



LINCOLN PUBLIC SCHOOLS

MARY ELLEN NORMEN
ADMINISTRATOR FOR BUSINESS AND FINANCE

October 13, 2021

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

The Fiscal Year 2022 has opened with full return to in person learning at both the Lincoln and Hanscom Campuses. The budget voted without COVID modifications appears to be stable and meeting the needs of the district at this time.

	Revised Budget	Projected YTD & ENC	Available Balance	% Projected Expended
Lincoln				
School Committee	\$ 6,426	\$ 5,008	\$ 1,418	77.9%
Personnel	\$ 9,786,167	\$ 9,683,021	\$ 103,146	98.9%
Supplies, Equipment & Services	\$ 2,568,946	\$ 1,823,268	\$ 745,678	71.0%
Total	\$ 12,361,539	\$ 11,511,297	\$ 850,242	93.1%
Hanscom				
School Committee	\$ 5,500	\$ 2,508	\$ 2,992	45.6%
Personnel	\$ 12,153,968	\$ 12,053,739	\$ 100,229	99.2%
Supplies, Equipment & Services	\$ 4,432,442	\$ 3,613,239	\$ 819,203	81.5%
Total	\$ 16,586,410	\$ 15,666,978	\$ 919,432	94.5%

Personnel (Both Campuses)

The available funds in Personnel are being generated by salary savings/turnover and vacancies. The district has added an Assistant Nurse for only this fiscal year to support the weekly testing protocol for the Test to Stay program to keep students in school if they are a close contact. On the Hanscom campus, a crossing guard position was reinstated and is in the process of being filled.

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. However, there are emerging expenditure pressures on the budget.

The Lincoln Campus is faced with two significant costs in which it is seeking funding support. These are

1. **Pre-purchase Agreement for Electricity for the Lincoln School:** **(\$165,000)**
The Lincoln School Committee has the opportunity to prepay 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 “catch” is that this prepayment needs to occur by January/February 2022, and thus cannot wait for an appropriation from an April Town Meeting. It would have to be funded either from current year available funds, or by an appropriation at a Special Town Meeting conducted this fall.

2. **Hartwell Pod C Roof Replacement:** **(\$82,000)**

The highest priority is the Pod C roof replacement of 1988 membrane damaged in an April 2021 storm. The roof has been patched, but it has sustained damage that can only be repaired with a new roof membrane. In order to complete the work, a funding source must be identified in order to have work completed by summer 2022. The request is to ask Town Meeting to appropriate the balance of funds available from the FY 20 Hartwell Building Roof project (up to \$88,000) in order for bids to be issued, awarded, and a construction schedule set in time for the Summer 2022 construction cycle. If there isn't a Special Town Meeting Scheduled, the School Committee may be asked to request a Reserve Fund transfer for the roof repair.

The Hanscom Campus does not have any high impact needs that can not be absorbed by the Expense budget.

COVID Related Costs:

The district still has 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 and we are in the process of placing orders to meet the expenditure deadlines.

Lincoln Campus
FY 2022 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 8, 2021

