



# LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL  
ADMINISTRATOR FOR BUSINESS AND FINANCE

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October 12, 2020

To: Lincoln School Committee  
Rebecca McFall, Superintendent of Schools  
From: Buckner Creel, Administrator for Business and Finance  
Subject: FY21 First Quarter Report

For Fiscal Year 2021, the Lincoln Public Schools received appropriations of \$12,071,087 for the Lincoln Campus. The increase over the FY20 budget of \$11,767,998 includes an increase of 2.5% over the base voted by Town Meeting in 2019, and the FY21 Medicaid appropriation of \$25,000. All financial obligations currently anticipated on the Lincoln Campus are not expected to be met within the funds appropriated for FY21 due to the additional expenses caused by the global pandemic conditions under which we are currently operating.

The Hanscom budget for FY21 was prepared as the first year of a new contract with DoDEA, which eliminated the prior practice of providing prices for several different pupil enrollment bands, and setting a price based on a verified September 30 enrollment report. Anticipating the likely enrollment for FY21 would be nearly 600, at the very top of the former Band 4, the staffing proposed in the budget required funding supporting services at that level. The Department of Defense Educational Activity (DoDEA) contract price of \$15,909,600 is to provide the funds for a staffing level to match the anticipated enrollment, to meet the anticipated out-of-district special education placements and to make an anticipated contribution towards the District's GASB 45 obligations. The School Committee approved an allocation of \$15,909,600, the entire contract price, for the FY21 Hanscom operating budget in view of the COVID conditions. The ability to make a contribution to the Town for potential GASB 45 obligations will be evaluated near the end of the school year.

Attached for your review is a report providing details of the current operating budget, year to date expenses and encumbrances as of October 6, 2020. At that date, approximately 10% of the school year and 25% of the fiscal year had elapsed. The report balances include payrolls through October 6, 2020, reflecting wages through September 25, 2020. These reports are based on the FY21 budgets approved by the School Committee in January and June, and do not reflect the revised requirements of the in-person COVID model we are following for current operations.

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**

COVID-19 impacts – cohort staffing In forming the FY21 budget request, we originally planned to open 66 sections District-wide to support the anticipated PreK-8 enrollment. The in-person COVID model we adopted for this school year required the opening of 95 cohorts, 19 of which are planned as remote. As a consequence, we needed to add 29 classroom teachers to meet the cohort needs.

Some of the cohorts are led by teachers who filled specialist teacher roles in earlier years, and some are led by staff who are trained teachers but were filling paraprofessional roles. At the same time that we increased the number of cohorts, we also reorganized the paraprofessional support, shifting some instructional assistants to a cohort support role. You were briefed on this approach during the discussions prior to adopting the in-person COVID model. The administrators of the Administrative Council did a superb job of orchestrating the resources available to meet those needs, within the constraints of their building and enrollment of students for in-person or remote instruction. The teachers of the LEA responded by taking on new roles and new ways of teaching to meet the needs of our in-person model as well as virtual and remote learning.

Ultimately, though, room sizes, social distancing protocols and cohort numbers affected the personnel needs, and the baseline situation varied between the campuses. For example, the Lincoln Preschool on the Lincoln Campus identified the need to add a third cohort. As a consequence, after making some adjustments to their staffing plans, additional personnel costs of almost \$68,000 were incurred. In addition, we incurred support costs to fit out a room in Pod A to serve as the third classroom. By contrast, the Lincoln Preschool at Hanscom had sufficient space and staffing to meet its COVID model.

Room sizes are different in the Lincoln and Hanscom buildings. For example, in the HPS, cohorts operating under the social distance protocols could have sizes of up to 15 students, while cohort sizes in the Lincoln K-4 building are 10-11 students. As a consequence, three more in-person cohorts are required on the Lincoln campus than at Hanscom.

Similarly, the changes required to support cohort teacher staffing varied between the campuses. At Hanscom, almost all of the teachers were budgeted for and contracted in FY21 for full-time positions at 1.0 FTE. On the Lincoln campus, a number of teachers were contracted for positions at less than 1.0 FTE; when their assignment changed to the cohort leader role, a full-time position, their salary increased accordingly. The personnel costs for Lincoln increased by \$211,250, while the personnel costs on Hanscom were essentially flat, increasing by a little more than \$9,000.

