



# Lincoln

## Public Schools

Office of the Superintendent

# **FY 2027 Preliminary Budget**

## **December 4, 2025**

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Parry Graham, Superintendent

Torrance Lewis, Assistant Superintendent

Angela Wang, Director of Business and Finance

Robert Ford, Director of Educational Operations and Technology

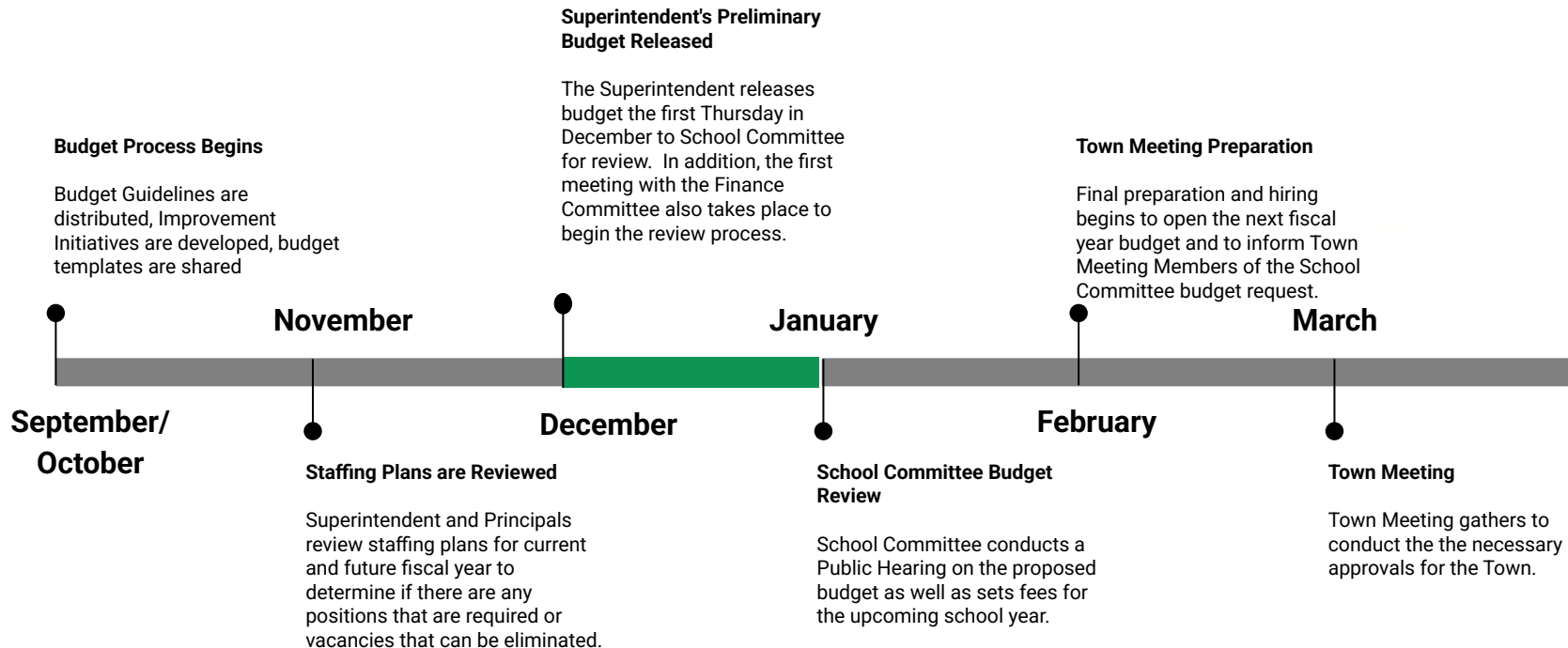
Lisa Berard, Director for Student Services

# Agenda for presentation

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



# Budget Timeline



# Budget development process

- 9/18 – Presented budget guidelines memo and proposed timeline to School Committee
- 9/30 – Met with Admin Council to review budget process and review format for non-personnel budget templates
- October - Early November – Angela or Angela and Parry met with individual budget managers to review non-personnel budgets, enrollment projections, and staffing plans
- October - Late November – Met with Admin Council to review budget details, expectations, and drivers
- Ongoing conversations throughout October and November with individual budget managers
- 11/26 – Sent proposed budget to School Committee

