



LINCOLN PUBLIC SCHOOLS

Mary Ellen Normen
Administrator for Business and Finance

April 7, 2022

To: Lincoln School Committee
Rebecca McFall, Superintendent of Schools
From: Mary Ellen Normen, Administrator for Business and Finance
Subject: FY22 Third Quarter Report

The Fiscal Year 2022 began its closing procedures holding in reserve funds to cover anticipated needs yet to be encumbered. Included are updates and reminders as to what the budget is experiencing this year. During the fiscal year so far, the district has been able to absorb

- The final payment for the closing of the EDCO Collaborative;
- Purchase of a 25-year PPA (Pre-Purchase Agreement) for our electricity commodity pricing at the Lincoln School;
- Unpredictable substitute costs due to the impact of COVID on staff and their families; and
- Unprecedented increases in Natural Gas and Electricity delivery charges.

FY22 Budget Summary

	Revised Budget	Projected YTD & ENC	Available Balance	% Projected Expended
Lincoln				
School Committee	\$ 24,681	\$ 24,214	\$ 467	98.1%
Personnel	\$ 9,483,916	\$ 9,555,179	\$ (71,263)	100.8%
Supplies, Equipment & Services	\$ 2,852,942	\$ 2,663,868	\$ 189,074	93.4%
Total	\$ 12,361,539	\$12,243,261	\$ 118,279	99.0%
Hanscom				
School Committee	\$ 23,755	\$ 22,514	\$ 1,241	94.8%
Personnel	\$ 12,153,968	\$12,098,119	\$ 55,849	99.5%
Supplies, Equipment & Services	\$ 4,432,442	\$ 4,065,004	\$ 367,438	91.7%
Total	\$ 16,586,410	\$16,163,123	\$ 423,287	97.4%

Budget Adjustments and Updates

School Committee

- Update to Policy Manual. The School Committee has embarked on a three-year project to update all of its policies for language and statutory updates and changes.
- **EDCO Closure:** **(\$36,510.52)**
The final invoice has been received to close the Lincoln liability for the Education Collaborative. This cost will be split between both campuses.

Personnel (Both Campuses)

Lincoln Campus Updates:

- A reserve of \$50,000 is being held for substitute costs for the final quarter of the fiscal year.
- Packing Costs for K-4 Lincoln School employees is being held in reserve (\$70,000)
- Overtime costs for Custodians are over budget due to coverage and weather events

Hanscom Campus Updates:

- A reserve of \$50,000 is being held for substitute costs for the final quarter of the fiscal year.
- Overtime costs for Custodians are over budget due to coverage and weather events

Supplies, Equipment, & Services (Both Campuses)

The Larger sums in “Supplies, Equipment, & Services” are primarily uncommitted funds in the School and Curriculum Supplies and Materials account under the oversight of Principals and Curriculum Leaders. The rate of expenditure is at an appropriate level at this time of the school year.

District Specific Updates (Both Campuses):

- General Supplies and Materials accounts are not adjusted for any assumed spending or known spending.
- The Operating Budget was closed to all new spending on March 31, 2022
- **COVID Related Costs: Town Funded through ARPA/FEMA/MEMA**
Up through March, the district had COVID related costs of approximately \$33,000 for PPE, testing materials, HEPA filter replacements, and translation of information for parents and caregivers. The Town is funding these necessary supports and supplies from the remaining CARES funds. At this time, we have the resources and supplies necessary to follow the outlined protocols in our schools.

Lincoln Campus Updates:

- Utilities (Natural Gas, Electricity): The operating budget required an immediate transfer from within the budget to cover the increased costs in both Natural Gas and Electricity.

The projected revised budget of approximately \$530,000 is \$100,000 over the original budget. The factors include the all-electric modular classrooms, the new all electric building without fully functioning solar panels, and the economic escalation in delivery costs. The potential for this budget going into deficit was a “known unknown.” Meaning that the overage is not a surprise at the overage. The truly unknown and unanticipated is the impact of the increase in the delivery charges that all customers are experiencing.

- **Pre-purchase Agreement for Electricity for the Lincoln School:** **(\$165,000)**
The Lincoln School Committee prepaid approximately \$165,000 of the cost associated with PPA Agreement for solar PV at the School, and thereby lower the expected cost of electricity we will be obliged to purchase from the PPA provider by approximately \$371,264 over the 25-year term of the PPA Agreement, an attractive 9% per year rate of return on this “investment.” The prepayment was made in February 2022.