Expense Category	Original FY21 Operating Budget	Revised FY21 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 6,426	\$ 6,426	\$ -	0.0%	\$ 5,008	77.9%	0.05%
Personnel							
Administrator Salaries	\$ 940,220	\$ 940,220	\$ 230,656	24.5%	\$ 940,220	100.0%	7.61%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,555,417	\$ 6,555,417	\$ 1,010,733	15.4%	\$ 6,551,759	99.9%	53.03%
• Stipends (leadership & mentoring)	\$ 253,952	\$ 253,952	\$ 34,216	13.5%	\$ 253,952	100.0%	2.05%
• Substitutes (daily & long-term)	\$ 175,000	\$ 175,000	\$ 6,063	3.5%	\$ 175,000	100.0%	1.42%
• Misc. Salaries (see note 1)	\$ 200,018	\$ 200,018	\$ 37,089	18.5%	\$ 165,831	82.9%	1.62%
Paraprofessionals Wages							
• Special Education Tutors	\$ 131,713	\$ 131,713	\$ 17,447	13.2%	\$ 158,754	120.5%	1.07%
• Instructional Assistants	\$ 346,984	\$ 346,984	\$ 26,582	7.7%	\$ 340,574	98.2%	2.81%
• Other paraprofessionals	\$ 112,589	\$ 112,589	\$ 9,152	8.1%	\$ 91,958	81.7%	0.91%
Support Staff							
• Secretaries	\$ 420,527	\$ 420,527	\$ 89,357	21.2%	\$ 412,769	98.2%	3.40%
• Facilities, Maintenance & Custodial Staff	\$ 572,947	\$ 572,947	\$ 122,518	21.4%	\$ 552,633	96.5%	4.63%
• Overtime	\$ 26,200	\$ 26,200	\$ 2,989	11.4%	\$ 26,200	100.0%	0.21%
Professional & Staff Development	\$ 50,600	\$ 50,600	\$ 8,011	15.8%	\$ 13,370	26.4%	0.41%
Supplies, Equipment & Services							
In-District Transportation	\$ 494,160	\$ 494,160	\$ -	0.0%	\$ 494,126	100.0%	4.00%
Out of District Special Education Transportation	\$ 117,751	\$ 117,751	\$ -	0.0%	\$ 117,751	100.0%	0.95%
Special Education Tuition (OOD & collaboratives)	\$ 544,196	\$ 519,196	\$ -	0.0%	\$ 519,196	100.0%	4.20%
General Supplies and Materials							
• Textbooks	\$ 31,365	\$ 31,365	\$ 9,397	30.0%	\$ 10,247	32.7%	0.25%
• Other Published Materials	\$ 82,635	\$ 86,927	\$ 29,365	33.8%	\$ 49,759	57.2%	0.70%
• Durable Goods and Equipment	\$ 51,975	\$ 51,975	\$ 820	1.6%	\$ 3,733	7.2%	0.42%
• Consumable Supplies	\$ 92,794	\$ 93,743	\$ 23,338	24.9%	\$ 41,256	44.0%	0.76%
• Contracted Services	\$ 262,334	\$ 282,093	\$ 43,628	15.5%	\$ 131,983	46.8%	2.28%
Facilities & Maintenance							
• Utilities -- heat	\$ 26,000	\$ 26,000	\$ 527	2.0%	\$ 26,000	100.0%	0.21%
• Utilities -- electricity	\$ 430,000	\$ 430,000	\$ 71,479	16.6%	\$ 280,550	65.2%	3.48%
• Utilities -- water, sewer, telephones	\$ 65,663	\$ 65,663	\$ 5,418	8.3%	\$ 51,601	78.6%	0.53%
• Maintenance Services & Supplies	\$ 120,130	\$ 120,130	\$ 31,591	26.3%	\$ 58,371	48.6%	0.97%
• Custodial Services & Supplies	\$ 56,300	\$ 56,300	\$ 7,492	13.3%	\$ 13,259	23.6%	0.46%
• Building and Capital Projects	\$ 40,000	\$ 40,000	\$ 570	1.4%	\$ 3,620	9.1%	0.32%
IT Replacement Cycle	\$ 120,764	\$ 120,764	\$ 93	0.1%	\$ 2,337	1.9%	0.98%
Other expenses (see note 2)	\$ 32,879	\$ 32,879	\$ 555	1.7%	\$ 19,480	59.2%	0.27%
aaaac	\$ 12,361,539	\$ 12,361,539	\$ 1,819,084	14.7%	\$ 11,511,297	93.1%	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 2021 OPERATING BUDGET -- STATUS REPORT
1st Quarter
as of October 6, 2020

