



Lincoln

Public Schools

Office of the Superintendent

FY 2024 Preliminary Budget

December 15, 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

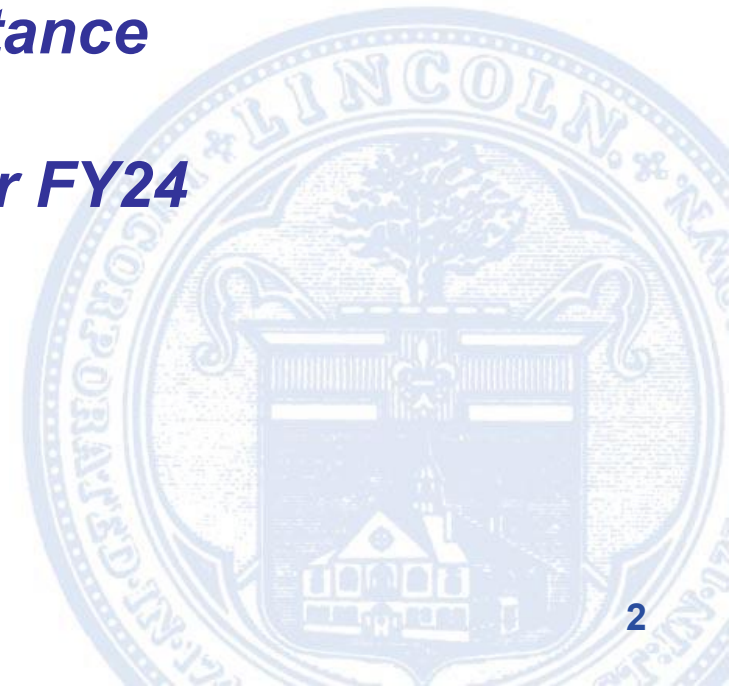
Vision of the Lincoln Public Schools

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



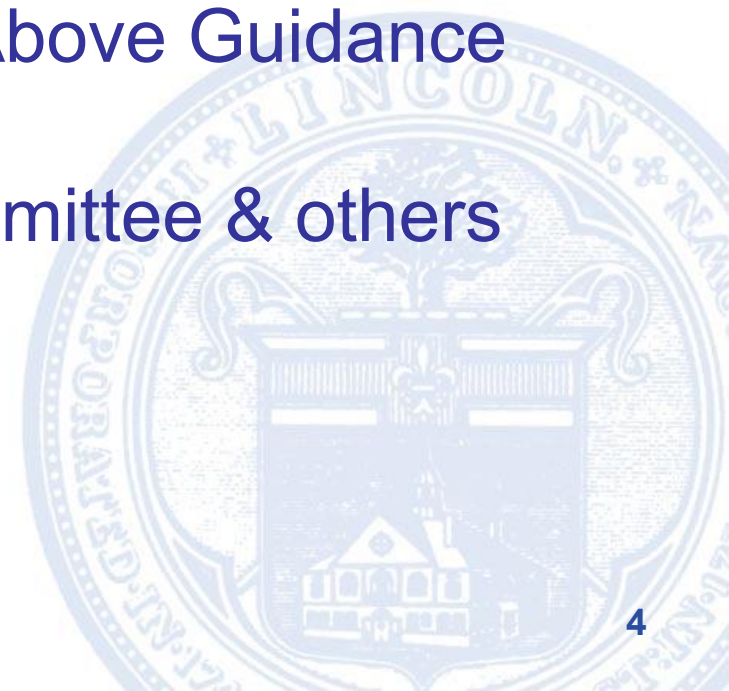
Overview & Structure of the Preliminary Budget

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 Above Guidance 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

FY24 Lincoln Preliminary Budget



Revenue Assumptions - Lincoln

	FY24	Variance from FY23
<i>Lincoln Finance Committee guideline of +2.5% over prior year Town Meeting Appropriation</i>	12,972,319	316,398
<i>Medicaid Appropriation</i>	82,800	68,500
Total Town Meeting	13,055,119	384,898
<i>Reimbursement Programs (Circuit Breaker = \$704,998 & E-rate)</i>	213,389	(16,008)
<i>Grant revenues projected at FY23 Grant Award level</i>	913,293	55,266
<i>User fees remain the same in FY24 as in FY21</i>	436,860	0
Total Revenue for Lincoln:	14,618,661	424,156

- Detail on Page 10-14 of Budget Document

Potential Impacts & Budget Uncertainty

- **Personnel**

- Collective bargaining agreements for Faculty - 1% COLA = ~\$70,000
 - Final increase not yet known

