



# Lincoln

## Public Schools

Office of the Superintendent

# **FY 2026 Preliminary Budget**

## **December 5, 2024**

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Parry Graham, Superintendent

Torrance Lewis, Assistant Superintendent

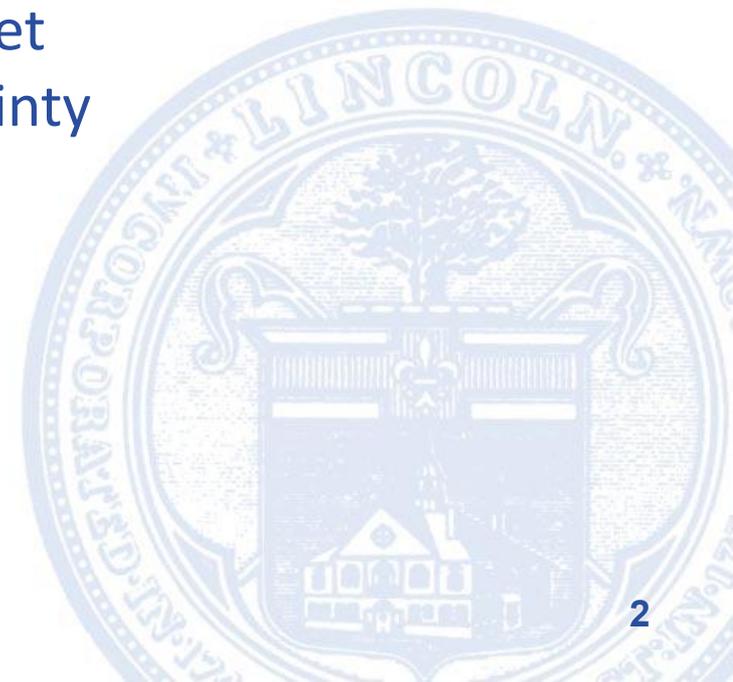
Angela Wang, Administrator for Business and Finance

Robert Ford, Director of Educational Operations and Technology

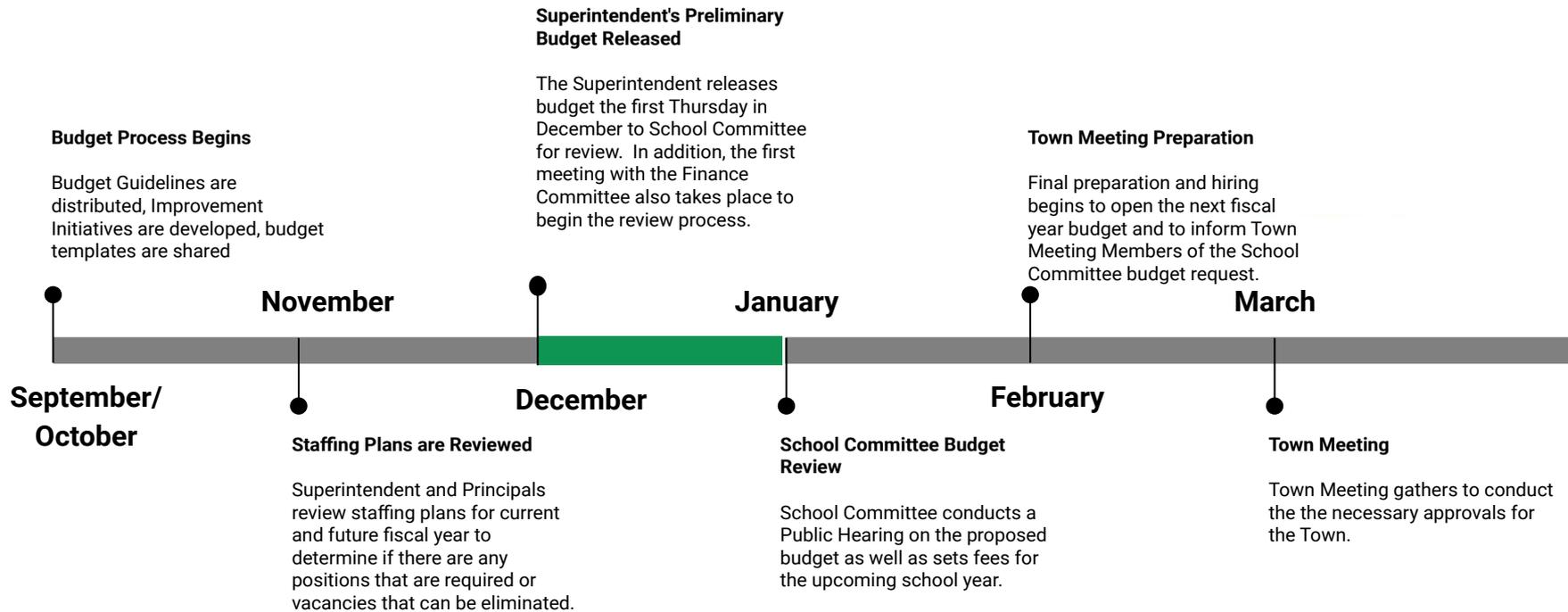
Lisa Berard, Administrator for Student Services