COVID-19 impacts – supplies, equipment & services The Key Budget Line Tracking shows a large increase in the burn rate for custodial services and supplies over the same period last year. This reflects the increased expenditures for PPE, sanitizing equipment and hand sanitizer materials, as well as other protective shields and equipment. We have purchased enough materials to meet the anticipated usage for the first half of the school year, based on early DESE consumption projections, but do not have enough

experience to be able to gauge the true burn rate. The COVID budget projections include an increase of \$20,000 on each campus for anticipated COVID-related consumables.

The budget also includes an allowance of \$25,000 on each campus for tent rental. The three tents on each campus totaled \$19,200 for the September-November period, and we anticipate a higher cost for the March-June rental for the second half of the year.

Those two items account for almost all of the Hanscom budget increase of \$54,143. The Lincoln budget increase of \$348,493 includes those two allowances, as well as the \$21,250 for additional personnel costs. The largest non-personnel category cost increase is \$106,800 for a third METCO bus route; the third METCO bus monitor and monitors for the seven Lincoln bus routes contributed to the personnel increases. A decrease in the allowance for move-related costs results in a net budget increase of \$137,243 for the supplies, equipment & services category.

COVID-19 impacts – utilities The HVAC systems are running wide open to allow for more fresh air intake. We do not know what impacts this will have on heating and electricity costs, especially for the all-electric Lincoln temp facility. We budgeted sufficient amounts to cover anticipated electricity costs based on the usage exhibited when the temp facility was located on the Hanscom campus, but the current operation plan is different from that experience.

COVID-19 impacts – Hanscom summary

<b>Hanscom</b>	<b>FY21 Revised</b>	<b>FY21 Revised COVID</b>	<b>delta to COVID</b>
<b>School Cmte</b>	6,850	6,850	0
<b>Personnel</b>	11,677,379	11,686,522	(9,143)
<b>Supplies, Equipment &amp; Services</b>	4,225,371	4,270,371	(45,000)
<b>totals</b>	15,909,600	15,963,743	(54,143)

The original Hanscom FY21 budget was created in October 2019, but the School Committee did not vote to approve it in January prior to the scheduled March Town Meeting. A revised Hanscom budget with a larger total was created in May 2020, in response to the DoDEA solicitation. The revisions benefitted from additional information about Special Education needs and some early considerations of potential COVID impacts.

As a consequence, the increases required are relatively modest. The administration anticipates looking for the sorts of budget savings which normally occur during the course of school year operations to cover any potential shortfalls.

COVID-19 impacts – Lincoln summary

<b>Lincoln</b>	<b>FY21 Revised</b>	<b>FY21 Revised COVID</b>	<b>delta to COVID</b>
<b>School Cmte</b>	6,850	6,850	0
<b>Personnel</b>	9,636,312	9,847,562	(211,250)
<b>Supplies, Equipment &amp; Services</b>	2,427,925	2,565,168	(137,243)
<b>totals</b>	12,071,087	12,419,579	(348,493)

The original Lincoln FY21 budget was created in October 2019, and the School Committee voted to approve it in January prior to the scheduled March Town Meeting. The first revisions occurred during the budget load process after Town Meeting approval in June, as in prior years, but the budget total remained the same as was proposed in October 2109 and approved by Town Meeting.

As a consequence, the increases required are significant and will require additional resources to cover the identified shortfalls. The normal process of looking for the budget savings which normally occur during the course of school year operations will be insufficient to cover a \$348,493 deficit.

We are fortunate that the COVID relief funds provided to the School Committee and to the Town are sufficient to cover the deficit initially identified. Our COVID School Reopening Grant (CvRF) is \$133,875; the Town has tentatively committed to providing \$225,000 of their CARES Act funding of \$599,276. We also have some grant carry-over funds which we could use should it prove impossible to use a portion of the Town funding if problems arise with implementing the strict limits of the grants.