Hanscom Campus Updates:

- IT replacement cycle line includes a budget transfer from the Hanscom Reserve and a special education purchase (e-Rate Wireless Hub equipment).

Lincoln Campus
FY 2022 OPERATING BUDGET -- STATUS REPORT
 3rd Quarter
 as of March 31, 2021

obj class	Expense Category	Original FY22 Operating Budget	Revised FY22 Operating Budget	Expended		Expended & Encumbered		% of total budget
				Amount	Percent of Original Budget	Amount	Percent of Original Budget	
1	School Committee	\$ 6,426	\$ 24,681	\$ 3,836	15.5%	\$ 24,214	376.8%	0.20%
	Personnel							
2	Administrator Salaries	\$ 940,220	\$ 940,220	\$ 687,306	73.1%	\$ 940,220	100.0%	7.61%
	Professional Salaries (Teachers, Nurses, etc.)							
3	• Regular salaries	\$ 6,555,417	\$ 6,317,675	\$ 4,164,005	65.9%	\$ 6,320,389	96.4%	51.11%
4	• Stipends (leadership & mentoring)	\$ 253,952	\$ 255,027	\$ 169,133	66.3%	\$ 251,922	99.2%	2.06%
5	• Substitutes (daily & long-term)	\$ 175,000	\$ 219,665	\$ 72,115	32.8%	\$ 219,665	125.5%	1.78%
6	• Misc. Salaries (see note 1)	\$ 206,218	\$ 217,005	\$ 115,126	53.1%	\$ 188,391	91.4%	1.76%
	Paraprofessionals Wages							
7	• Special Education Tutors	\$ 131,713	\$ 118,296	\$ 106,823	90.3%	\$ 160,162	121.6%	0.96%
8	• Instructional Assistants	\$ 346,984	\$ 311,584	\$ 210,475	67.6%	\$ 311,584	89.8%	2.52%
9	• Other paraprofessionals	\$ 112,589	\$ 92,397	\$ 63,889	69.1%	\$ 92,146	81.8%	0.75%
	Support Staff							
10	• Secretaries	\$ 420,527	\$ 412,900	\$ 297,282	72.0%	\$ 413,301	98.3%	3.34%
11	• Facilities, Maintenance & Custodial Staff	\$ 572,947	\$ 572,947	\$ 377,991	66.0%	\$ 586,289	102.3%	4.63%
12	• Overtime	\$ 26,200	\$ 26,200	\$ 22,724	86.7%	\$ 26,200	100.0%	0.21%
13	Professional & Staff Development	\$ 50,600	\$ 50,433	\$ 16,035	31.8%	\$ 44,912	88.8%	0.41%
	Supplies, Equipment & Services							
15	In-District Transportation	\$ 494,160	\$ 494,160	\$ 290,985	58.9%	\$ 494,126	100.0%	4.00%
16	Out of District Special Education Transportation	\$ 117,751	\$ 108,652	\$ 12,305	11.3%	\$ 107,900	91.6%	0.88%
17	Special Education Tuition (OOD & collaboratives)	\$ 544,196	\$ 519,196	\$ 155,992	30.0%	\$ 514,015	94.5%	4.20%
	General Supplies and Materials							
18	• Textbooks	\$ 31,365	\$ 30,674	\$ 11,147	36.3%	\$ 22,952	73.2%	0.25%
19	• Other Published Materials	\$ 82,635	\$ 97,134	\$ 62,667	64.5%	\$ 83,033	100.5%	0.79%
20	• Durable Goods and Equipment	\$ 51,975	\$ 45,835	\$ 11,640	25.4%	\$ 21,158	40.7%	0.37%
21	• Consumable Supplies	\$ 92,794	\$ 96,387	\$ 58,902	61.1%	\$ 80,462	86.7%	0.78%
22	• Contracted Services	\$ 262,334	\$ 286,849	\$ 137,479	47.9%	\$ 249,958	95.3%	2.32%
	Facilities & Maintenance							
23	• Utilities -- heat	\$ 26,000	\$ 28,000	\$ 22,473	80.3%	\$ 28,000	107.7%	0.23%
24	• Utilities -- electricity	\$ 430,000	\$ 685,851	\$ 422,782	61.6%	\$ 685,851	159.5%	5.55%
25	• Utilities -- water, sewer, telephones	\$ 41,663	\$ 41,663	\$ 15,920	38.2%	\$ 33,837	81.2%	0.34%
26	• Maintenance Services & Supplies	\$ 137,930	\$ 137,930	\$ 42,068	30.5%	\$ 138,281	100.3%	1.12%
27	• Custodial Services & Supplies	\$ 56,300	\$ 56,300	\$ 20,339	36.1%	\$ 57,157	101.5%	0.46%
29	• Building and Capital Projects	\$ 40,000	\$ 21,745	\$ 1,540	7.1%	\$ 3,830	9.6%	0.18%
30	IT Replacement Cycle	\$ 120,764	\$ 120,764	\$ 5,761	4.8%	\$ 120,764	100.0%	0.98%
28	Other expenses (see note 2)	\$ 32,879	\$ 31,369	\$ 4,822	15.4%	\$ 22,545	68.6%	0.25%
	Total	\$ 12,361,539	\$ 12,361,539	\$ 7,583,563	61.3%	\$ 12,243,261	99.0%	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.