# Agenda for presentation

- Review of budget timeline and development process
- Summary of Lincoln and Hanscom budget proposals
- Highlighted expenses within level-services budget
- Overview of preliminary budget expenditures
- Review proposed improvement initiatives
- Review funds available priorities and unfunded priorities
- Review personnel allocations by budget
- Potential impacts and budget uncertainty
- Enrollment projections
- Revenue assumptions
- Questions, discussion, and next steps



# Budget Timeline



# Budget development process

- 9/19 – Presented budget guidelines memo and proposed timeline to School Committee
- 9/24 – Met with Admin Council to review budget process and share new format for non-personnel budget templates
- 9/30 – New format non-personnel budget templates shared with Admin Council
- Early October – Angela met with individual budget managers to review non-personnel budget information
- Early November – Angela and Parry met with individual budget managers to review non-personnel budgets, enrollment projections, and staffing plans
- 11/5 and 11/19 – Met with Admin Council to review budget details and improvement initiatives
- Ongoing conversations throughout October and November with individual budget managers
- 11/27 – Sent proposed budget to School Committee

## **Three primary goals:**

- 1. Implementing the strategic plan**
- 2. Ensuring efficient fiscal oversight**
- 3. Appropriately planning for long-term liabilities**



# FY 26 Lincoln Proposed Budget

<b>Budget</b>	<b>Amount</b>	<b>% Increase over FY25</b>
<b>Level Service + Medicaid (\$43,500)</b>	<b>\$13,690,284.12</b>	<b>0.72%</b>
PLUS Priority 1 Improvement Initiatives	\$190,500	
<b>Total with Priority 1</b>	<b>\$13,837,284.12</b>	<b>2.13%</b>
PLUS Priority 2 Improvement Initiatives	\$22,079	
<b>Total with Priority 2</b>	<b>\$13,859,363.12</b>	<b>2.29%</b>

# FY 26 Hanscom Proposed Budget

	<b>FY25 Contract</b>	<b>FY25 Budget</b>
	<b>\$18,363,960.00</b>	<b>\$19,061,834.00</b>

<b>FY26 w/out working group increase</b>	<b>\$18,822,891.35</b>	<b>\$18,822,891.35</b>
<b>Increase from FY25</b>	<b>\$458,931.35</b>	<b>(\$238,942.65)</b>
<b>% increase</b>	<b>2.50%</b>	<b>-1.25%</b>

<b>Retirement/indirect cost increase</b>	<b>+\$568,341.44</b>	<b>+\$568,341.44</b>
<b>Total</b>	<b>\$19,391,232.79</b>	<b>\$19,391,232.79</b>
<b>% increase</b>	<b>5.59%</b>	<b>1.73%</b>

# FY 26 Hanscom Proposed Budget (cont.)

<b>Budget</b>	<b>Amount</b>	<b>% Change from FY25</b>
<b>Level Service</b>	<b>\$18,822,891.35</b>	<b>-1.25%</b>
PLUS Priority 1 Improvement Initiatives	\$190,500	
<b>Total with Priority 1</b>	<b>\$19,013,391.35</b>	<b>-0.25%</b>
PLUS Priority 2 Improvement Initiatives	\$22,079	
<b>Total with Priority 2</b>	<b>\$19,035,470.35</b>	<b>-0.14%</b>
Retirement/indirect cost increase	<b>+\$568,341.44</b>	
<b>Total</b>	<b>\$19,603,811.79</b>	<b>2.84%</b>

