



Lincoln Public Schools

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To: Lincoln School Committee
Parry Graham, Superintendent

From: Angela Wang, Director for Business and Finance

Subject: FY 27 Budget Guidelines

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 that the School Committee may wish to provide guidance for the Administration to follow in the development of the FY 27 school budget. The Administration requests that the School Committee discuss the budget process, consider the ideas listed, and approve the attached guidelines and timeline for the development of the FY 27 school budget.

1. **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.
2. **Budget Guidelines:** The budget is the primary way that the School Committee and the Town support the District's educational vision, and our Strategic Priorities are the primary consideration when building the proposed annual budget.
3. **FY 27 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, scheduled for early December, kicks off the School Committee's active review of the proposed program.

Budget Considerations & Process

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 27 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 27 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 the Teachers negotiation 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 Director 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 Director 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 Director 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 Director 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 Director 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 Town 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 votes to approve a final budget, which is presented at Town Meeting in March.

Budget Guidelines

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;
 - 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 new five-year contract to the District starting FY 26. However, the new contract price is based on actual student enrollment at Hanscom each year. Therefore the final contract funding for FY27 will not be known when the School Committee reviews and votes on the budget proposal.
 - b. Any increases to the population of students receiving special education services, or the number of students requiring participation in in-district or out-of-district programs, would also have a budget impact.

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 27 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 Teachers
 - c. potential impacts of the DoDEA contract is unknown beyond FY26
 - 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. The new Lincoln School will be solar powered for its entire fiscal year in FY 26.
7. Apply special revenue funds as agreed to with the Finance Committee (e.g. Medicaid).
8. Increase METCO enrollment to the School Committee-approved cap of 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.

FY 27 Budget Development Timeline

September

- 18 Present budget guidelines memo and proposed timeline to School Committee
FY 27 Capital Improvement Plan Requests approved
- 26 FY 27 Capital Improvement Plan Application Deadline
- 30 Updated Budget Guidelines and Timeline shared and discussed with the Administrative Team
Budget request distribution: Administrative Team will receive Budget Request Sheets, Improvement Initiative Forms, and Budget Document sections pertaining to their school/department

October

- 1-30 Continued budget discussions: Budget managers discuss improvement initiatives and special considerations, review projected enrollment and classroom staffing, and meet with the Superintendent and Director for Business and Finance on their budgets
- 14 Administrative Team reviews updated Enrollment Projection, Section Review, Class size based on the final October 1 data
Administrative Team budget questions and assistance. Review due dates.
- 16 Scheduled School Committee vote on Budget Guidelines and Timeline
- [TBD] Operating Budgets: Lincoln Finance Committee's Spending Guideline & Forms Distributed
- 31 Budget managers deadline to submit FY27 Budget Request Sheets, Improvement Initiative Forms, and updated Budget Document sections.

November

- 13 Review updated budget information, priorities, and Improvement Initiatives with Admin Council
- 18 Finalized budget recommendations and Draft FY27 Budget Document due to Superintendent for Read and Review
- 26 Release of Superintendent's FY27 Budget Recommendation to School Committee
- [TBD] Capital Planning Review Session - Lincoln Town Capital Committee

December

- 4 Present preliminary budget overview to School Committee
- 15 Town Finance Committee 1st Joint Budget Workshop Preliminary Budgets
- 18 Budget discussions & Second reading with School Committee (formal Budget Hearing)

January	
8	Possible School Committee budget working session
15	Continued FY27 Budget Discussion (with potential vote)
[TBD]	Town Annual Report submissions due (by-law)
[TBD]	Second budget discussion with Finance Committee
22	Scheduled School Committee vote on budget proposal
February	
1 to 20	Develop Town Meeting presentation (if necessary)
[TBD]	Finance Committee Report Submitted to Finance Director for Review
12	Acceptance of FY 27 Grants and Revolving Fund Review and Approval of Fees
[TBD]	Town Finance 2nd Joint Budget Workshop - Departments present updated budgets
March	
2	School Committee Budget Document Published to Town Meeting and Community
5	Review Town Meeting presentation draft (if necessary)
[TBD]	Town Meeting Warrant & Finance Committee Report Mailed -1 Week Min Prior to ATM per Bylaw
28	Town Meeting (by-law-Saturday before the last Monday in March)
31	Begin the new fiscal year's hiring process and open the new fiscal year budget procedures Current year budget closing procedures begin
May	
1	The current fiscal year is closed for all new, known, or anticipated expenditures.
15	Final staffing plan for the new fiscal year distributed
21	Capital Committee preview of future Capital Requests & 5 - year plan School Committee discussion of tuition prepayment
June	
4	Scheduled School Committee discussion and possible vote of tuition prepayment