*Highlighted cells are being monitored. The Red under Percent of Original Budget is highlighting expenditure rates that are outside of the normal spending behavior of the account (80%). The yellow under "Expended & Encumbered" are accounts that are at or over 100% projected expended (yellow).

Hanscom Campus
FY 2022 OPERATING BUDGET -- STATUS REPORT
 3rd Quarter
 as of March 31, 2021

obj class	Expense Category	Original FY21	Revised FY21	Expended		Expended & Encumbered		% of total budget
		Operating Budget	Operating Budget	Amount	Percent of Original Budget	Amount	Percent of Original Budget	
1	School Committee	\$ 5,500	\$ 23,755	\$ 3,008	54.7%	\$ 22,513.85	409.3%	0.14%
	Personnel							
2	Administrator Salaries	\$ 1,013,184	\$ 1,013,184	\$ 740,979	73.1%	\$ 1,013,184	100.0%	6.11%
	Professional Salaries (Teachers, Nurses, etc.)							
3	• Regular salaries	\$ 6,924,516	\$ 6,924,516	\$ 4,354,539	62.9%	\$ 6,924,516	100.0%	41.75%
4	• Stipends (leadership & mentoring)	\$ 253,624	\$ 253,624	\$ 151,106	59.6%	\$ 225,997	89.1%	1.53%
5	• Substitutes (daily & long-term)	\$ 175,000	\$ 175,000	\$ 80,205	45.8%	\$ 175,000	100.0%	1.06%
6	• Misc. Salaries (see note 1)	\$ 147,471	\$ 141,271	\$ 46,598	31.6%	\$ 141,271	95.8%	0.85%
	Paraprofessionals Wages							
7	• Special Education Tutors	\$ 450,893	\$ 450,893	\$ 331,503	73.5%	\$ 478,855	106.2%	2.72%
8	• Instructional Assistants	\$ 344,826	\$ 344,826	\$ 234,216	67.9%	\$ 349,912	101.5%	2.08%
9	• Other paraprofessionals	\$ 113,443	\$ 113,443	\$ 62,818	55.4%	\$ 90,206	79.5%	0.68%
	Support Staff							
10	• Secretaries	\$ 415,481	\$ 415,481	\$ 298,265	71.8%	\$ 415,882	100.1%	2.50%
11	• Facilities, Maintenance & Custodial Staff	\$ 638,640	\$ 638,640	\$ 442,835	69.3%	\$ 603,082	94.4%	3.85%
12	• Overtime	\$ 17,800	\$ 17,800	\$ 19,072	107.1%	\$ 25,429	142.9%	0.11%
13	Professional & Staff Development	\$ 57,290	\$ 57,290	\$ 18,158	31.7%	\$ 46,786	81.7%	0.35%
14	Employee Benefits & Town Svcs	\$ 1,608,000	\$ 1,608,000	\$ 589,940	36.7%	\$ 1,608,000	100.0%	9.69%
	Supplies, Equipment & Services							
15	In-District Transportation	\$ 8,300	\$ -	\$ -	-100%	\$ -	-100%	0.00%
16	Out of District Special Education Transportation	\$ 450,584	\$ 458,884	\$ 376,141	83.5%	\$ 406,141	90.1%	2.77%
17	Special Education Tuition (OOD & collaboratives)	\$ 2,573,200	\$ 2,561,200	\$ 1,013,876	39.4%	\$ 2,561,200	99.5%	15.44%
	General Supplies and Materials							
18	• Textbooks	\$ 24,035	\$ 24,035	\$ 7,414	30.8%	\$ 13,284	55.3%	0.14%
19	• Other Published Materials	\$ 96,813	\$ 101,874	\$ 57,009	58.9%	\$ 79,343	82.0%	0.61%
20	• Durable Goods and Equipment	\$ 64,674	\$ 70,900	\$ 26,002	40.2%	\$ 31,023	48.0%	0.43%
21	• Consumable Supplies	\$ 111,880	\$ 112,480	\$ 49,826	44.5%	\$ 71,339	63.8%	0.68%
22	• Contracted Services	\$ 400,876	\$ 461,089	\$ 159,707	39.8%	\$ 255,412	63.7%	2.78%
	Facilities & Maintenance							
23	• Utilities -- heat	\$ 62,000	\$ 62,000	\$ 36,978	59.6%	\$ 62,000	100.0%	0.37%
24	• Utilities -- electricity	\$ 200,000	\$ 200,000	\$ 101,209	50.6%	\$ 200,000	100.0%	1.21%
25	• Utilities -- water, sewer, telephones	\$ 30,769	\$ 45,769	\$ 16,604	54.0%	\$ 45,769	148.8%	0.28%
26	• Maintenance Services & Supplies	\$ 189,800	\$ 128,500	\$ 89,137	47.0%	\$ 111,089	58.5%	0.77%
27	• Custodial Services & Supplies	\$ 56,300	\$ 40,445	\$ 19,858	35.3%	\$ 34,207	60.8%	0.24%
29	• Building and Capital Projects	\$ 10,000	\$ -	\$ -	-100%	\$ -	-100%	0.00%
30	IT Replacement Cycle	\$ 114,048	\$ 114,048	\$ 23,207	20.3%	\$ 129,232	113.3%	0.69%
28	Other expenses (see note 2)	\$ 27,463	\$ 27,463	\$ 17,258	62.8%	\$ 42,450	154.6%	0.17%
	TOTALS	\$ 16,586,410	\$ 16,586,410	\$ 9,367,469	56.5%	\$ 16,163,123	97.4%	