## **Primary goals:**

- 1. Continue implementation of the strategic plan**
- 2. Adjust spending where possible to account for decreased enrollment**
- 3. Align budget structure to the new Hanscom contract parameters**

# Big-picture points

- Keeping the Lincoln budget at 2.5%
  - No increases in staffing
  - Between step and COLA increases, personnel costs rise at a higher annual rate than 2.5%
  - Lowered non-personnel costs make up the difference
  - Only budgeting for known OOD
  - Too early to know how energy costs will change
- New Hanscom contract creates a number of variables
  - OOD costs more directly aligned to revenue
  - Operating budget more sensitive to enrollment changes
  - Budgeting and staffing timeline versus revenue timeline
  - Current budget gap needs to be decreased, but would benefit from extended discussion and analysis
- LEA negotiations will likely continue past the January budget vote

## FY 27 Lincoln Proposed Budget

<b>Budget</b>	<b>Amount</b>	<b>% Increase over FY26 base</b>
<b>Level Service</b>	\$14,173,301	
<b>Level Service + Medicaid of \$40,800</b>	<b>\$14,214,101</b>	<b>2.5%</b>

- For personnel/payroll costs, the FY27 proposed budget includes a 4.05% increase over FY26, with a reduction of one instructional assistant position
- For non-personnel/non-payroll costs, the FY27 proposed budget includes a 3.53% decrease from FY26
- There are no proposed improvement initiatives for FY27



# FY 27 Hanscom Proposed Budget

Budget	Amount	% Increase over FY26 base
Level Service	\$20,548,284	4.7%
Projected FY27 Contract Revenue	\$18,359,480	
Current Projected Budget Gap	(\$2,188,804)	

- Revenue based on mid-November enrollment projected forward, with the exception of OOD, which uses exact student counts for both costs and revenue
- For personnel/payroll costs, the FY27 proposed budget includes a 2.47% increase over FY26
- For non-personnel/non-payroll costs, the FY27 proposed budget includes an 11.52% increase over FY26
- There are no proposed improvement initiatives for FY27



