



Lincoln

Public Schools

Office of the Superintendent

FY 2024 Preliminary Budget

December 1, 2022

Rebecca McFall, Superintendent

Jessica Rose, Assistant Superintendent

Mary Ellen Normen, Administrator for Business and Finance

Robert Ford, Director of Educational Operations and Technology

Lisa Berard, Administrator for Student Services

Guiding Values and Principles

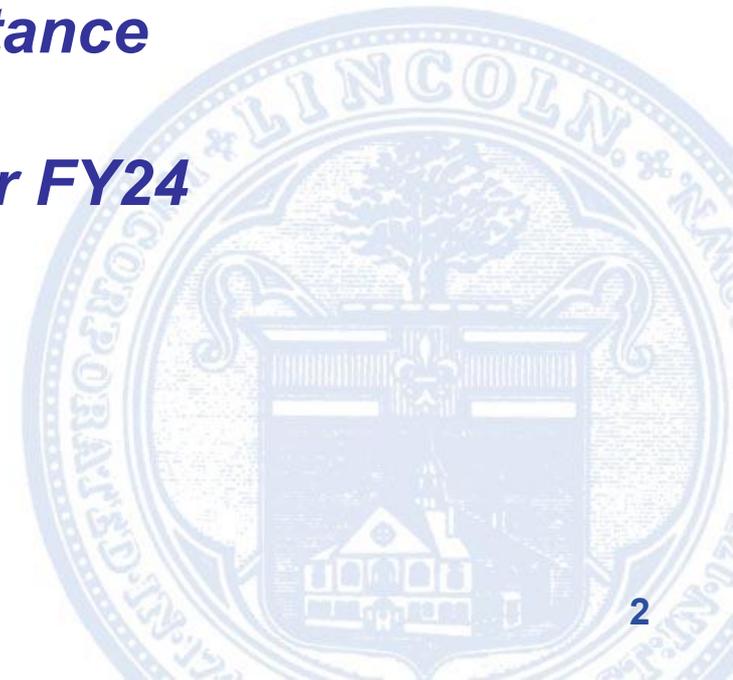
Vision of the Lincoln Public Schools

Core Values

Strategic Objectives and Priorities

LPS District AIDE Stance

Budget Guidelines for FY24



Overview & Structure of the Preliminary Budget

December 1, School Committee Meeting

- Budget Plan
 - Proposed Total Operating Expenditures
- Enrollment Projection
- Revenue Assumptions
- Bridging the Budget Gaps
- Improvement Initiatives
- Preferred Budget



Overview & Structure of the Preliminary Budget

December 13, Finance Committee

- Presentation of preliminary budget

December 15, School Committee Meeting

- Continued discussion of gap closing measures
- Decisions regarding Improvement Initiatives
- Conversation about potential preferred budget
- Question responses from Committee & others



FY 24 Budget Request:

Base Budget - LINCOLN	\$ 13,106,194
FY24 FinCom Guidance (+2.5%) + Medicaid	\$ 13,055,119
Budget Gap	\$ 51,075

Base Budget - HANSCOM	\$ 17,792,882
FY24 proposal – contract price* includes \$200,000 GASB 45*	\$17,722,644
Budget Gap	\$ 70,238

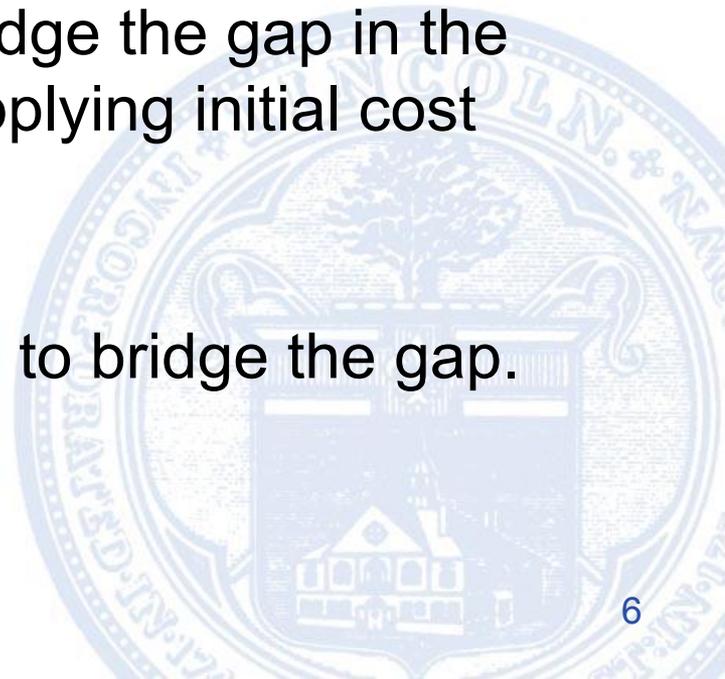
Why can't LPS meet 2.5%?

2.5% on top of FY23 Lincoln appropriation is \$316,398 before the reimbursement of Medicaid funds are applied.

The net total personnel costs are \$321,974, leaving a gap for Expense Budget allocations.

LPS would need a 3.44% increase to bridge the gap in the Lincoln Preliminary Base budget after applying initial cost reductions and the Medicaid Funds.

Hanscom would need a 3.82% increase to bridge the gap.