# Highlights in FY26 level service budgets

## Personnel highlights

- 2nd Hanscom Assistant Principal
- .6 Lincoln SPED teacher addition

## Strategic initiative highlights

- Data dashboards
- Student mental health and risky behavior screeners

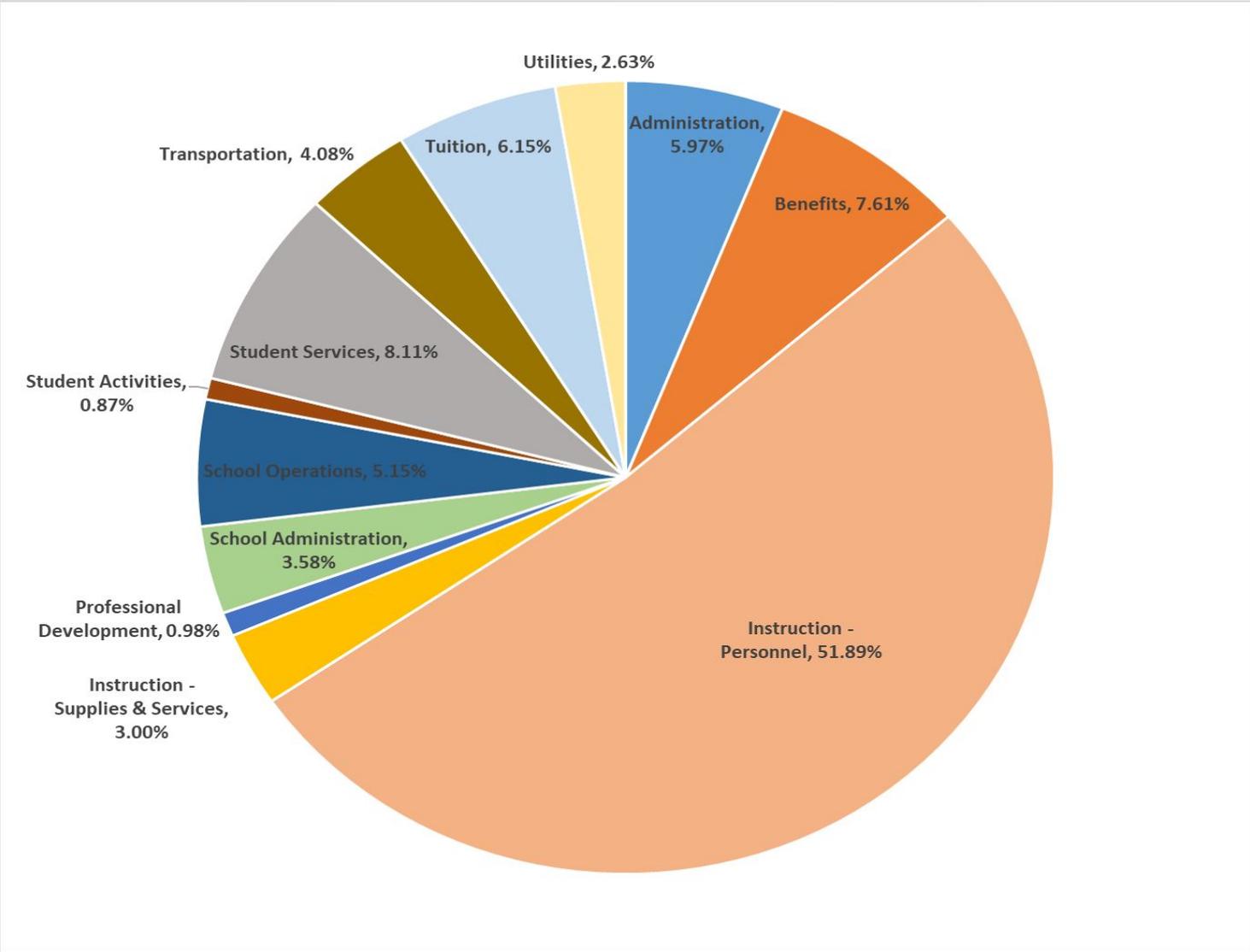
## Previously funded through alternative revenue

- Responsive Classroom
- Racial Equity Institute training
- Curriculum summer work
- 7th/8th grade bus riders living more than 2 miles from school
- Peer mediation training
- Affinity groups

\*METCO grant currently paying for .85 non-METCO FTEs



# Preliminary Budget Expenditures



Total Estimated Budget - \$33,081,516.91 (excluding improvement initiatives)

# Priority 1 improvement initiatives

These are initiatives that are integral to the successful execution of the strategic plan