- **Expenses**

- Special Education Out-of District Expenses
 - Private School Tuitions are expected to increase 14% according to MA Operational Services Division (OSD)
 - We currently do not know our final CASE assessment.
 - Transportation is now known (Dec 14) and no change was required
 - The impact of the 14% increase results in ~\$70,000 in cost within the total Special Education Tuition budget (\$512,126 w/o circuit breaker).
- Utilities & Facilities Operations +~\$45,150
 - 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

Budget Reductions Already Taken

- Personnel budgeted based on payroll moving forward, reductions for known employee transitions
- SBM budgets: Per-pupil allowance unchanged
- Adjusted FY 24 line items and spending plan against
 - end of year balances
 - changes in spending due to impact of the pandemic
 - removed temporary costs such as FFE, classroom moves, or one time costs
- Reviewed Revolving Fund balances, revenue projections, and short and long term use of funds
- Hanscom/Lincoln Campus split funding proportion used: 50/50

The actions above resulted in approximately \$120,000 being made available to fund Utilities, Transportation, and Special Education Tuitions.

Bridging the Base Budget Gaps

Lincoln

- Reduce Personnel Control Account by \$51,075, increases risk

OR

- Reduce the base budget to eliminate the gap
 - Eliminate Communications/Family Engagement Specialist \$35,700
 - Eliminate Faculty Resident \$35,700

OR

- Request from FinCom an FY24 increase above 2.5% (3.44%)
- Request from FinCom *Above Guidance* Budget Options

Possible Base Budget Reductions

<i>Reductions</i>	<i>Lincoln</i>
Reduce Personnel Control	\$51,075
Communication and Family Engagement Specialist	\$35,700
Faculty Resident (FY23 ARPA funded)	\$35,700
Deeper Learning Teacher Stipends	\$12,772
Before School Supervisors	\$7,665
Staffing/Programs	
Total	\$142,912

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)**

Budget Menu - LINCOLN

Scenarios to Reach 2 1/2% Budget					A	B
Lincoln Schools Only		Guideline Preliminary Budget (2 1/2%)	Preliminary Budget (Level Service)	Improvement Initiative: Instructional Coaching (re)Launch	Improvement Initiatives w/o School Committee Requests	
Base Budget	\$13,106,194	\$ 13,106,194	\$ 13,106,194	\$ 13,106,194	\$ 13,106,194	\$ 13,106,194
Improvement Initiatives	\$866,303					
Instructional Coaching (re)Launch \$316,103: \$241,103 (L)				\$ 241,103	\$ 241,103	
Adjustment Counselor/Social Worker/BCBA \$45,000 (L)					\$ 45,000	
Human Resources/Payroll Manager Role Update					\$ 4,500	
School Psychologist Internship \$5,000 (H) \$5,000 (L)					\$ 5,000	
Composting - Lincoln School \$5,700 (L)					\$ 5,700	
Possible Base Budget Reductions from \$\$ identified		\$ (51,075)				
Total Proposal	\$13,972,497	\$ 13,055,119	\$ 13,106,194	\$ 13,347,297	\$ 13,407,497	
	10.28%	3.04%	3.44%	5.34%	5.82%	
FY24 FinCom Guidance (+2.5%)	12,972,319					
Medicaid TM Article	\$82,800					
FY24 Lincoln Schools Budget	\$13,055,119	\$13,055,119	\$13,055,119	\$13,055,119	\$13,055,119	\$13,055,119
Additional required for FY24	-\$917,378	\$0	-\$51,075	-\$292,178	-\$352,378	

FY24 Hanscom Preliminary Budget



Revenue Assumptions - Hanscom

	FY24	Variance from FY23
<i>Hanscom Fixed Price Contract</i>	17,722,644	584,076
<i>Reimbursement Programs (Circuit Breaker = \$704,998 & E-rate)</i>	491,609	(37,585)
<i>Grant revenues projected at level funding</i>	185,787	5,802
<i>User fees remain the same in FY24 as in FY21</i>	140,720	0
Total Revenue for Hanscom:	18,540,760	552,293

- Detail on Page 10-14 of Budget Document

Potential Impacts & Budget Uncertainty

- **Personnel**

- Collective bargaining agreements for Faculty - 1% COLA = ~\$70,000
 - Final increase not yet known

- **Expenses**

- Special Education Out-of District Expenses
 - Private School Tuitions are expected to increase 14% according to MA Operational Services Division (OSD)
 - We currently do not know our final CASE assessment.
 - Transportation is now known (Dec 14) and no change was required
 - The impact of the 14% increase results in ~\$200,000 in cost within the total Special Education Tuition budget (\$2,416,098 w/o circuit breaker).
- Utilities & Facilities Operations +~\$21,000
 - Continue HVAC adjustments for COVID operations and unknown ongoing supports

Budget Reductions Already Taken

- Personnel budgeted based on payroll moving forward, reductions for known employee transitions
- SBM budgets: Per-pupil allowance unchanged
- Adjusted FY 24 line items and spending plan against
 - end of year balances
 - changes in spending due to impact of the pandemic
 - removed temporary costs or one time costs
- Reviewed Reserve Fund balance, revenue projections, and short and long term use of funds
- Hanscom/Lincoln Campus split funding proportion used: 50/50

The actions above resulted in approximately \$50,000 being made available to fund Utilities, Transportation, and Special Education Tuitions.