Two Budget Gaps

Base Budget



Improvement Initiatives





Preliminary Base Budget Plan

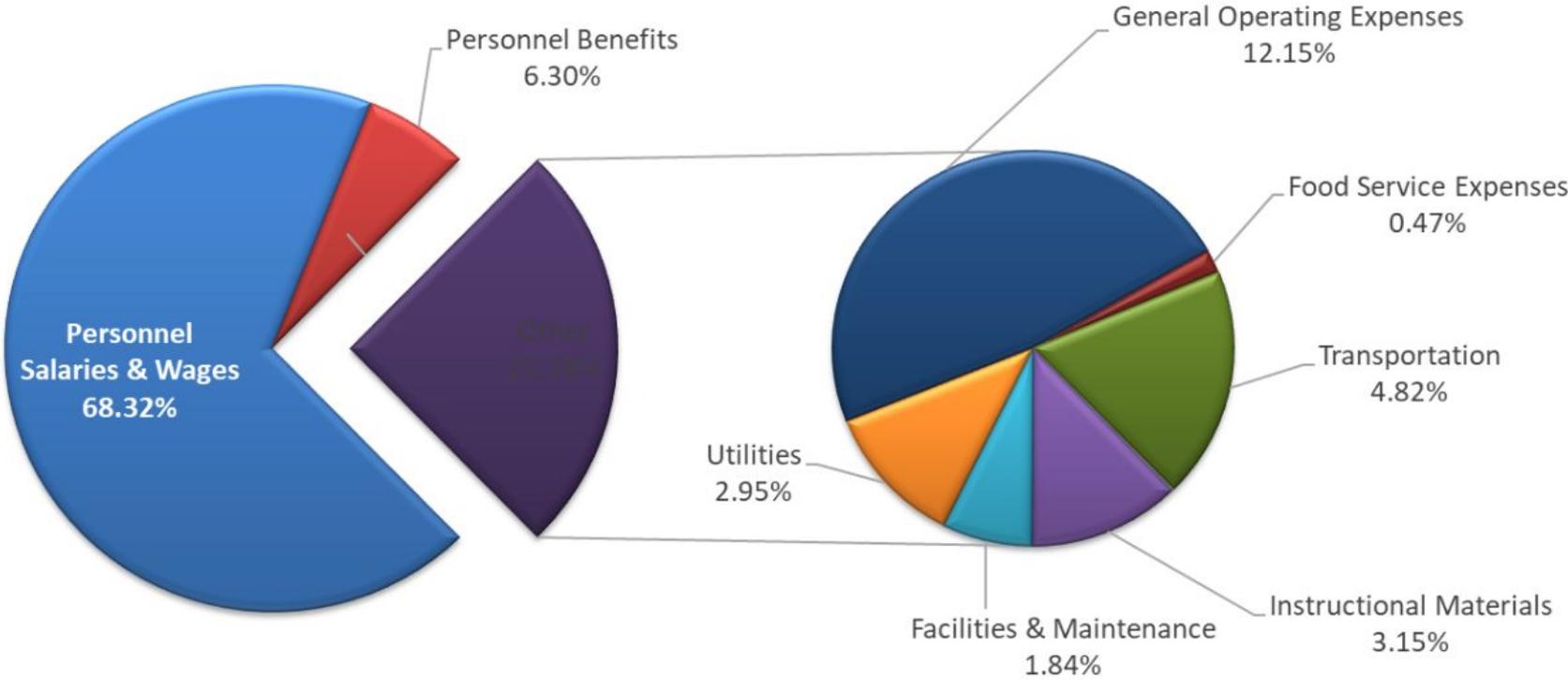


Overview & Structure of the Preliminary Budget

Internal Budget Review Outcomes

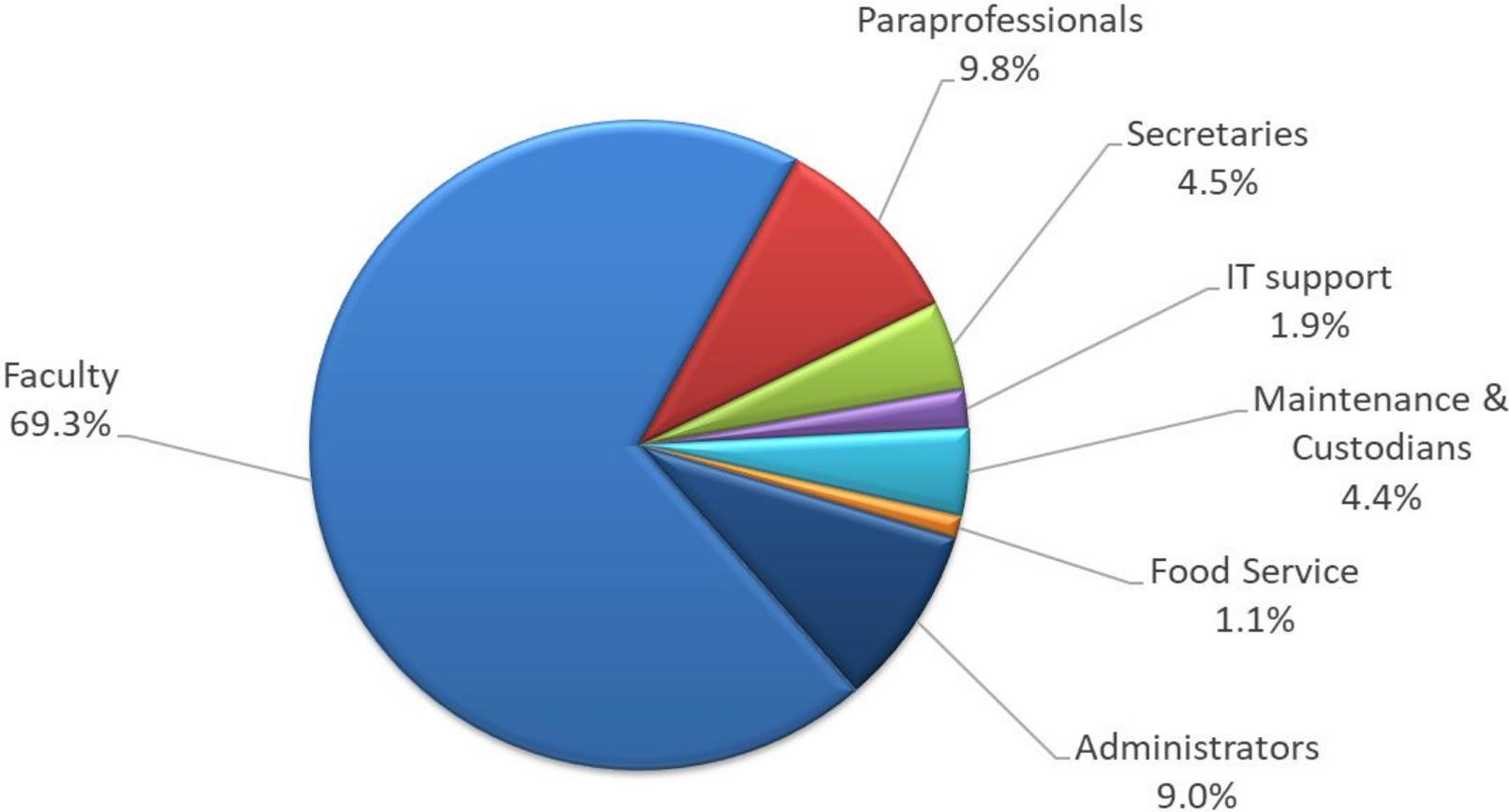
- SBM budgets: Per-pupil allowance unchanged
- Central Office budgets reviewed and adjusted
- Special Education Out-of-District is projected for known and anticipated placements - 14% Increase projected by MA Operational Services Division
- Reviewed Revolving Fund balances, revenue projections, and short and long term use of funds
- Hanscom/Lincoln Campus split funding proportion used: 50/50
- Most Expense lines are level funded with the exception of Utilities, Tuition, Transportation, and other contractual changes.

Preliminary Budget Expenditures



Total Estimated Budget
\$33,175,227

Personnel Allocations by Budget \$



Personnel Budget
\$22,912,568

Potential Impacts & Budget Uncertainty

- **Personnel**
 - Collective bargaining agreements for Faculty
 - Enrollment Projections
 - Lincoln School Kindergarten & grade 1
 - Hanscom Schools
 - Final Calculations for Hanscom Employee Benefits

The Preliminary Budgets may be adjusted when new or updated information is available.

Potential Impacts & Budget Uncertainty

- **Expenses**

- **Special Education Out-of District Expenses**

