

*FY 2026*  
*Lincoln School Committee*  
*Annual Budget*  
*December 5, 2024*



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## *Superintendent's Overview*

### *Our District*

The Lincoln Public Schools is one community that is nevertheless composed of students and families from many different communities: the town of Lincoln, the Hanscom Air Force Base, Boston, and the many communities where our staff members live who bring their children to Lincoln. We provide educational services to students beginning as young as 2 years, 9 months when they enroll in the Lincoln Public Schools Preschool, and all the way through eighth grade. Students are educated at two different campuses: the Lincoln School campus, which serves students from preschool through eighth grade; and the Hanscom School campus, which serves students living on base from preschool through eighth grade. Lincoln was one of the first towns to participate in the METCO program, and we continue to be a proud METCO district with approximately 90 Boston-resident students as part of our overall student body.

Our diversity is one of our greatest strengths as a district. It also means that we have to work to ensure that all of our students and families feel a strong sense of belonging in our schools, no matter where they might live. In addition, it means that we need to see each child as an individual, and that we need a variety of programs and resources to ensure that all of our students are challenged and supported to succeed at high levels.

The budget development process is a collaborative one that begins in September. The School Committee approves a budget development timeline, the Finance Committee provides the town departments with budget guidance, and I work with the district leadership team to develop an initial level-services budget. A level-services budget is one that maintains the current level of services into the following year while taking into account any changes in student enrollment, contractual step increases and cost-of-living adjustments for staff, and any changes in contractual services such as health care costs. Then, budget managers – principals and central office administrators – begin identifying potential areas of need. Over the course of several months of input and conversation, the district's leadership team reviews and prioritizes requests for any changes to the budget. Throughout the process we also review areas where it is possible to make budget reductions without negatively impacting student learning. At the end of the process, I finalize a proposed budget, which is presented to the School Committee and the community. The School Committee then takes 6 - 8 weeks to review the proposed budget, to listen to constituent feedback, to review any relevant data, and to discuss the budget as a collective body. After this process of consideration, the School Committee will vote to approve a final district budget, which is then presented at Lincoln's Town Meeting in the spring.

For the last several years, the Lincoln side of the budget has had a sizable surplus remaining at the end of each fiscal year. To help us identify patterns that led to these surpluses, we commissioned an outside organization, the Collins Center, to conduct a multi-year analysis. Using the results of this analysis, we have identified a number of places where we could tighten the budget, leading to a proposed level-service budget for Lincoln that represents less than a 1% increase from the prior fiscal year. At the same time, we have also identified a number of improvement initiatives that will support the implementation of our long-term strategic plan, which is included in Appendix D.

On behalf of our entire leadership team, I want to thank the community for its support of our schools and school programs, and I am grateful to our staff for all of their efforts for our students.

Parry Graham, Superintendent



## Operating Budget Overview

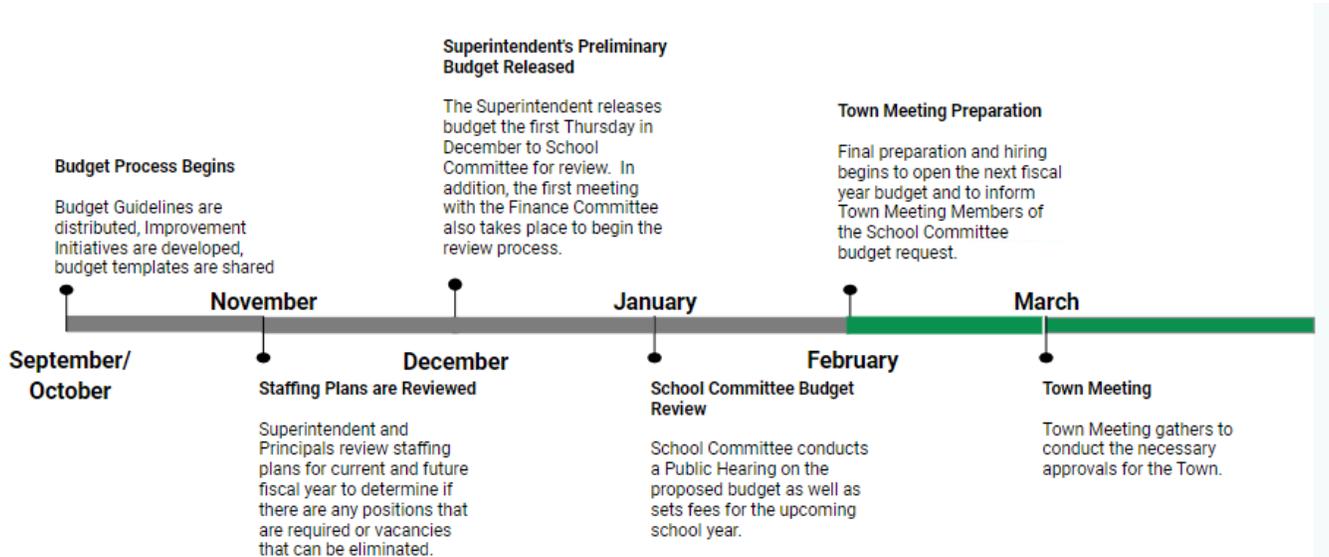
The primary objective of the Lincoln Public School District is to provide high quality, educationally sound programs designed to meet the academic and social needs of all students. As stewards of Lincoln resources, the School Committee and the Administration take their obligation to accomplish the educational objective in a fiscally sound and prudent manner very seriously. We are committed to providing clear and thorough explanations for all aspects of the school budget, full disclosure for sources of revenue and anticipated expenditures, and full justification for each requested program.

The Lincoln and Hanscom School budgets are designed to support that commitment. Understanding the complexities of the school budget begins with an explanation of the overall picture, focusing on the total operating budget revenue, and follows with details of the Lincoln and Hanscom budget revenues, followed by a discussion of budget drivers influencing planned expenditures. Summary displays accompany the explanations, and some details of the two budgets may be found at the end of this section.

The FY 26 budget is built to ensure that the district is actively equipping our students to acquire essential skills and knowledge, think creatively and independently, exhibit academic excellence, appreciate and respect diversity, display creativity, value reflection, and demonstrate social and emotional competencies.

Through our budget choices, the school district is organized so that we support high quality instruction at all levels, prioritize the work that happens between students and educators in our classrooms, and build on our strengths and our challenges openly. Our primary focus remains high quality teaching and learning for all students and especially for students in groups we know are disproportionately impacted by opportunity gaps - including race, income, disability, and language status. This budget prioritizes the staffing, program, and materials needed to ensure educators have the resources needed to support individual student needs.

### Budget Development Timeline

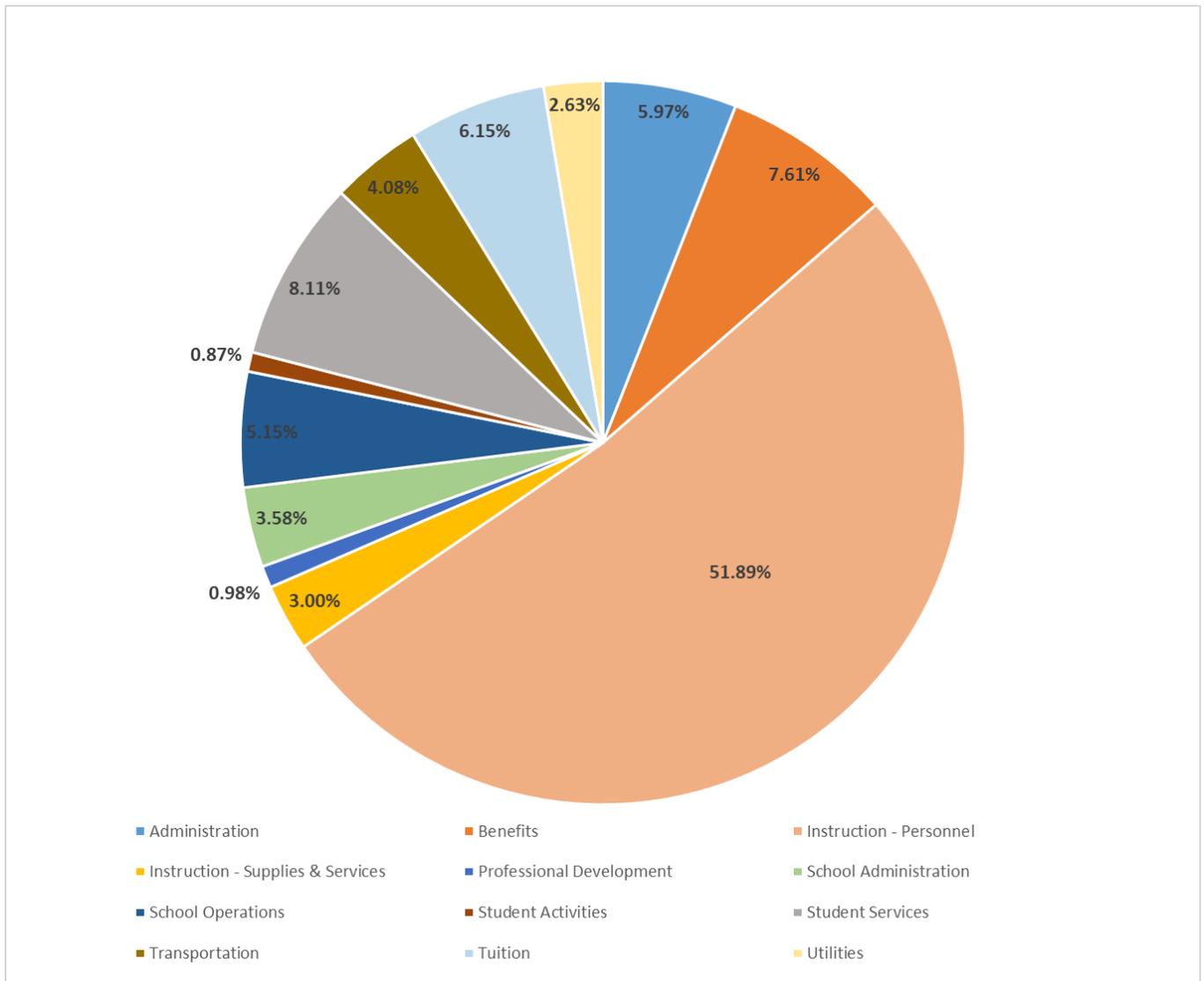




### Budget Drivers

The FY26 budget is driven by three primary goals: effectively implementing the district’s long-term strategic plan (included in Appendix D); ensuring efficient fiscal oversight; and appropriately planning for long-term liabilities. Below is the summary of the FY26 proposed budget. As the chart shows, the majority of the district budget is non-discretionary, including personnel and benefits costs, obligated contracted services, and utilities.

#### FY 26 Budget Summary



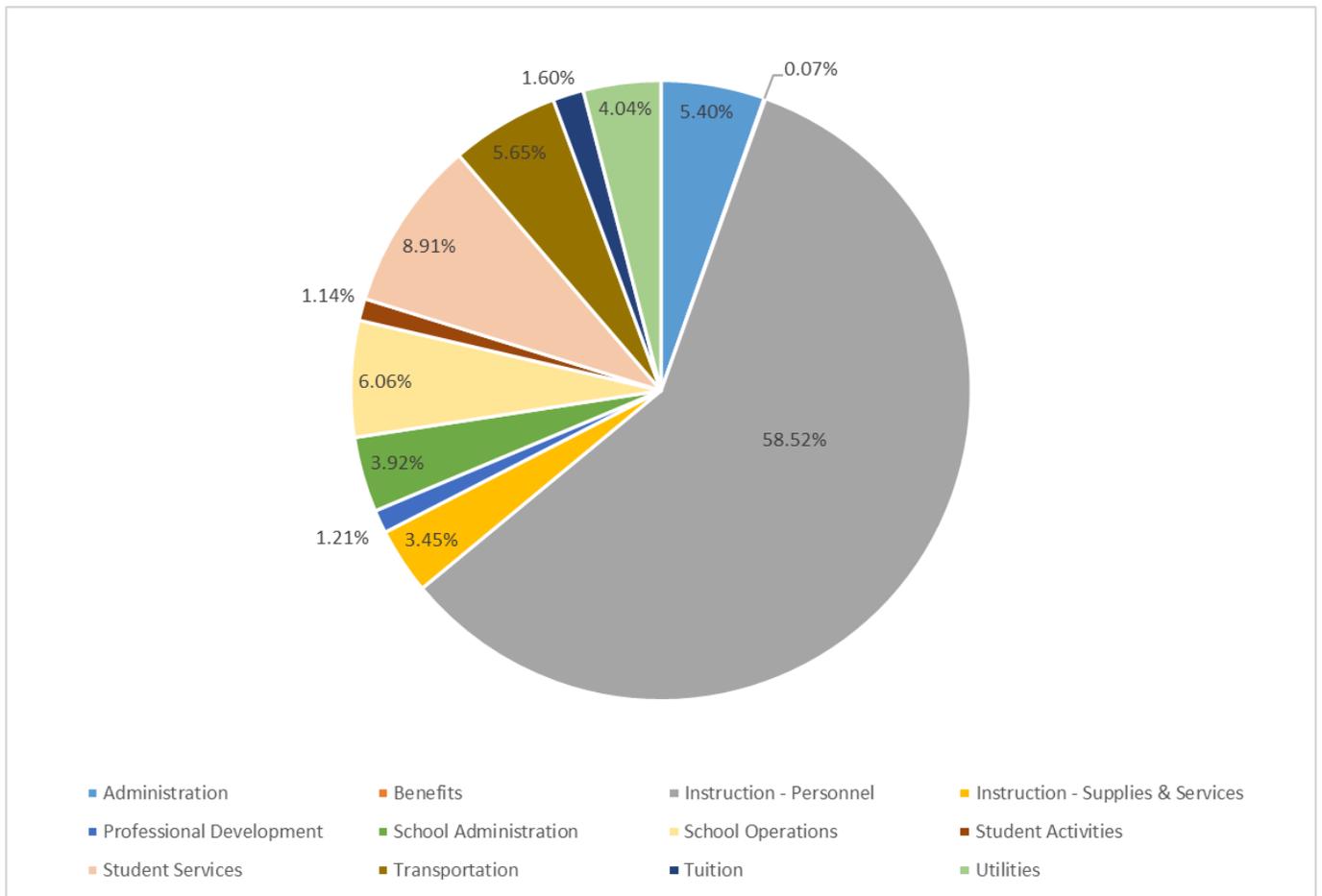


### Lincoln Public Schools

The proposed Lincoln budget is a level service budget (this year’s program at next year’s cost), adjusted for section changes caused by class sizes and enrollments, special education tuition, transportation, and utility costs. The proposed Lincoln operating budget of **\$13,646,784.12** represents a **0.72%** increase (\$97,932.12) over the FY25 Lincoln budget. After accounting for projected Medicaid Reimbursement revenue of \$43,500, the total proposed Lincoln budget is **\$13,690,284.12**.

The proposed budget does not include the final results of the Custodial Unit and Administrative Assistant Unit negotiations, or final Operational Services Division, CASE, and other collaboratives tuition rate setting. In addition, the level service budget presented here does not include multiple improvement initiatives aligned with the implementation of the district’s long-term strategic plan. Those improvement initiatives, and their potential impact on the budget, are summarized in Appendix A.

### FY 26 Budget Summary





LINCOLN SCHOOL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 REVISED	FY26 REQUEST	%	FY26-FY25	% Change
Administration	660,409.72	693,199.39	703,715.90	767,523.00	739,089.38	5.40%	(28,433.62)	-3.70%
Benefits	4,042.23	25,739.86	71,449.99	5,000.00	10,000.00	0.07%	5,000.00	100.00%
Instruction - Personnel	7,063,890.24	7,306,596.45	7,405,543.41	7,779,012.00	8,012,106.36	58.52%	233,094.36	3.00%
Instruction - Supplies & Services	406,004.48	452,870.81	499,907.75	453,833.00	472,781.00	3.45%	18,948.00	4.18%
Professional Development	88,561.68	132,121.63	102,604.99	144,236.00	165,778.53	1.21%	21,542.53	14.94%
School Administration	463,571.08	491,252.12	495,871.50	531,794.00	536,873.28	3.92%	5,079.28	0.96%
School Operations	787,553.62	789,857.71	831,238.62	876,495.00	830,012.27	6.06%	(46,482.73)	-5.30%
Student Activities	80,244.33	76,398.23	76,514.34	171,284.00	156,588.50	1.14%	(14,695.50)	-8.58%
Student Services	761,206.02	836,245.73	911,166.05	1,109,102.00	1,220,353.66	8.91%	111,251.66	10.03%
Transportation	623,151.91	584,942.58	663,095.76	737,644.00	773,479.14	5.65%	35,835.14	4.86%
Tuition	322,423.46	203,483.84	71,535.72	330,483.00	219,722.00	1.60%	(110,761.00)	-33.51%
Utilities	789,451.55	516,296.09	530,348.16	642,446.00	553,500.00	4.04%	(88,946.00)	-13.84%
<b>Grand Total</b>	<b>12,050,510.32</b>	<b>12,109,004.44</b>	<b>12,362,992.19</b>	<b>13,548,852.00</b>	<b>13,690,284.12</b>	<b>100%</b>	<b>141,432.12</b>	<b>1.04%</b>

- Administration - School Committee, Superintendent's Office, Human Resources, Business and Finance, District-Wide Technology, Town Services
- Benefits - Insurances, Retirement, Employee Separation
- School Administration - Principal's Office Personnel, Supplies and Services
- School Operations - Facilities & Maintenance, Food Services
- Student Activities - Athletics, Extra-curricular Activities
- Student Services - Guidance, Counseling, Health Services, Testing & Assessment, Student Evaluations, Summer School
- Tuition – Tuition to Collaboratives (CASE), Out of District Programs

The instructional personnel budget includes a 1.0 FTE proposed additional special education teacher for the Lincoln school for FY26; however, by utilizing an unfilled 0.4 FTE position, the additional cost for FY26 is only the equivalent of 0.6 FTE. With the discontinuation of several federal grants, the operating costs for professional development have increased for FY26. The Tuition budget for FY26 is decreased due to the offset by Circuit Breaker funds, and utilities costs have decreased as a result of the new energy-efficient facility and anticipated savings through the use of building solar panels.

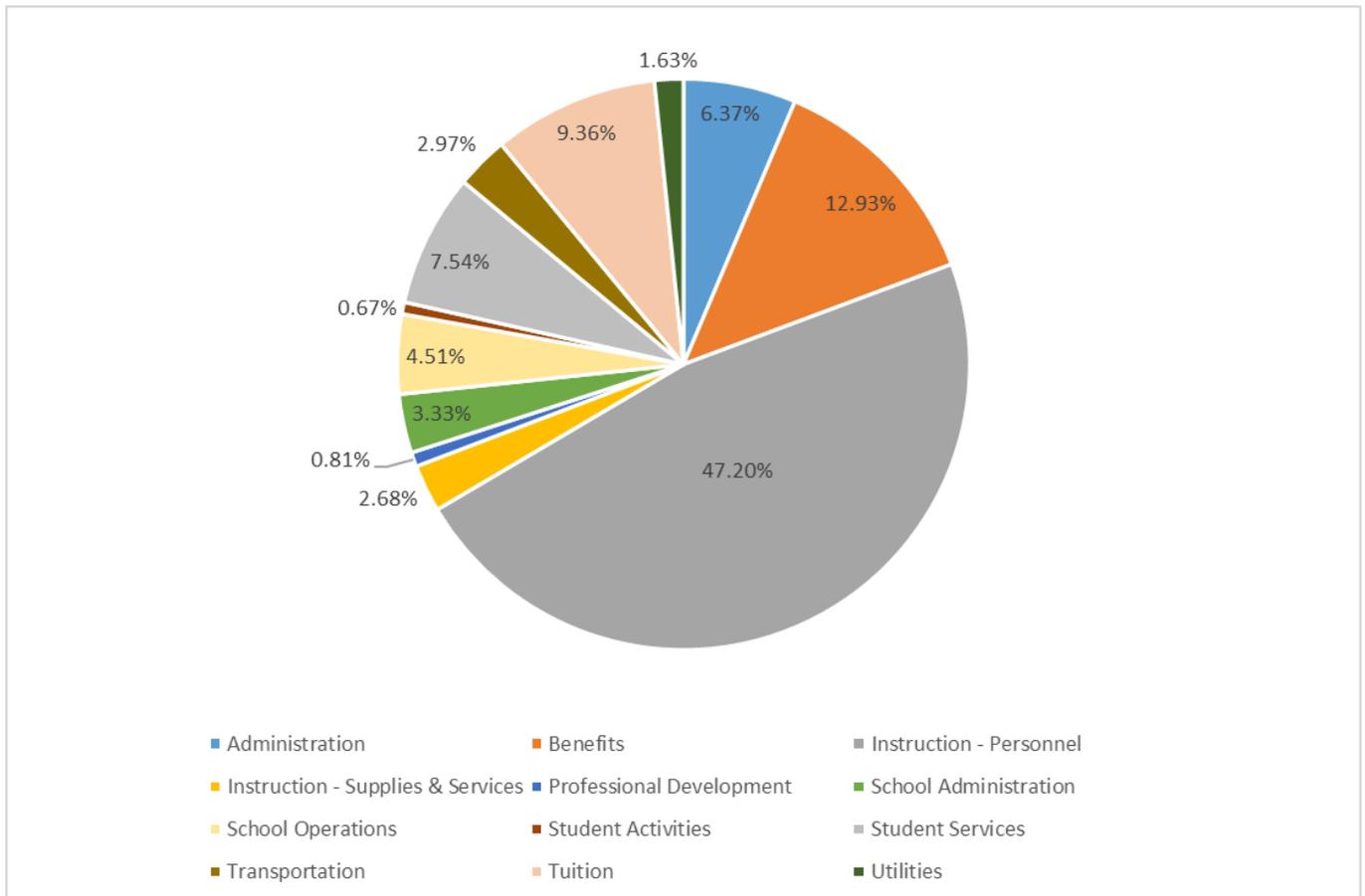


### Hanscom School

The Hanscom Preliminary Base Budget of \$19,391,232.79 is also a level service budget (this year’s program at next year’s cost), adjusted for section changes caused by class sizes, enrollments and projected special education expenses. The total proposed budget calls for a transfer of \$384,533.79 from the reserve fund to meet the gap between the FY26 budget and projected DoDEA contract amount.