# Highlights in FY27 level service budgets

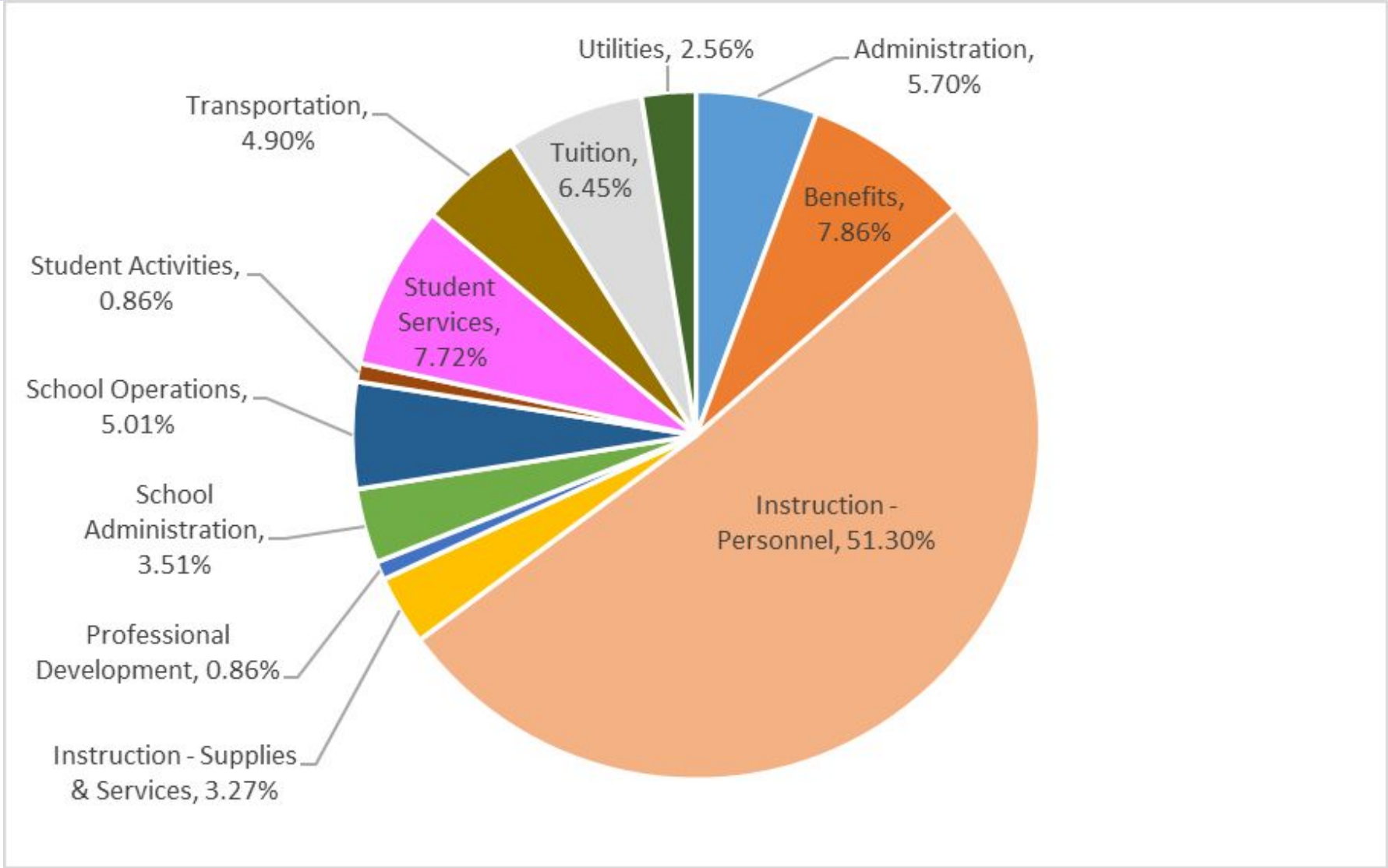
## Personnel highlights

- No new staffing
- Reduction of one instructional assistant position at the Lincoln School
- Likely need for staffing reductions at the Hanscom School to account for new contract pricing structure

## Strategic initiative highlights

- Supports continued implementation of new literacy curriculum, Responsive Classroom, and REI training
- Support for continued AIDE work – personnel and PD
- Potential curriculum pilots are possible within level-service budget
- Continued support for differentiated PD
- Continued implementation of new student screeners

# Preliminary Budget Expenditures



**Total Estimated Budget - \$34,762,385**

# Funds available priorities

These are district initiatives that we would prioritize if FY26 or FY27 funding became available:

