	\$31,044	\$74,072	\$95,195	\$81,764	\$68,029	\$68,029	\$13,735
21	• Consumable Supplies	\$59,895	\$95,901	\$99,063	\$108,962	\$98,099	\$98,099	\$10,863
22	• Contracted Services	\$158,261	\$207,904	\$314,055	\$482,219	\$247,765	\$337,345	\$144,874
Facilities & Maintenance								
23	• Utilities -- heat	\$50,799	\$58,000	\$38,582	\$65,100	\$77,679	\$77,679	(\$12,579)
24	• Utilities -- electricity	\$154,654	\$170,000	\$146,764	\$231,000	\$150,000	\$150,000	\$81,000
25	• Utilities -- water, sewer, telephones	\$40,312	\$38,735	\$38,436	\$48,058	\$40,855	\$40,855	\$7,203
26	• Maintenance Services & Supplies	\$155,464	\$180,820	\$188,375	\$185,700	\$162,611	\$162,611	\$23,089
27	• Custodial Services & Supplies	\$43,214	\$38,915	\$45,097	\$46,300	\$26,702	\$26,702	\$19,598
29	• Building and Capital Projects	\$58,313	\$15,637	\$ -	\$10,000	\$ -	\$ -	\$10,000
30	IT Replacement Cycle	\$121,617	\$113,596	\$116,248	\$131,497	\$119,497	\$119,497	\$12,000
28	Other expenses (see note 2)	\$39,998	\$32,369	\$20,069	\$27,463	\$8,872	\$8,872	\$18,591
TOTALS		14,470,715	\$15,125,976	\$15,804,772	\$17,866,645	\$17,641,197	\$17,862,104	\$4,541
Use of Hanscom Reserve		\$400,000	\$417,857	\$65,025	\$144,000			
Projected Balance						\$225,448		

Notes

Reserve Unapplied 17,722,644

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.