- We currently do not know our final CASE assessments and transportation costs.
- Private School Tuitions are expected to increase 14% according to MA Operational Services Division (OSD)

- **Utilities & Facilities Operations**

- Lincoln School is all-electric in FY23, before the solar project comes on-line part-way through FY24
- Continue HVAC adjustments for COVID operations and unknown ongoing supports

- **Transportation: New Bus Contract for FY 24-FY27 out for bid**

Needs Based Improvements Built Into Base Budget

Operational and Safety Needs

Before School Supervisors

Hanscom \$7,665

Lincoln \$7,665

Lunch/Recess Monitors

Lincoln \$14,767

PreK Extended Day Supervisor Stipend

Lincoln \$3,500 (Revolving Fund)

Codify Existing Practices/Stipends

Music Director and Choreographer Stipend (Paid by Friends of Music/Ticket Sales) \$6,062

STEP Team

Stipend - Hanscom \$1,538

Lincoln \$1,538

Transportation - Hanscom \$5,400

Lincoln \$5,400

Compensation Increase for LASMP (\$18,200)/ Instrumental Music Instructors - \$9,100 (L)

Require Negotiation or SC Approval

Needs Based Improvements Built Into Base Budget

Preschool Administrative Assistant
(.75 FTE)

Hanscom \$25,116 (.3)

Lincoln \$12,558 (.15)

+PreK Revolving Fund:
\$25,116(.3)

Science Enrichment

Lincoln \$11,965 (.1)

Admin. Assistant Student Services
(Full year 1.0)

Hanscom \$6,630 (net difference)

Lincoln \$6,630 (net difference)