The budget does not include the final results of the Custodial Unit and Secretary Unit negotiations, or final calculations for Hanscom Employee Benefits, or final Operational Services Division, CASE, and other collaboratives tuition rate setting.

### FY 26 Budget Summary





HANSCOM SCHOOL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 REVISED	FY26 REQUEST	%	FY26-FY25	% Change
Administration	866,044.18	940,405.13	853,916.63	1,003,311.00	1,234,647.75	6.37%	231,336.75	23.06%
Benefits	1,845,623.39	1,921,781.60	2,024,790.82	2,021,627.00	2,507,237.00	12.93%	485,610.00	24.02%
Instruction - Personnel	7,337,034.87	7,849,745.59	8,216,558.41	9,007,031.00	9,153,075.19	47.20%	146,044.19	1.62%
Instruction - Supplies & Services	468,934.37	519,203.13	412,620.88	564,019.00	520,011.00	2.68%	(44,008.00)	-7.80%
Professional Development	97,436.56	119,759.38	92,736.36	141,874.00	157,605.53	0.81%	15,731.53	11.09%
School Administration	457,372.26	501,834.78	604,371.84	633,439.00	646,004.54	3.33%	12,565.54	1.98%
School Operations	792,812.86	792,244.30	789,475.39	872,836.00	873,949.99	4.51%	1,113.99	0.13%
Student Activities	69,174.09	104,555.48	99,287.24	80,568.00	130,093.50	0.67%	49,525.50	61.47%
Student Services	1,124,269.26	1,075,196.07	1,226,215.43	1,934,728.00	1,462,529.29	7.54%	(472,198.71)	-24.41%
Transportation	372,295.00	332,370.31	515,715.61	576,835.00	575,258.00	2.97%	(1,577.00)	-0.27%
Tuition	1,881,182.00	1,488,934.28	2,008,690.97	1,912,408.00	1,814,571.00	9.36%	(97,837.00)	-5.12%
Utilities	266,735.03	223,781.74	269,680.90	313,158.00	316,250.00	1.63%	3,092.00	0.99%
<b>Grand Total</b>	<b>15,578,913.87</b>	<b>15,869,811.79</b>	<b>17,114,060.48</b>	<b>19,061,834.00</b>	<b>19,391,232.79</b>	<b>100%</b>	<b>329,398.79</b>	<b>1.73%</b>

- Administration - School Committee, Superintendent's Office, Human Resources, Business and Finance, District-Wide Technology, Town Services
- Benefits - Insurances, Retirement, Employee Separation
- School Administration - Principal's Office Personnel, Supplies and Services
- School Operations - Facilities & Maintenance, Food Services
- Student Activities - Athletics, Extra-curricular Activities
- Student Services - Guidance, Counseling, Health Services, Testing & Assessment, Student Evaluations, Summer School
- Tuition – Tuition to Collaboratives (CASE), Out of District Programs

The Administration budget includes a big increase of \$216,581.44 in the indirect cost for Town services based on the recent work group analysis. The Benefits budget includes an increase of \$351,760 in the Middlesex Retirement Assessment for Hanscom staff based on the most recent Actuary report, as well as projected health insurance cost increases. The decreases in Student Services and Tuition are due to not budgeting for potential out of district placements for FY26 and the budget offset by Circuit Breaker funds.



## Enrollment and Class Size

### Lincoln School

On the Lincoln Campus, the School Committee policy on class size governs the number of sections for each grade with a mindset focused on teaching and learning. The administration uses a cohort survival model to project the number of students required in each grade, and then applies the class size policy to determine the number of sections required at each grade. The current enrollment projections will require two Preschool and at least 28 K-8 sections. It is unclear at this time if an additional section will be required for Kindergarten students.

Over the last ten years, the size of each Lincoln School class cohort ranged from 39 to 77 students. The Average was 60 students per class cohort per year. During the pandemic FY20-FY 23 the range was essentially the same. However, the range of students across the grade levels results in a fluctuation at each grade level of between 3 sections and 4 sections. For FY 26, we anticipate a larger 7th grade cohort, but our current staffing in the middle school grades is sufficient to maintain the smaller class sizes that are customary in Lincoln. While we describe the middle school as being in three sections, scheduling and developing appropriate student cohorts may result in four sections in certain subject areas.

### Enrollment History

The enrollment history charts show the enrollment projection over a 30 year period of time with 10 year increments marked in a lighter color. The reason for showing this specific time span is that it represents a visual of any generational shifts that may be occurring within the community.

**Lincoln 30 Year Enrollment History  
& Current Year**  
SY 1994-1995 through FY 2024-2025  
October 1



### Enrollment Projections



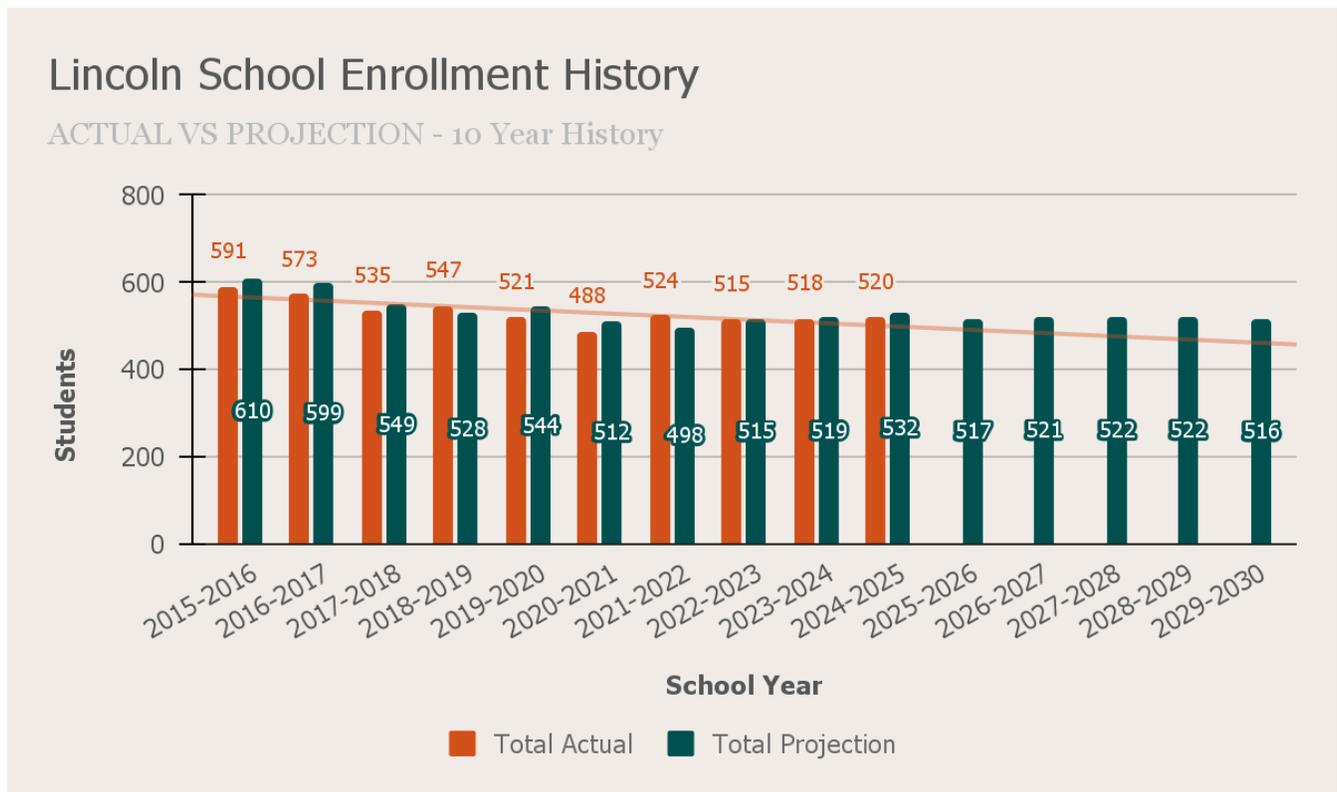
Annually, the Administration projects student enrollment using a cohort survival method with a look back of three years and five years. The annual enrollment projection is based on a cohort survival rate, using progression rates that are recalculated each year. The Kindergarten Progression Rate is derived by comparing current Kindergarten enrollment to prior Kindergarten class sizes. Progression Rates for all other grades are derived by comparing the grade enrollment with the corresponding cohort from the prior year. Thus, the projection uses net of in-and out-migration of students and grade retention which determines the Progression Rate. The Progression rate is applied to Grades 1 through 8 in either a 1 year, 3 year or 5 year average. However, for Kindergarten the district currently uses a five year average of actual October 1 enrollment. In the future, the district would like to use the Town's Census data and encourage families to submit information for children that are younger than the age of 16 residing in households. This will allow the district to better predict Kindergarten and monitor births to age five as a new demographic data point.

The projection does include METCO and employee student enrollments in addition to Lincoln resident students. In FY 24, the Progression Rate process was changed to calculate a rate for each category of students. The reason being that the district wanted to isolate Lincoln resident students because METCO is capped at 91 students and employee students are limited to around 14 annually.

The projection below shows actual enrollment from the 2015-2016 School Year through to the 2024-2025 School Year, paired against the projected enrollments which continue through the 2029-2030 School Year.

**Lincoln School Enrollment Actual vs Projection - 10 Year History**

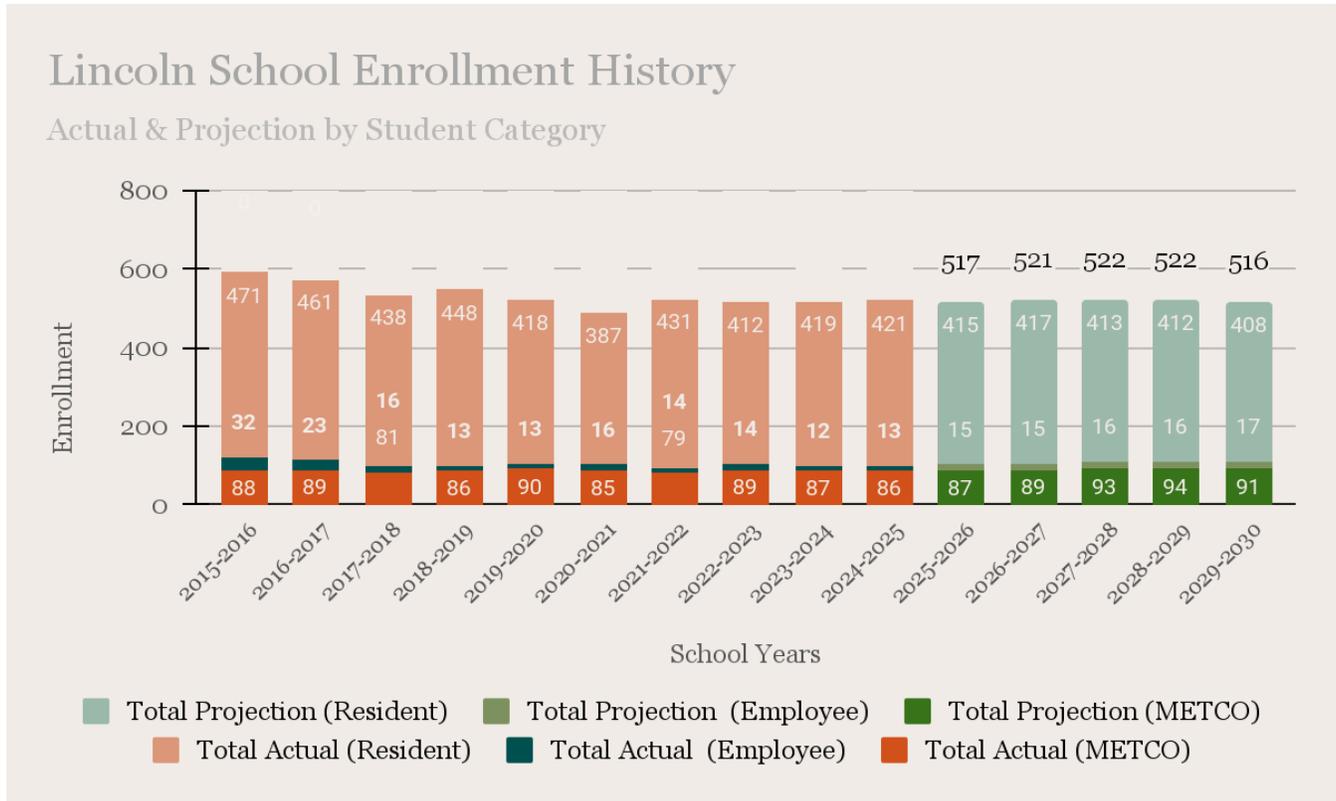
(Projection is using a 3 year Progression Rate Average for SY 2025-2026 to SY 2029-2030)





The projection below shows actual enrollment from the 2015-2016 School Year through to the 2024-2025 School Year, based on the type of student that is in the enrollment history. In Lincoln, this includes Lincoln resident, Boston resident, and employee students. Each type of student is included in the enrollment projection based on historical activity or commitments.

**Lincoln School Enrollment History  
Actual & Projection by Student Categorization**

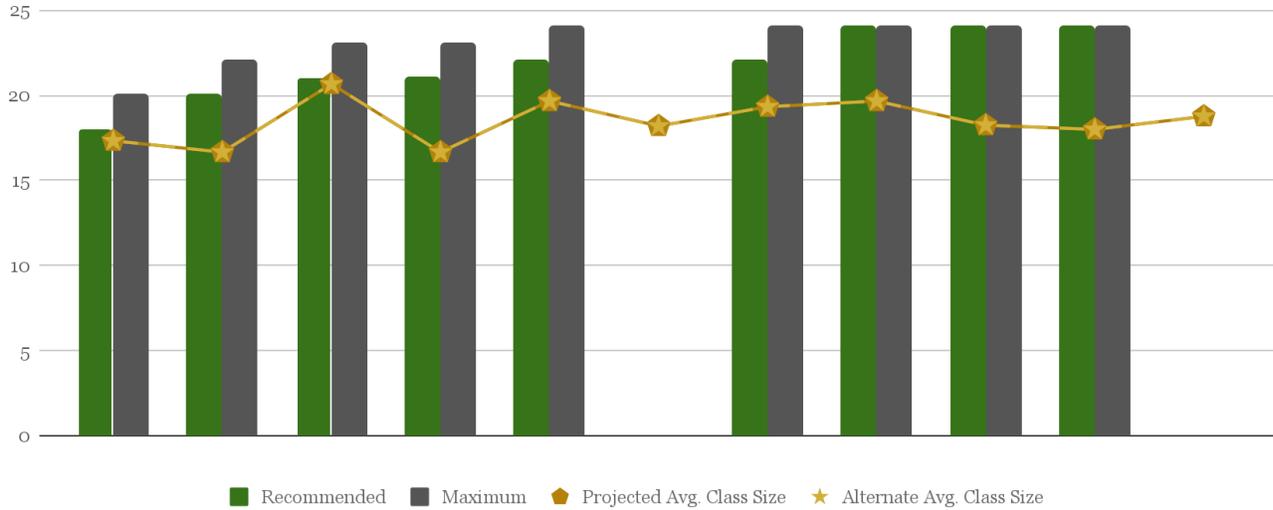


**School Committee Class Size Policy Applied to Projected Enrollment**

The chart below is used to assist administration in planning for the number of sections and teachers for the upcoming school year based on the enrollment projections above by grade level. The School Committee policy of the recommended class size and the maximum class size are mapped against the projected enrollment. The results provide the projected sections that are requested to meet the guidelines as well as the application of the School Committee policy to ensure that the number of requested sections is reasonable. In grades 6-8, the projected sections shown are used as the basis of scheduling, with adjustments to the number of sections based on needs such as student choice of world language, student enrollment in special education services, and math placement.



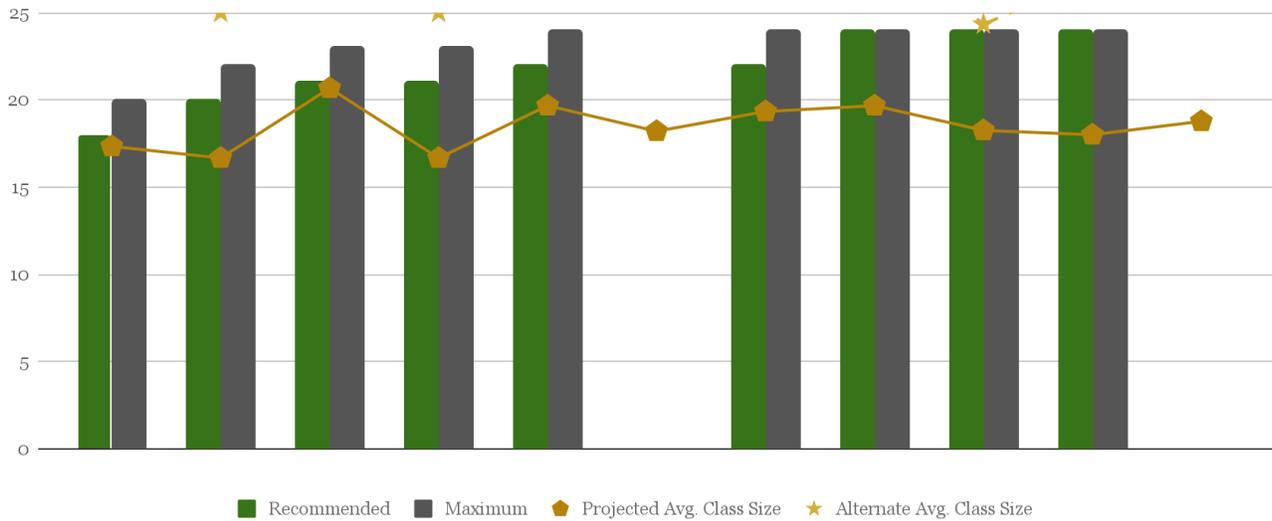
School Committee Policy applied to FY26 Projected Class Size



	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>	



One Less Section Per Grade



	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	17.3	16.7	20.7	16.7	19.7	18.2	19.3	19.7	18.3	18.0	18.8	
Alternate Section	2	2	2	2	2	10	2	2	3	2	9	19
Alternate Avg. Class Size	26.0	25.0	31.0	25.0	29.5	27.3	29.0	29.5	24.3	27.0	27.1	

**Lincoln School Building Capacity and Marginal Costs for Increases in Enrollment**

Periodically the district is asked about the capacity of the Lincoln School building and what could be the incremental costs associated with increasing enrollment. The Educational Program capacity of the building is designed for 33 sections and a range of 693 to 717 students. Below, the line showing Open Seats are the number of seats available per grade level based on design and the School Year 2025-2026 projection of 517 students in our current grade configuration. However, our experience is that new students do not always arrive where we have the most seats available. Thus, the building is estimated to have an average capacity of 693 students. This is simply calculated as 33 sections multiplied by an average of 21 students per grade.



Building Capacity	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Design Capacity	Avg Capacity
Sections	4	4	3	4	3	4	4	4	3	33	33
Class Size	18	20	21	21	22	22	24	24	24		21
<b>Total Student Capacity</b>	<b>72</b>	<b>80</b>	<b>63</b>	<b>84</b>	<b>66</b>	<b>88</b>	<b>96</b>	<b>96</b>	<b>72</b>	<b>717</b>	<b>693</b>
Projected Open Seats	20	30	1	34	7	30	37	23	18	200	176

One marginal cost methodology calculates the financial impact based on the ability to absorb additional students in the current number of sections assuming an average number of seats in each section without any grade level designation. Thus, for the 2025-2026 school year, the Lincoln School could absorb almost 56 general education students or 2 students per grade level. The marginal cost for those students would be approximately \$72,800 or \$1,300 per student based on a five year per pupil expenditure average for General Supplies and Materials. The district already has the building open, desks, and other base level staff and overhead to welcome up to 56 additional students without program constraints. However, due to financial constraints, the FY 26 Budget would likely have to increase its use of reserves to support a significant number of additional students depending on the grade level.

