



Framingham Public Schools

Robert A. Tremblay, Ed. D., Superintendent of Schools

OFFICE OF FINANCE AND OPERATIONS
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MEMORANDUM

Date: March 2, 2020
To: Framingham Public Schools School Committee
From: Lincoln D Lynch IV, Executive Director of Finance and Operations
Re: Fiscal Update

The following is an update on the status of the fiscal and operational aspects of the school district. As of February 27, 2020, the district spent and encumbered \$86,472,112.84, or 62.4% of the FY20 Operating budget of \$138,484,986 (including encumbrances). The current financial forecast shows a projected positive balance of \$1,410,190, 1.01% of the total budget, and includes projections for all areas of spending for the year. Please keep in mind there are still four months left in the fiscal year and changes in staffing or changes in project plans could occur that could swing the available balance in either direction. I do not recommend allocating the projected available balance to cover any school or department expenditures at this time. My recommendation is to carry the available balance by way of FY20 Circuit Breaker carryover which is allowed per the Department of Elementary and Secondary Education to offset the FY21 Operating budget. If this is not the desire of the Committee, the FY21 Operating budget will have to be increased by the recommended amount. Projections are calculated to the best of my ability and are based on historical spending, year-to-date spending, encumbrances and conversations with principals and directors.

Below is a list of the major budget categories with detailed numbers and descriptions to address the highlights from this financial forecast:

- **Salaries and Additional Salaries:** The combination of salaries and additional salaries are projected to end the year with a positive balance of \$1,566,961 which is 1.45% of the total salary budget of \$108,101,804. Salaries include the cost of living adjustment (COLA), step increases and lane changes that have all been executed as planned. The projections also include estimates for an April 1, 2020 step and lane increase for some staff. There are also a number of positions still open which increases the positive balance as the funding is there but the expenditures are not being made. Turnover savings are already factored in at \$1,000,000. The positive balance in salaries is mainly comprised of savings in hiring staff at a lower rate than was budgeted and staff on leave. The salary projection also includes retro payments and new rates for custodians (Unit C) based on a hopeful settlement of their contract. The \$1,566,961 is a net of the available balance in salaries of \$1,741,451 less additional salaries with a negative balance of -\$174,490. Additional salaries are payments to staff members for work done above and beyond any contractual obligations. The work includes, but is not limited to, substitute teachers, coaches salary,

translation hours, custodian overtime, longevity payments, tuition reimbursements, supply reimbursements and summer work.

- **Expenses:** Based on all school's and department's year to date spending and projected spending in the expense category, the projected balance is -\$156,771. A breakdown of major expense categories is below:
 - Utilities: Utilities are projected to end the year with a positive balance of \$159,596. The projection calculation factors in electric, gas and telephone costs. Costs are and will continue to be monitored closely as the year progresses.
 - Tuition: Tuition projections show a negative balance of -\$314,159. The increase in costs is due to a net of 13.5 unexpected students that required out-of-district special education placements since the budget had been implemented.
 - Homeless Transportation: Homeless transportation is estimated to be underfunded and projected to show a negative balance of -\$152,258. The operating budget was increased this fiscal year by \$300,000 but the projected cost through the end of the school year is higher than the increased budget line.
 - Total other expenditures such as supplies, materials and equipment: Year to date spending and open purchase orders are analyzed and conversations are ongoing between my office, principals and directors. We encourage all schools and departments to make sure the appropriate expenditures are made based on individual requested budgets for this fiscal year. The expectation is to spend all budget lines fully. The projected balance of costs here is \$150,050.

Thank you to the many individuals and departments that contributed to this report. Their conscientious work is represented by the range of information presented and is truly appreciated.