Enrollment



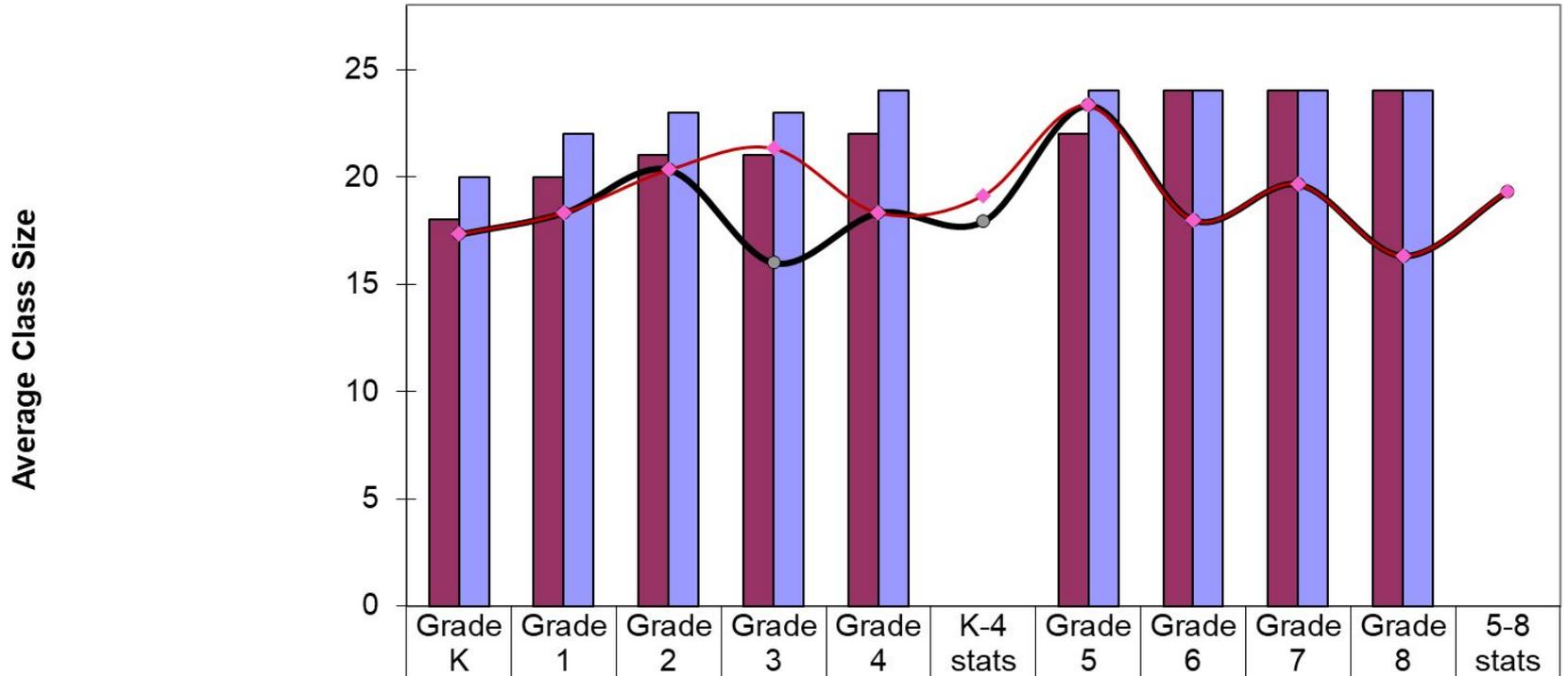
Enrollment Projections

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



FY 2024 Projected Class Size to School Committee Policy Lincoln School

School Committee Policy Formula
Applied



	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	K-4 stats	Grade 5	Grade 6	Grade 7	Grade 8	5-8 stats
Recommended	18	20	21	21	22		22	24	24	24	
Maximum	20	22	23	23	24		24	24	24	24	
Projected Enrollment	52	55	61	64	55	287	70	54	59	49	232
Projected Sections	3	3	3	4	3	16	3	3	3	3	12
Projected Avg. Class Size	17.3	18.3	20.3	16.0	18.3	17.9	23.3	18.0	19.7	16.3	19.3
Maximum Policy Formula Applied	3	3	3	3	3	15	3	3	3	3	12
Alternate Avg. Class Size	17.3	18.3	20.3	21.3	18.3	19.1	23.3	18.0	19.7	16.3	19.3