## K-8 literacy curriculum implementation in 2025-26

- One-time cost: \$231,000 for FY26, split evenly between campuses
- Includes cost of materials and professional development

## Full-time district AIDE Director

- Ongoing cost: \$150,000, split evenly between campuses
- Strategic and tactical responsibility for implement AIDE values in alignment with the strategic plan

# Priority 2 improvement initiatives

These are initiatives that connect directly to and support the execution of the strategic plan

## Mentors for 2nd year teachers

- Ongoing cost: \$25,000, split evenly between campuses
- Will allow all teachers in their second year to continue to have a mentor

## Curriculum review stipends

- Ongoing cost: \$19,158, split evenly between campuses
- Will support more intensive teacher participation in the formal review of district curricula

# Funds available priorities

These are district initiatives that we would prioritize if FY25 or FY26 funding became available:

- Summer 2025 ESY assistant coordinator (\$4000 per campus)
- Online student athletics and after-school activities registration system (estimated \$3000)
- Diversity through Dance after-school program (\$6000, Lincoln campus)
- Continuation of AI faculty productivity tools (\$4250 per campus)
- McLean consulting (\$7500 per campus)
- PD programs (variable cost)

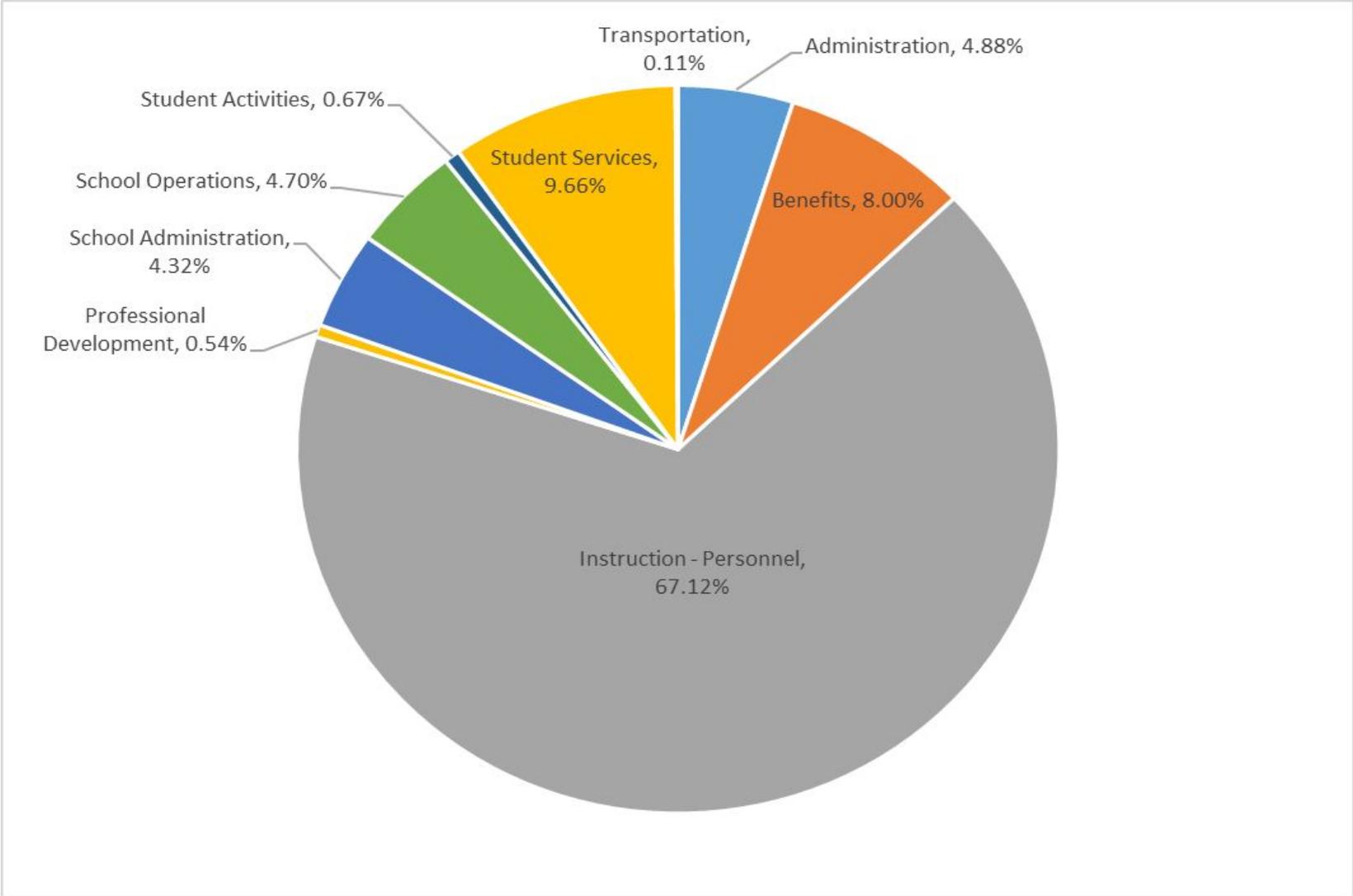
# Unfunded priorities

These are priorities that were identified during the budgeting process, but were not ultimately included in the proposed budget:

- Lincoln K-8 assistant principal (\$125,000)
- Out of district coordinator/team chair (\$91,448)
- Head maintenance craftsperson (\$87,000)



# Personnel Allocations by Budget \$ by %



Personnel Budget - \$ 25,577,451.17

# Potential Impacts & Budget Uncertainty

- **Personnel**
  - Collective bargaining agreements for Administrative Assistant and Custodial bargaining units
  - Enrollment Projections
    - Lincoln School Kindergarten
    - Hanscom Schools K-5
  - Final Calculations for Hanscom Employee Benefits



# Potential Impacts & Budget Uncertainty

- **Non-personnel**
  - Special Education Out-of District Expenses
    - o Lincoln budget only includes known OOD placements, it does not account for potential placements
    - o We currently do not know our final CASE assessments and transportation costs.

	<b>Lincoln</b>	<b>Hanscom</b>	<b>Total</b>
Private Day	\$74,723	\$496,486	\$571,209
Collaboratives and other public schools	\$244,999	\$2,252,965	\$2,497,964
Transportation	\$190,614	\$570,658	\$761,272
<b>Total</b>	<b>\$510,336</b>	<b>\$3,320,109</b>	<b>\$3,830,445</b>
Circuit Breaker Offset	-\$164,979	-\$934,880	-\$1,099,859
<b>Total OOD Tuition Less Circuit Breaker</b>	<b>\$345,357</b>	<b>\$2,385,229</b>	<b>\$2,730,586</b>

# Enrollment



# Enrollment Projections

- Projections based on October 1 enrollment using three-year cohort survival factor
- Kindergarten enrollment – uncertain
- Lincoln and Hanscom sections projected according to the Class Size Policy