Expense Category	Original FY21 Operating Budget	Revised FY21 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 5,500	\$ 5,500	\$ -	0.0%	\$ 2,508	45.6%	0.03%
Personnel							
Administrator Salaries	\$ 1,013,184	\$ 1,013,184	\$ 247,990	24.5%	\$ 1,013,172	100.0%	6.11%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,924,516	\$ 6,924,516	\$ 1,034,315	14.9%	\$ 6,888,113	99.5%	41.75%
• Stipends (leadership & mentoring)	\$ 253,624	\$ 253,624	\$ 31,410	12.4%	\$ 252,095	99.4%	1.53%
• Substitutes (daily & long-term)	\$ 175,000	\$ 175,000	\$ 6,294	3.6%	\$ 174,999	100.0%	1.06%
• Misc. Salaries (see note 1)	\$ 141,271	\$ 141,271	\$ 20,482	14.5%	\$ 138,007	97.7%	0.85%
Paraprofessionals Wages							
• Special Education Tutors	\$ 450,893	\$ 450,893	\$ 40,604	9.0%	\$ 453,004	100.5%	2.72%
• Instructional Assistants	\$ 344,826	\$ 344,826	\$ 24,849	7.2%	\$ 340,536	98.8%	2.08%
• Other paraprofessionals	\$ 113,443	\$ 113,443	\$ 7,565	6.7%	\$ 107,929	95.1%	0.68%
Support Staff							
• Secretaries	\$ 415,481	\$ 415,481	\$ 89,291	21.5%	\$ 415,349	100.0%	2.50%
• Facilities, Maintenance & Custodial Staff	\$ 638,640	\$ 638,640	\$ 138,635	21.7%	\$ 633,082	99.1%	3.85%
• Overtime	\$ 17,800	\$ 17,800	\$ 842	4.7%	\$ 17,800	100.0%	0.11%
Professional & Staff Development	\$ 57,290	\$ 57,290	\$ 10,228	17.9%	\$ 13,653	23.8%	0.35%
Employee Benefits & Town Svcs	\$ 1,608,000	\$ 1,608,000	\$ 144,616	9.0%	\$ 1,606,000	99.9%	9.69%
Supplies, Equipment & Services							
In-District Transportation	\$ 8,300	\$ 8,300	\$ 7,020	84.6%	\$ 8,300	100.0%	0.05%
Out of District Special Education Transportation	\$ 450,584	\$ 450,584	\$ 365,275	81.1%	\$ 450,584	100.0%	2.72%
Special Education Tuition (OOD & collaboratives)	\$ 2,573,200	\$ 2,561,200	\$ 188,504	7.4%	\$ 2,561,200	100.0%	15.44%
General Supplies and Materials							
• Textbooks	\$ 24,035	\$ 24,035	\$ 6,734	28.0%	\$ 7,550	31.4%	0.14%
• Other Published Materials	\$ 96,813	\$ 101,874	\$ 28,205	27.7%	\$ 51,971	51.0%	0.61%
• Durable Goods and Equipment	\$ 64,674	\$ 63,300	\$ 3,485	5.5%	\$ 11,273	17.8%	0.38%
• Consumable Supplies	\$ 111,880	\$ 112,480	\$ 25,412	22.6%	\$ 38,909	34.6%	0.68%
• Contracted Services	\$ 400,876	\$ 416,089	\$ 61,413	14.8%	\$ 124,330	29.9%	2.51%
Facilities & Maintenance							
• Utilities -- heat	\$ 62,000	\$ 62,000	\$ -	0.0%	\$ 62,000	100.0%	0.37%
• Utilities -- electricity	\$ 200,000	\$ 200,000	\$ -	0.0%	\$ 150,000	75.0%	1.21%
• Utilities -- water, sewer, telephones	\$ 45,769	\$ 45,769	\$ 3,937	8.6%	\$ 36,635	80.0%	0.28%
• Maintenance Services & Supplies	\$ 181,000	\$ 173,500	\$ 35,161	20.3%	\$ 81,788	47.1%	1.05%
• Custodial Services & Supplies	\$ 56,300	\$ 56,300	\$ 5,783	10.3%	\$ 9,874	17.5%	0.34%
• Building and Capital Projects	\$ 10,000	\$ 10,000	\$ -	0.0%	\$ -	0.0%	0.06%
IT Replacement Cycle	\$ 114,048	\$ 114,048	\$ 93	0.1%	\$ 2,337	2.0%	0.69%
Other expenses (see note 2)	\$ 27,463	\$ 27,463	\$ 555	2.0%	\$ 13,980	50.9%	0.17%
TOTALS	\$ 16,586,410	\$ 16,586,410	\$ 2,528,701	15.2%	\$ 15,666,978	94.5%	

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.