	Current Sections	Marginal Cost
Current Sections	28	
Seats without Grade Designation that can be absorbed without Education Program Impact	2	
<b>Number of Students without Grade Designation that can be absorbed into current number of sections</b>	<b>56</b>	<b>\$72,800</b>

If the district must open a new grade level section due to one grade level experiencing more new students than another, the total estimated cost is \$170,250 per section, plus approximately \$7,500 for each additional student or \$327,750 per new section. Each new section will need a base level of curriculum and materials, some equipment, a teacher, a paraprofessional (depending on the grade level), and employee benefits. Each student also needs to be resourced with technology, educational software, curriculum, other educational materials and resources specific to their grade level. Once the Lincoln School reaches an enrollment of 682 (540 +142) the building will begin to feel pressure on its ability to efficiently deliver planned education programs. Current instructional spaces may need to be rearranged in order to function in accordance with the district's educational program.

	New Sections	Additional Cost for 4 sections	Cost Per New Section
Open Sections to Building Capacity without Grade Designation (estimate)	5	\$851,250	\$170,250
Seats without Grade Designation that can be welcomed into open sections	21	\$787,500	\$157,500
<b>Total Number of Additional Students</b>	<b>105</b>	<b>\$1,638,750</b>	<b>\$327,750</b>
<b>Total Estimated Number of Students that begin to impact building capacity.</b>	<b>161</b>	<b>\$1,711,550</b>	<b>\$10,631</b>



## Hanscom School

The scope of work for the current DoDEA contract which began in FY21 and will run through the end of FY 25 no longer contains specific class size guidelines for the Hanscom Campus, implying that the district should use the School Committee class size guidelines utilized on the Hanscom campus. Accordingly, the budget plan uses the preferred and maximum class sizes used in developing the Hanscom School budget for staffing levels and curriculum needs. However, due to the fluctuations in the number of students on the Air Force Base at any given time, it is challenging to anticipate what the enrollments will actually look like with any certainty.

Over the last ten years, the size of each Hanscom School class cohort ranged from 30 to 84 students. Special Education Out of District Students has grown from 10 in the 2014-2015 School Year to 26 in the 2024-2025 School Year. During the pandemic FY 20-FY 23 the cohort range was 30 to 70 and the average was 52 students per class cohort per year. However, the range of students across the grade levels results in a fluctuation at each grade level of between 2 sections and 4 sections. With a class size policy of up to 24 in grades 6-8, staffing could be at four sections to maintain the middle school model. For FY 26, we are continuing three sections in each of the middle school grades while retaining the current middle school faculty levels. This practice recognizes the value of maintaining a highly qualified faculty, and the value of the investments we make in the continuing education of our Hanscom educators, training and professional development. While we describe the middle school as being in three sections, scheduling and developing appropriate student cohorts may result in four sections in certain subject areas.

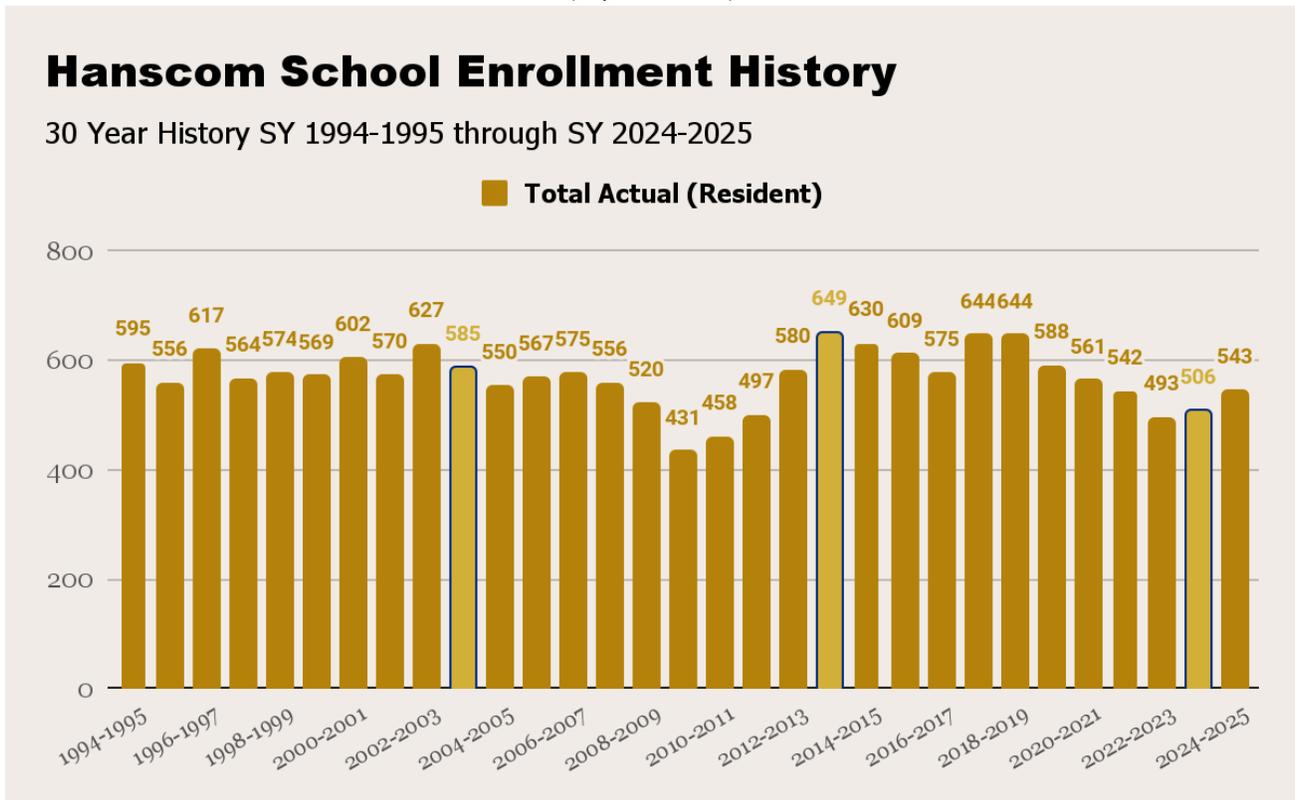


### Enrollment History

The enrollment history charts show the enrollment projection over a 30 year period of time with 10 year increments marked in a lighter color. The reason for showing this specific time span is that it represents a visual of any generational shifts that may be occurring within the community.

#### Hanscom (PreK - Grade 8) 30 Year Enrollment History

SY 1994-1995 through FY 2024-2025  
(September 30)



### Enrollment Projections

Annually, the Administration projects student enrollment using a cohort survival method with a look back of three years and five years. At Hanscom the district has developed a MidPoint and HighPoint Enrollment model as the fluctuation of students is unpredictable. The initial annual enrollment projection is based on a cohort survival rate, using progression rates that are recalculated each year. The Kindergarten progression rate is derived by comparing current Kindergarten enrollment to prior Kindergarten class sizes. Progression rates for all other grades are derived by comparing the grade enrollment with the corresponding cohort from the prior year. Thus, the projection uses net of in-and out-migration of students and grade retention which determines the Progression Rate. The progression rate is applied to Grades 1 through 8 in either a 1 year, 3 year or 5 year average. However, for Kindergarten the district currently uses a five year average of actual October 1 enrollment. In the future, the district would like to use the Town’s census data and encourage families to submit information for children that are younger than the age of 16 residing in households. This will allow the district to better predict Kindergarten and monitor births to age five as a new demographic data point. The High Point Projection uses a historical average over the last 30 years. The result is the potential for a 100 student increase depending on how base housing turns over and newly assigned personnel arrive with families.

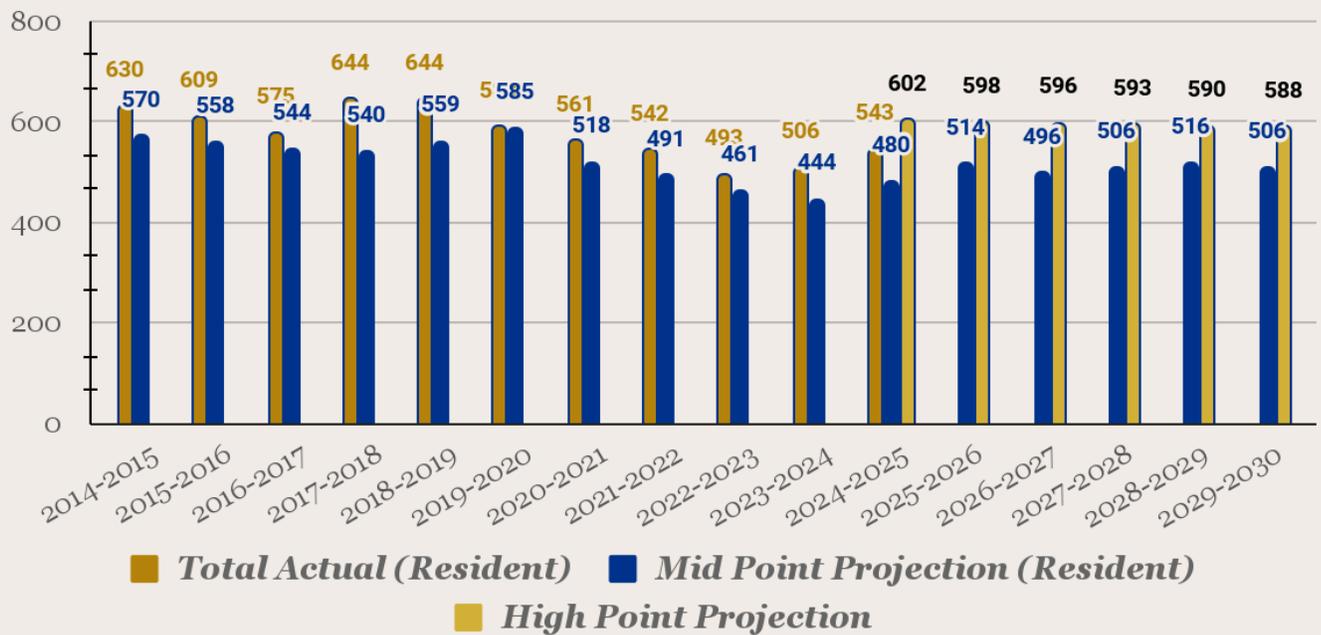


The projection below shows actual enrollment from the 2014-2015 School Year through to the 2024-2025 School Year, paired against the projected enrollments which continue through the 2029-2030 School Year.

**Hanscom School Enrollment Actual vs Projection - 10 Year History**  
 SY 2014-2015 through FY 2029-2030

**Hanscom School Enrollment (PreK-Grade 8)**

Actual vs Mid & High Point Projection: SEPTEMBER 30 ENROLLMENT



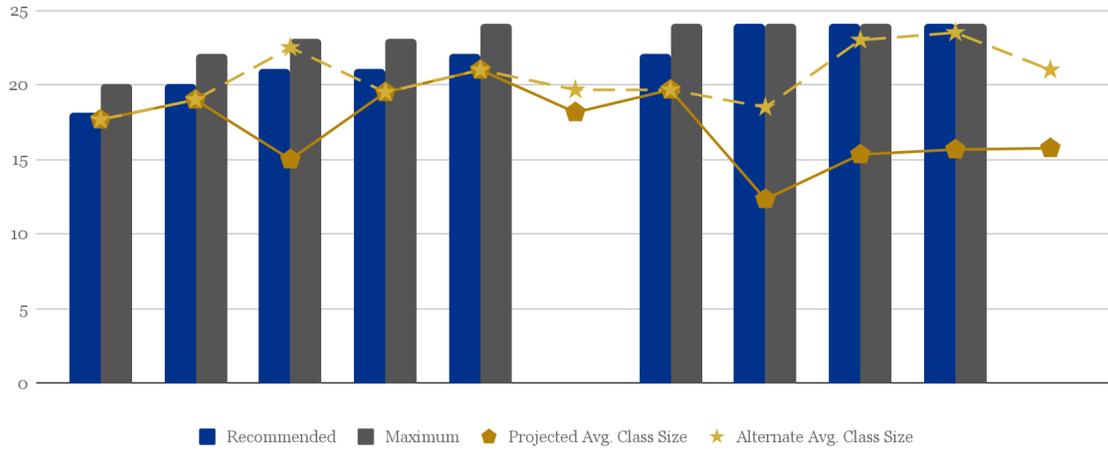
**School Committee Class Size Policy Applied to Projected Enrollment**

The chart below is used to assist administration in planning for the number of sections and teachers for the upcoming school year based on the enrollment projections above by grade level. The School Committee policy of the recommended class size and the maximum class size are mapped against the projected enrollment. The results provide the projected sections that are requested to meet the guidelines as well as the application of the School Committee policy to ensure that the number of requested sections is reasonable.

For FY 26, the projected enrollment will require at least 11 sections for Grades K-3. In recent years, advancing cohorts in the Middle School strained the current middle school model for several grades, so the administration made additions to the teaching staff in the FY 24 budget to support the shifting enrollment and a full middle school model in order for staffing levels to continue in the FY 25 plan. Middle School staffing is not always based on sections, but on the ability to have grade level teams and up to four sections per grade.



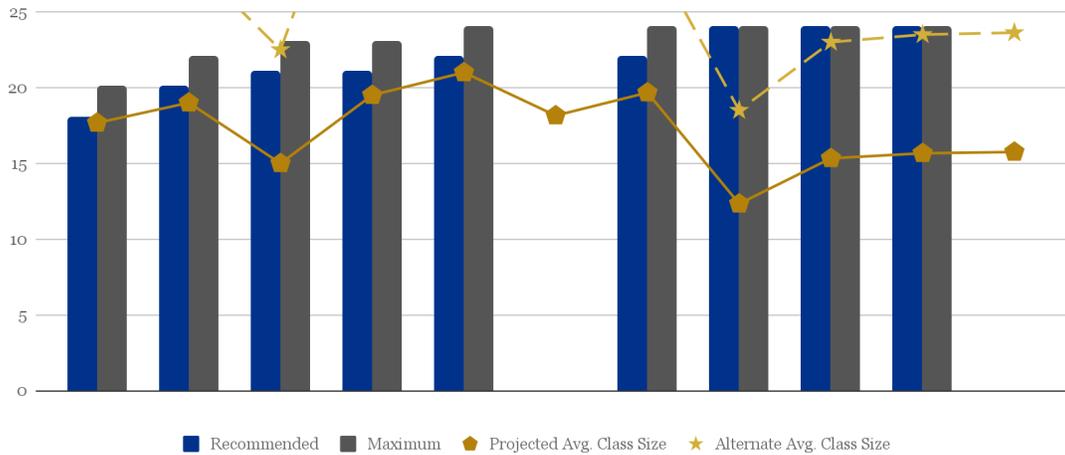
**School Committee Policy applied to FY26 Projected Class Size  
Hanscom School (Grades K-8)**



	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	53	57	45	39	42	236	59	37	46	47	189	425
Projected Sections	3	3	3	2	2	13	3	3	3	3	12	25
Projected Avg. Class Size	17.7	19.0	15.0	19.5	21.0	18.2	19.7	12.3	15.3	15.7	15.8	
Maximum Policy Formula Applied	3	3	2	2	2	12	3	2	2	2	9	21
Alternate Avg. Class Size	17.7	19.0	22.5	19.5	21.0	19.7	19.7	18.5	23.0	23.5	21.0	



**One Less Section Per Grade**



	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	53	57	45	39	42	236	59	37	46	47	189	425
Projected Sections	3	3	3	2	2	13	3	3	3	3	12	25
Projected Avg. Class Size	17.7	19.0	15.0	19.5	21.0	18.2	19.7	12.3	15.3	15.7	15.8	
Alternate Sections	2	2	2	1	1	8	2	2	2	2	8	16
Alternate Avg. Class Size	26.5	28.5	22.5	39.0	42.0	29.5	29.5	18.5	23.0	23.5	23.6	

The Hanscom Enrollment Projection also reviews historical averages along with mobility. The purpose of this extended exercise is due to the rate of student turnover being rather high, as the school loses almost 30% of its students during a year. The Department of Elementary and Secondary Education tracks enrollment and provides some data the district has consolidated below.

Mobility Rates SY 2013 - 2023	Hanscom School (Grades K-8)					
	October 1 Enrollment	Churn/Intake Enroll	% Churn	% Intake	Stability Enroll	% Stability
<b>3 Year Average</b>	503	571	30	11.02	511	78.0
<b>5 year Average</b>	536	608	29	11.70	542	79.9
<b>10 Year Average</b>	561	631	30	11.57	567	78.3

- *October 1 Enrollment* is the reported official enrollment of the school for each school year.
- *Churn/Intake Enrollment* is the number of individual students who were enrolled in the school during the school year.



- *School-level % churn* is based on the students enrolled in a school who are not reported as enrolled in the same school throughout the year.
- *School-level % Intake* is the number of students entering a school from another public school within the same district, another district, out-of-state, home schooling, or private education.
- *Stability Enrollment* is the number of individual students who remained enrolled for the majority of a full school year.
- *School-level % stability* is based on the students enrolled in a public school and who are enrolled in the school throughout the year.

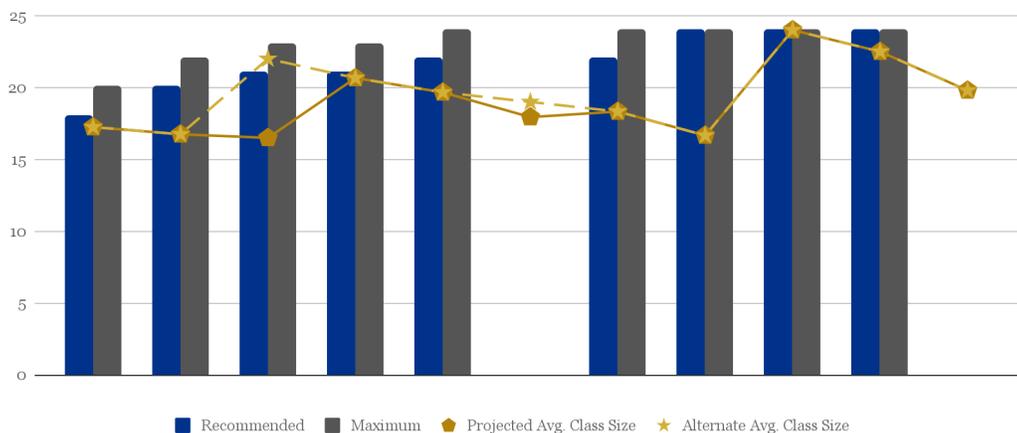
Due to these wide fluctuations in enrollment during any given school year, it is incumbent upon the district to plan for large swings in enrollment as well as student needs. Thus, we have added an additional review of potential enrollment which is being referred to as a High Point Enrollment Projection.

### Developing a High Point Projection Model

The district undertook an initial attempt at developing what a high point projection model could look like due to the enrollment fluctuation that is experienced during a school year. The Churn/Intake enrollment had its lowest level of 528 in FY 23 and a High Point of 686 in FY 19. Prior to FY 19 the range of students was 644 to 686. Between FY 20 and FY23 the low point was 528 to 639. The last four years being lower than the five years before that made sense due to military personnel not being reassigned or at least families not moving due to a reassignment. Given the ranges and the data available, the district is currently looking at using a 30-year moving average to capture a reasonable high point in enrollment. In order to isolate the number of sections, the average does not show Out of District Tuition Students who have grown from 12 to 26 per year over the last 20 years.

The application of the 30 year average at each grade level shows that the current practice of funding 28 sections can, with some program and personnel adjustments, allow for the school to absorb over 100 students if they all register at the grade level of the projected enrollment. In addition, the projection shows the potential for the largest influx at the lower grades K-4 and not grade 5-8. There is no reliable hypothesis available as to why this occurs other than the district has experienced declining middle school enrollment and large inflow of students in Early Childhood and early elementary grades.

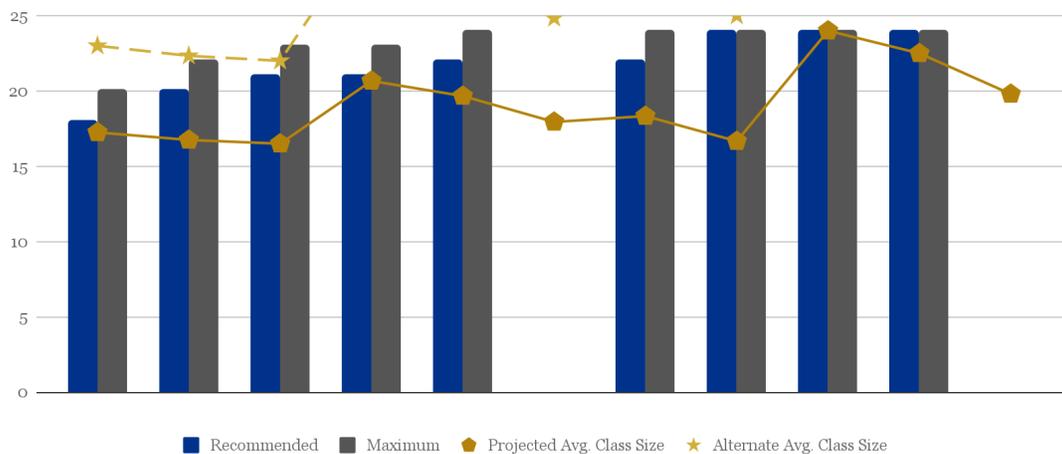
**School Committee Policy applied to FY26 High Point Projected Class Size  
Hanscom School**





	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		
High Point Enrollment Projection	69	67	66	62	59	323	55	50	48	45	198	521
Projected Sections	4	4	4	3	3	18	3	3	2	2	10	28
Projected Avg. Class Size	17.3	16.8	16.5	20.7	19.7	17.9	18.3	16.7	24.0	22.5	19.8	
Maximum Policy Formula Applied	4	4	3	3	3	17	3	3	2	2	10	27
Alternate Avg. Class Size	<b>17.3</b>	<b>16.8</b>	<b>22.0</b>	<b>20.7</b>	<b>19.7</b>	<b>19.0</b>	<b>18.3</b>	<b>16.7</b>	<b>24.0</b>	<b>22.5</b>	<b>19.8</b>	

One Less Section Per Grade



	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	69	67	66	62	59	323	55	50	48	45	198	521
Projected Sections	4	4	4	3	3	18	3	3	2	2	10	28
Projected Avg. Class Size	17.3	16.8	16.5	20.7	19.7	17.9	18.3	16.7	24.0	22.5	19.8	
Alternate Sections	3	3	3	2	2	13	2	2	1	1	6	19
Alternate Avg. Class Size	<b>23.0</b>	<b>22.3</b>	<b>22.0</b>	<b>31.0</b>	<b>29.5</b>	<b>24.8</b>	<b>27.5</b>	<b>25.0</b>	<b>48.0</b>	<b>45.0</b>	<b>33.0</b>	

The significant caution, however, is reducing the current enrollment projection for 28 sections by one section. In this scenario, the recovery to accommodate any additional students is almost impossible. Maintaining 28 sections provides enough flexibility for the school to make adjustments in the assignment of faculty and staff.