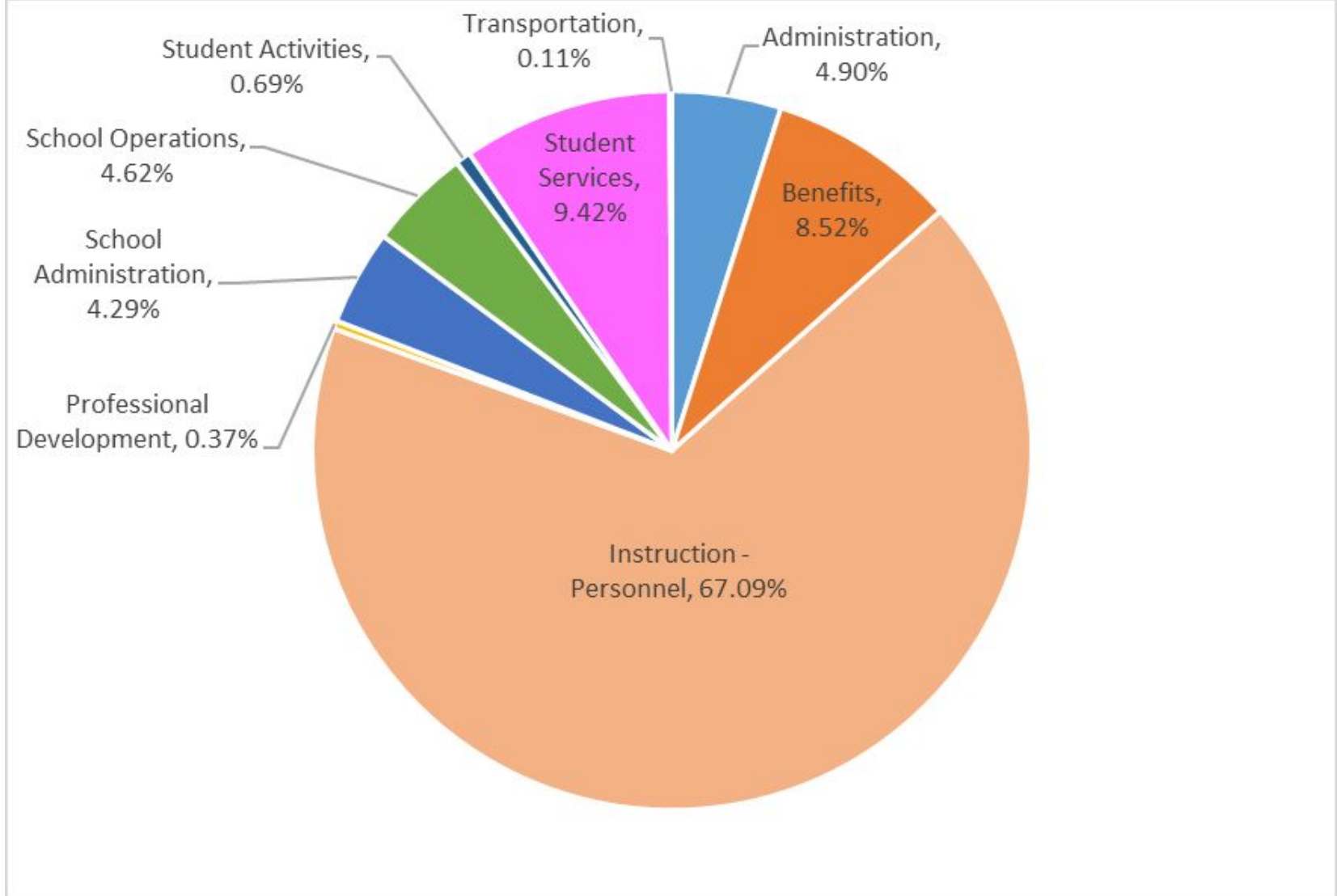
- Online student athletics and after-school activities registration system (estimated \$3000)
- McLean consulting (\$15K per campus)
- Summer curriculum development (variable cost, impacted by anticipated loss of Title IV funding for next year)
- LegoKit renewals (\$11.5K per campus)
- After-school nursing support (estimated \$9000)
- Lincoln K-4 radio battery, seating, and rug replacements (\$6400)
- Wayfinder SEL curriculum (\$7500 per campus)

# Unfunded priorities

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

- Head maintenance craftsman (\$87,000)
- Lincoln campus crossing guard (est. \$8000)
- Lincoln and Hanscom Summer Boost camps (\$16,900 per campus)
- Increased daily sub rate (variable)
- Increasing Preschool Admin Assistant to full-time (\$13,000)

# Personnel Allocations by Budget \$ by %



Personnel Budget - \$ 26,580,242

# Potential Impacts & Budget Uncertainty

- **Personnel**

- Collective bargaining agreements for LEA bargaining units
- Enrollment Projections
  - Lincoln School Kindergarten
  - Hanscom Schools K-5
- Final Calculations for Hanscom Employee Benefits





# Potential Impacts & Budget Uncertainty

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

	Lincoln		Hanscom		Total	
Private Day	1	\$152,670	6	\$1,044,848	7	\$1,197,518
Other Public Schools	1	\$103,995	0	\$0	1	\$103,995
Collaborative	2	\$178,362	25	\$2,106,065	27	\$2,284,427
Other	2	\$85,937	0	\$0	2	\$85,937
<b>Total</b>	<b>6</b>	<b>\$ 520,964</b>	<b>31</b>	<b>\$ 3,150,913</b>	<b>37</b>	<b>\$ 3,671,877</b>
Circuit Breaker Offset		-283,113		-1,065,043		(1,348,156)
<b>Total Out of District Tuition less Circuit Breaker</b>		<b>\$ 237,851</b>		<b>\$ 2,085,870</b>		<b>\$ 2,323,721</b>



