



# LINCOLN PUBLIC SCHOOLS

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ADMINISTRATOR FOR BUSINESS AND FINANCE

April 8, 2020

To: Lincoln School Committee  
Rebecca McFall, Superintendent of Schools  
From: Buckner Creel, Administrator for Business and Finance  
Subject: FY20 Third 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). The School Committee approved an allocation of \$15,500,478 for the FY20 Hanscom operating budget, 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 April 7, 2020. At that date, approximately 70% of the school year and 75% of the fiscal year had elapsed. The report balances include payrolls through April 7, 2020, reflecting wages through March 27, 2020.

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**

The recent COVID-19 pandemic has disrupted our operations, including the orderly transition of the budgets, winding down one fiscal year and preparing for the next. The situation is still developing, and we are evaluating the several scenarios which could occur during the 4th Quarter.

The current status of the substitute accounts shows an interesting reversal from last fiscal year's 3rd Quarter experience. Day-to-day substitute expenditures are down from last year, while long-term sub expenditures are up. Several absences requiring long-term subs will begin or continue in the fourth quarter.

At the School Committee Meeting on April 16, 2020, I will review the third quarter spending. In addition, we will discuss the possible impacts to the FY20 budget of the school closure due to COVID-19. Several uncertainties remain and we hope to have better clarity by April 16<sup>th</sup>.

Please contact me at 259-2623 or [bcreel@lincnet.org](mailto:bcreel@lincnet.org) should you have any questions about the enclosed information.

**Lincoln Campus**  
**FY 2020 OPERATING BUDGET -- STATUS REPORT**  
**3rd Quarter**  
as of April 7, 2020

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	\$ 1,470	19.4%	\$ 5,007	66.1%	0.06%
<b>Personnel</b>							
Administrator Salaries	\$ 907,365	\$ 907,365	\$ 674,988	74.4%	\$ 906,042	99.9%	7.71%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,406,315	\$ 6,371,418	\$ 4,133,039	64.9%	\$ 6,314,030	99.1%	54.14%
• Stipends (leadership & mentoring)	\$ 268,653	\$ 268,653	\$ 168,626	62.8%	\$ 260,884	97.1%	2.28%
• Substitutes (daily & long-term)	\$ 140,000	\$ 140,000	\$ 86,160	61.5%	\$ 86,160	61.5%	1.19%
• Misc. Salaries (see note 1)	\$ 122,713	\$ 106,577	\$ 65,208	61.2%	\$ 92,557	86.8%	0.91%
Paraprofessionals Wages							
• Special Education Tutors	\$ 122,363	\$ 128,507	\$ 59,123	46.0%	\$ 92,693	72.1%	1.09%
• Instructional Assistants	\$ 270,126	\$ 270,126	\$ 169,948	62.9%	\$ 245,932	91.0%	2.30%
• Other paraprofessionals	\$ 78,843	\$ 78,843	\$ 60,924	77.3%	\$ 78,842	100.0%	0.67%
Support Staff							
• Secretaries	\$ 419,345	\$ 433,409	\$ 316,009	72.9%	\$ 425,768	98.2%	3.68%
• Facilities, Maintenance & Custodial Staff	\$ 607,151	\$ 593,429	\$ 388,519	65.5%	\$ 521,749	87.9%	5.04%
• Overtime	\$ 26,124	\$ 25,939	\$ 16,346	63.0%	\$ 16,346	63.0%	0.22%
Professional & Staff Development	\$ 50,886	\$ 51,559	\$ 20,690	40.1%	\$ 27,332	53.0%	0.44%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation	\$ 460,140	\$ 460,140	\$ 330,028	71.7%	\$ 460,140	100.0%	3.91%
Out of District Special Education Transportation	\$ 122,417	\$ 63,197	\$ 11,186	17.7%	\$ 12,806	20.3%	0.54%
Special Education Tuition (OOD & collaboratives)	\$ 507,491	\$ 385,028	\$ 115,251	29.9%	\$ 203,061	52.7%	3.27%
General Supplies and Materials							
• Textbooks	\$ 17,372	\$ 16,365	\$ 8,220	50.2%	\$ 8,220	50.2%	0.14%
• Other Published Materials	\$ 98,188	\$ 97,566	\$ 38,184	39.1%	\$ 44,613	45.7%	0.83%
• Durable Goods and Equipment	\$ 62,806	\$ 59,502	\$ 16,264	27.3%	\$ 19,659	33.0%	0.51%
• Consumable Supplies	\$ 97,371	\$ 105,762	\$ 54,373	51.4%	\$ 63,060	59.6%	0.90%
• Contracted Services	\$ 230,421	\$ 259,829	\$ 117,468	45.2%	\$ 174,604	67.2%	2.21%
Facilities & Maintenance							
• Utilities -- heat	\$ 150,000	\$ 150,712	\$ 93,971	62.4%	\$ 150,000	99.5%	1.28%
• Utilities -- electricity	\$ 192,000	\$ 232,000	\$ 113,758	49.0%	\$ 192,046	82.8%	1.97%
• Utilities -- water, sewer, telephones	\$ 41,663	\$ 41,663	\$ 26,130	62.7%	\$ 37,771	90.7%	0.35%
• Maintenance Services & Supplies	\$ 147,460	\$ 158,644	\$ 89,113	56.2%	\$ 112,257	70.8%	1.35%
• Custodial Services & Supplies	\$ 37,668	\$ 37,668	\$ 22,157	58.8%	\$ 24,069	63.9%	0.32%
• Building and Capital Projects	\$ 10,000	\$ 91,520	\$ 2,528	2.8%	\$ 3,548	3.9%	0.78%
IT Replacement Cycle	\$ 117,224	\$ 117,224	\$ 82,221	70.1%	\$ 85,821	73.2%	1.00%
Other expenses (see note 2)	\$ 48,323	\$ 107,783	\$ 59,844	55.5%	\$ 97,154	90.1%	0.92%
aaaac	\$ 11,689,155	\$ 11,767,998	\$ 7,341,745	62.4%	\$ 10,762,171	91.5%	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**  
**3rd Quarter**  
as of April 7, 2020