However, once the school year begins, the school is locked into the grade configuration it starts with at the beginning of the school year. Should there be an influx of students at a specific grade level after October 1, the district will have to look at hiring a long-term substitute for the year for either shared grade level classroom support or opening a new section.

**Hanscom School Building Capacity and Marginal Costs for Increases in Enrollment**

Periodically the district is asked about the capacity of the Hanscom School building and what could be the incremental costs associated with increasing enrollment. The Educational Program capacity of the building is designed for 36 sections and a range of 756 to 804 students. Below, the line showing Open Seats are the number of seats available per grade level based on design and the School Year 2025-2026 projection of 513 PreSchool-Grade 8 students in projected current grade configuration. However, our experience is that new students do not always arrive where we have the most seats available. Thus, the building is estimated to have an average capacity of 756 students. This is simply calculated as 36 sections multiplied by an average of 21 students per grade.

Building Capacity	Kindergarten	Grade 1	Grade 2	Grade 3	OOD	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	OOD	Design Capacity	Avg Capacity
Sections	4	4	4	4		4	4	4	4	4		36	36
Class Size	18	20	21	21		22	22	24	24	24			21
<b>Total Student Capacity</b>	<b>72</b>	<b>80</b>	<b>84</b>	<b>84</b>	<b>8</b>	<b>88</b>	<b>88</b>	<b>96</b>	<b>96</b>	<b>96</b>	<b>12</b>	<b>804</b>	<b>756</b>
Projected Open Seats	19	23	39	45		46	29	59	50	49		271	243

One marginal cost methodology calculates the financial impact based on the ability to absorb additional students in the current number of sections assuming an average number of seats in each section without any grade level designation. Thus, for the 2024-2026 school year, the Hanscom School could absorb almost 90 general education students or 3 students per grade level. The marginal cost for those students would be approximately \$135,000 or \$1,500 per student based on a five year per pupil expenditure average for General Supplies and Materials. The district already has the building open, desks, and other base level staff and overhead to welcome up to 90 additional students without program constraints.

	Current Sections	Marginal Cost
Current Sections	30	
Seats without Grade Designation that can be absorbed without Education Program Impact	3	
Number of Students without Grade Designation that can be absorbed into current number of sections	<b>90</b>	<b>\$135,000</b>

If the district must open a new grade level section due to one grade level experiencing more new students than another, the total estimated cost is \$170,250 per section, plus approximately \$7,700 for each additional student or \$331,950 per new section. Each new section will need a base level of curriculum and materials, some equipment, a teacher, a paraprofessional, and employee benefits. Each student also needs to be resourced with technology, educational software, curriculum, other educational materials and resources specific to their grade level. Once the Hanscom School reaches an enrollment of 678 (406 + 252) the building will begin to feel pressure on its ability to efficiently deliver planned education programs. Current instructional spaces may need to be



rearranged in order to function in accordance with the district’s educational program.

	<b>New Sections</b>	<b>Additional Cost for NEW sections</b>	<b>Cost Per New Section</b>
Open Sections to Building Capacity without Grade Designation (estimate)	6	\$1,021,500	\$170,250
Seats without Grade Designation that can be welcomed into new sections	126	\$970,200	\$161,700
<b>Total Number of Additional Students</b>	<b>186</b>	<b>\$1,991,700</b>	<b>\$331,950</b>
Total Estimated Number of Students that begin to impact building capacity.	<b>729</b>		

### Personnel

The labor agreements with the Custodians and Administrative Assistants are in the process of being negotiated. Otherwise, all other employee compensation amounts are known.

Hanscom also carries the employee benefit costs. At this time the final projected costs are not available and are estimated based on historical increases over the past 3 years.

### Special Education

The Lincoln Public Schools provides specially designed programs for children with disabilities in the least restrictive environment, which is most often the general education classroom. To meet the needs of our population, the special education faculty works in collaboration with regular education teachers to provide high-quality programs that comply with state and federal regulations. When the Lincoln schools cannot meet a student’s needs within our programs, the child is enrolled in a special education program outside of the district.

In special education, each student's program is individually designed, reflecting the severity and complexity of the child's needs. The costs of student programs can vary widely and potential increases or decreases in personnel costs, special education transportation, tutors and assistants, and extended year programming is based on the changing needs of the children. Revenue resources specific to special education include federal IDEA grant entitlements, early childhood grants, state Circuit Breaker funds, and federal Medicaid reimbursements.

The special education team works together to refine the staffing models in order to provide necessary services in the most cost-effective manner, with an emphasis on keeping students in a regular education environment with their non-disabled peers to the greatest extent possible. An emphasis is also placed on documenting student progress with efficient allocation of personnel.

### Special Education Out of District Tuitions

A significant portion of our special education placement costs and all of our special education transportation services comes from our partnership with Concord Area Special Education (CASE) Collaborative. The budget uses known out-of-district placements at a projected tuition rate. Historically there has been an inflationary rate, but the 2023-2024 school year increase included a “wage stabilization increase”. The FY 26 projected fees for other



service providers were calculated by adding 3.67% to their FY 25 tuition rates.

Historical OSD Inflation Figures (October 1 Memo)	
FY20	1.63%
FY21	2.72%
FY22	2.26%
FY 23	2.54%
FY 24	14.00%
FY 25	4.69%
FY 26	3.67%

### Summary of Special Education Tuition

On the Hanscom Campus, special education expenses associated with out-of-district (OOD) placements are anticipated to cost \$ 2,749,451 for up to 29 students. While these expenses are considered a driver for the FY 26 budget, the Administration feels that the DoDEA contract and the Circuit Breaker funding applied provides the opportunity to ensure sufficient funding for the anticipated number of OOD placements.

	Lincoln		Hanscom*		Total	
Private Day	1	74,723	3	496,486	4	\$571,209
Other Public Schools	1	75,595	0	\$0	1	\$75,595
Collaborative	2	169,404	26	\$2,252,965	28	\$2,422,369
<b>Total</b>	<b>4</b>	<b>\$ 319,722</b>	<b>29</b>	<b>\$ 2,749,451</b>	<b>33</b>	<b>\$ 3,069,173</b>
Circuit Breaker Offset		-100,000		-934,880		(1,034,880)
<b>Total Out of District Tuition less Circuit Breaker</b>		<b>\$ 219,722</b>		<b>\$ 1,814,571</b>		<b>\$ 2,034,293</b>

### Health Costs & Benefits

The district remains sensitive to the fact that Health Costs and Benefit expenses for the Lincoln School staff and faculty are carried in the Town’s budget and understands that similar rates of increase put a strain on the overall finances of the Town. In addition to the inflation in the cost of the health benefits, any increase in staff at Hanscom also creates the possibility of an increase in the cost of benefits. Not only does the cost of health insurance potentially increase, the employer share of Medicare and Middlesex County Retirement System assessments also increases.

The Hanscom contract pays for the employee benefits for those funded through the contract. This includes active and retiree health insurance, Middlesex County Retirement System assessments for active employees, as well as Medicare, unemployment and workers compensation insurance.



## Program Descriptions

The following sections provide details about individual programs and cost centers across the district, including schools and central office departments. Where appropriate and relevant, a section may highlight budget requests for the FY 26 budget that are specific to that school or department.



**Business Office**

*Angela Wang, Administrator for Business and Finance*

The financial operations of the Lincoln Public Schools consist of two budgets: one for the operation of the Lincoln School and a portion of the central administration and one for the operation of the schools located on the Hanscom Air Force Base. The Lincoln School operation is funded primarily through appropriations approved by the Annual Town Meeting, with revenue raised through property tax, state aid and special education circuit breaker reimbursement. Additionally, the department assists with the financial management and reporting for state and federal grants for special education services and general education services. The Hanscom Schools are operated by the Lincoln School Committee under contract with the Department of Defense Education Activity (DoDEA). Funds from the contract support the Hanscom schools and a portion of the central administration. Additional grant funds and special education circuit breaker reimbursement also contribute to the operation of Hanscom programs.

The financial operations of the Lincoln Public Schools support the mission and vision of the district by providing and supporting an infrastructure that contributes to a safe and welcoming learning environment. To support the daily activity of teaching and learning in the schools, the department is involved with purchasing, capital planning, human resources, transportation, food services, and many other aspects of the needs to operate a school building and system today. The department must always be informed and in alignment with the district AIDE initiatives, priorities at each school, and district strategic goals when executing all operations services and support.

**Transportation**

Regular transportation service is provided to students on the Lincoln Campus according to School Committee policy. The contract for these services was bid during FY 23 and ends in June 2026.

Transportation services for special education students on both campuses are mainly provided by a long-standing agreement with the Concord Area Special Education (CASE) Collaborative. The preliminary FY 26 CASE transportation assessments are included in the budget, funded at the anticipated FY 25 amounts with an estimated increase. The CASE transportation is a driver in the Hanscom budget, and contributes to the special education costs in the Lincoln budget.

Student Transportation	Students	Grants	Revolving Fund	Lincoln	Hanscom	Total
Monitors (3)		\$56,808				\$56,808
In-District Transportation (7 Buses)	321			\$619,605		\$619,605
Lincoln Funded Late Bus (Boston)			\$15,000			
Boston Resident Bus (2 Buses)	86	\$262,264				\$262,264
<b>Out-of-District Transportation (Includes Special Education, Homeless, Foster Students)</b>	37	\$64,979		\$125,635	\$570,658	\$761,272
<b>Total Transportation</b>		<b>\$384,051</b>	<b>\$15,000</b>	<b>\$745,240</b>	<b>\$570,658</b>	<b>\$1,699,949</b>



CASE in and out of district transportation assessments are based on the prior year (FY 25) students transported and a calculated weighted average (usually higher) for additional students added during the prior year. If the number of students increases over the weighted average the cost for that increase does not appear until two years after the budget year in progress. There are currently no provisions to receive an amended assessment in the year the costs are incurred and also to adjust the immediately following assessment for the next budget year. Thus, the budget two years from the current budget will experience a large increase in assessment as it is catching up on the net increase of students over a two year period. There is a mechanism to receive a credit that is not known until January of the current fiscal year. However, work is being done to minimize the creation of credits going forward.

In addition, DESE has raised an issue with CASE that credits are being applied in the following budget year from the year they are known. DESE would like to see credits applied in the year the audit certifies them as credits.

### **Food Service Program**

The Commonwealth of Massachusetts has generously funded Universal Free Meals (Breakfast and Lunch). Last school year, the district added for the first time Breakfast everyday and Wednesday Lunch. There have been some challenges with food offerings as Breakfast for K-4 must be shelf stable as it is served in the classroom. The Food Service Director regularly meets with Vendors and Distributors to help keep informed of current options for shelf stable foods to offer for breakfast. The Food Service program hopes to offer K-4 Students the option of a warm breakfast as it does for Grades 5-8. The program is continually researching and trying new shelf stable options that are appealing to both parents/caregivers and students.

In addition, the Food Service program has updated its online Menu which allows for parents/caregivers and students to have an interactive experience with nutrition and allergy information for each of our menu offerings.

### **Facilities Department**

The Facilities Department maintains and oversees over 458,500 square feet with an assessed (building only) value exceeding \$215 million dollars. The two campuses comprise 6 school buildings and 7 town buildings. The Department has a total of 21 employees. Broken down there are 3 full time employees who work for both the schools and the town, along with 13 school custodians, 1 school maintenance worker, 3 part time school employees, and 1 full time town only employee who performs custodial and maintenance duties.

The school staff works either a day or night shift and is responsible for the maintenance, cleaning and operations of the school buildings. Some tasks are:

- Daily cleaning of all areas
- Set up and breakdown of all events
- Oversight of facility rentals
- Physical repairs and maintenance of all areas
- Monitoring of building systems to include HVAC, lighting systems, door access controls, plumbing and electrical
- Snow and ice removal of all walkways, door entries, plaza's and emergency egress.
- Oversight of all contracted services
- Procuring and implementation of all capital projects



- Parking lot line striping

The Town Capital Planning process handles the initiatives directed at improvement of the District's facilities on the Lincoln Campus. The School Committee has proposed and developed a 5 year capital request process. These requests are then prioritized and approved for a Town Meeting Vote by the Capital Committee review.

## Vehicles

The Facilities Department currently has 3 vehicles that serve the department. One is used for the facilities director, a 2017 chevy van used every day to deliver the mail and other equipment or supplies to the schools, and a 2010 Ford f150 used by the maintenance craftsman for transporting tools and equipment from the maintenance shop to the site of the projects or repairs they are performing on either the Lincoln Campus or the Hanscom Campus.

## Green Cleaning Initiative

The Facilities Department has successfully gone to an all green approach. The cleaning products we use within the schools are natural eco friendly products. This practice allows us to maintain a clean and safe learning environment within the school for the students and staff. The Schools have also adopted the same approach with the exterior of our school. The schools do not apply any fertilizers to the grounds and all extermination practices of unwanted pests are done through natural pheromones and are not conducted with bait boxes or poisons.

## Maintenance

The Facilities Department assesses every request, preventative maintenance or emergency maintenance task that is needed to see if the task can be done by the skilled team of in-house employees we have employed in the Town. Larger projects or tasks requiring licensed professionals are sometimes contracted out. Through training and classes our team of in-house employees has been able to take on more of the required maintenance helping to save the operating budget from the inflated cost of outside contractors.

## Utilities

The task of estimating the FY 26 utilities consumption is complicated due to the delayed deployment of the solar panels on the Lincoln Campus for the Lincoln School. While anticipated to be operational in December 2023, it was not until November 2024 before the panels went live. The district will not have enough data to be able to predict definitively for a whole year of generation and purchase from the Eversource grid until the panels are operational for at least one full school year.

In summary, the projected budget for electricity is adjusted for the anticipated decrease in the consumption of electricity caused by the solar project. The estimates used to develop the utility portion of the budget are conservative, but not increased to hedge against all possibilities. As no effort was made to build in a conservative reserve to cover all contingencies of utility provider cost increase, inaccurate projections and/or extreme adverse weather, additional resources may be required.



**FY 26 Utilities – Lincoln Budget**

Utility	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Estimate	FY 26 Estimate
Natural gas	\$30,000	\$27,085	\$32,743	\$33,000	\$28,000
Electricity	\$704,944	\$431,550	\$447,682	\$445,000	460000
	\$734,944	\$458,635	\$480,425	\$478,000	\$488,000
<b>Lincoln Budget</b>					
Utility		FY 23 Budget	FY 24 Budget	FY 25 Budget	FY 26 Budget
Natural gas		\$27,300	\$27,300	\$28,000	\$28,000
Electricity		\$451,500	\$551,500	\$551,500	460,000.00
	Total	<b>\$478,800</b>	<b>\$578,800</b>	<b>\$579,500</b>	<b>\$488,000</b>
	Risk Exposure	\$20,165	<b>\$98,375</b>	<b>\$101,500</b>	<b>\$0</b>

The current commodity electricity rates are 100% green, through the purchase of Green-e Energy certified renewable energy certificates, sourced from wind renewable resources located within the United States ("RECs").

Electricity Rates	25 Nov 22 Per kWh	2 Dec 22 Per kWh	25 Nov 22 to 31 Oct 23 Per kWh	3 Dec 22 to 2 Dec 24 Per kWh	01 Nov 23 to 01 Nov 25 Per kWh	3 Dec 24 to 3 Dec 28 Per kWh	01 Nov 25 to 31 Oct 28 Per kWh	May 2024 - 2045 Per kWh
Hartwell & Pods	0.1059		0.0925		0.1354		0.1227	
Lincoln School		0.1059		0.1084		0.1179		
Solar Panel (Base PPA Rate)								\$0.1541

**Lincoln Campus Solar Power:** Acting on behalf of the Town Meeting, the School Committee entered into a power purchase agreement (PPA) and lease with a developer (TotalEnergies) in 2020 to construct and operate a photovoltaic (PV) system. The goal of the PPA is to provide electricity to power the all-electric Lincoln School building at a rate reduced from that charged by Eversource. The original target date for receiving power was October 2022. The School Committee signed the Power Purchase Agreement (PPA) with TotalEnergies (previously SunPower) in the Fiscal Year 2022 operating budget to install 1.2MW of rooftop and parking lot canopy solar PV as well as 562KW of battery storage. The Town expects this system to generate enough



electricity to cover the expected usage at Lincoln School and thereby make the School “net zero” overall.<sup>1</sup> In addition, the battery system was installed to minimize “demand charges” from Eversource that occur if the PV array generation plus battery supply doesn’t meet the building’s spot demand and must draw power from the grid at peak times.

The technical approach taken in this project was somewhat novel for municipal projects in that it is “behind the meter”, meaning that a good chunk of the solar power generated by the panels will be used directly by the School and is not shipped out to Eversource, and thus we do not have to pay distribution charges on that amount. Due to the delays caused by supply chain delivery delays and equipment compatibility, it may be FY 28 before the School Department will be able to budget for reliable savings. It is estimated to take a minimum of three full school years of experience to begin modeling future savings and budget reductions to the Electricity line item.

**Hartwell Complex:**

The long-term contract for commodity natural gas used in heating was also renewed for the period ending December 2024, at prices which are higher than the prior contract. As with Eversource electricity delivery, the Keyspan/National Grid charges for delivery are subject to change. The gas heating and electricity consumption costs for the Hartwell complex can be accurately estimated, from the fifteen years of utility data in our files. While a portion of the electricity utility commodity rates are fixed, and the utility distribution rates known less precisely, the actual consumption patterns for the future are more uncertain.

**Hanscom Campus:** The Hanscom Schools are integrated into the Hanscom AFB utility systems. As a tenant on the Base, we are captive customers, using their utilities on a reimbursable basis. This arrangement has proven to be advantageous over the past years for several reasons. The Hanscom Civil Engineering organization responsible for running the Base has aggressively pursued favorable commodity purchases of natural gas and electricity to hold their costs down. As a large volume consumer, the Base has access to better deals and rates than a small user like the district can find, and so we benefit from their size. Secondly, the reimbursement method laid out in the governing Air Force regulations appears to provide us with acceptable utility rates which are set once a year.

As a result, the utility expenses have remained relatively constant over the past several budget cycles. We will monitor the utility expenses closely during the current school year and into FY 26.

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<sup>1</sup> Net Zero refers to the balance between the amount of greenhouse gas (GHG) that's produced and the amount that's removed from the atmosphere. It can be achieved through a combination of emission reduction and emission removal.



## Curriculum, Instruction, Assessment & Professional Development

*Torrance Lewis, Assistant Superintendent*

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The primary function of the office of the Assistant Superintendent is to oversee teaching and learning throughout the district, including curriculum, instruction, assessment, and professional development. The district uses Massachusetts state standards to guide the purchase of instructional materials, to determine local assessments, and to steer funds towards professional development that will build educator expertise in teaching and result in positive outcomes for students. The base budget of the Office of Curriculum and Instruction provides the resources necessary to sustain the quality of curriculum, instruction, assessment and professional development desired by the Lincoln Public Schools community. It allocates funds for teachers to advance their learning through conferences and tuition reimbursement and supports collaborative summer work in curriculum development. It also provides stipends for mentor teachers and curriculum leaders, as well as funds for Faculty Development Day, each of which enriches the experience of teachers both veteran and new to the district.

The district is identifying a substantially revised or new K-8 literacy curriculum for implementation in the 2025-26 school year through the work of the K-8 Literacy Curriculum Review Committee. The current literacy curriculum review committee is composed of eighteen faculty members evenly split between Hanscom and Lincoln schools and includes classroom teachers, special education teachers, literacy specialists, a principal, and teachers from instructional coaching, instructional technology, English learning, and METCO. Each faculty member on the literacy curriculum review committee receives a stipend. Moreover, as part of putting in place a long-term, continuous curriculum review process, the district will also start two to three additional curriculum reviews during the 2025-2026 school year. An improvement initiative included in Appendix A would ensure that faculty members participating in more substantive curriculum reviews continue to receive a stipend.