Special Education support The screening which normally occurs during the March-June portion of the school year was not completely executed because of the initial COVID restrictions. That screening is going on now, under our health and safety protocols, and so I anticipate that additional out-of-district (OOD) placements or additional support resources may be identified in the next several months. Accordingly, no funds were diverted from the special education budget allowances on both campuses to help address the deficits discussed above. The administration will continue to review the needs and report on possible budget surpluses in the 3rd quarter report.

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 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	\$ 6,850	\$ 7,492	\$ 3,745	50.0%	\$ 5,642	75.3%	0.06%
<b>Personnel</b>							
Administrator Salaries	\$ 896,106	\$ 896,147	\$ 217,226	24.2%	\$ 896,020	100.0%	7.42%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,605,132	\$ 6,748,458	\$ 1,054,335	15.6%	\$ 6,706,906	99.4%	55.91%
• Stipends (leadership & mentoring)	\$ 268,602	\$ 268,983	\$ 32,677	12.1%	\$ 211,011	78.4%	2.23%
• Substitutes (daily & long-term)	\$ 140,000	\$ 140,000	\$ 620	0.4%	\$ 620	0.4%	1.16%
• Misc. Salaries (see note 1)	\$ 169,806	\$ 92,913	\$ 9,815	10.6%	\$ 22,657	24.4%	0.77%
Paraprofessionals Wages							
• Special Education Tutors	\$ 155,317	\$ 126,608	\$ 12,355	9.8%	\$ 109,360	86.4%	1.05%
• Instructional Assistants	\$ 234,962	\$ 294,390	\$ 20,720	7.0%	\$ 260,142	88.4%	2.44%
• Other paraprofessionals	\$ 89,517	\$ 44,994	\$ 8,181	18.2%	\$ 44,994	100.0%	0.37%
Support Staff							
• Secretaries	\$ 410,440	\$ 417,139	\$ 91,886	22.0%	\$ 417,058	100.0%	3.46%
• Facilities, Maintenance & Custodial Staff	\$ 589,032	\$ 589,032	\$ 117,995	20.0%	\$ 521,725	88.6%	4.88%
• Overtime	\$ 26,124	\$ 26,124	\$ 2,330	8.9%	\$ 2,330	8.9%	0.22%
Professional & Staff Development	\$ 51,274	\$ 51,252	\$ 5,008	9.8%	\$ 7,047	13.8%	0.42%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation	\$ 475,260	\$ 475,260	\$ -	0.0%	\$ 531,340	111.8%	3.94%
Out of District Special Education Transportation	\$ 89,512	\$ 89,512	\$ -	0.0%	\$ -	0.0%	0.74%
Special Education Tuition (OOD & collaboratives)	\$ 544,196	\$ 544,196	\$ -	0.0%	\$ 116,213	21.4%	4.51%
General Supplies and Materials							
• Textbooks	\$ 19,078	\$ 18,743	\$ 8,555	45.6%	\$ 10,543	56.3%	0.16%
• Other Published Materials	\$ 74,300	\$ 89,161	\$ 17,912	20.1%	\$ 31,953	35.8%	0.74%
• Durable Goods and Equipment	\$ 44,389	\$ 47,337	\$ 3,320	7.0%	\$ 12,419	26.2%	0.39%
• Consumable Supplies	\$ 93,650	\$ 86,544	\$ 16,803	19.4%	\$ 37,611	43.5%	0.72%
• Contracted Services	\$ 279,035	\$ 208,297	\$ 48,073	23.1%	\$ 101,839	48.9%	1.73%
Facilities & Maintenance							
• Utilities -- heat	\$ 82,000	\$ 82,000	\$ 1,066	1.3%	\$ 68,000	82.9%	0.68%
• Utilities -- electricity	\$ 260,000	\$ 260,000	\$ 34,342	13.2%	\$ 190,450	73.3%	2.15%
• Utilities -- water, sewer, telephones	\$ 66,663	\$ 66,663	\$ 4,338	6.5%	\$ 33,615	50.4%	0.55%
• Maintenance Services & Supplies	\$ 132,780	\$ 132,780	\$ 25,198	19.0%	\$ 74,280	55.9%	1.10%
• Custodial Services & Supplies	\$ 36,300	\$ 36,300	\$ 20,329	56.0%	\$ 25,700	70.8%	0.30%