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	\$ 617	9.3%	\$ 3,753	56.3%	0.04%
<b>Personnel</b>			.				
Administrator Salaries	\$ 907,169	\$ 907,169	\$ 671,281	74.0%	\$ 903,924	99.6%	5.85%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,569,329	\$ 6,532,544	\$ 4,178,180	64.0%	\$ 6,382,538	97.7%	42.14%
• Stipends (leadership & mentoring)	\$ 251,851	\$ 251,851	\$ 157,115	62.4%	\$ 239,930	95.3%	1.62%
• Substitutes (daily & long-term)	\$ 145,000	\$ 145,240	\$ 82,764	57.0%	\$ 84,791	58.4%	0.94%
• Misc. Salaries (see note 1)	\$ 99,353	\$ 94,003	\$ 52,591	55.9%	\$ 71,639	76.2%	0.61%
Paraprofessionals Wages							
• Special Education Tutors	\$ 561,318	\$ 561,861	\$ 333,496	59.4%	\$ 478,586	85.2%	3.62%
• Instructional Assistants	\$ 386,240	\$ 385,104	\$ 231,895	60.2%	\$ 320,153	83.1%	2.48%
• Other paraprofessionals	\$ 89,274	\$ 90,492	\$ 70,243	77.6%	\$ 90,142	99.6%	0.58%
Support Staff							
• Secretaries	\$ 382,678	\$ 393,553	\$ 285,561	72.6%	\$ 385,476	97.9%	2.54%
• Facilities, Maintenance & Custodial Staff	\$ 607,253	\$ 594,647	\$ 433,375	72.9%	\$ 583,381	98.1%	3.84%
• Overtime	\$ 17,800	\$ 19,249	\$ 13,681	71.1%	\$ 13,681	71.1%	0.12%
Professional & Staff Development	\$ 56,877	\$ 56,217	\$ 21,949	39.0%	\$ 29,493	52.5%	0.36%
Employee Benefits & Town Svcs	\$ 1,750,520	\$ 1,742,893	\$ 826,678	47.4%	\$ 1,644,529	94.4%	11.24%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation	\$ 8,300	\$ 8,300	\$ 7,020	84.6%	\$ 7,183	86.5%	0.05%
Out of District Special Education Transportation	\$ 405,009	\$ 407,424	\$ 406,107	99.7%	\$ 406,107	99.7%	2.63%
Special Education Tuition (OOD & collaboratives)	\$ 1,936,741	\$ 1,936,741	\$ 1,200,159	62.0%	\$ 1,753,677	90.5%	12.49%
General Supplies and Materials							
• Textbooks	\$ 21,762	\$ 20,025	\$ 8,939	44.6%	\$ 8,939	44.6%	0.13%
• Other Published Materials	\$ 109,463	\$ 111,288	\$ 39,932	35.9%	\$ 47,167	42.4%	0.72%
• Durable Goods and Equipment	\$ 81,871	\$ 84,690	\$ 33,238	39.2%	\$ 38,679	45.7%	0.55%
• Consumable Supplies	\$ 137,292	\$ 136,115	\$ 70,148	51.5%	\$ 76,905	56.5%	0.88%
• Contracted Services	\$ 258,797	\$ 267,028	\$ 117,565	44.0%	\$ 163,336	61.2%	1.72%
Facilities & Maintenance							
• Utilities -- heat	\$ 55,000	\$ 55,000	\$ 36,972	67.2%	\$ 55,000	100.0%	0.35%
• Utilities -- electricity	\$ 200,000	\$ 200,000	\$ 105,418	52.7%	\$ 200,000	100.0%	1.29%
• Utilities -- water, sewer, telephones	\$ 30,053	\$ 30,053	\$ 14,536	48.4%	\$ 21,993	73.2%	0.19%
• Maintenance Services & Supplies	\$ 181,350	\$ 181,697	\$ 113,013	62.2%	\$ 131,102	72.2%	1.17%
• Custodial Services & Supplies	\$ 34,875	\$ 34,875	\$ 17,853	51.2%	\$ 19,776	56.7%	0.22%
• Building and Capital Projects	\$ 53,800	\$ 92,869	\$ 77,638	83.6%	\$ 88,505	95.3%	0.60%
IT Replacement Cycle	\$ 109,790	\$ 109,790	\$ 101,267	92.2%	\$ 101,267	92.2%	0.71%
Other expenses (see note 2)	\$ 45,047	\$ 43,094	\$ 7,485	17.4%	\$ 14,578	33.8%	0.28%
<b>TOTALS</b>	\$ 15,500,478	\$ 15,500,478	\$ 9,716,718	62.7%	\$ 14,366,227	92.7%	