In order to continue supporting new faculty and mentors in Lincoln Public Schools, we are looking to implement a second year of the new faculty/mentor program as recommended by the Department of Elementary and Secondary Education (DESE). Building and maintaining a robust onboarding program for new faculty to the district will be essential to keeping the high caliber level of teaching that currently exists, which includes supporting new faculty members through their second year in the district. This proposal is included as an improvement initiative in Appendix A.

Finally, during the 2025-2026 school year, the district will continue to focus on sponsoring targeted professional development connected to key district priorities: revising academic intervention structures, middle-level learning/young adolescent development, middle-level scheduling structure, improving curricular leadership and curricular coordination, and project-based learning and extension/enrichment opportunities.

### **Title 1 Services**

Title I provides federal financial assistance to school districts to provide supplemental educational services to meet the educational needs of disadvantaged children. The Office of the Assistant Superintendent has the responsibility of development and implementation of Title 1 programs. The district has received ~\$25,000 for FY 24 from the Title I grant which is currently used to fund an after-school and/or summer program on the Lincoln Campus.



## Student Services

*Lisa Berard, Administrator for Student Services*

The Lincoln Public Schools offers a variety of services and supports to meet the needs of children with disabilities. There is a strong commitment to quality education and inclusive learning opportunities for all students. Special education and general education faculty and staff work in collaborative partnerships to effectively meet each child's needs in the least restrictive environment. Through the development and implementation of Individualized Educational Programs (IEPs) and 504 Accommodation Plans, the Lincoln Public Schools provides a full range of services and supports to eligible students.

The Lincoln Public School District acts in accordance with state (603 CMR Section 28.00 Special Education) and federal laws (Individuals with Disabilities Education Act of 2004, known as IDEA, Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973), regulations and policies. Under these laws, all eligible children with disabilities are provided with a free appropriate public education (FAPE) in the least restrictive placement (LRE) through the process of pre-referral, referral, evaluation and eligibility determination. This process may lead to the development of an Individualized Education Program (IEP) or a 504 Accommodation Plan.

### Special Education Faculty

Special education services are delivered by highly qualified faculty who collectively possess a comprehensive repertoire of knowledge, training, experience and skills. The faculty includes special education teachers, occupational therapists, physical therapists, speech and language pathologists, school adjustment counselors and school social workers, school psychologists, a Board Certified Behavioral Analyst (BCBA) and educational support personnel. All are appropriately licensed and trained in research-based, instructional practices and specially designed curriculum and instruction.

### Special Education Population Demographics

Each year data is collected on October 1st regarding the students with disabilities and their programmatic needs. The data indicates that the number of students in special education at the beginning of the school year stayed above the 20th percentile for several consecutive years (2017-2023). During the 2019-2020 school year, there was a decline in the number of special education students. This decline may have been impacted by the school closure in the spring of 2020 as evaluations were "paused". In the fall of 2020, these evaluations were conducted and were not completed before the Oct 1st data collection for the state. Over the past two school years, there has been an increase in referrals for initial evaluations for special education eligibility compared to previous school years. This school year we have 23.8 % of our student population in special education. It should be noted that students may also be exited from special education through the reevaluation process if they are making effective progress and no longer require special education services.



Students (PreK-8) in Special Education in the Lincoln Public Schools as of October 1st						
Year	Lincoln	Hanscom	Total		District Percentage	State Percentage
2018	133	125	258		20.8	18.1
2019	108	128	236		20.2	18.4
2020	87	110	197		17.6	18.7
2021	93	123	216		19.2	18.9
2022	103	112	215		20.5	19.4
2023	116	139	255		23.8	20.2

( Source for State: <http://www.doe.mass.edu/infoservices/reports/enroll/> )

The needs of special education students drive program and staffing requests. Past budgetary initiatives proposed increasing school based mental health faculty and added staffing to address the social-emotional and behavioral needs of the student population on both campuses. In the fall of 2024 we increased staffing with a .4 school psychologist and a 1.0 occupational therapist. We have also increased our staffing tied to specialized programs in order to ensure we have comprehensive special education programming.

Despite increased support at the Hanscom Campus, there continues to be a significantly larger population of students with disabilities placed out of district on the Hanscom campus. Many of the students requiring out of district placements at Hanscom are typically placed upon arrival to meet the legal mandates of the IEP, which often requires placement in a substantially separate program. Students requiring OOD placements require a substantially separate or self-contained program due to complex medical, cognitive, and/or complex educational needs in addition to students with more intensive profiles.

While program development and review of the needs of students continues to be examined throughout the school year and annually, there are challenges to creating in-district programming at Hanscom due to the intensity of needs, the range of age and disability of the students (which makes it challenging to develop a consistent cohort of students with similar need), and the transient nature of the military community. These challenges impact the development of any in-district programming and, yet, the district has recently developed two specialized programs on Hanscom's campus. The district remains committed to continually examining programming to meet the needs of our students and found. In the spring of 2023, Bridge, a program for students in middle school with social, emotional and behavioral needs was developed. Then, in the fall of 2023, it was determined that a cohort of special education students who had moved onto Hanscom Air Force base in the summer of 2023 would require the district to develop an elementary special education therapeutic program for students with social, emotional and behavioral needs on the Hanscom campus. The district developed a program consistent with the Foundations program, on the Lincoln campus, on the Hanscom campus which is currently staffed with 1.0 special education teacher and 2.0 educational support personnel and supported by various related services providers and administration.



Students (PreK-8) in Special Education in the Lincoln Public Schools by comparison of October 1st 2017 to October 1st 2023							
	Oct 1st 2017	Oct 1st 2018	Oct 1st 2019	Oct 1st 2020	Oct 1st 2021	Oct 1st 2022	Oct 1st 2023
Lincoln Resident PreK	5	5	7	4	9	9	3
Hanscom Resident PreK	18	15	21	11	9	17	25
Lincoln School K-4	55	44	39	30	32	45	50
Lincoln School 5-8	54	60	52	46	47	44	59
Hanscom Primary School	46	51	39	29	39	27	48
Hanscom Middle School	53	49	50	46	48	45	39
Lincoln Out of District	6	6	6	4	2	3	3
Hanscom Out of District	19	23	17	21	24	22	26
Services Only		5	5	6	6	3	2
	256	258	236	197	216	215	255

In accordance with IDEA, school teams categorize and identify students by the disability that has the most impact on educational progress. An examination of the special education population has revealed that the largest percentage of students in special education on Oct. 1, 2024 were identified with Health Disabilities or Specific Learning Disabilities. This is relatively consistent with the previous school year.

The Lincoln Public Schools is committed to a quality inclusive program to meet the needs of students with a range of disabilities across all grade levels. The majority of students in Lincoln are provided instruction within the general education K-8 classroom. Inclusive schools provide children with disabilities a diverse stimulating environment for learning; increased social interactions, relationships and networks; peer role models for academic, social and behavior skills; increased achievement of IEP goals; enhanced skill acquisition and generalization; and higher expectations. Hence, the majority of the students with special needs are educated in the public schools, in inclusion models. There are 30 students across the Lincoln Public School District who currently require more intensive placement in a collaborative or private day school program. The Administrator of Student Services, Student Services Coordinators and Special Education Teams monitor each student's progress.

When analyzing the out-of-district population, students with autism spectrum disorder, emotional disabilities, and students with complex medical and developmental needs continue to make up the highest percentage of students requiring programming outside of the Lincoln Public Schools. Students who are medically fragile may also require additional nursing and medical support throughout their school day and on transportation provided through the CASE Collaborative.

Projecting out-of-district placements for students is difficult as students may move into the district or may require more intensive programming when not making effective progress, are unable to access learning, or



require more intensive emotional or behavioral support. The district makes every effort to provide programming in the least restrictive environment and works individually with students before looking to programming outside of the district. In addition to students who move into the district, there are a number of students who are in early intervention and require more intensive support when they turn three years of age and matriculate to the public school setting.

<b>Out-Of-District (OOD) Placements (PK-8) Collaborative &amp; Private Day -- Oct. 1, 2024</b>			
	Lincoln	Hanscom	Total
Collaborative Placements	2	22	24
Private Day Placements	2	4	6
Total	4	2	30

### ***Special Education Eligibility***

Determining special education eligibility is a comprehensive process. A school-based team of professionals examine formal, informal and curriculum-based assessment data to determine eligibility for special education in partnership with parents/guardians. Information from a child's medical provider, private evaluator, parents/guardians, and other school districts are also considered within this process.

Eligibility for special education is based on the presence of a disability, identified by the team, which results in the student not making effective progress due to the identified disability, and a need for specially designed instruction to access learning. Specially designed instruction is considered a special education service that may include content, methodology or performance criteria that is different from what is available through general education.

Not all students who are referred to special education meet eligibility criteria. When this happens the administrators and faculty monitor the child and supports are put in place through general education to meet any presenting social, emotional and academic weaknesses.

In addition, students with disabilities make such substantial gains that they are exited from special education. When this happens the student no longer shows evidence of the disability, is making effective progress, and/or no longer requires specially designed instruction provided by a special educator or related service provider.

When students require services beyond the capacities of the Lincoln Public School staff, the district hires consultants who are experts in their field, to collaborate with the schools and parents/guardians or when needed the district seeks special education placement out of the district. Historically, the needs of the students have required consultation from a pediatric psychiatrist and psychologist, BCBA, a behavioral consultant and a developmental pediatrician. With district resources including consultation, Lincoln offers a broad range of service delivery options that progress from inclusive to more restrictive with some instructional and therapeutic services provided outside of the general education setting.



## Student Placement and Continuum of Services

The Individuals with Disabilities Education Act (IDEA) requires that all children with disabilities must be educated in the least restrictive environment (LRE) that is appropriate for their needs. The spirit of this requirement is to ensure that children are not unnecessarily removed from the general education classroom or isolated from other non-disabled children of their age. LRE decisions are made based on children's learning needs and vary from child to child. The LRE is the educational setting that maximizes a child's ability to receive a Free and Appropriate Public Education (FAPE) while participating in a general education environment as much as possible. The general education classroom is the LRE for many students with disabilities.

IDEA also requires that schools provide a full continuum of services ranging from least restrictive to more restrictive placements. The least restrictive placement is within the general education classroom with support(s) and progresses along the continuum to special classes, substantially separate programs in other public school settings/collaboratives, private day placement with the most restrictive placement identified as residential placement. The Lincoln Public Schools offers the full continuum of services for children with disabilities, with some public school options accessed through the CASE Collaborative, other collaboratives, or neighboring school districts. The Lincoln Public Schools is committed to offering appropriate services to students in full inclusion environments to the extent possible.

## 504 Accommodation Plans

504 Accommodation Plans may be developed to meet the needs of a student with a disability who is not eligible for special education or who demonstrates a disability or impairment requiring accommodations for accessibility. The "504" in "504 plans" refers to Section 504 of the Rehabilitation Act and the Americans with Disabilities Act, which specifies that no one with a disability can be excluded from participating in a public education program. "Disability" in this context refers to a disability impairment that substantially limits one or more major life activities". This may include physical impairments; illnesses or injuries; communicable diseases; chronic conditions like asthma, allergies and diabetes; and learning disabilities, emotional disabilities, ADD and other areas of disability.

A 504 plan documents the modifications and accommodations that will be needed for these students to have an opportunity to access school with their peers within the general education setting. The 504 Plan is written to assure that the students will be provided with the appropriate accommodations to prevent discrimination on the basis of their disability and to ensure accessibility.

Students with 504 Accommodation Plans				
Year	2020-2021	2021-2022	2022-2023	2023-2024
Number	27	34	38	38

In addition, the IDEA, 240 grant has increased for FY22 with a small portion of this grant mandated to be held under proportionate share for students with identified disabilities, educated in a private school within the town or home school students identified with disabilities. Proportionate share can be provided through consultation or services. The allocation of this funding is determined at the discretion of the district.



## Technology and Libraries

Rob Ford, Director Technology and Education Operations

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The Technology and Libraries team supports the district's teaching, learning, and operations in the areas of technology and information literacy. The team includes both teachers and operations staff who work with faculty and students in a variety of ways.

*Technology and Information Literacy Integration:* Four instructional technology specialist teachers and two librarians work with classroom teachers to incorporate digital literacy, computer science, and information literacy into the curriculum. The instructional technology specialists also work with classroom teachers, specialists, and special educators to integrate technology tools into learning to enhance curriculum and improve student learning. Instructional technology specialists also support staff and students with assistive technology.

*Direct Instruction:* The district has adopted ambitious curricula and learning expectations for Library Media and Digital Literacy & Computer Science. These curricula are delivered both through integration into the broader curriculum and through direct instruction led by the instructional technology specialists and librarians. Topics covered include Technology Ethics, Safety and Society, Research Skills, Technology Skills, Information Literacy, Computing Systems, and Computational Thinking. All students in grades K-8 district-wide participate in computer science learning each year.

*Technology Operations:* The district's network manager and two technicians work year-round to support, manage, and maintain all of the district's technology systems including over 1,500 student and faculty devices (desktops, laptops, and tablets), printers, servers, software, projectors and audiovisual systems, interactive whiteboards, telephone systems, the district's network, assistive technology equipment, and a wide range of other hardware, curriculum, and software.

*Data and Learning Systems:* The team supports and manages the district's data systems for scheduling, grading, attendance, assessment, reporting, communication, absence management, and teacher evaluation. The district's data and learning systems administrator leads these efforts and is responsible for state and federal reporting including SIMS, EPIMS, SCS, and SDR reporting. The technology department also supports curriculum leaders in their work with student assessment, and teachers in their use of teaching and learning software.

### Base Operating Budget

Our base operating budget request includes a modest increase for FY 26, primarily reflecting expected license and maintenance contract cost increases. The most significant portion of the technology budget is equipment maintenance and replacement, including repairs and the technology replacement cycle, which account for just over half of the technology budget. Annual licenses and support contracts, and consumables, primarily replacement printer toner cartridges, represent another third of the budget request. Among the miscellaneous expenses in the remainder of the technology budget request are software, training, and professional development.

### Technology Replacement Cycle

Since FY 16, through the thoughtful support of the School Committee, and the Town as a whole, the district has maintained a sustainable technology replacement cycle. Under this replacement cycle, which includes all desktop computers, laptop computers, and tablets, equipment is replaced on a regular cycle and additional



equipment is not added to the replacement cycle without approval through the budget process. This disciplined approach ensures that the equipment in the hands of our students and teachers is reliable and capable of meeting the educational needs in our classrooms. The only additional equipment being added to the replacement cycle request for the FY 26 year are devices for any staff who may be added through improvement initiatives.

### **E-Rate**

In FY 25, we are receiving E-Rate category 1 funds to partially offset internet access costs on both the Hanscom and the Lincoln campuses. We also received category 2 funding to partially fund wireless access point replacement on the Lincoln campus.

### **Capital Budget Request**

In the FY 25 capital budget, the town has generously supported the replacement of wireless access points on the Lincoln campus. The current wireless access points have been in service since 2016, having been moved and reinstalled at the end of the construction project, and are due for replacement. Work on this project has begun and is anticipated to be completed by March 2025.

We have requested funding through the FY 26 capital budget to replace the data cabling and PA system in the Hartwell Building. The current cabling and PA system are beyond their usable life, in poor condition, and in need of replacement. This work has been identified as a capital need for several years, but had been deferred until a decision was made on the disposition of the pods. Now that the Community Center project has moved forward and the scope of the replacement is known, we hope to be able to move forward with this project next year.



## Early Childhood Education

Lynn Fagan, Principal

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The Lincoln Preschool provides a developmentally appropriate preschool program that addresses each individual child's physical, emotional, and intellectual growth. High standards are set for all children while valuing and accommodating individual differences, strengths, and needs. The program is open to children of the residents of Lincoln, Hanscom Air Force Base and the children of Lincoln Public Schools faculty and staff members.

The Lincoln Preschool is a fully-integrated, inclusive program designed to meet the needs of students with and without disabilities. Children are assigned to classrooms with an appropriate balance of typically-developing students and students with disabilities. Faculty and staff are expertly trained to facilitate learning for all students in the program.

The Lincoln Preschool program follows the preschool curriculum standards as implemented by the Early Childhood faculty and staff of the Lincoln Public Schools. These standards are based on the Massachusetts State Curriculum Frameworks that include instruction in: English/Language Arts, Mathematics, Science and Technology/Engineering, History and Social Sciences, the Arts, and Health Education.

### *Program Model*

The Lincoln Preschool employs and retains highly-qualified teachers who meet the Department of Elementary and Secondary Education (DESE) standards. Each classroom is staffed with a teacher/student ratio that is higher than mandated by State standards. The staff consists of Early Childhood Special Education teachers, tutors and aides, therapists in the fields of Speech/Language, Occupational, and Physical Therapies, a teacher of Intensive Special Needs, and a Principal of Early Childhood Programs. The Lincoln Preschool faculty/staff work together with families as a team.

The Lincoln Preschool has classrooms on the Lincoln campus and the Hanscom campus. On the Lincoln campus there are two integrated, multi-age classrooms. The sessions are offered two, three, and five days per week for four hours. With funding and support from The Department of Defense Education Activity (DoDEA), there are five classrooms at Hanscom Primary School that offer 4 hours per day, five days per week. The Hanscom preschool has an extended day program upon recommendation of the team for students who require more specialized instruction.

The Lincoln campus provides a program that meets the needs of students identified with special education needs. The length of the program and the staffing plan support the inclusion of students with more moderate special education needs. In addition, the Lincoln campus also has an Extended Day program for students who require more intensive skill work as outlined by their Individualized Education Programs (IEPs).

The classrooms at the Hanscom campus were designed to provide opportunities for preschool students of Hanscom Air Force Base to attend an early childhood program. The program at Hanscom primarily supports students who are typically developing or have been identified as qualifying for special education and require specialized instruction which may include related services. The Lincoln Preschool makes placement and services recommendations based on the individual needs of the children.



Although the classrooms are located on different campuses, the program operates under the same philosophy and vision. The Lincoln Preschool is committed to providing a safe and nurturing learning environment where students feel comfortable interacting with both adults and peers and where they are exposed to learning new concepts. The preschool teachers work collaboratively to discuss curriculum, assessments and lesson plans to maximize student learning.

## Students

The students within each multi-age classroom represent a range of skills and abilities. Students are matched with teachers and peers based on a variety of factors including but not limited to: gender, age, ability and learning style. The goal of student placement is to create balanced classrooms where students are exposed to peers with a broad range of strengths and needs.

Currently, 34.6% of the preschool population requires specialized instruction as outlined by their Individualized Education Programs (IEPs). These children present with disabilities in the following areas: autism, communication, developmental delay, health, neurological and sensory/hearing. It is also common for preschool students to receive short-term related service support to address areas of concern. The progress of each student is closely monitored and the team convenes to make recommendations based on the data. Students may also receive services through a Goal Focused Intervention Plan, which is a general education system of goal-focused interventions and therapies with progress monitoring strategies to assess effectiveness for student learning.

Students who qualify for special education services through an Individualized Education Program at the preschool level often require the provision of intensive programming by faculty with specialized training. The number of students who require specialized instruction at the preschool level has increased significantly over the course of the past year. In addition to the 26 students who are currently serviced through IEPs, there are 8 students currently participating in the special education referral process. The Lincoln Preschool evaluates an average of 32 students per year for initial and three year reevaluation meetings.

The need to place students in collaborative placements has increased significantly over the last seven years at the Lincoln Preschool. This need for out-of-district placements is based upon the increase in students arriving to Hanscom Air Force Base with complex profiles related to Autism Spectrum Disorder (ASD) and students who are medically fragile with significant developmental and/or neurological disabilities. While the Lincoln Preschool provides programming to the majority of students with disabilities in an inclusive setting, self-contained programming is not provided within the district due to the low incidence of students and high amount of change/movement that may occur within the preschool population. Students with more severe forms of autism and those with medical needs, require a 1:1 or 2:1 staff ratio in a highly specialized program to meet their needs. Providing the appropriate education to students with ASD and those with more significant developmental disabilities requires more resources including additional staffing and modifications to the preschool curriculum.

## Funding Sources and Tuition Calculation:

Early Childhood Education is funded from three sources of funds. The primary source is the Operating Budget and the Hanscom DoDEA contract as the district is providing an integrated preschool model for special education and it also has a commitment to access for low income families. The Hanscom Contract funds a commitment of the military to accessible early childhood education for all eligible students based on the recommendation of the Team or by parent choice. The program is also a recipient of federal grants funds specifically designated for Early Childhood Education. The Lincoln campus program is funded by tuition from non-special education students. In



addition, the Hanscom campus is also funded by a small amount of tuition from non-eligible students under the contract. In order to calculate the costs to each of the funding sources we start with establishing the capacity of the program.

	Classrooms	# of Classrooms	Special Education Students per Classroom	Low Income Students per classroom	HPS Contract: Typically Developing Students per classroom	Tuition: Typically Developing Students per classroom	Program Capacity 18 Students per classroom
Lincoln Campus	4 Hour Program	3	7	1		10	54
Hanscom Campus	Morning - 2 1/2/hr program	0	10	1	7		
	Afternoon - 2 1/2/hr program	0	10	1	7		
	4 Hour Program	4	7	1	8	2	72
	1 CASE Collaborative						
<b>Total</b>	<b>Classrooms/ Students</b>	<b>7</b>	<b>89</b>	<b>11</b>	<b>60</b>	<b>38</b>	<b>126</b>

- The table shows the maximum number of students per classroom for the classrooms that are available. It does not reflect actual enrollment in the program.

