



TOWN OF LINCOLN
MIDDLESEX COUNTY MASSACHUSETTS

LINCOLN TOWN OFFICES
16 Lincoln Road
Lincoln, MA 01773

To: All Budgeting Agencies, Town of Lincoln

From: Lincoln Finance Committee

Re: FY 2017 Budget Guideline

Date: October 7, 2015

The Lincoln Finance Committee met on October 7 to establish a budget guideline for Town agencies for Fiscal Year (FY) 2017. After a review of available funds, revenue projections, the Town's overall financial obligations, and the general economic situation as well as providing for fixed costs (such as pensions and insurance), the Finance Committee has set a budget guideline for the FY '17 non-override (base) budget that will permit a 2.5% increase in operating expenses, exclusive of fixed costs. Accordingly, each Lincoln budgeting agency is asked to submit a base budget that is limited to 2.5% growth as compared to the FY '16 budget as passed at Town Meeting in March 2015.

With respect to Lincoln Sudbury Regional High School, this 2.5% guideline does not include pensions and insurance.

Your budget submissions should be similar to those prepared in the prior year. The Committee asks that the submissions indicate the key differences, if any, in terms of personnel, services, and programs between your FY '16 and FY '17 budgets. Given the continued uncertainty in the economy, the Town's existing debt burden, the Town's post-employment benefit liabilities and the potential future capital expenditures facing Lincoln, we ask you to compile your FY '17 budget without consideration of an operating override. Although we are not requesting that agencies submit a formal preferred budget in addition to their base budget, we ask you to please indicate what supplemental item(s) you would request if more funds were available and provide an explanation of the need for any item(s).

Following adjustments to include routine IT expenditure in the School and Town operating budgets, the guideline for the FY '17 budget "cash capital" is set at \$450,000. An additional \$200,000 is allotted to fund warrant articles that will appear as "Other Appropriations." These warrant articles include maintenance items from the Town, Schools, and Library. Requested amounts for all capital and maintenance warrant articles should have already been submitted to the Capital Planning Committee. Aside from capital and maintenance warrant articles, any budgeting agency, board, commission, or committee that plans to sponsor a warrant article that falls into the category of "Other Appropriations" should submit information at the same time as the base budgets, so that there is sufficient time for review of the request and for revisions, if necessary.

Capital items that are recommended for bonding or capital exclusions will be considered separately. The Finance Committee will work with the Capital Planning Committee and the Board of Selectman to minimize year-to-year changes in excluded debt and the median tax bill.

In order to meet the requirements of the budgeting process, we ask that you submit your base budget to the Town Finance Director no later than Monday, November 16, 2015. On Wednesday, December 9, 2015, the Finance Committee will convene its First Joint Budget Workshop for all agencies to review the budget proposals for the principal budgeting agencies. The meeting will be held in the multipurpose room on the ground floor of the Hartwell Building of the Lincoln Public Schools. Dinner will be provided from 6:30 to 7:00 pm, and the meeting will start at 7:00 pm. The Finance Committee will provide a brief overview of the financial situation of the Town. Each budgeting agency should limit its presentation to 20 minutes, so that there is time for discussion and so the meeting can conclude by 9:30 to 10:00 pm. Please RSVP, so that sufficient dinner can be provided.

The Second Joint Budget Workshop is currently scheduled for Wednesday, January 20, 2016 at 7:00 pm - location TBD.

The Finance Committee looks forward to a collaborative effort to develop a FY '17 budget that meets the needs of the Town. We appreciate the hard work, cooperation, good spirit, and careful consideration from many boards, committees, town employees and other individuals that are a necessary part of this process.



LINCOLN PUBLIC SCHOOLS

BUCKNER M. CREEL
ADMINISTRATOR FOR BUSINESS AND FINANCE

Lincoln Public Schools FY17 Budget Development Timeline

Approved at September 10, 2015 School Committee Meeting

September

- 10 – Present budget guidelines memo and proposed timeline to School Committee
- 18 – Administrative Council deadline to submit improvement initiative proposals and contracted services amounts.
- 23 to 30 – Budget discussions: Central Office administrators with the Campus administrative teams, discuss improvement initiatives and special considerations, and review projected enrollment and classroom staffing.

October

- 5 – Finalized budget recommendations to Superintendent

November

- 5 – Present preliminary budget overview to School Committee
- 6 – Post preliminary budget information on District website
- 19 – Additional budget presentations to School Committee

December

- 2 [T] – First budget discussion with Finance Committee
- 3 – Budget discussions with School Committee
- 17 – Budget discussions with School Committee

January 2015

- 7 – Budget discussions with School Committee
- 21 – Scheduled School Committee vote on budget proposal

February

- 9 to 20 – Develop Town Meeting presentation

March

- 10 – Review Town Meeting presentation draft

April

- 2 – Town Meeting
- 4 – Budget templates and site-based management funds amounts distributed for allocation