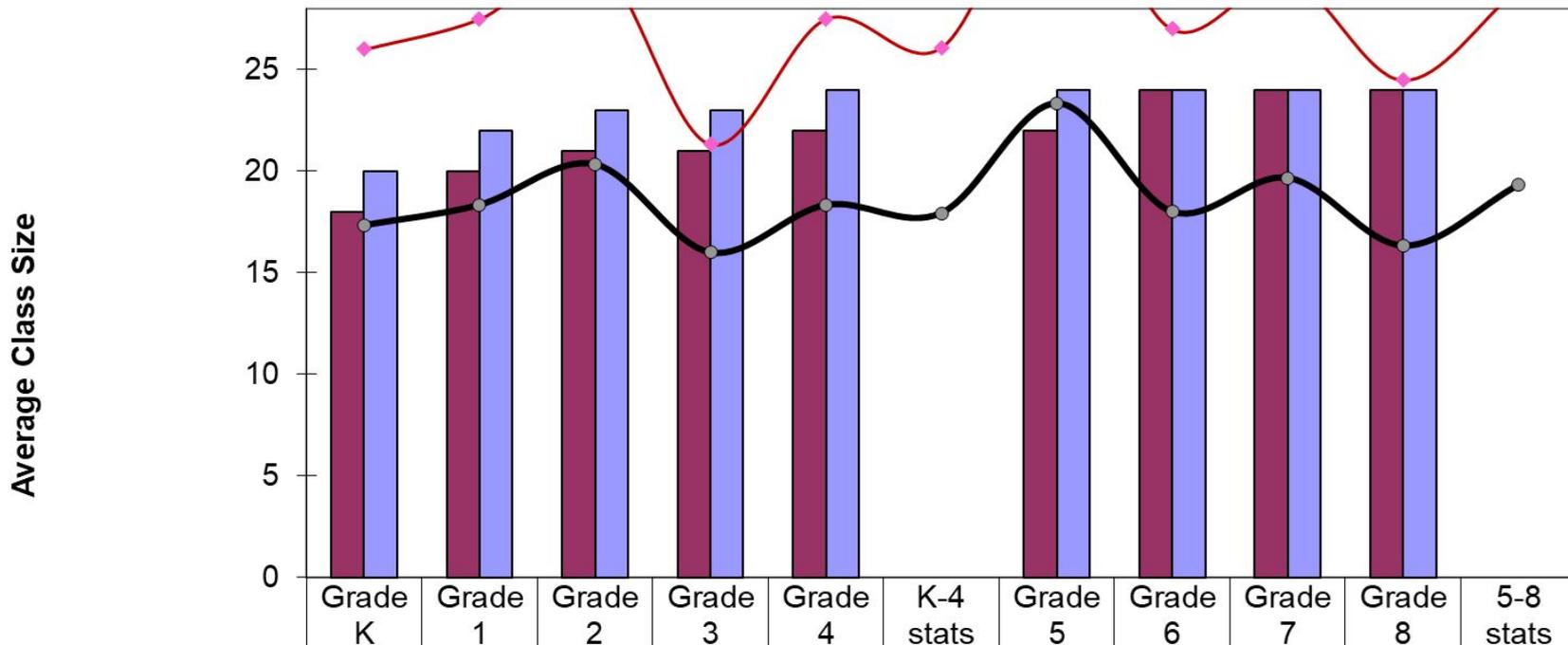
Enrollment History – Lincoln

Enrollment History - Lincoln School		Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total
FY14	Lincoln	61	60	59	58	59	50	53	46	61	507
	METCO	8	13	11	5	12	11	10	7	11	88
October 1 report	Total	69	73	70	63	71	61	63	53	72	595
FY15	Lincoln	57	63	58	58	55	57	56	55	45	504
	METCO	8	12	13	10	5	12	10	9	7	86
October 1 report	Total	65	75	71	68	60	69	66	64	52	590
FY16	Lincoln	43	56	61	57	59	57	55	62	53	503
	METCO	8	12	12	12	9	5	12	10	8	88
October 1 report	Total	51	68	73	69	68	62	67	72	61	591
FY17	Lincoln	53	41	55	58	48	60	56	51	62	484
	METCO	10	10	11	11	12	9	5	11	10	89
October 1 report	Total	63	51	66	69	60	69	61	62	72	573
FY18	Lincoln	33	56	39	54	58	44	47	58	50	439
	METCO	7	14	11	11	8	9	6	5	10	81
October 1 report	Total	40	70	50	65	66	53	53	63	60	520
FY19	Lincoln	59	37	57	41	52	54	47	57	57	461
	METCO	13	14	13	10	11	6	8	6	5	86
October 1 report	Total	72	51	70	51	63	60	55	63	62	547
FY20	Lincoln	41	61	38	57	42	47	52	41	52	431
	METCO	9	16	15	12	8	11	6	7	6	90
October 1 report	Total	50	77	53	69	50	58	58	48	58	521
FY21	Lincoln	38	42	55	41	52	38	50	61	36	413
	METCO	2	10	19	13	12	8	9	5	7	85
October 1 report	Total	40	52	74	54	64	46	59	66	43	498
FY22	Lincoln	46	50	47	58	42	50	44	49	59	445
	METCO	5	7	9	17	11	11	7	7	5	79
October 1 report	Total	51	57	56	75	53	61	51	56	64	524
FY23	Lincoln	43	53	54	44	55	39	48	40	47	423
	METCO	3	6	8	12	19	13	12	12	4	89
October 1 report	Total	46	59	62	56	74	52	60	52	51	512
FY24	Lincoln	47	52	55	56	43	51	41	47	37	429
	METCO	5	3	6	8	12	19	13	12	12	90
Based on 3-year ratio	Total	52	55	61	64	55	70	54	59	49	519

 Above recommended class size

FY 2024 Projected Class Size to School Committee Policy Lincoln School

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
■ Recommended	18	20	21	21	22		22	24	24	24	
■ Maximum	20	22	23	23	24		24	24	24	24	
—◆— Projected Enrollment	52	55	61	64	55	287	70	54	59	49	232
Projected Sections	3	3	3	4	3	16	3	3	3	3	12
—●— Projected Avg. Class Size	17.3	18.3	20.3	16.0	18.3	17.9	23.3	18.0	19.7	16.3	19.3
Alternate Sections	2	2	2	3	2	11	2	2	2	2	8
—◆— Alternate Avg. Class Size	26.0	27.5	30.5	21.3	27.5	26.1	35.0	27.0	29.5	24.5	29.0