### Staffing

The Lincoln Preschool has a highly qualified faculty with a comprehensive repertoire of knowledge, experience and skills. The faculty includes a principal, special education teachers, occupational therapist, physical therapist, speech and language pathologist, social worker, intensive skills teacher, school psychologist, tutors and aides. Professional development and training are provided for all staff on an ongoing basis which is an important tool in building skills to meet the evolving and diverse needs of the students.

The staffing plan for each preschool classroom on the Lincoln campus includes an Early Childhood Teacher, a tutor and an aide. The Lincoln Preschool maintains or exceeds all teacher/student ratios required by the Department of Early Education and Care. The program is committed to recruiting and retaining skilled and experienced personnel. An overwhelming body of evidence connects educated and experienced caregivers, small group sizes and low teacher-child ratios with high-quality early childhood programs.

Staffing is established based on enrollment. Due to the mandated program expenses, staff are distributed by funding source in the following manner. The maximum staff possible is provided below.



Staff Distribution	Classrooms	# of Classrooms	Teachers per classroom (Operating Budget/Hanscom Contract)	Paraprofessional per classroom (Operating Budget/Hanscom Contract)	HPS Contract: Typically Developing Students "1 per classroom 1 Para Floater"	Tuition: Typically Developing Students	Program Capacity (Staff)
Lincoln Campus	4 Hour Program	3	1	1		2	12
	Floater					1	1
Hanscom Campus	Morning - 2 1/2/hr program	0	1	1	1		0
	Afternoon - 2 1/2/hr program	0					
	4 Hour Program	4	1	1	1	1	16
	Floater				1		1
	CASE Collaborative						
<b>Total</b>	<b>Classrooms/ Staff</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>5</b>	<b>11</b>	<b>30</b>

- The table is the maximum number of core instructional staff and does not include administration or ancillary special education/intervention faculty and staff required by IEPs or enrollment.

The FY 26 budget funds the known enrollment and will only have 7 of the 9 classrooms open for Lincoln and Hanscom students. The Lincoln School has three Preschool classrooms with only two currently enrolled. The potential of opening the third is based on special education enrollment and at this time projected special education enrollment only supports continuing to have two enrolled classrooms for the 2025-2026 school year.

The Operating budget and Hanscom Contract also fund the Principal of the Early Childhood, Speech and Language Pathologist and a part time .2 School Psychologist as additional ancillary support. The Early Childhood grants fund 0.63 FTE of paraprofessional time on the Lincoln Campus that the Operating Budget is not able to cover. The Tuition Revolving fund, supports the additional paraprofessionals required as well as all extended day services offered on the Lincoln Campus and the non-eligible students on the Hanscom Campus.

Tuition Recommendation: The recommendation for tuition for FY 26 is to have tuition increase. Based on an initial inquiry done in FY 24 and FY 25 there was high variability in tuition shifts that had not been solidified with comparable districts and local private preschool programs. For that reason, an ongoing study of tuition rates will take place so that Lincoln Preschool will be able to maintain enrollment of typically developing students following this tuition increase.



* There is a sliding scale supporting multiple family members and low income students				FY 24		FY 25 PROJ	
				Students	\$	Students	\$
Program	Days/Week	Month	Annual				
<b>Lincoln Eligible Students</b>							
4 hours	5	\$460	\$4,600	20	\$92,000	16	\$73,600
	3	\$276	\$2,760	1	\$2,760	1	\$2,760
	2	\$184	\$1,840	0	\$0	1	\$1,840
Extended Day/ 4 hours Additional Monthly Fee		\$450	\$4,500	16	\$72,000	17	\$76,500
<b>Hanscom Eligible Students</b>							
4 hours	5	\$460	\$4,600		\$0		\$0
	3	\$276	\$2,760		\$0		\$0
	2	\$184	\$1,840		\$0		\$0
Morning: 2 1/2 hours	5	\$276	\$2,760	2	\$5,520	0	0
Afternoon: 2 1/2 hours	4	\$241	\$2,410	0	\$0	0	\$0
				<b>39</b>	<b>\$172,280</b>	<b>35</b>	<b>\$154,700</b>

- There are four families who have qualified for tuition assistance based on our sliding scale. The funds for these students are the obligation and responsibility of the School Committee. The current revenue generated in FY 25 covers the cost of the tuition students attending the program.



## Lincoln School, Grades K-4

Sarah Collmer, Principal

The Lincoln School K-4 is a community of dedicated educators, engaged families and hard-working students, all committed to making our school a welcoming and engaging place for teaching and learning.

We have 272 students enrolled in grades K-4 across the following races and ethnicities:

Student Race and Ethnicity	
Asian	10%
American Indian or Alaska Native	0%
Black or African American	7%
Hispanic or Latino	11%
Multi-Race, Non-Hispanic	11%
Native Hawaiian, Pacific Islander	0%
White	61%

The Lincoln School K-4 goals build upon our work from prior years and are in close alignment with the District Improvement Plan. Our first goal mirrors the district's audacious and important goal to reduce, by half, the number of K-2 students and the number of 3rd and 4th grade students who are reading below grade level. There is also a growth measure for students who are below benchmark to have made at least one year of growth. In order to reach these goals we will use existing structures including the Instructional Support Team (IST) and grade level Common Planning Time meetings to examine data and make instructional decisions for small group instruction, and the intensity and frequency of interventions both within the classroom and through pull out services with a Literacy Specialist. Our work toward this goal will also inform our examination of tiered instruction.

Our second goal is to fully implement K-4 CARES Values: Supporting All Students. This guide is the result of several years of collaborative work and addresses what is traditionally known as "behavior and discipline". We identified categories of behavior, common challenges and teacher moves, and created procedures to support consistent and equitable practices across the school. This goal includes training for staff and providing opportunities to increase caregivers' awareness and understanding of our approach and systems to support all students to be successful in their social-emotional and behavioral development.

While not explicitly named in the School Improvement Plan, the K-4 is continuing our work to implement Responsive Classroom practices, many that are woven into our CARES Values: Supporting All Students guide. This year, the specialists are attending the 1-day Responsive Classroom for Specialists training which focuses on the unique context for educators who see their students once or twice a week. We will also have another site visit and receive feedback from a Responsive Classroom consultant. We are grateful for the financial commitment to provide training for educators who are new in Lincoln, and those who are pursuing training beyond the Core Course.

Finally, we will increase parent and community engagement through special events, volunteer opportunities, and opportunities to be a routine part of classrooms and the school. The School Council and faculty will work to understand the current landscape of caregiver engagement and what steps we can take to strengthen our partnership with caregivers and the greater community.



The K-4 staff remains committed to ensuring that all students, families and staff are experiencing a sense of belonging in our school community. We are grateful to our school community for their support and partnership.

### Lincoln School, Grades 5-8

Jay Peledge, Principal

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The Lincoln School is a place filled with opportunity. Our students get exposure to great learning throughout the day while also having chances to join clubs, play sports, and perform in a variety of fine arts concerts and plays. While our grade 5 operates more so like our PK-4 counterparts, whereas 6-8 operates on a rotational basis, all students and staff are joined in our schoolwide culture via our signature Lincoln Cup teams and events.

As a building, we continue to strive to improve upon our practice and work toward excellence in our support of students' social-emotional well-being as well as pushing forward their academic success. For example, we adjusted our schedule for grades 5-8 this year to include more rotations so that students are engaging in subjects at different points in the day across the week to improve focus and learning. With ongoing professional development centering via Responsive Classroom and the Racial Equity Institute (REI), our collective instructional expertise continues to grow in the direction of an increasingly culturally responsive and engaging educational experience.

This year, we serve 247 students across the following races and ethnicities:

Student Race and Ethnicity	
Black or African American	15%
Asian	7%
Hispanic or Latino	13%
American Indian or Alaskan Native	0%
White	50%
Native Hawaiian, Pacific Islander	0%
Multi-Race, Non-Hispanic	14%

For the 2024-25 school year, we are furthering our work in a variety of areas. One priority will focus on student supports, both academic as well as behavioral and social emotional. We will be taking on steps to identify improved ways to provide intervention and enrichment opportunities for students, while another priority will be centered on our Tier 1 instruction with the aim of improving student engagement. Some of this work will be done via peer observations as we are fortunate to have an experienced staff with a lot of talent from which to learn from one another. Finally, our student support efforts will come in a variety of ways. We'll review our school wide expectations, including reviewing our Code of Conduct with our School Council. We will also be piloting a Peer Mediation program aimed at addressing and defusing conflicts before they escalate in addition to the counseling support we are able to provide students as needed.

The Lincoln School 5-8 is the beneficiary of ongoing support from a school community that values a well-rounded education, and we are grateful for it.



## Hanscom School

Erich Ledebuhr, Principal

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The Hanscom School serves children in kindergarten through grade 8 who are dependents of active duty or retired military personnel residing on Hanscom Air Force Base. We take great pride and honor in serving our military children and families. We know how much they contribute to our nation and are eager to provide them and their children with a positive, highly effective educational experience while they are with us.

The Hanscom School was honored last year to be selected as one of the first two Massachusetts schools ever to be awarded the Purple Star Distinction for its support of our military students and families.

Our aim is to keep student learning at the core of our mission. A caring and respectful school community supports our work and strong bonds to our students and families. Small class sizes, a comprehensive curriculum, and highly qualified and dedicated teachers provide our students with a rich educational program that fosters outstanding learning experiences for children. Our program attends to academic, social, emotional, and behavioral growth and continuously challenges our students to achieve in a way that matches their strengths and addresses their areas for growth.

Providing for our military community is one of the most recognizable strengths of the Hanscom Schools. We have systems in place to respond to a wide range of our students' individual academic needs. We also offer a range of supports to respond to the ever-changing social and emotional needs of families in transition.

We are proud of the diversity of our population which is made up of the following races and ethnicities.

Student Race and Ethnicity	
Black or African American	7%
Asian	3%
Hispanic/Latino	27%
American Indian or Alaska Native	0%
White	49%
Native Hawaiian, Pacific Islander	1%
Multi-Race, Non-Hispanic	13%

Our demographics by branch of service also shows a high level of diversity and the importance of Hanscom Air Force Base and our schools partnership across the services.



Demographics by Branch of Service	
Air Force	44%
Army	30%
Coast Guard	8%
Federal Services	3%
Marines	7%
Navy	7%
Space Force	1%

Last year was the first year the Hanscom School transitioned from a separate Hanscom Primary and Middle School to a Massachusetts Department of Elementary and Secondary (DESE) recognized K-8 school. Our School Improvement Plan for the 2024-2025 school year consists of three goals as we continue our work supporting our K-8 students.

- Continue to build the structures of a comprehensive K-8 school that will best meet the needs of our unique student and parent population.
- Support faculty and staff in curriculum and planning development to better meet the needs of all students.
- Review and adapt our student support structure to better meet the ever changing needs of our students and families.

Additionally, we are also piloting a looping model across our school in an effort to increase student achievement, maximize instructional time, and enhance teacher, student, and parent relationships. We feel that this model will also be a benefit to the transient nature of our military families by providing some stability during their time at the Hanscom School.

The faculty and staff of the Hanscom School are honored to partner with DoDEA and Hanscom Air Force Base to continue to serve our students and military families.

### **Hanscom Contract**

The Hanscom Preliminary Base Budget of \$19,391,232.79 is a level service budget (this year's program at next year's cost), adjusted for section changes caused by class sizes, enrollments and projected special education expenses. The budget continues to provide for the \$400,000 to be contributed to the Town's Group Insurance Liability Fund to help meet the Hanscom benefits liabilities under GASB 74/OPEB. This budget request projects a need for additional resources for operations from the Hanscom Reserve Fund.

The budget does not include the final results of:



- Custodians and Secretaries Negotiations;
- Final OSD, CASE, and other collaboratives tuition rate setting; and
- Final calculations for Hanscom Employee Benefits for Middlesex County Retirement System (MCRS)

#### **Cost Recovery Contract:**

As a cost recovery contract, the current benefit costs, plus post employment costs are charged back to the contract based on the Town's Assessment for services rendered for both active employees and retirees. The Hanscom contract pays for the employee benefits for those funded through the contract. This includes active and retiree health insurance, Middlesex retirement assessments for active employees, as well as Medicare, unemployment and workers compensation insurance. Middlesex retirement and Medicare are tied directly to wage and salary levels, while the recent increase in unemployment insurance expenses is a sign of the current economy.

In addition to the inflation in the cost of the health benefits, any increase in staff at Hanscom also creates the possibility of an increase in the cost of benefits.

#### **Town Administrative Overhead:**

- Town of Lincoln Administrative Overhead: increased from \$71,000 annually to \$287,581.44 for FY26 to provide funding for Town Finance Office staff for Payroll, Accounting, Benefits Management, and Revenue posting.

#### **School Department related Expenses**

- All personnel Compensation assigned to the Hanscom Middle and Primary School, Classroom Supplies and Materials, Special Education Tuition and service delivery expenses, Utilities, all other facilities maintenance costs, and facility repairs up to \$50,000.
- Central Administration employees and all related compensation is split 50/50 between the Lincoln Operating Budget and the Hanscom Contract as outlined below unless otherwise designated by FTE. The Town and School Facilities Director and one staff member are also allocated to the Town for related services and support.
- Hanscom Reserve: The balance of funds at the close of every contract year are closed out to the Hanscom Reserve Fund. The use of these funds vary from year to year. Any use of the Reserve must be voted on by the School Committee. The uses of the Reserve during this 5-year contract include:
  - Employee Benefits Reserve: OPEB Unfunded Liability Contribution of \$400,000 in FY21 and FY22; and
  - Technology Fund: Capital Plan Match for FY22 Security Camera (\$17,857) and FY 23 Firewall (\$65,025).
- Employee Benefit Transfers:
  - Public Retirement Systems:
    - Middlesex County Retirement System Assessment: The Middlesex County Retirement System provides retirement, disability and survivor benefits to municipal employees. Contributions on behalf of the eligible employees are assessed to the Hanscom Contract.



The School Committee has requested a new actuarial study on the calculations for the MCTS assessment portion that belongs to Hanscom. The final certification has not yet been completed. The Committee will adjust the FY 25 amount once the final actuarial methodology is agreed to and the unfunded liability is known.

<i>Expense Type</i>	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 BUDGET	FY 26 PROPOSED
RETIREMENT ASSESSMENT MCRS	190,000	210,635	174,786	200,000	551,760

- Massachusetts Teachers Retirement System: The Commonwealth of Massachusetts funds all MTRS contributions for eligible members of this specific retirement system for all school districts.
- Active Employee Benefits:
  - Health Insurance: For FY 26, the health insurance budget is estimated based on historical expenditure in the past few years. The budget is currently projecting an increase in these line items measured against prior year actuals and current projected experience. This results in both the Employee Health and the Retiree Health are increasing.

<i>Expense Type</i>	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 BUDGET	FY 26 PROPOSED
EMPLOYEE HEALTH BENEFITS	875,000	927,500	1,011,289	983,150	1,100,000
RETIREE HEALTH BENEFITS	289,542	295,195	305,849	313,477	323,477
	1,164,542	1,222,695	1,317,138	1,296,627	1,423,477

- Payroll Taxes:
  - Medicare: 1.45% for the employee plus 1.45% for the employer (Hanscom Contract) Additional Medicare: 0.9% for the employee when wages exceed \$200,000 in a year.

<i>Expense Type</i>	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 BUDGET	FY 26 PROPOSED
MEDICARE SCHOOL	135,000	153,670	141,381	162,891	165,000

- Social Security/OBRA: OBRA is the mandatory employee-funded defined contribution plan for part-time, seasonal, and short-term public employees. OBRA/SMART Plan is allowed by federal law in place of Social Security when an employee is not eligible for the public pensions available to longer-term Massachusetts public employees.
- Post Employment Benefits: GASB 45/OPEB (Other Post-Employment Benefits Liability Trust Fund): An OPEB Fund is a trust fund established by a governmental unit for the deposit of appropriations, gifts, grants and other funds for the:
  - Benefit of retired employees and their dependents;



- Payment of required contributions by the governmental unit to the group health insurance benefits provided to employees and their dependents after retirement; and
- Group health insurance benefits may include hospital, surgical, medical, dental and other health insurance benefits if the governmental unit offers that coverage to retirees
- Reduction and elimination of the unfunded liability of the governmental unit for those benefits.

Expense Type	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 BUDGET	FY 26 PROPOSED
OTHER POST EMPLOYMENT BENEFITS (OPEB)	0	400,000	400,000	400,000	400,000
TRANSF TO OTHER TR FUND - RESERVE	400,000	0	0	0	0
<b>TOTAL</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>

- Actuarial Summary of the Unfunded Liability performed every two years by Odyssey Advisors. The table below covers the Measurement Date of June 30, 2022 and a Valuation Date of July 1, 2021. The figures presented in this report reflect the adoption, by the Town of Lincoln, of Statement Nos. 74 and 75 of the Governmental Accounting Standards Board (“GASB 74/75”). Next Update for June, 30, 2024 anticipated December 2024.

- Other Employee

- Workers

**I. Total OPEB Liability**

A. Active Employees	6,994,524
B. Retirees/Disabled	5,401,289
<b>C. Total</b>	<b>12,395,813</b>

**II. Fiduciary Net Position [Plan Assets]**

4,658,024

**III. Net OPEB Liability (Asset) [I. - II.]**

**7,737,789**

**Unrecorded Contributions to end of Hanscom Contract**

FY 22	400,000
FY 23	400,000
FY 24	400,000
FY 25	400,000
<b>Total</b>	<b>1,600,000</b>

**Projected Net Unfunded  
Liability Pending Update**

**6,137,789**

Benefits:

**Hancom School Employees  
and Retirees**



Compensation: The Town invoices based on Hanscom’s % of total payroll for town and schools. Historically the total Hanscom payroll has been 33% and is applied to the worker’s compensation premium paid by the Town.

<i>Expense Type</i>	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 BUDGET	FY 26 PROPOSED
WORKERS COMPENSATION SCHOOL	56,000	57,415	50,345	70,000	70,000

- Unemployment Benefits: The Town invoices based on Unemployment Claims which provides temporary income assistance to eligible workers in Massachusetts.

<i>Expense Type</i>	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 BUDGET	FY 26 PROPOSED
UNEMPLOYMENT SCHOOL	0	0	0	50,000	50,000

- Long Term Disability: The Town purchases long-term disability for employees that are not covered by the Commonwealth of Massachusetts Workers Compensation Law. The full cost, based on employee income, is charged to the Hanscom Contract. The actual cost is calculated and included in the payroll accounts where employees are charged in the operating budget.



## Appendix A: Improvement Initiatives

In addition to the proposed level services budgets, there are also a number of proposed improvement initiatives connected to the district's implementation of the long-term strategic plan, which can be found in Appendix D. These initiatives are arranged in two levels of priority; they are summarized below, along with the projected additional costs for both the Lincoln and Hanscom budgets.

### Priority 1 Improvement Initiatives

The proposed budget includes two top priority improvement initiatives: the implementation of a substantially revised or new K-8 literacy curriculum in the 2025-26 school year, and the creation of a full-time district AIDE Director position. These initiatives are integral to the successful execution of the strategic plan.

#### K-8 Literacy Curriculum Implementation

During the 2023-24 school year, the district's literacy curriculum was identified by staff and families as an important area for improvement. In response to this need, the district has formed a Literacy Curriculum Review Committee to identify the priorities for a substantially revised or new literacy curriculum; to select potential high-quality curricula to review; to select a small number of high-quality curriculum to pilot in the spring of 2025; and to identify a final curriculum to implement in the 2025-26 school year.

Implementing a literacy curriculum is a large endeavor, requiring new materials, substantial amounts of faculty training, and a significant time commitment. After contacting multiple potential vendors for quotes, the estimate for a K-8 literacy curriculum implementation for 2025-26 is \$231,000, which would be evenly split across the Lincoln and Hanscom budgets (\$115,500 per cost center). This would represent a one-time cost, and would not be part of the district's base budget when calculating future year increases.

#### AIDE Director

Lincoln Public Schools has had a long commitment to the values of anti-racism, inclusion, diversity, and equity, and has taken many steps to implement those values. Nevertheless, the need for a more comprehensive and systemic approach to effectively integrating AIDE values throughout school and district operations and practices was identified during the 2023-24 school year. As a result, the district's long-term strategic plan (included in Appendix D) identifies a wide range of AIDE-related tasks and priorities, including the need to ensure that AIDE values are reflected in curricular, instructional, and intervention materials, practices, and systems; the need to ensure that student disciplinary practices and codes of conduct treat students in equitable manners; the need to provide academic and social-emotional supports that recognize the breadth and depth of student needs; the need to review and reframe our recruitment, hiring, and retention practices to develop an increasingly diverse workforce; and the need to coordinate effectively with community groups and resources around AIDE work.

While the district has certainly taken steps to meet those needs, we are not able to do so with our current resources. A full-time AIDE director would work at both the strategic and tactical levels, partnering with district leaders to review and improve school and district systems, while also working directly with staff, students, and families at the individual student and classroom levels. The estimated cost for this position is \$150,000, which would be evenly split across the Lincoln and Hanscom budgets (\$75,000 per cost center).