• Building and Capital Projects	\$ 80,000	\$ 80,000	\$ 2,208	2.8%	\$ 5,622	7.0%	0.66%
IT Replacement Cycle	\$ 118,396	\$ 118,396	\$ 80,410	67.9%	\$ 97,402	82.3%	0.98%
Other expenses (see note 2)	\$ 32,366	\$ 32,366	\$ -	0.0%	\$ 12,234	37.8%	0.27%
aaaaac	\$ 12,071,087	\$ 12,071,087	\$ 1,839,446	15.2%	\$ 10,554,733	87.4%	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	\$ 6,850	\$ 7,492	\$ 3,745	50.0%	\$ 5,642	75.3%	0.05%
<b>Personnel</b>			.				
Administrator Salaries	\$ 956,860	\$ 956,940	\$ 231,933	24.2%	\$ 956,935	100.0%	6.01%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,485,108	\$ 6,631,586	\$ 1,036,855	15.6%	\$ 6,548,735	98.8%	41.68%
• Stipends (leadership & mentoring)	\$ 255,450	\$ 253,188	\$ 29,091	11.5%	\$ 187,696	74.1%	1.59%
• Substitutes (daily & long-term)	\$ 125,000	\$ 125,000	\$ 4,537	3.6%	\$ 7,469	6.0%	0.79%
• Misc. Salaries (see note 1)	\$ 89,090	\$ 82,612	\$ 24,061	29.1%	\$ 39,304	47.6%	0.52%
Paraprofessionals Wages							
• Special Education Tutors	\$ 476,489	\$ 466,271	\$ 41,560	8.9%	\$ 356,834	76.5%	2.93%
• Instructional Assistants	\$ 354,239	\$ 306,335	\$ 18,613	6.1%	[	#VALUE!	1.93%
• Other paraprofessionals	\$ 90,771	\$ 90,771	\$ 16,276	17.9%	\$ 89,516	98.6%	0.57%
Support Staff							
• Secretaries	\$ 400,513	\$ 406,737	\$ 90,033	22.1%	\$ 406,994	100.1%	2.56%
• Facilities, Maintenance & Custodial Staff	\$ 659,353	\$ 662,860	\$ 149,028	22.5%	\$ 649,361	98.0%	4.17%
• Overtime	\$ 17,800	\$ 17,800	\$ 1,009	5.7%	\$ 1,009	5.7%	0.11%
Professional & Staff Development	\$ 58,789	\$ 59,609	\$ 7,284	12.2%	\$ 9,483	15.9%	0.37%
Employee Benefits & Town Svcs	\$ 1,707,917	\$ 1,707,917	\$ 107,848	6.3%	\$ 1,571,750	92.0%	10.74%
<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	\$ 465,663	\$ 370,292	\$ (7,020)	-1.9%	\$ (7,108)	-1.9%	2.33%
Special Education Tuition (OOD & collaboratives)	\$ 2,571,523	\$ 2,575,435	\$ 85,999	3.3%	\$ 1,938,187	75.3%	16.19%
General Supplies and Materials							
• Textbooks	\$ 21,579	\$ 21,083	\$ 9,210	43.7%	\$ 10,126	48.0%	0.13%
• Other Published Materials	\$ 77,151	\$ 85,259	\$ 18,086	21.2%	\$ 32,062	37.6%	0.54%
• Durable Goods and Equipment	\$ 62,158	\$ 65,872	\$ 8,545	13.0%	\$ 14,570	22.1%	0.41%
• Consumable Supplies	\$ 107,970	\$ 104,752	\$ 21,176	20.2%	\$ 36,341	34.7%	0.66%
• Contracted Services	\$ 242,296	\$ 235,401	\$ 41,765	17.7%	\$ 78,351	33.3%	1.48%
Facilities & Maintenance							
• Utilities -- heat	\$ 62,000	\$ 62,000	\$ 12,913	20.8%	\$ 56,000	90.3%	0.39%
• Utilities -- electricity	\$ 200,000	\$ 200,000	\$ 34,589	17.3%	\$ 150,000	75.0%	1.26%
• Utilities -- water, sewer, telephones	\$ 49,769	\$ 49,769	\$ 6,409	12.9%	\$ 28,500	57.3%	0.31%
• Maintenance Services & Supplies	\$ 172,300	\$ 172,300	\$ 27,428	15.9%	\$ 93,937	54.5%	1.08%
• Custodial Services & Supplies	\$ 36,300	\$ 36,300	\$ 13,474	37.1%	\$ 16,863	46.5%	0.23%
• Building and Capital Projects	\$ 10,000	\$ 10,000	\$ -	0.0%	\$ -	0.0%	0.06%
IT Replacement Cycle	\$ 111,812	\$ 111,812	\$ 49	0.0%	\$ 196	0.2%	0.70%
Other expenses (see note 2)	\$ 26,550	\$ 25,908	\$ -	0.0%	\$ 11,734	45.3%	0.16%
<b>TOTALS</b>	\$ 15,909,600	\$ 15,909,601	\$ 2,041,516	12.8%	\$ 13,297,670	83.6%	