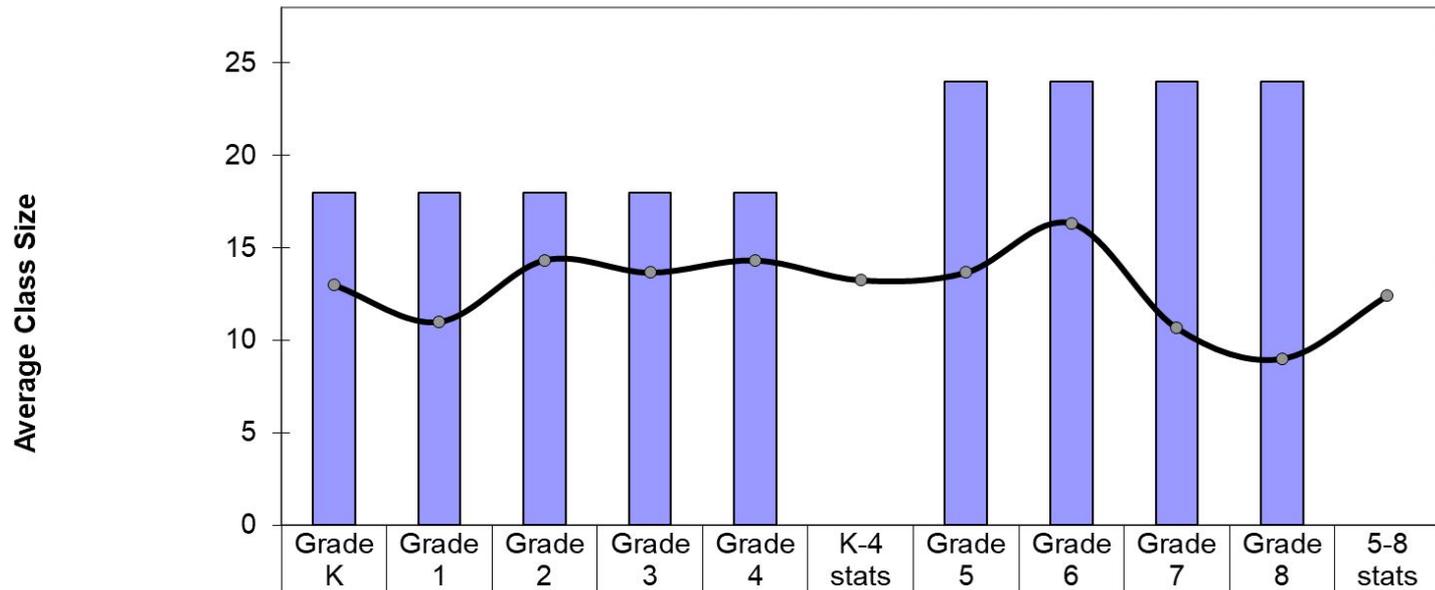
Lincoln – FY24 Grade 5 Projection

Enrollment History - Lincoln School		Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total
FY14	Lincoln	61	60	59	58	59	50	53	46	61	507
	METCO	8	13	11	5	12	11	10	7	11	88
October 1 report	Total	69	73	70	63	71	61	63	53	72	595
FY15	Lincoln	57	63	58	58	55	57	56	55	45	504
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	METCO	7	14	11	11	8	9	6	5	10	81
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 Largest Grade Level/Sections

Hanscom Schools

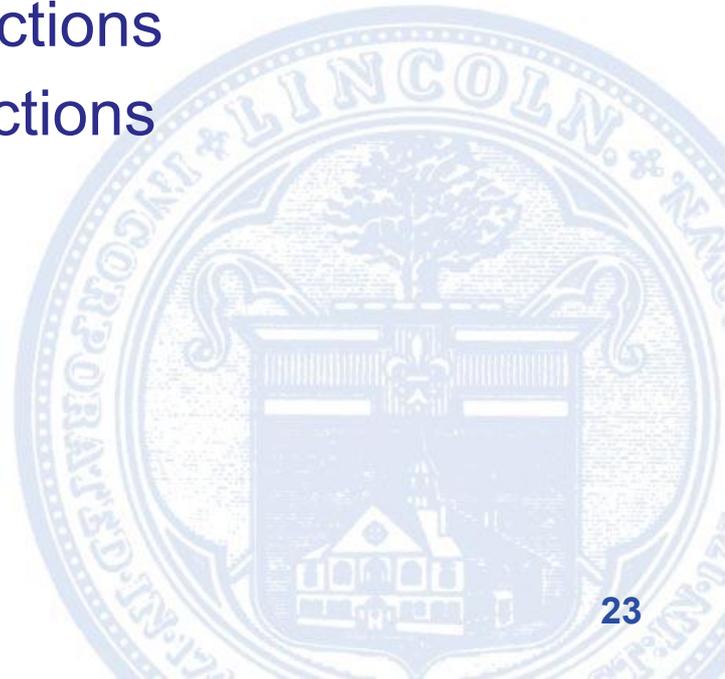
FY 2024 Projected Class Size to Contract Requirements Hanscom School



Maximum	18	18	18	18	18		24	24	24	24	
Projected Enrollment	52	33	43	41	43	212	41	49	32	27	149
Projected Avg. Class Size	13.0	11.0	14.3	13.7	14.3	13.3	13.7	16.3	10.7	9.0	12.4
Projected Sections	4	3	3	3	3	16	3	3	3	3	12
FY23 Actual Sections	3	3	3	3	3	15	3	3	3	3	12