### Impact of Priority 1 Improvement Initiatives on the Proposed Budgets

	<b>Lincoln Budget</b>	<b>Hanscom Budget</b>
Level-Service Budget	\$13,690,284.12	\$19,391,232.79
Cost of Priority 1 Improvement Initiatives	\$190,500	\$190,500
Total Budget with Improvement Initiatives	<b>\$13,837,284.12</b>	<b>\$19,581,732.79</b>
% Increase over FY25	<b>2.13%</b>	<b>2.73%</b>

### Priority 2 Improvement Initiatives

The proposed budget includes two additional prioritized improvement initiatives: providing formal mentors for teachers in their second year in LPS, and stipends for more intensive faculty participation in the review of district curricula. These initiatives connect directly to and support the execution of the strategic plan.

#### Mentors for Second Year Teachers

The district currently provides paid mentors for all new faculty members in their first year in Lincoln Public Schools. These mentorships come in the form of stipends to existing faculty members, who are jointly selected by building Principals and the Assistant Superintendent. The proposed improvement initiative would allow for new faculty members to continue to have a formal mentor during their second year in the district. This would allow for more sustained support for faculty, which would in turn support student success and support efforts around staff retention. Teachers serving as a second-year mentor would be paid a reduced stipend. The cost of these additional stipends would be \$25,000, which would be evenly split across the Lincoln and Hanscom budgets (\$12,500 per cost center).

#### Curriculum Review Stipends

As part of the long-term strategic plan, we anticipate engaging in reviews of multiple curricular areas each year (e.g., literacy, math, social studies, wellness, fine arts, etc.). In some circumstances, faculty members will be able to review curricula as part of their current job responsibilities; for example, as part of professional development work taking place on Wednesday afternoons. For larger curricula, however, the work to conduct a comprehensive review may be more substantial, and could necessitate faculty members working outside of their current job responsibilities. In those situations, it is appropriate to pay teachers a stipend to compensate them for the additional work. The cost of additional stipends to support more comprehensive curriculum reviews would be \$19,158, which would be evenly split across the Lincoln and Hanscom budgets (\$9579 per cost center).



**Impact of Priority 2 Improvement Initiatives on the Proposed Budgets**

	<b>Lincoln Budget</b>	<b>Hanscom Budget</b>
Level-Service Budget PLUS Priority 1 Improvement Initiatives	\$13,837,284.12	\$19,581,732.79
Cost of Priority 2 Improvement Initiatives	\$22,079	\$22,079
Total Budget with Improvement Initiatives	<b>\$13,859,363.12</b>	<b>\$19,603,811.79</b>
% Increase over FY25	<b>2.29%</b>	<b>2.84%</b>



### Appendix B: Special Revenue Funds

#### Federal, State, Local, and Private Grants

The district receives a number of grants for targeted educational programs each year. In the absence of other information, the budget was prepared assuming level funding similar to FY 25 grants. Hanscom shares in the IDEA and Early Childhood Special Education grants. In FY 23, the district transferred Title I to the Lincoln Public Schools.

Federal Grants	FY22 Award	FY23 Award	FY24 Award	FY25 Award	FY26 Est Award
American Rescue Plan :Elementary and Secondary Education Emergency Relief (ESSER) I #113					
ARP: ESSER II #115	85,841				
ARP: EBT Reimbursement	1,842				
ARP: ESSER III #119	170,448				
ARP: ESSER III: #119 Chronic Absenteeism Recovery Initiative			10,000		
Federal Special Education Entitlement, (PL 94-142), #240	340,265	349,572	365,554	380,900	380,900
American Rescue Plan (ARP) IDEA #252	76,150				
Early Childhood Special Education ,Allocation, #262	16,231	16,751	16,939	17,120	17,120
Targeted Special Education, Improvement, #274			12,667		
Title I, Part A, #305	24,046	28,545	25,927	25,171	25,171
Title II, Part A: Improving Educator Quality, #140	11,349	12,002	10,146	9,886	9,886
Title IV: Part A Student Support and Academic Enrichment #309	10,000	10,000	10,000	10,000	10,000
Title III: English Language Acquisition And Academic Achievement Program For Limited English Proficient Students, #180	Collaboration with Sudbury Public Schools				
<b>Total</b>	<b>736,172</b>	<b>416,870</b>	<b>451,233</b>	<b>443,077</b>	<b>443,077</b>



The table below shows a list of the estimated State grants for FY26 to be level funded as in the current fiscal year. FY26 SPED Circuit Breaker funding amount is known because it is based on claims submitted for FY24.

State Grants	FY22 Award	FY23 Award	FY24 Award	FY25 Award	FY26 Est Award
METCO, #317	669,581	682,252	682,252	682,252	682,252
METCO, #317B (Carry Forward of Pirior Grant Funds)	20,650	48,581	45,000	27,000	27,000
Military Mitigation #194	150,000	150,000	150,000	150,000	150,000
Summer Acceleration Academic #121			27,157		
Sped Circuit Breaker #275	\$444,797	755,991	702,298	857,512	1,099,859
CCC: Best Practices - Policy & Procedure Grant BP28			25,000		
CCC: Best Practices - US DoDEA Contract Review Grant BP27			30,000		
<b>Total</b>	<b>1,285,028</b>	<b>1,636,824</b>	<b>1,661,707</b>	<b>1,716,764</b>	<b>1,959,111</b>

### Revolving Funds (Fee based programs)

These funds are collected from users of specific services, and are expended for the same purpose with the intent of breaking even over the long-term. In general, the district manages revolving funds by spending in the current budget year funds collected in the previous year to stabilize the budget process. This approach has been significantly stabilizing during the pandemic when programs were not operating and fees not collected.

#### Both Campuses

- The **School Lunch Fund** operates to balance current year finances, unlike the other revolving funds. The operating goal is to cover the expenses of staff, food, supplies, maintenance of equipment and the majority of the director’s salary through the funds collected. For three school years, during the pandemic, the USDA has funded universal free lunch throughout the year. The program now has two kitchens and serving facilities at each school that will assist in enhancing program offerings and serving time.

The **Custodial Detail Revolving Fund** operates in a similar fashion, with current year receipts covering the cost of custodial overtime. Hanscom has occasional rental fees collected for Base Personnel and Family activities to cover Custodial or other costs related to the buildings being open after school hours.

**Lincoln Campus:** The Lincoln budget includes funds from several revolving funds:

- **Transportation** Revenue collected each year is approximately \$28-32,000. The transportation revolving fund has a reasonable working balance. In FY25, the district started using the revolving fund to add a 3rd late bus, which is budgeted to continue for FY26. For FY26, the proposed budget does not include fees for 7th and 8th grade students living more than 2 miles from the school. Even with these changes,



the goal will be to maintain the balance of the fund to be no less than one year of fees collected.

- **Rentals** The lease of Hartwell space to Magic Garden is from FY21 through FY 26. The rent for FY 25 is \$25,400. These funds will be added to \$32,150 to be collected from the FY 25 LEAP permit & other related receipts, for a total of \$57,550 included in the Lincoln revenues for FY 25. For FY26, the budget included a projection of \$60,000 to be collected in this revolving account.
- **Athletics** Fees for participating in the Lincoln athletics program are included in this year's budget. There is no recommendation to increase the fee at this time. Anticipated receipts in the amount of \$26,100, or an adjusted amount based on the sports to be played, are included in the Lincoln total operating budget.
- **Preschool** The amount of fees anticipated to be received in the Preschool revolving fund in FY 26 is based on the current tuition enrollment of Lincoln students. In addition, there is a small portion of several Hanscom Preschool families who pay modest fees so that their younger children ("three years of age") can participate as they are not eligible for the free preschool program under the DoDEA contract.
- **School day care** The district established a before- and after-school care program on a fee basis for the preschool children of Lincoln families, faculty and staff. Fees collected will apply to Preschool personnel costs for providing the service.
- **Financial Assistance:** The School Committee funds a modest amount for offsetting fees and field trip costs for students who are determined income eligible in accordance with the School Committee Financial Assistance Policy.

**Hanscom Campus:** The terms of the contract ensure that participation fees are not charged at Hanscom. The children walk to school, so there are currently no general education transportation expenses. The athletic program is funded solely through the allocated budget. No portion of the Hanscom buildings are leased out. No portions of the Hanscom facilities are leased or licensed to third parties or have any debt service due or owed by the contract.



## Appendix C: Sources of Revenue

### Preliminary Total Operating Budget – Summary of Projected Revenue

Sources of Revenues	Amount	% of Total
Lincoln Town Appropriation (0.72%)	\$13,646,784	38.05%
Lincoln Town Additional Appropriation Request		0.00%
Medicaid Reimbursement (Town Meeting Article)	\$43,500	0.12%
<b>Total Town Meeting Request</b>	<b>\$13,690,284</b>	<b>38.17%</b>
Hanscom Contract (Anticipated Allocation)	\$19,006,699	53.00%
Hanscom Reserve Fund	\$384,534	1.07%
<b>Total Hanscom Budget</b>	<b>\$19,391,233</b>	<b>54.07%</b>
Other Revenue:		
Reimbursement Programs	\$1,102,979	3.08%
Grants	\$1,125,329	3.14%
Tuition and Fees	\$552,580	1.54%
<b>Total</b>	<b>\$35,862,405</b>	<b>100%</b>

For FY26, the total proposed general fund budget for Lincoln is \$13,690,284 including the Medicaid reimbursement of \$43,500 received in FY25. At Hanscom, the total proposed budget is \$19,391,233, which is \$384,534 over the projected contract amount. With all funds included, the district’s proposed budget total is \$35,862,405 for two campuses.

The table below shows details of the proposed budget to the Town as well as estimated special revenue funds including reimbursement programs, grants, tuition and fees.



**Preliminary Total Operating Budget – Summary of Projected Revenue Detail**

Major Sources of Revenues	Lincoln Campus	Hanscom Campus	District Totals
Lincoln Town Appropriation (0.72%)	\$13,646,784		\$13,646,784
Additional Need from Town/ Hanscom Reserve		\$384,534	\$384,534
Hanscom Contract (Est.)		\$19,006,699	\$19,006,699
<b>Other Revenue:</b>			
<b>Reimbursement Programs</b>			
Special Education Circuit Breaker	\$164,979	\$934,880	\$1,099,859
Special Education Medicaid (Town Meeting Article)	\$43,500		\$43,500
E-rate	\$3,120		\$3,120
<b>Grants</b>			
Special Education Entitlement (240)	\$190,450	\$190,450	\$380,900
Early Childhood Education (262)	\$17,120		\$17,120
Title I (305)	\$25,171		\$25,171
Teacher Quality Title IIA (140)	\$4,943	\$4,943	\$9,886
Student Support Title IVA (309)	\$5,000	\$5,000	\$10,000
METCO (317)	\$682,252		\$682,252
<b>Tuition and Fees</b>			
Transportation	\$15,000		\$15,000
Facility rental*	\$60,000		\$60,000
Custodial Detail*	\$8,800		\$8,800
Athletic *	\$26,100		\$26,100
Pre-school – Day program	\$94,760	\$5,520	\$100,280
Extended Day Care Program (Staff)	\$72,000		\$72,000
School lunch program	\$135,200	\$135,200	\$270,400
<b>Total</b>	<b>\$15,195,179</b>	<b>\$20,667,226</b>	<b>\$35,862,405</b>

The projected other revenues in the Reimbursement Programs, Grants and Tuition and Fees categories are targeted for specific purposes, and are typically spent for personnel and support associated with identified programs.



## Lincoln Budget -- Sources of Revenue

While the greatest portion of the Lincoln budget is funded through local appropriations from the Town, the schools receive state and federal education grants, collect fees for services and receive reimbursement for expenses through lease agreements, tuition, etc. In FY25, 9.78% of the Lincoln total operating budget was supported from funding sources outside the Town’s Tax Levy and other General Fund Revenue. In this budget request, 9.9%% of the Lincoln School total operating budget comes from other sources. This is a reflection of the increase in the projected amount of reimbursements and grant funding activity necessary to support educational programs. The infusion of approximately \$1,504,895 is critical to the district meeting its vision, mission, and goals. The School Committee’s full request to Town Meeting will be \$13,690,284.

Summary of Projected Revenue		
Lincoln Town Appropriation (0.72%)	\$13,646,784	89.81%
Additional Appropriation Request		0.00%
<b>Total Town Meeting Appropriation</b>	<b>\$13,646,784</b>	<b>89.81%</b>
Medicaid Reimbursement	\$43,500	0.29%
<b>Total Town Meeting Budget Request</b>	<b>\$13,690,284</b>	<b>90.10%</b>
Other Reimbursement Programs	\$168,099	1.11%
Grants	\$924,936	6.09%
Tuition and Fees	\$411,860	2.71%
<b>Total FY 25 Lincoln School Budget</b>	<b>\$15,195,179</b>	<b>100.00%</b>

### General Fund

The residents of Lincoln are consistent in their firm support of their schools, and the School Committee appreciates the resources provided by the Town. The 90.1% of the Lincoln Budget which comes from the Lincoln General Fund appropriation approved each year at Town Meeting is the largest component of the Lincoln budget revenues. This year, the budget guidance from the Finance Committee is an increase of 2 ½% above the FY 25 budget approved at Town Meeting last March; nevertheless, this proposed level-service budget is below that 2 ½% guidance.

### Medicaid Reimbursement

The Medicaid reimbursement program allows school districts to seek payment for providing medically necessary direct services to eligible MassHealth-enrolled children. This program also allows such agencies to seek payment for participating in activities that support the administration of the State’s Medicaid program (administrative activities). This includes outreach, or those activities that aid the delivery of direct services to Medicaid-enrolled children with individualized education programs (IEPs). As such, the Medicaid reimbursements vary directly with the number and kind of services delivered to Medicaid-eligible students on IEPs.



The Medicaid reimbursement is applied to the Lincoln budget only. Medicaid funds are not applied to the Hanscom budget as expenses paid for by federal funds are not eligible for reimbursement. Significant in FY22, was the dramatic increase in Medicaid Reimbursement. In FY 24, the MEDICAID reimbursement generated \$43,500 that will be applied to the Lincoln Budget for FY 26. The history of these funds is not yet consistent. The variable from year to year are the number of students and staff supporting Medicaid Eligible Students.

Fiscal Year	Amount	FY Year Applied
2018	25,990.37	FY 2020
2019	25,281.51	FY 2021
2020	14,333.76	FY 2022
2021	17,282.12	FY 2023
2022	82,829.24	FY 2024
2023	58,379.76	FY 2025
2024	43,500.00	FY 2026

#### **METCO Grant**

Established in 1966, the purpose of the state-funded METCO Program is to expand educational opportunities, increase diversity, and reduce racial isolation by permitting students in Boston and Springfield to attend public schools in other communities that have agreed to participate. The METCO program provides students of participating school districts the opportunity to experience the advantages of learning and working in a racially, ethnically, and linguistically diverse setting. The Town has made a significant commitment to the METCO program over the years, and participation in METCO remains a School Committee goal.

In FY21, the funding model changed from the prior year's October 1 METCO enrollment, as determined by SIMS reporting to the Department, to a three year enrollment average of October 1, 2017, 2018, and 2019. The district supports the Town's commitment to the METCO program by ensuring that grant funds available from the State are obtained and managed for their intended purposes.

The total to be received in one year, then, depended on the number of METCO students enrolled in the prior year on October 1 multiplied by the per-student allowance, plus the transportation and other services allowances. The transportation allowance has remained constant for at least ten years, while the per pupil allocation was increased in each of the past six years, through intense lobbying effort at the Legislature. The district remains concerned that future funding decisions in the state revenues will affect the program. Any adjustment downward could have negative impacts on funding for the Lincoln METCO program. In addition, declining enrollment will also negatively impact the program resources available from the grant.



**METCO State Grant Amounts Received by the Town of Lincoln**

<b>METCO State Grant Amounts Received by the Town of Lincoln</b>			
	<b># Students</b>	<b>Amount</b>	<b>% change</b>
FY 2018	90	\$529,124	1.98%
FY 2019	84	\$546,322	3.25%
FY 2020	87	\$581,804	6.49%
FY 2021	85	\$629,376	8.18%
FY 2022	79	\$637,773	9.62%
FY 2023	88	\$682,252	8.40%
FY 2024	79	\$682,252	0.00%
FY 2025	86	\$682,252	0.00%

Specifically, the METCO funding source may provide, but not be limited to, the following priorities:

1. Curriculum and Instruction
  1. Aligned, consistently delivered, and continuously improving curriculum
  2. Strong instructional leadership and effective instruction
  3. Sufficient instructional time
2. Human Resources and Professional Development
  1. Staff recruitment, selection, and assignment
  2. Professional development
3. Student Support
  1. Academic support
  2. Services and partnerships to support learning
4. METCO transportation costs,
5. Supplemental services that will contribute in a measurable way to enhanced educational opportunity and academic achievement, as well as enrichment. Services and supports can include:
  1. regular day and after-school tutoring and mentoring programs,
  2. staff professional development geared towards understanding and addressing the achievement gap between minority and non-minority students, and
  3. other programs and services such as providing ways for parents to support their children's learning.
  4. In the area of diversity enrichment, services may include training, in-school and after-school activities, incentives programs, etc. that contribute to increased cross-cultural and racial understanding.



### Hanscom Budget – Sources of Revenue

The primary source of revenue for the Hanscom schools is the contract with the Department of Defense Educational Activity (DoDEA). Additionally, the Hanscom schools receive state and federal education grants and school lunch support, although only 6.17% of the Hanscom total operating budget is supported from outside the federal contract allocation for Hanscom. The breakout of revenue sources is shown below. During the 2023-24 school year, the School Committee contracted with UMASS Collins Center to complete an operational review of the contract terms and to provide guidance for the upcoming procurement process with US DoDEA.

Summary of Projected Revenue		
Hanscom Contract (Est.)	\$19,006,699	91.97%
Hanscom Reserve	\$384,534	1.86%
<b>Total Budget Request</b>	<b>\$19,391,233</b>	<b>93.83%</b>
Reimbursement Programs	\$934,880	4.52%
Grants	\$200,393	0.97%
Tuition and Fees	\$140,720	0.68%
<b>Total FY 25 Hanscom Schools Budget</b>	<b>\$20,667,226</b>	<b>100.00%</b>

### Hanscom Fixed Price Contract

Lincoln has operated the schools on Hanscom Air Force Base on behalf of the Department of Defense Education Activity (DoDEA and its predecessors) for over 60 years. The District's partnership with the federal government makes it possible to maintain the scale of the school district and provides half of the resources needed to maintain Central Office services. The current DoDEA contract provides for a fixed-priced structure with a single price for each contract year. Beginning in FY21, Operations have been conducted under a five-year contract entered into in June 2020.

Hanscom Contract		
FY	\$	% Change
2021	\$15,909,600	
2022	\$16,587,336	4.26%
2023	\$17,138,568	3.32%
2024	\$17,722,644	3.41%
2025	\$18,363,960	3.62%

The contract is currently managed by the DoDEA central offices in Alexandria, Virginia. The administration maintains a close working relationship with our DoDEA points of contact. DoDEA has a clear understanding of the impact that the growth in the number of students requiring special education services, in and out of the district, has on our operations. As the current contract is expiring at the end of FY25, the FY26 contract amount is unknown at this time. This document uses an estimate based on average prior-year contract increases.



### **Hanscom Enrollment for Contract Purposes**

The new contract is no longer dependent on actual enrollment bands. The district negotiated a more stable contract methodology as proven enrollment at the Preschool, Primary and Middle Schools remained relatively constant since 2015/2016. Our FY 23 enrollment has dipped at the elementary level and we believe this may be a remnant of the COVID-19 pandemic and reduced transitions for military families. Since FY24, the enrollment at Hanscom has increased each year. We are planning for stable enrollment in FY26 with a hope that our enrollment will return to pre-pandemic levels.

The number of children to be educated on Hanscom is greatly affected by the success of the housing privatization, and by all accounts, it has been very successful. The key feature of the privatization effort was the renewal of the Base housing stock, through renovation, selective demolition of old units and construction of new housing. With 95- 99% of the Base housing consistently occupied, we have reached a steady state condition, if not for the pandemic. For contract purposes, enrollment is projected to vary from year to year within a small band (580-620), depending upon the composition of the families living on Base and the number of retiree families in Base Housing.

The unknown contract amount for FY26 makes it hard for future planning and projections. The proposed budget represents the level service funding based on current FY25 programs.



### Special Education Circuit Breaker Reimbursement

The current Circuit Breaker program reimburses districts for costs that they incur to educate “high-cost” special education students, if the individual cost of educating these students exceeds a threshold of four times the State-calculated foundation budget. Depending on the availability of funds, districts may be reimbursed for up to 75% of the cost above the annually set foundation amount.