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.

*Highlighted cells are being monitored. The Red under Percent of Original Budget is highlighting expenditure rates that are outside of the normal spending behavior of the account (80%). The yellow under "Expended & Encumbered" are accounts that are at or over 100% projected expended (yellow). The green are accounts whereby the budget was transferred to priority needs.

Budget Transfers:

Lincoln Campus

Expense Category	Transfer Amount	Reason
School Committee	\$ 18,255.00	EDCO & Policy Manual
Personnel	\$ (257,851.00)	PPA, Utilities Natural Gas & Elec.
Professional & Staff Development	\$ (167.04)	
Out of District Special Education Transportation	\$ (9,099.00)	Consulting Services
Special Education Tuition (OOD & collaboratives)	\$ (25,000.00)	Evaluations
General Supplies and Materials		
• Textbooks	\$ (690.60)	
• Other Published Materials	\$ 14,498.65	
• Durable Goods and Equipment	\$ (6,140.44)	
• Consumable Supplies	\$ 3,593.18	
• Contracted Services	\$ 24,514.91	Evaluations
Facilities & Maintenance		
• Utilities -- heat	\$ 2,000.00	Natural Gas Delivery Charges
• Utilities -- electricity	\$ 255,851.00	PPA, Utilities Natural Gas & Elec.
• Building and Capital Projects	\$ (18,255.00)	EDCO & Policy Manual
Other expenses (see note 2)	\$ (1,509.66)	
Total Lincoln Transfers	\$ (0.00)	

Hanscom Campus

Expense Category	Transfer Amount	Reason
School Committee	\$ 18,255.00	EDCO & Policy Manual
Personnel	\$ (6,200.00)	Evaluations
Special Education Tuition (OOD & collaboratives)	\$ (12,000.00)	Evaluations
General Supplies and Materials		
• Other Published Materials	\$ 5,061.00	
• Durable Goods and Equipment	\$ (1,374.00)	
• Consumable Supplies	\$ 600.00	
• Contracted Services	\$ 15,213.00	
Facilities & Maintenance		
• Utilities -- water, sewer, telephones	\$ 15,000.00	Reserve Transfer for E-rate Project
• Maintenance Services & Supplies	\$ (16,300.00)	
• Custodial Services & Supplies	\$ (8,255.00)	EDCO & Policy Manual
• Building and Capital Projects	\$ (10,000.00)	EDCO & Policy Manual
Total Hanscom Transfers	\$ -	