Framingham Public Schools							
Fiscal Year 2020 Financial Report - Operating Budget							
March 5, 2020 School Committee Meeting*							
Department	FY20 Budget	Expenditures	Encumbrances	Balance	Expended %	Encumbered %	Expended + Encumbered%
Superintendent(960)	423,828	301,702	20,553	101,573	71.19%	4.85%	76.03%
Assistant Superintendent(961)	410,838	176,951	75,900	157,987	43.07%	18.47%	61.55%
Business Administration Dept(970)	1,077,068	717,361	21,644	338,063	66.60%	2.01%	68.61%
Human Resources Department(965)	2,998,485	1,522,406	138,672	1,337,407	50.77%	4.62%	55.40%
Grants Development(968)	101,161	62,964	794	37,403	62.24%	0.78%	63.03%
Media Services-School(979)	382,000	129,473	21,525	231,002	33.89%	5.63%	39.53%
Safety & Security(976)	179,917	151,579	5,074	23,264	84.25%	2.82%	87.07%
Communications(978)	142,671	100,094	236	42,341	70.16%	0.17%	70.32%
Curriculum Services(963)	2,016,160	1,340,274	60,067	615,819	66.48%	2.98%	69.46%
Bilingual Education(962)	1,260,658	682,677	13,752	564,229	54.15%	1.09%	55.24%
Adult ESL(989)	125,455	79,713	0	45,742	63.54%	0.00%	63.54%
Fine Arts Dept(997)	595,750	371,465	19,714	204,571	62.35%	3.31%	65.66%
Gifted & Talented(994)	98,235	63,151	23,725	11,359	64.29%	24.15%	88.44%
Special Education Department(980)	4,639,180	3,515,319	365,551	758,310	75.77%	7.88%	83.65%
SPED Services(982)	918,000	475,501	267,325	175,174	51.80%	29.12%	80.92%
Psychology Services(991)	33,550	17,653	11,819	4,078	52.62%	35.23%	87.85%
Tuition-Out District Placement(981)	9,828,046	5,719,133	4,163,535	-54,622	58.19%	42.36%	100.56%
Occupational Education(983)	272,886	124,522	183,021	-34,657	45.63%	67.07%	112.70%
Transportation Department(973)	6,338,371	1,557,473	4,645,002	135,896	24.57%	73.28%	97.86%
Technology Department(974)	2,760,314	1,547,562	142,019	1,070,733	56.06%	5.15%	61.21%
Library/Media(977)	81,000	67,322	5,914	7,764	83.11%	7.30%	90.41%
Building & Grounds Department(971)	9,120,507	5,242,825	2,148,704	1,728,978	57.48%	23.56%	81.04%
School Committee(966)	145,522	78,444	173	66,905	53.91%	0.12%	54.02%
Copier & Printers(975)	568,802	401,739	168,731	-1,668	70.63%	29.66%	100.29%
Athletics Department(993)	1,052,393	662,046	147,741	242,606	62.91%	14.04%	76.95%
Health Services(964)	1,091,024	582,638	80,783	427,603	53.40%	7.40%	60.81%
Community Resource(986)	627,373	252,623	130,994	243,756	40.27%	20.88%	61.15%
Parent Information Center(995)	501,195	301,882	1,900	197,413	60.23%	0.38%	60.61%
Physical Education(992)	55,130	37,737	4,711	12,682	68.45%	8.55%	77.00%
Undistributed School Costs(999)	495,604	58,025	0	437,579	11.71%	0.00%	11.71%
Framingham High School(910)	19,750,753	10,149,967	29,359	9,571,427	51.39%	0.15%	51.54%
Alternative HS Thayer Campus(911)	778,199	352,663	1,256	424,280	45.32%	0.16%	45.48%
Cameron Middle School(920)	6,693,018	3,347,521	6,570	3,338,927	50.02%	0.10%	50.11%
Fuller Middle School(921)	6,564,435	3,550,997	272	3,013,166	54.09%	0.00%	54.10%
Walsh Middle School(922)	8,850,609	4,632,822	3,563	4,214,224	52.34%	0.04%	52.38%
Barbieri Elementary School(930)	6,571,869	3,360,464	5,643	3,205,762	51.13%	0.09%	51.22%
Brophy Elementary School(931)	4,741,335	2,424,580	733	2,316,022	51.14%	0.02%	51.15%
Dunning Elementary School(932)	4,973,873	2,551,518	-	2,422,355	51.30%	0.00%	51.30%
Hemenway Elementary School(933)	5,253,932	2,573,979	5,214	2,674,739	48.99%	0.10%	49.09%
King Elementary School(935)	3,582,428	1,765,949	448	1,816,031	49.29%	0.01%	49.31%
McCarthy Elementary School(936)	6,005,286	3,013,373	1,216	2,990,697	50.18%	0.02%	50.20%
Potter Road Elementary School(937)	4,261,488	2,159,823	5,246	2,096,419	50.68%	0.12%	50.81%
Stapleton Elementary School(938)	4,422,716	2,231,581	5,007	2,186,128	50.46%	0.11%	50.57%
W. Wilson Elementary School(939)	5,224,374	2,605,198	7,077	2,612,099	49.87%	0.14%	50.00%
Early Education(944)	18,105	8,164	1,861	8,080	45.09%	10.28%	55.37%
Preschool/BLOCKS(945)	2,451,443	1,523,105	0	928,338	62.13%	0.00%	62.13%
TOTAL	138,484,986	72,593,958	12,943,044	52,947,984	52.42%	9.35%	61.77%
FY20 Budget	Expenditures	Encumbrances	Balance	Expended %	Encumbered %	Expended + Encumbered%	

*Financial data as of 2/25/2020