Claim Year	Reimb Year	Fiscal Year Used	Eligible Students Claimed	Total Eligible Expenses	Foundation	Net Claim	Average Claim Rate per Student	% Change in Net Claim (\$)	Total Adjusted Reimb	% Reimb
FY24	FY 25	FY26	27	\$3,025,667	\$1,396,467	\$1,629,200	\$60,341.00	25.10%	\$1,099,859	67.51%
FY23	FY24	FY 25	25	\$2,457,632	\$1,237,350	\$1,220,282	\$48,811.28	23.26%	\$857,512	70.27%
FY22	FY23	FY24	27	\$2,215,197	\$1,278,801	\$936,395	\$34,681.30	-7.65%	\$702,298	75.00%
FY21	FY22	FY23	26	\$2,267,004	\$1,261,008	\$1,007,988	\$38,768.77	41.16%	\$755,991	75.00%

Subject to state legislature appropriation, the state’s Circuit Breaker Fund reimburses the school district, for up to 75% of in-district and out-of-district student costs, which exceed four times the per pupil foundation amount. The state sets this amount annually as part of the annual state budget deliberations. Historically, the reimbursement rate has been between 35-75%. The district does not know the actual reimbursement rate for the fiscal year until after it submits its annual claim in July for the prior fiscal year expenditure activity. Eligible costs include instructional services, various types of therapies, and specialized equipment and transportation. Circuit Breaker specifically excludes building infrastructure costs. All Circuit Breaker funds received go into the Circuit Breaker Revolving Account, do not require further appropriation, and must be expended by the following June 30th.

Both campuses share in the Circuit Breaker reimbursement to the District of the costs of eligible special services to students. Lincoln’s practice is to hold the claim filed at the end of a fiscal year for use in the next fiscal year, providing a known revenue source at the time the budget is developed. While Circuit Breaker funds are recurring funds, they are subject to change each fiscal year based on claims. The amount per student that qualifies for reimbursement can also change dramatically from one year to the next depending on prior-year actual circuit breaker eligible expenditures. The other change that occurs is the funding level provided by the legislature to this account. The budget continues to experience a significant increase in Circuit Breaker reimbursement funds due to transportation costs becoming eligible for reimbursement.



## Appendix D: District Long-Term Strategic Plan ACTIONS FOR THE 2024-25 SCHOOL YEAR

STRATEGIC PRIORITIES AND ENTRY PLAN FINDINGS			
<p><b>Curriculum, Instruction, and Learning</b></p> <ul style="list-style-type: none"> <li>-Engaging in a rigorous, cyclical review of subject-area curricula</li> <li>-Ensuring high-quality professional development for staff</li> <li>-Strengthening curriculum leadership and coordination</li> <li>-Collecting, analyzing, and tracking key academic indicators</li> </ul>	<p><b>Classroom and Grade Level Management</b></p> <ul style="list-style-type: none"> <li>-Ensuring clear and consistent rules and responses around student discipline</li> </ul>	<p><b>Academic and Social-Emotional Supports and Interventions</b></p> <ul style="list-style-type: none"> <li>-Increasing proactive school-based social-emotional, counseling, and mental health supports available to students</li> <li>-Improving academic intervention systems to create tiered support and enrichment</li> </ul>	<p><b>AIDE, Community, and Human Resources</b></p> <ul style="list-style-type: none"> <li>-Continuing and deepening the district's AIDE work</li> <li>-Hiring and retaining an increasingly diverse staff</li> <li>-Leveraging our parent community as resources</li> </ul>
ACTIONS FOR THE 2024-25 SCHOOL YEAR			
<ul style="list-style-type: none"> <li>-Develop a standardized process for curriculum reviews, and develop a first-draft of a multi-year curriculum review schedule</li> <li>-Ensure that any curriculum review process incorporates an explicit AIDE perspective</li> <li>-Conduct a comprehensive review of K-8 literacy curriculum</li> <li>-Develop a plan for implementation of a substantially revised or new K-8 literacy curriculum in 2025-26</li> <li>-Ensure PD planning focuses on prioritized school and district topics for faculty, administrators, and other appropriate staff</li> <li>-Continue providing a variety of PD opportunities to meet the needs of different staff roles and responsibilities</li> <li>-Ensure summer work is focused on school and district priorities</li> <li>-Develop formal training schedule for ESP staff for the 2024-25 school year</li> <li>-Continue PD for new faculty on long-term district priorities, such as Responsive Classroom and REI</li> <li>-Support the implementation of the K-8 LASH curriculum specialist role</li> <li>-Identify formal opportunities for teacher leadership on curriculum development, coordination, and implementation</li> <li>-Identify and purchase data warehouse</li> <li>-Develop data dashboards focused on district- and school-level data</li> <li>-Identify key, foundational academic indicators</li> </ul>	<ul style="list-style-type: none"> <li>-In collaboration with School Councils, update student code of conduct to include more clearly defined behavioral expectations</li> <li>-Revise student and family handbook to include updated student code of conduct</li> <li>-Clarify student behavior data collection practices, and implement consistent practices for data collection across schools</li> <li>-Incorporate an explicit AIDE perspective into the review and update process for student codes of conduct</li> <li>-Continue investment in and training around Responsive Classroom</li> </ul>	<ul style="list-style-type: none"> <li>-Conduct an internal audit of current social-emotional, counseling, and mental health team capacity</li> <li>-Ensure that internal audit specifically examines school-based supports for historically marginalized groups</li> <li>-Identify and select mental health and risky behavior screener(s)</li> <li>-Develop a system to collect and analyze screener data</li> <li>-Review K-5 instructional practices to shift Tier 2 and Tier 3 academic interventions to occur outside of Tier 1 instructional time, with an emphasis on reading</li> <li>-Review efficacy of intervention structures K-5 and 6-8</li> <li>-Review K-5 child study and data team processes</li> </ul>	<ul style="list-style-type: none"> <li>-Finalize the AIDE guide, with an emphasis on integrating AIDE work directly into instructional and intervention practices</li> <li>-Include an AIDE perspective in the literacy curriculum review process</li> <li>-Incorporate AIDE perspective into School Committee policy review process</li> <li>-Ensure that an AIDE perspective is incorporated into work with partner institutions, such as LEAP and Parks and Rec</li> <li>-Develop a shared administrative goal around hiring</li> <li>-Collect, analyze, and share information around staff diversity</li> <li>-Prioritize a review and improvements to district hiring practices for all staff positions</li> <li>-Implement staff affinity groups</li> <li>-Identify opportunities for partnerships with external organizations, such as universities</li> <li>-Continue to deepen partnerships with existing community groups, such as WIDE, MCC, and Lincoln-METCO parent board</li> </ul>



### ACTIONS FOR THE 2025-26 SCHOOL YEAR

STRATEGIC PRIORITIES AND ENTRY PLAN FINDINGS			
<b>Curriculum, Instruction, and Learning</b> -Engaging in a rigorous, cyclical review of subject-area curricula -Ensuring high-quality professional development for staff -Strengthening curriculum leadership and coordination -Collecting, analyzing, and tracking key academic indicators	<b>Classroom and Grade Level Management</b> -Ensuring clear and consistent rules and responses around student discipline	<b>Academic and Social-Emotional Supports and Interventions</b> -Increasing proactive school-based social-emotional, counseling, and mental health supports available to students -Improving academic intervention systems to create tiered support and enrichment	<b>AIDE, Community, and Human Resources</b> -Continuing and deepening the district's AIDE work -Hiring and retaining an increasingly diverse staff -Leveraging our parent community as resources
ACTIONS FOR THE 2025-26 SCHOOL YEAR			
-Implement a substantially revised or new K-8 literacy curriculum -Finalize a multi-year curriculum review schedule -Implement curriculum review for any previously identified curricular areas -Support the development of project-based curriculum units on an as-requested basis -Ensure appropriate PD to support literacy curriculum implementation -Review effectiveness of training for ESP staff and make any identified improvements -Continue PD for new faculty on long-term district priorities, such as Responsive Classroom and REI -Review the K-8 LASH curriculum specialist model as a template for possible curriculum leadership improvements -Develop a multi-year plan for strengthening curriculum leadership and coordination -Develop and pilot classroom-level data dashboards for teacher use -Use data warehouse and dashboards to track, analyze, and report out on key, foundational academic indicators at the aggregate and sub-group levels, with an emphasis on student growth -Incorporate academic indicators into school and district goal-setting to improve curricular and instructional practices	-Review student behavior data and identify opportunities for improvements to practices -Review any updated behavioral expectations with School Councils -Provide training around Responsive Classroom for new staff, along with any necessary follow-up training for existing staff -Identify opportunities to formally incorporate restorative practices into student behavior systems	-Implement improvements to social-emotional, counseling, and mental health services based on prior-year audit results -Ensure that any improvements reflect an AIDE perspective and provide necessary school-based services to support historically marginalized groups -Collect and analyze mental health and risky behavior screening data -Develop recommendations for future year improvements based on data analysis -Develop a multi-tiered systems of support (MTSS) implementation plan -Ensure that MTSS plan development includes an explicit AIDE perspective -Review middle school staffing model and identify areas for improvement, with an emphasis on systematic academic support and extension opportunities for students -Use student dashboard data to inform middle school areas of priority for academic support and extension	-Ensure an AIDE perspective is integrated into the multi-year curriculum review schedule, and into any ongoing curriculum reviews -Ensure an AIDE perspective is integrated into the development of a multi-tiered system of support implementation plan -Continue implementation of the AIDE guide -Provide staff training as needed to ensure that curriculum, instruction, and intervention work reflects AIDE values -Conduct staff focus groups to collect data around hiring and retention -Develop a multi-year HR plan to attract, hire, and retain an increasingly diverse staff -Maintain staff affinity groups -Develop joint working group with school PTOs and other existing community groups -- such as MCC, SEPAC, and the Lincoln-METCO parent board -- to develop a plan for family outreach and opportunities to better leverage parents as resources



### ACTIONS FOR THE 2026-27 SCHOOL YEAR

STRATEGIC PRIORITIES AND ENTRY PLAN FINDINGS			
<b>Curriculum, Instruction, and Learning</b> -Engaging in a rigorous, cyclical review of subject-area curricula -Ensuring high-quality professional development for staff -Strengthening curriculum leadership and coordination -Collecting, analyzing, and tracking key academic indicators	<b>Classroom and Grade Level Management</b> -Ensuring clear and consistent rules and responses around student discipline	<b>Academic and Social-Emotional Supports and Interventions</b> -Increasing proactive school-based social-emotional, counseling, and mental health supports available to students -Improving academic intervention systems to create tiered support and enrichment	<b>AIDE, Community, and Human Resources</b> -Continuing and deepening the district's AIDE work -Hiring and retaining an increasingly diverse staff -Leveraging our parent community as resources
ACTIONS FOR THE 2026-27 SCHOOL YEAR			
-Continue to support the implementation of K-8 literacy curriculum -Revise curricula of areas reviewed in the prior year -Review curricula as identified in the multi-year schedule -Develop a formal plan for development and implementation of project-based curriculum units at each grade level -Prioritize summer work opportunities that emphasize the use of the Lincoln setting as a teacher and learning resource -Ensure appropriate PD to support literacy curriculum implementation, along with other revised curricular areas -Provide effective PD as needed to support the implementation of MTSS systems K-4 and 5-8 -Continue PD for new faculty on long-term district priorities, such as Responsive Classroom and REI -Revise curriculum leadership structures and roles based on multi-year plan -Continue using data warehouse and dashboards to track, analyze, and report out on student learning data for various constituents (e.g., teachers, principals, central office, School Committee) -Develop systems to share high-value academic information with caregivers	-Review updated behavioral expectations with School Councils and continue to adjust as needed -Provide training around Responsive Classroom for new staff, along with any necessary follow-up training for existing staff -Provide training around restorative practices as needed for staff	-Continue implementation of improvements to social-emotional, counseling, and mental health services -Implement recommendations based on mental health and risky behavior screening data -Begin implementation of MTSS systems K-4 and 5-8 -Implement any recommend changes to middle school staffing structures	-Ensure an AIDE perspective is integrated into the implementation of a multi-tiered system of support implementation plan -Continue implementation of the AIDE guide, with revisions as needed -Provide staff training as needed to ensure that curriculum, instruction, and intervention work reflects AIDE values -Implement HR plan to attract, hire, and retain an increasingly diverse staff -Maintain staff affinity groups -Implement recommendations from joint working group



**ACTIONS FOR THE 2027-28 SCHOOL YEAR**

STRATEGIC PRIORITIES AND ENTRY PLAN FINDINGS			
<b>Curriculum, Instruction, and Learning</b> -Engaging in a rigorous, cyclical review of subject-area curricula -Ensuring high-quality professional development for staff -Strengthening curriculum leadership and coordination -Collecting, analyzing, and tracking key academic indicators	<b>Classroom and Grade Level Management</b> -Ensuring clear and consistent rules and responses around student discipline	<b>Academic and Social-Emotional Supports and Interventions</b> -Increasing proactive school-based social-emotional, counseling, and mental health supports available to students -Improving academic intervention systems to create tiered support and enrichment	<b>AIDE, Community, and Human Resources</b> -Continuing and deepening the district's AIDE work -Hiring and retaining an increasingly diverse staff -Leveraging our parent community as resources
ACTIONS FOR THE 2027-28 SCHOOL YEAR			
-Continue to support the implementation of K-8 literacy curriculum -Revise curricula of areas reviewed in the prior year -Review curricula as identified in the multi-year schedule -Implement plan for development and implementation of project-based curriculum units at each grade level -Ensure appropriate PD to support revised curricular areas -Continue to provide effective PD as needed to support the continuation of MTSS systems K-4 and 5-8 -Provide PD as needed to support the implementation of project-based curriculum units -Continue PD for new faculty on long-term district priorities, such as Responsive Classroom and REI -Incorporate the systematic sharing of high-value academic information with caregivers as a part of regular communication	-Review updated behavioral expectations with School Councils and continue to adjust as needed -Provide training around Responsive Classroom for new staff, along with any necessary follow-up training for existing staff	-Continue to collect and analyze mental health and risky behavior screening data, and adjust services and supports based on data and analysis -Continue implementation of MTSS systems K-4 and 5-8 -Review MTSS systems for efficacy and opportunities for improvement	-Ensure an AIDE perspective is integrated into the implementation of a multi-tiered system of support implementation plan -Continue implementation of the AIDE guide, with revisions as needed -Provide staff training as needed to ensure that curriculum, instruction, and intervention work reflects AIDE values -Continue implementation of HR plan -Maintain staff affinity groups -Continue implementation of recommendations from joint working group



## Appendix E: Budget Development Process

**Introduction:** The preparation of the annual school budget remains one of the most important tasks undertaken by the School Committee and Administration. It is through the budget process that the District seeks community support for its priorities, educational programs, and operational needs. Our goal is to deliver high quality educational programs with the intent of every student achieving their fullest potential in academic, physical, social and emotional development while also remaining within financial guidelines and being good stewards of the public trust.

This memo outlines items for consideration and recommendation for the School Committee. The following guidelines and timeline for the development of the FY 26 school budget were approved by the School Committee at its October 10, 2024 meeting.

- Budget Considerations & Process:** The formal budget development process begins with a presentation of the Superintendent's Preliminary Budget to the School Committee. After a series of public discussions, opportunities for feedback, and possible modifications, the Preliminary Budget will become the School Committee's Proposed Budget for review by the Town's Finance Committee, and ultimately be presented to the Annual Town Meeting for approval. At the same time, a parallel process occurs on the same schedule for the development of a budget for approval by the School Committee for the operation of the schools at Hanscom Air Force Base, within the cost parameters of the contract with the federal government. Because the most significant cost to operate the District is the cost for personnel, and since both faculties are employed under the same collective bargaining agreements, it is critical that both budgets are developed in concert. Further, the organizational structure of the schools requires an alignment of both the Lincoln appropriation and the federal contract.
- Budget Guidelines:** The budget is the primary way that the School Committee and the Town supports the District's educational vision, and our Strategic Priorities are the primary consideration when building the proposed annual budget.
- FY 26 Budget Development Timeline:** The Administration follows the attached tight budget development timeline in order to meet the relatively short window of time in which the budget is presented, reviewed, adjusted and approved prior to submission in January for consideration by the Annual Town Meeting. The Administrative Council has begun its budget development process and will continue to refine the budgetary needs that will be presented in December. The presentation of the Superintendent's Preliminary Budgets, currently scheduled for December 5th, kicks off the School Committee's active review of the proposed program.



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## Budget Considerations & Process

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During the budget development process, the Administration will view our Preliminary Budget through the lens of our Core Values to ensure what we present is internally consistent with the values we hold:

- Excellence and Innovation in Teaching and Learning
- Respect for Every Individual
- Collaboration and Community

We will propose programs for the FY 26 budget which support our Strategic Priorities:

- Curriculum, instruction, and learning
- Classroom and grade-level management
- Academic and social-emotional supports and interventions
- AIDE, community, and human resources

As we plan the FY 26 Budget, we must also keep in mind that the budget is affected by the current state of the economy in general and by the health of the Commonwealth and Town finances in particular. The School Committee and the Administration need to review the impact of these factors on available funds, be sensitive to changing conditions, and to look to the Finance Committee for guidance as appropriate. The School Committee must also consider the impact of Custodians and Secretaries negotiations along with employee retention and recruitment in the upcoming budget cycle.

**Process:** Prior to the December presentation to the School Committee of the Superintendent's Preliminary Budget, considerable work is done by the district's leadership team to prepare the Preliminary Budget. The Administrator for Business and Finance develops a draft budget development calendar, which is shared with the district's Administrative Council and the School Committee in September. Once the School Committee approves the timeline, the Administrator for Business and Finance shares historical department budget sheets, along with Improvement Initiatives forms, with the Administrative Council.

During October, budget managers begin developing their schools' or departments' proposed budgets. This is done by analyzing past spending trends, student enrollment information, existing resources, strategic priorities, and identified needs. In the meantime, budget managers meet individually with the Administrator for Business and Finance and the Superintendent to review potential requests. Concurrently, the Administrative Council reviews big-picture budget forecasts and proposed Improvement Initiatives. By mid-November, the Superintendent and Administrator for Business and Finance have reviewed all budget proposals and gathered feedback from the Administrative Council. After a final discussion with the Administrative Council, the Superintendent and Administrator for Business and Finance prepare a final, draft budget. This budget is turned into a Budget Book and presentation, which are shared with the School Committee in late November, and then formally presented to the School Committee in early December. After a presentation to the School Committee, the Superintendent's Preliminary Budget is also presented to the Finance Committee.

The School Committee reviews the Preliminary Budget over multiple sessions, and hosts a formal Budget Hearing. The School Committee may request revisions to the Preliminary Budget, which are prepared and presented by the Superintendent. Updated budget information is also shared with the Finance Committee. By the end of January, the School Committee then votes to approve a final budget, which is presented at Town Meeting in March.



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## Budget Guidelines

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### Goal-focused Guidelines

1. Maintain class sizes that:
  - a. benefit student learning;
  - b. adhere to the School Committee's Policy on Class Size, the requirements of the contract to operate the schools at Hanscom AFB, and potential ongoing needs due to enrollment; and
  - c. meet the health and safety protocols of the budget's operational pattern.

A review of projected enrollments will be presented with the Preliminary Budgets, along with recommendations for changes in numbers of classrooms as required.

2. Ensure that improvement initiatives, if presented, are aligned with the District's strategic priorities. Potential improvement initiatives may be presented, along with a discussion of funding required.
3. Maintain sufficient resources to sustain curriculum development initiatives.
4. Provide high quality professional development and mentoring for new teachers and administrators. The orientation and integration of new faculty into effective teaching teams remains an important consideration and meets the state mandate of providing a mentor and induction program for new faculty
5. Carefully consider our role as stewards of Town and federal facilities, plan for sensible restorative and preventative maintenance, and consider historical spending patterns and current facilities assessments to develop maintenance budgets.
6. Comply with the criteria set forth in the DoDEA contract to operate Hanscom schools and maintain comparability to the Lincoln program. Several factors will affect development of the Hanscom portion of the budget:
  - a. The Department of Defense (DoDEA) awarded a five-year contract to the District in June 2020, the price for FY 26 , the budget year, is unknown.
  - b. The population of students with special needs will likely continue to increase along with the need for specialized programs.

### Budget process-focused guidelines

1. Include core program costs in the base budget.
2. As appropriate, maintain level services, i.e., this year's program projected at FY 26 costs.



3. Develop analysis of FTE allocations for special subject areas and staffing needs for existing programs and deploy resources, as necessary, in line with projected enrollments.
4. Review programs that include positions initiated or partially funded by expiring gifts, grants, fees and tuitions or recently adjusted programs and examine the financial implications for future costs.
5. Include considerations related to:
  - a. cost of living adjustments for non-bargaining group employees
  - b. contract negotiations with Custodians and Secretaries
  - c. impact of the DoDEA contract is unknown beyond FY25
  - d. impact of projected increases in the cost of health and all other employee benefits directly on the Hanscom budget and indirectly on Town finances.
6. Carefully monitor usage of fuel and energy, review historical data and build projections in collaborations with the District's energy vendors and collaborative partners. Incorporate the long-term energy (electricity and gas) prices locked in during FY18 and continue through FY 26. The new Lincoln School will be solar powered for its first fiscal year in FY 25.
7. Apply special revenue funds as agreed to with the Finance Committee (e.g. Medicaid).
8. Maintain METCO enrollment at 91 students if possible but budget for the anticipated enrollment.
9. It is the recommendation of the Administration to plan budgets to level fund state and federal grants, state aid, and revolving accounts, e.g., tuition and fees, but analyze on a fund-by-fund basis to reflect specific situations.
10. Identify opportunities for savings through both bottom-up and top-down reviews of budget proposals.

### **Summary**

We would like to express our appreciation to the residents of Lincoln and the Department of Defense for their continued support. The support we receive allows the school district to provide a high-quality, well-rounded educational experience for the students of the Lincoln Public Schools.