PreK-8 General Education Sections

- Hanscom Schools
 - 13 HPS Classroom Sections K-3 (reduction of 2 sections)
 - Maintain 18 HMS Classroom Sections 4-8
- Lincoln School
 - Maintain 16 K-4 Classroom Sections
 - Maintain 13.6 5-8 Classroom Sections
- Preschool
 - Maintain 4 Hanscom PreK
 - Maintain 2 Lincoln PreK



Revenue Assumptions



Revenue Assumptions

- *Lincoln Finance Committee guideline of +2.5% over prior year Town Meeting Appropriation* \$12,972,319
- *Medicaid Appropriation* \$ 82,800
- *Total Town Meeting* \$13,055,119

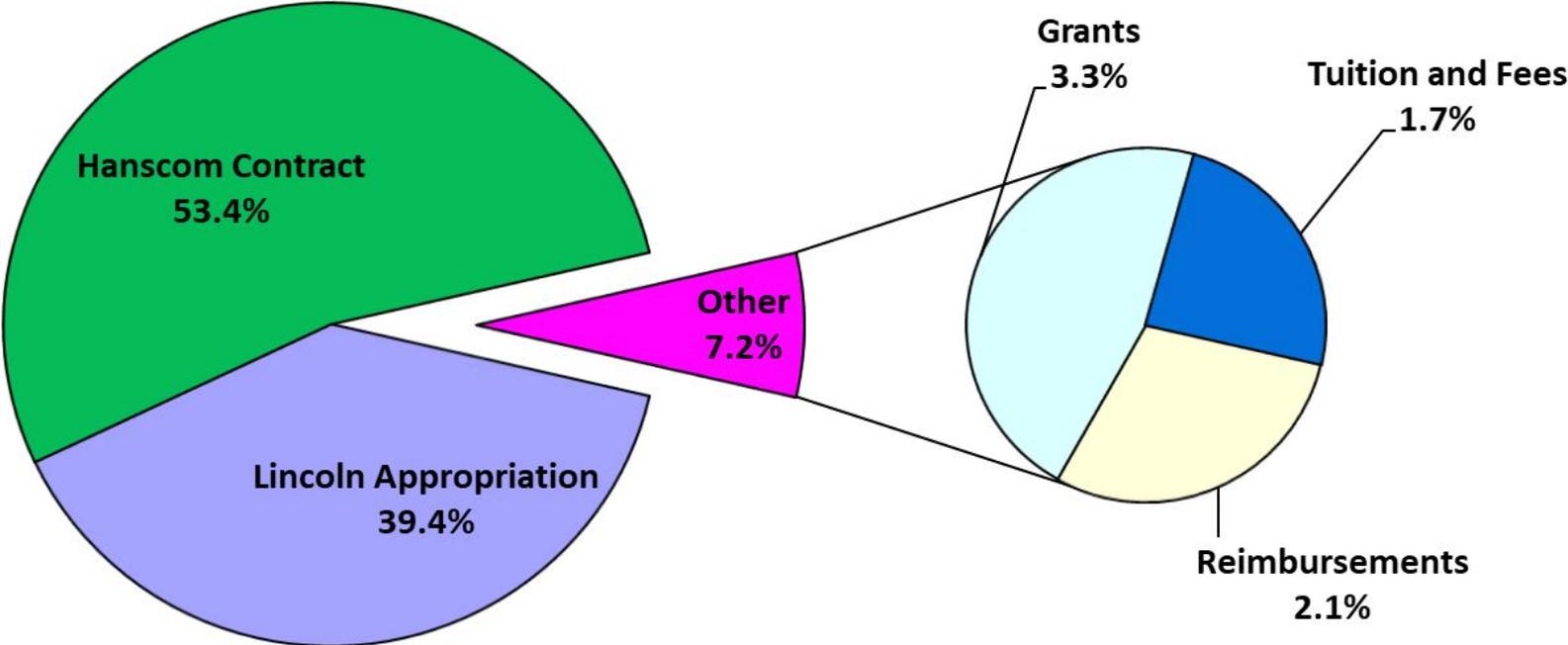
- *Hanscom revenue based on FY24 price set by latest DoDEA contract.* \$17,722,644
- *Reimbursement Programs (Circuit Breaker & E-rate)* **\$704,998**

- *Grant revenues projected at level funding* \$1,099,080
- *User fees remain the same in FY24 as in FY21* \$577,580

- **Total Revenue for the district:** **\$33,159,421**

Total Operating Budget Revenue

FY24 Total Operating Budget -- Revenues



Total Estimated Revenue

\$33,159,421

FY 24 Budget Request:

Base Budget - LINCOLN	\$ 13,106,194
FY24 FinCom Guidance (+2.5%) + Medicaid	\$ 13,055,119
Budget Gap	\$ 51,075

Base Budget - HANSCOM	\$ 17,792,882
FY24 proposal – contract price* includes \$200,000 GASB 45*	\$17,722,644
Budget Gap	\$ 70,238