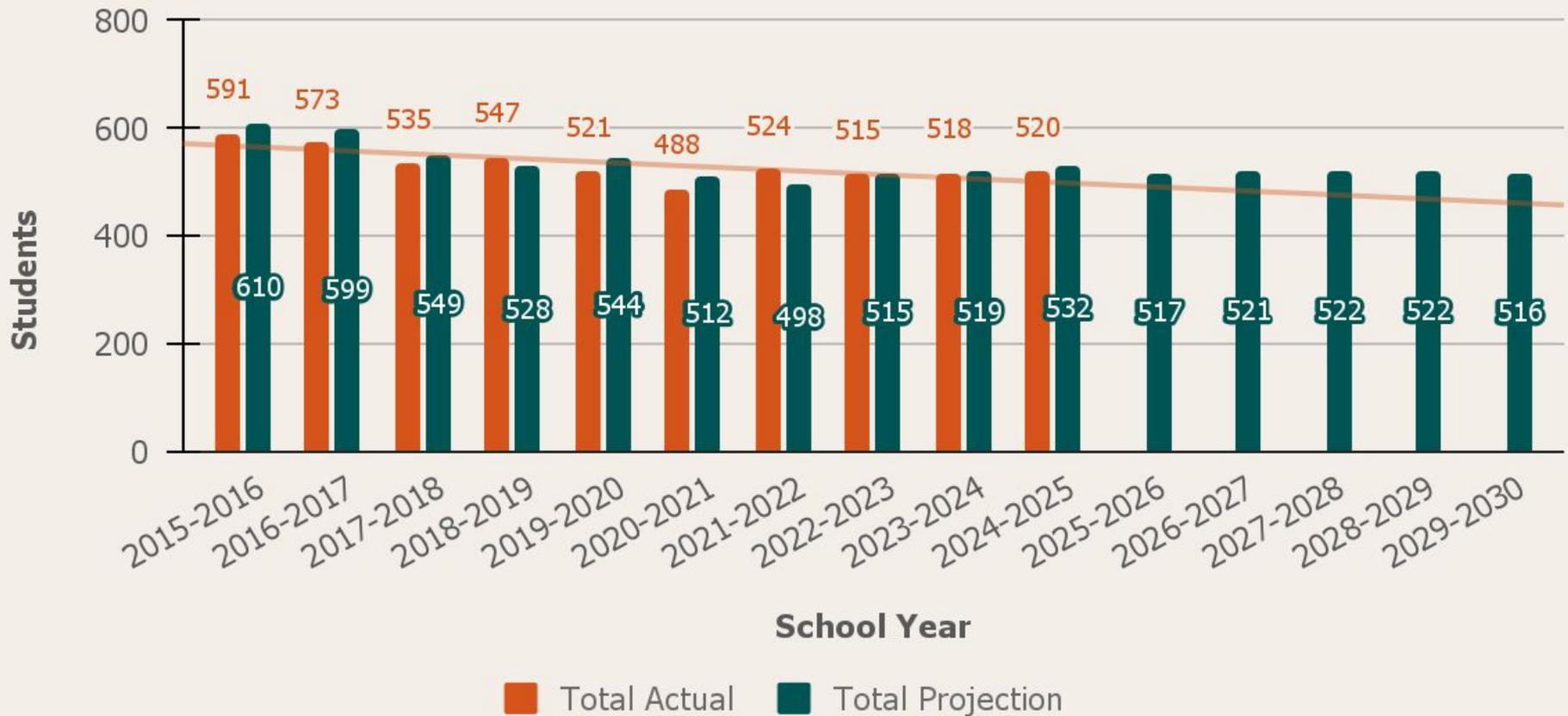


# Lincoln School Enrollment Actual vs Projection - 10 Year History

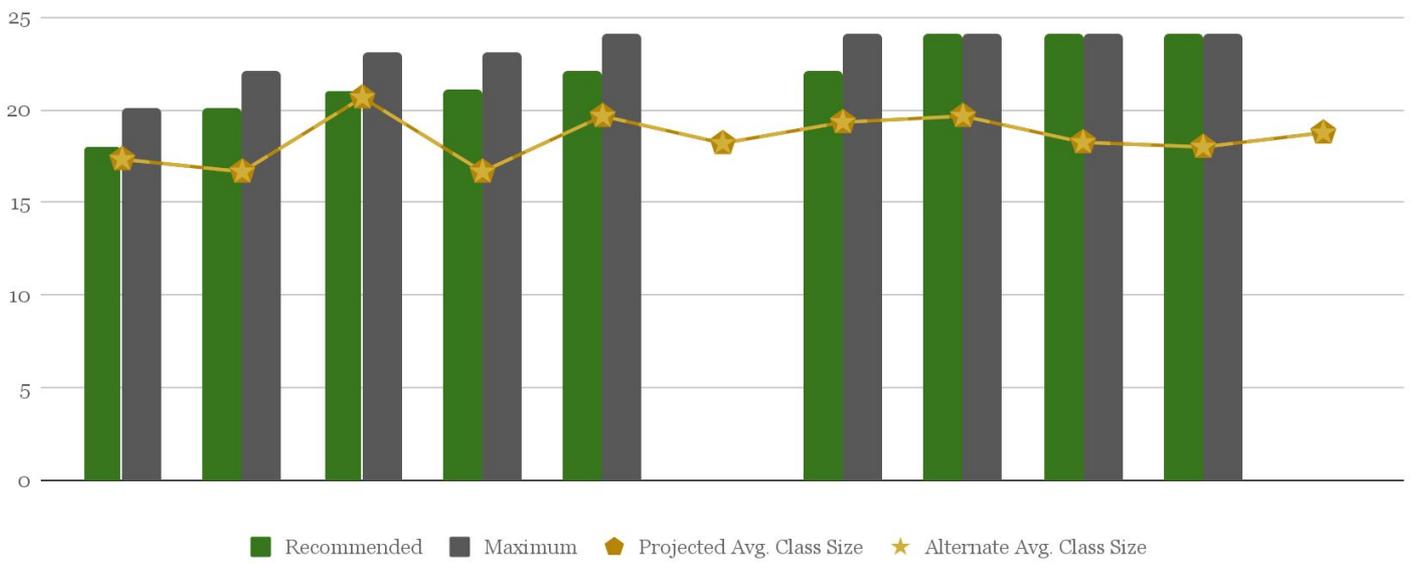
(Projection is using a 3 year Progression Rate Average for SY 2024-2025 to SY 2029-2030)