# Enrollment



# Enrollment Projections

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



# Lincoln School Enrollment Actual vs Projection - 10 Year History

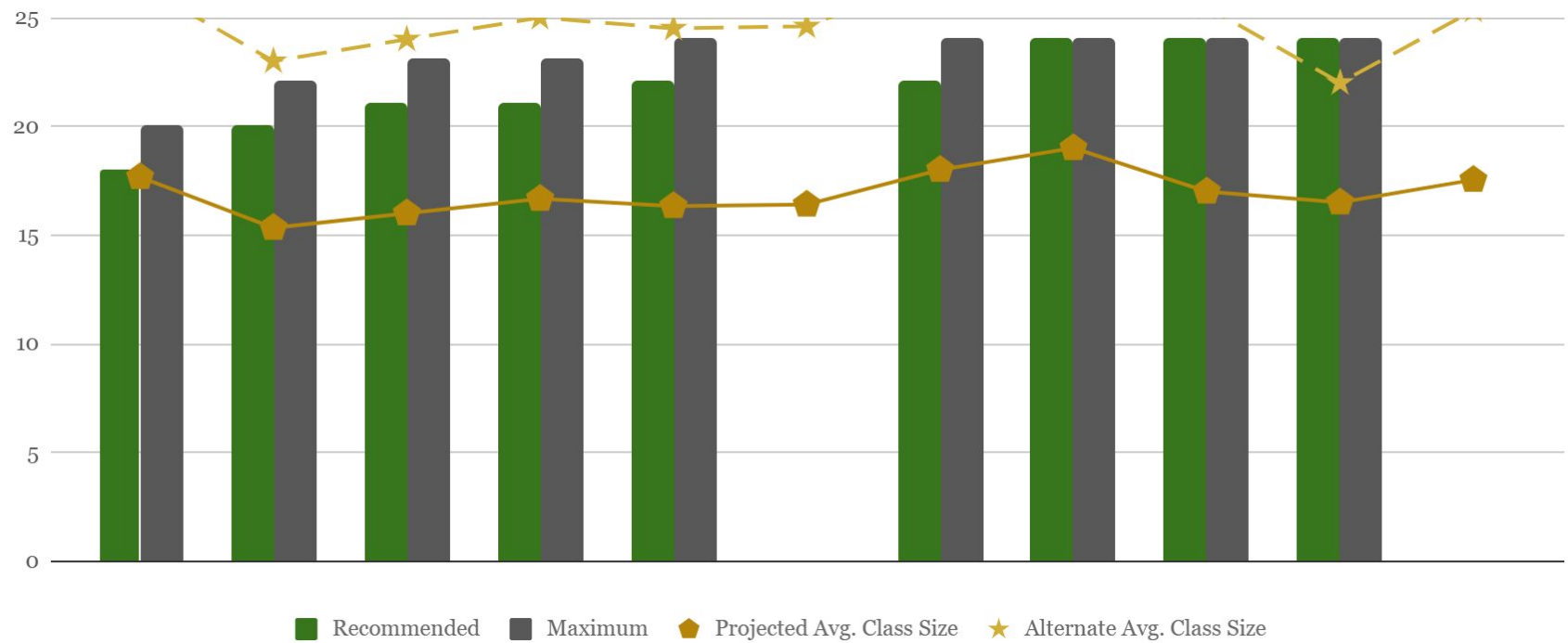
(Projection is using a 3 year Progression Rate Average for SY 2016-2017 to SY 2029-2030)