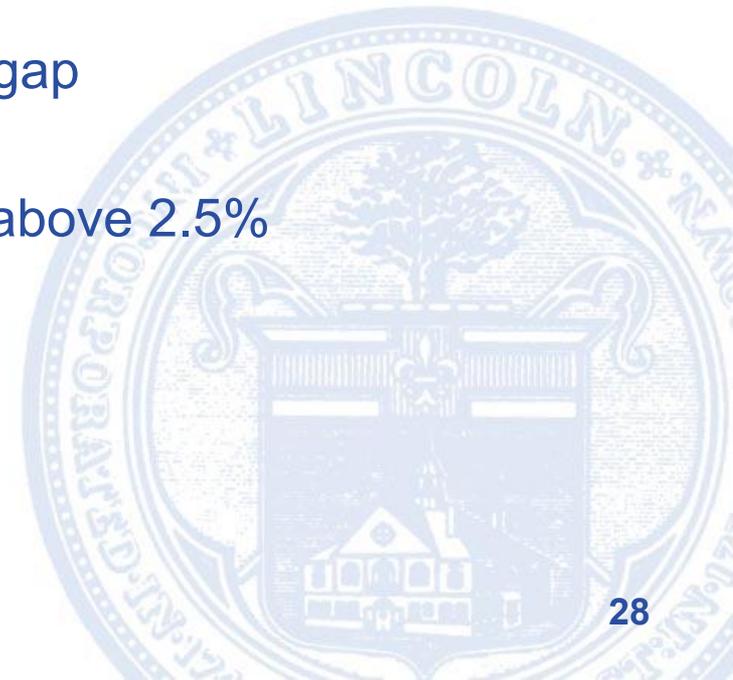
Bridging the Base Budget Gaps

Hanscom

- Reduce the base budget to eliminate the gap
- Request School Committee approval of a Hanscom Reserve Fund transfer to bridge the gap

Lincoln

- Reduce the base budget to eliminate the gap
- Request from FinCom an FY24 increase above 2.5%



Possible Base Budget Reductions

Reductions	Hanscom	Lincoln
Communication and Family Engagement Specialist	\$35,700	\$35,700
Faculty Resident	\$35,700	\$35,700
Deeper Learning Teacher Stipends	\$12,772	\$12,772
1 Tutor at Hanscom	\$32,000	
Before School Supervisors	\$7,665	\$7,665
Staffing/Programs		
Total	\$123,837	\$91,837

Improvement Initiatives - Other Funding

End of Year Funds

Hanscom

- Gymnastics Equipment - \$4,500

Lincoln

- Orff Instrument Replacement - \$38,311

District-wide

- District Data Warehouse and Dashboard

Hanscom \$10,750 Lincoln \$10,750

Revolving Funds

- School Bus Route Database
Lincoln \$15,000

Current Year Funds

Hanscom

- Basketball Court Netting \$15,000
- Bulletin Board Material \$5,000
- Volleyball Equipment TBD

Lincoln

- Volleyball Equipment TBD



Improvement Initiatives for Consideration

Administration Prioritized Requests:

- Instructional Coaching (re)Launch \$316,103:
\$75,000 (H) \$241,103 (L)
- Adjustment Counselor/Social Worker/BCBA \$45,000 (L)
- Human Resources/Payroll Manager Role Update
\$4,500 (H) \$4,500 (L)
- School Psychologist Internship \$5,000 (H) \$5,000 (L)
- Composting - Lincoln School \$5,700 (L)

School Committee Requests:

- Transportation - Expansion of Free Yellow Bus \$267,500 (L)
- Review of Administrative Positions \$7,500(H) \$7,500 (L)
- Universal Free Lunch \$300,000: \$150,000 (H) \$150,000 (L)
- Third Lincoln Preschool Classroom \$140,000 (L)

FY24 Budget Request: Lincoln Schools

Base Budget	\$ 13,106,194
Improvement Initiatives	\$866,303
Total Proposal	\$13,972,497
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FY23 FinCom Guidance (+2.5%)	12,972,319
+ Medicaid TM Article	\$82,800
FY 23 Lincoln Schools Budget	\$13,055,119
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Additional required for FY23	\$917,378

FY23 Budget Request: Hanscom Schools

Base Budget	\$ 17,792,882
Improvement Initiatives	\$242,000
Total Proposal	\$18,034,882
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FY23 proposal – contract price* includes \$200,000 GASB 45*	\$17,722,644
Additional required for FY23	\$312,238

Funding Improvement Initiatives

Hanscom

- Request School Committee approval of a Hanscom Reserve Fund transfer to cover Hanscom portion of Improvement Initiatives

Lincoln

- Request from FinCom a Preferred Budget that includes Lincoln portion Improvement Initiatives
- Override



FY24 Budget Development Process

December 1	<ul style="list-style-type: none">• Presentation of Preliminary Budget – Central Office & Administrative Team
December 13	<ul style="list-style-type: none">• Finance Committee: 1st Joint Budget Meeting
December 15	<ul style="list-style-type: none">• Budget Discussion: Expenses, Response to Questions
January 12	<ul style="list-style-type: none">• Budget Hearing and 1st Reading of Final Budget
January 19 [T]	<ul style="list-style-type: none">• Finance Committee: 2nd Joint Budget Meeting
January 26	<ul style="list-style-type: none">• Budget Discussion and vote
March 25 [T]	<ul style="list-style-type: none">• Lincoln Town Meeting

QUESTIONS?