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**  
**3rd Quarter**  
as of April 7, 2020

Budget line	FY19 Budget				FY20 Budget			
	original budget	revised budget	3Q \$\$ expended cumulative	3Q % expended cumulative	original budget	revised budget	3Q \$\$ expended cumulative	3Q % expended cumulative
<b>Lincoln Campus</b>								
Legal expenses	21,890	21,890	9,284	42.4%	21,890	21,890	7,377	33.7%
Substitutes (daily)	76,903	76,903	70,708	91.9%	75,000	75,000	36,701	48.9%
Substitutes (long-term)	104,319	85,346	26,111	30.6%	65,000	65,000	49,459	76.1%
Custodian overtime	18,124	18,124	6,973	38.5%	18,124	17,939	15,253	85.0%
Custodial services & supplies	37,668	37,668	19,324	51.3%	37,668	37,668	22,157	58.8%
Utilities (heat)	150,000	150,000	120,037	80.0%	150,000	150,712	93,971	62.4%
Utilities (electricity)	190,494	190,494	132,030	69.3%	192,000	232,000	113,758	49.0%
Utilities (telephones)	19,663	20,560	8,803	42.8%	19,663	19,663	11,292	57.4%
Special Education OOD tuition *	297,172	412,428	214,191	51.9%	507,491	385,028	115,251	29.9%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	200,814	215,718	167,847	77.8%	239,871	254,518	130,670	51.3%
<b>Hanscom Campus</b>								
Legal expenses	18,500	23,500	8,145	34.7%	18,500	18,500	6,463	34.9%
Substitutes (daily)	75,000	75,000	40,457	53.9%	75,000	75,000	39,835	53.1%
Substitutes (long-term)	123,382	75,027	27,145	36.2%	70,000	70,240	42,930	61.1%
Custodian overtime	17,800	17,748	11,239	63.3%	17,800	20,249	13,681	67.6%
Custodial services & supplies	34,875	34,875	18,898	54.2%	34,875	34,875	17,853	51.2%
Utilities (heat)	35,000	35,000	16,669	47.6%	55,000	55,000	36,972	67.2%
Utilities (electricity)	175,000	175,000	126,240	72.1%	200,000	200,000	105,418	52.7%
Utilities (telephones)	21,053	21,053	9,581	45.5%	21,053	21,053	10,311	49.0%
Special Education OOD tuition *	1,873,255	1,888,255	1,099,526	58.2%	1,936,741	1,936,741	1,200,159	62.0%
General Supplies, Materials and some Contracted Services (SBM & new curriculum mat'ls)	275,355	299,043	168,001	56.2%	341,182	346,320	159,279	46.0%

\* Now includes both private and collaborative placement categories