## Lincoln School Enrollment History

ACTUAL VS PROJECTION - 10 Year History

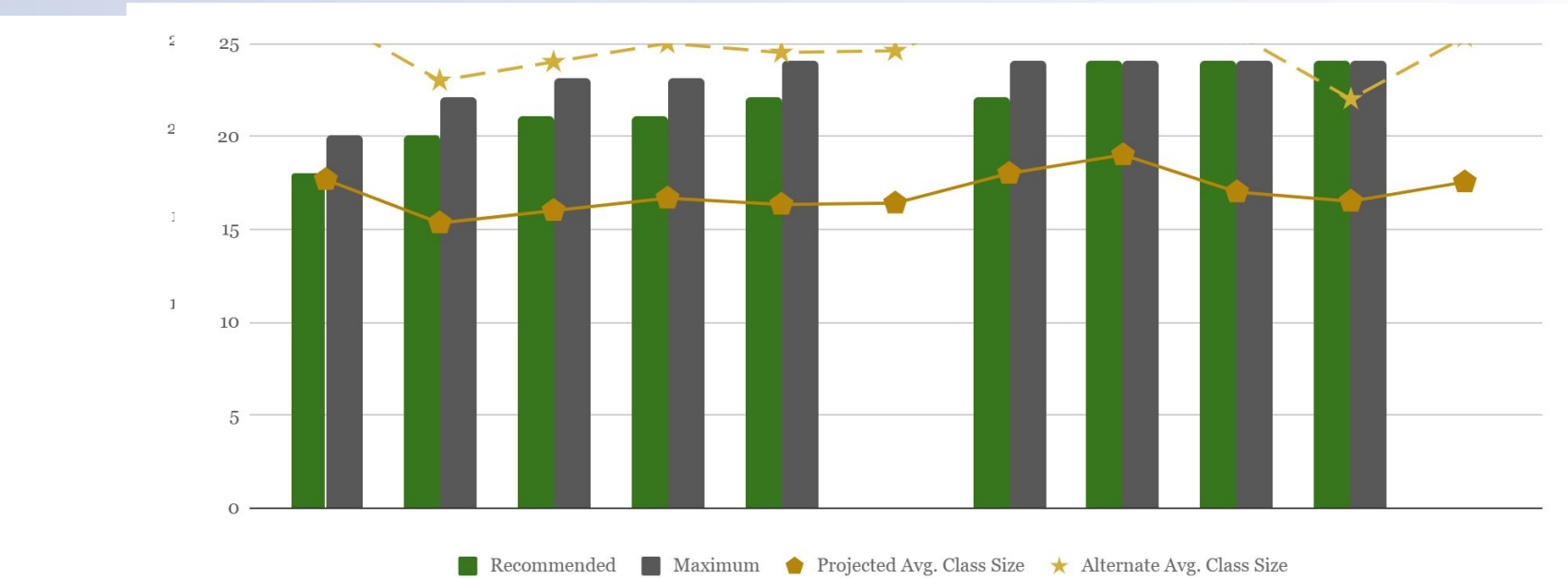


# School Committee Policy applied to FY27 Projected Class Size



	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	53	46	48	50	49	246	54	57	51	66	228	474
Projected Sections	3	3	3	3	3	15	3	3	3	4	13	28
Projected Avg. Class Size	17.7	15.3	16.0	16.7	16.3	16.4	18.0	19.0	17.0	16.5	17.5	

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



	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	46	48	50	49	246	54	57	51	66	228	474
Projected Sections	3	3	3	3	3	15	3	3	3	4	13	28
Projected Avg. Class Size	17.7	15.3	16.0	16.7	16.3	16.4	18.0	19.0	17.0	16.5	17.5	
Alternate Section	2	2	2	2	2	10	2	2	2	3	9	19
Alternate Avg. Class Size	26.5	23.0	24.0	25.0	24.5	24.6	27.0	28.5	25.5	22.0	25.3	

# PreK-8 General Education Sections - *PROJECTED*

- Hanscom School (included in current level service budget)
  - Maintains 18 Classroom Sections K-5
  - Maintains 9 Classroom Sections 6-8
- Lincoln School
  - Maintain 18 Classroom Sections K-5
  - Maintain 10 Classroom Sections 6-8
- Preschool
  - Maintain 4 Hanscom PreK
  - Maintain 2 Lincoln PreK



# Revenue Assumptions





# Revenue Assumptions

• <i>Lincoln proposed budget increase of 2.50%</i>	<i>\$14,173,301</i>
• <i>Medicaid Appropriation</i>	<i>\$ 40,800</i>
• <i>Total Town Meeting (before improv. init.)</i>	<i>\$14,214,101</i>
• <i>Hanscom proposed level-service budget</i>	<i>\$20,548,284</i>
• <i>Reimbursement Programs (Circuit Breaker &amp; E-rate)</i>	<i>\$1,351,314</i>
• <i>Grant revenues projected</i>	<i>\$1,117,031</i>
• <i>User fees in FY 27 projected</i>	<i>\$516,020</i>
<b>Total Revenue for the district:</b>	<b>\$37,746,751</b>

# FY27 Budget Development Process Next Steps

December 4	● Presentation of Preliminary Budget
December 11	● Possible Budget Working Session
December 15	● Finance Committee: 1st Joint Budget Meeting
December 18	● Budget Discussion and Budget Hearing
January 8	● Possible Budget Working Session
January 15	● Budget Discussion
January ?	● Finance Committee: 2nd Joint Budget Meeting
January 22	● Budget Discussion and vote
March 28	● Lincoln Town Meeting

# Questions, Discussion, and Next Steps

- Any immediate questions or discussion this evening?
- We are happy to collect additional information and answer questions on an ongoing basis
- We recognize that the proposed budget now shifts from our hands to the School Committee's hands, and that this is a collaborative process that will necessarily include input from and dialogue with a variety of stakeholders