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 2021 Operating Budget -- Key Budget Line Tracking**  
**1st Quarter**  
as of October 6, 2020

Budget line	FY20 Budget REVISED 31 Dec 19				FY21 Budget			
	original budget	revised budget	1Q \$\$ expended	1Q % expended	original budget	revised budget	1Q \$\$ expended	1Q % expended
<b>Lincoln Campus</b>								
Legal expenses	21,890	21,890	2,977	13.6%	23,000	23,000	-	0.0%
Substitutes (daily)	75,000	75,000	4,837	6.4%	75,000	75,000	620	0.8%
Substitutes (long-term)	65,000	65,000	5,048	7.8%	65,000	65,000	-	0.0%
Custodian overtime	18,124	18,124	1,452	8.0%	18,124	18,124	2,330	12.9%
Custodial services & supplies	37,668	37,668	6,707	17.8%	36,300	36,300	20,329	56.0%
Utilities (heat)	150,000	150,000	1,718	1.1%	82,000	82,000	1,066	1.3%
Utilities (electricity)	192,000	192,000	29,945	15.6%	260,000	260,000	34,342	13.2%
Utilities (telephones)	19,663	19,663	1,665	8.5%	19,663	19,663	3,872	19.7%
Special Education OOD tuition *	507,491	507,491	3,190	0.6%	544,196	544,196	-	0.0%
General Supplies, Materials, School Technology and some Contracted Services (SBM & new curriculum mat'ls)	239,871	239,779	55,930	23.3%	195,498	207,032	35,865	17.3%
<b>Hanscom Campus</b>								
Legal expenses	18,500	18,500	2,609	14.1%	16,500	16,500	-	0.0%
Substitutes (daily)	75,000	75,000	5,700	7.6%	75,000	75,000	1,871	2.5%
Substitutes (long-term)	70,000	70,000	7,864	11.2%	70,000	70,000	2,666	3.8%
Custodian overtime	17,800	17,800	1,349	7.6%	17,800	17,800	1,009	5.7%
Custodial services & supplies	34,875	34,875	9,738	27.9%	36,300	36,300	13,474	37.1%
Utilities (heat)	55,000	55,000	68	0.1%	62,000	62,000	12,913	20.8%
Utilities (electricity)	200,000	200,000	18,661	9.3%	200,000	200,000	34,589	17.3%
Utilities (telephones)	21,053	21,053	3,105	14.7%	21,053	21,053	3,872	18.4%
Special Education OOD tuition *	1,961,741	1,961,741	172,277	8.8%	2,571,523	2,575,435	85,999	3.3%
General Supplies, Materials, School Technology and some Contracted Services (SBM & new curriculum mat'ls)	340,782	341,158	41,724	12.2%	259,422	270,849	41,578	15.4%

\* Now includes both private and collaborative placement categories