## Lincoln School Enrollment History

ACTUAL VS PROJECTION - 10 Year History

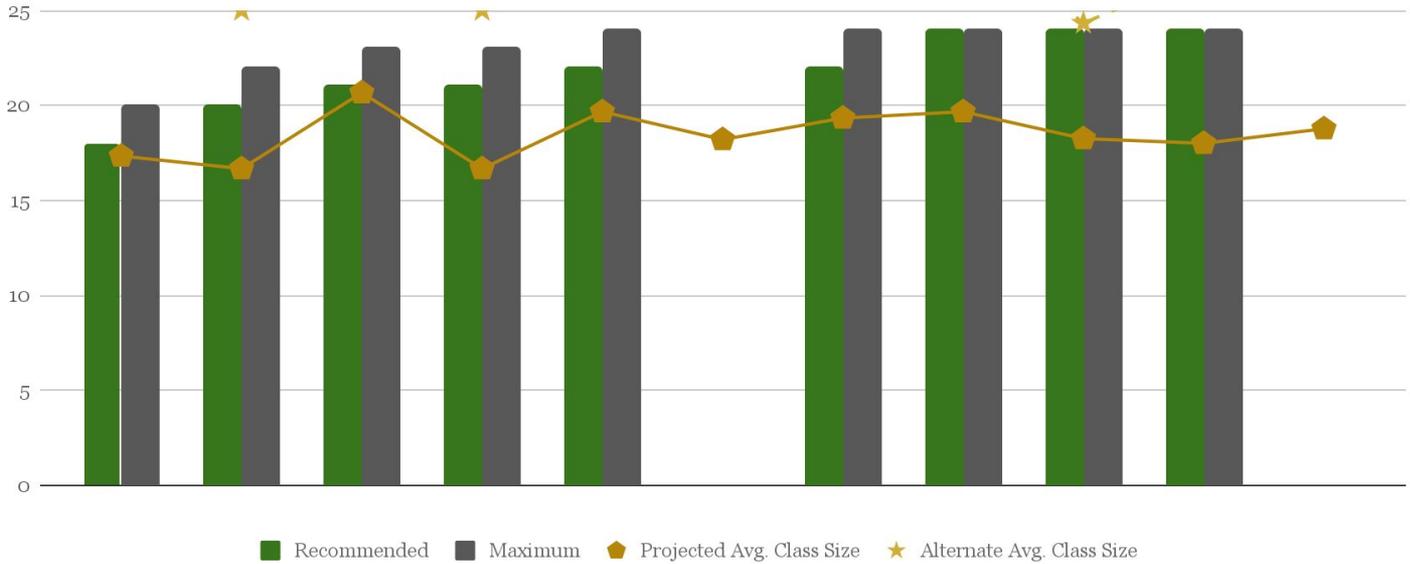


# School Committee Policy applied to FY26 Projected Class Size



	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	K-4 stats	Grade 5	Grade 6	Grade 7	Grade 8	5-8 stats	Total
Recommended	18	20	21	21	22		22	24	24	24		
Maximum	20	22	23	23	24		24	24	24	24		
Projected Enrollment	52	50	62	50	59	273	58	59	73	54	244	517
Projected Sections	3	3	3	3	3	15	3	3	4	3	13	28
Projected Avg. Class Size	<b>17.3</b>	<b>16.7</b>	<b>20.7</b>	<b>16.7</b>	<b>19.7</b>	<b>18.2</b>	<b>19.3</b>	<b>19.7</b>	<b>18.3</b>	<b>18.0</b>	<b>18.8</b>	
Maximum Policy Formula Applied	3	3	3	3	3	15	3	3	4	3	13	28
Alternate Avg. Class Size	<b>17.3</b>	<b>16.7</b>	<b>20.7</b>	<b>16.7</b>	<b>19.7</b>	<b>18.2</b>	<b>19.3</b>	<b>19.7</b>	<b>18.3</b>	<b>18.0</b>	<b>18.8</b>	<b>21</b>

# School Committee Policy applied to FY26 Projected Class Size - One Less

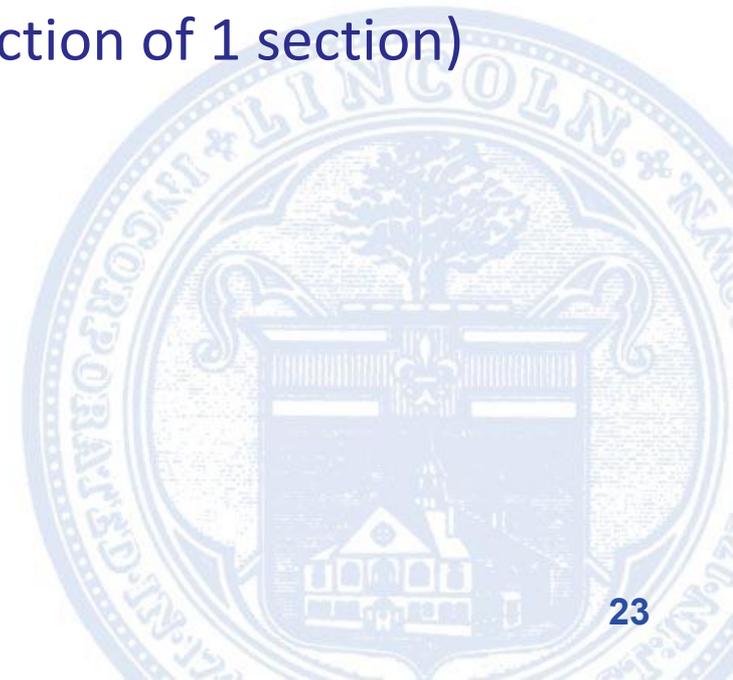


■ Recommended 
 ■ Maximum 
 ◆ Projected Avg. Class Size 
 ★ Alternate Avg. Class Size

	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	K-4 stats	Grade 5	Grade 6	Grade 7	Grade 8	5-8 stats	Total
Recommended	18	20	21	21	22		22	24	24	24		
Maximum	20	22	23	23	24		24	24	24	24		
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Alternate Section	2	2	2	2	2	10	2	2	3	2	9	19
Alternate Avg. Class Size	<b>26.0</b>	<b>25.0</b>	<b>31.0</b>	<b>25.0</b>	<b>29.5</b>	<b>27.3</b>	<b>29.0</b>	<b>29.5</b>	<b>24.3</b>	<b>27.0</b>	<b>27.1</b>	

# PreK-8 General Education Sections - *PROJECTED*

- Hanscom School
  - 12 HPS Classroom Sections K-3
  - Maintain 15 HMS Classroom Sections 4-8
- Lincoln School
  - Maintain 15 K-4 Classroom Sections
  - 13 LPS 5-8 Classroom Sections (Reduction of 1 section)
- Preschool
  - Maintain 5 Hanscom PreK
  - Maintain 2 Lincoln PreK



# Revenue Assumptions



# Revenue Assumptions

• <i>Lincoln level-service budget increase of 0.72%</i>	\$13,646,784
• <i>Medicaid Appropriation</i>	<u>\$ 43,500</u>
• <i>Total Town Meeting (before improv. init.)</i>	\$13,690,284
• <i>Hanscom proposed level-service budget</i>	\$19,391,233
• <i>Reimbursement Programs (Circuit Breaker &amp; E-rate)</i>	\$1,102,979
• <i>Grant revenues projected at level funding</i>	\$1,125,329
• <i>User fees remain the same in FY 26 as in FY25</i>	\$552,580
<b>Total Revenue for the district:</b>	<b>\$35,862,405</b>

# FY26 Budget Development Process Next Steps

December 5	● Presentation of Preliminary Budget
December 17	● Finance Committee: 1st Joint Budget Meeting
December 19	● Budget Discussion and Budget Hearing
January 9	● Possible SC Budget Working Session
January 16	● Budget Discussion
January 21	● Finance Committee: 2nd Joint Budget Meeting
January 23	● Budget Discussion and vote
March 22	● Lincoln Town Meeting

# Questions, Discussion, and Next Steps

- Any immediate questions or discussion this evening?
- Next steps
  - Finance Committee presentation on 12/17
  - Continued opportunities for discussion at SC meetings on 12/19, 1/9, and 1/16
  - Scheduled SC vote on budget on 1/23
- We are happy to collect additional information and answer questions on an ongoing basis
- We recognize that the proposed budget now shifts from our hands to the School Committee's hands, and that this is a collaborative process that will necessarily include input from and dialogue with a variety of stakeholders