Bridging the Base Budget Gaps

Hanscom

- Reduce Personnel Control Account by \$51,075, increases risk
- Reduce ESP Budget Lines by \$19,163 for a total of \$70,238

OR

- Reduce the base budget to eliminate the gap
 - Eliminate Communications/Family Engagement Specialist \$35,700
 - Eliminate Faculty Resident \$35,700

OR

- Approve use of Hanscom Reserves for *Above Guidance Budget Options*



Possible Base Budget Reductions

<i>Reductions</i>	<i>Hanscom</i>
Reduce Personnel Control	\$51,075
Communication and Family Engagement Specialist	\$35,700
Faculty Resident (FY23 ARPA funded)	\$35,700
1 Tutor at Hanscom	\$19,163
Deeper Learning Teacher Stipends	\$12,772
Before School Supervisors	\$7,665
Staffing/Programs	
Total	\$162,075

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)

Budget Menu - HANSCOM

Scenarios to Reach Fixed Contract				A	B
Hanscom Schools Only		Guideline Preliminary Budget to Contract	Preliminary Budget (Level Service)	Improvement Initiative: Instructional Coaching (re)Launch	Improvement Initiatives w/o School Committee Requests
Base Budget	\$17,792,882	\$ 17,792,882	\$ 17,792,882	\$ 17,792,882	\$ 17,792,882
Improvement Initiatives	\$234,500				
Instructional Coaching (re)Launch \$316,103: \$75,000 (H)				\$ 75,000	\$ 75,000
Adjustment Counselor/Social Worker/BCBA (L)					
Human Resources/Payroll Manager Role Update \$4, 500 (H)					\$ 4,500
School Psychologist Internship \$5,000 (H)					\$ 5,000
Composting - Lincoln School (L)					
Possible Base Budget Reductions from \$\$ identified		\$ (70,238)			
Total Proposal	\$18,027,382	\$ 17,722,644	\$ 17,792,882	\$ 17,867,882	\$ 17,877,382
	5.19%	3.41%	3.82%	4.26%	4.31%
FY24 Fixed Contract	17,722,644		17,722,644	17,722,644	17,722,644
Reserve and Budget Expansion					
FY24 Hanscom Schools Budget	\$17,722,644	\$17,722,644	\$17,722,644	\$17,722,644	\$17,722,644
Additional required for FY24	-\$304,738	\$0	-\$70,238	-\$145,238	-\$154,738

Budget Menu - Summary

Scenarios to Reach 2 1/2% Budget					A	B
Lincoln Schools Only			Guideline Preliminary Budget (2 1/2%)	Preliminary Budget (Level Service)	Improvement Initiative: Instructional Coaching (re)Launch	Improvement Initiatives w/o School Committee Requests
Total Proposals	\$13,972,497		\$ 13,055,119	\$ 13,106,194	\$ 13,347,297	\$ 13,407,497
	10.28%		3.04%	3.44%	5.34%	5.82%
FY24 Lincoln Schools Budget	\$13,055,119		\$13,055,119	\$13,055,119	\$13,055,119	\$13,055,119
Additional required for FY24	-\$917,378		\$0	-\$51,075	-\$292,178	-\$352,378

Scenarios to Reach Fixed Contract					A	B
Hanscom Schools Only			Guideline Preliminary Budget to Contract	Preliminary Budget (Level Service)	Improvement Initiative: Instructional Coaching (re)Launch	Improvement Initiatives w/o School Committee Requests
Total Proposals	\$18,027,382		\$ 17,722,644	\$ 17,792,882	\$ 17,867,882	\$ 17,877,382
	5.19%		3.41%	3.82%	4.26%	4.31%
FY24 Hanscom Schools Budget	\$17,722,644		\$17,722,644	\$17,722,644	\$17,722,644	\$17,722,644
Additional required for FY24	-\$304,738		\$0	-\$70,238	-\$145,238	-\$154,738

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">● School Committee Budget Discussion
January 12	<ul style="list-style-type: none">● School Committee Budget Hearing & 1st Reading of Final Budget
January mid [T]	<ul style="list-style-type: none">● Finance Committee: 2nd Joint Budget Meeting
January 26	<ul style="list-style-type: none">● School Committee Budget Discussion and Vote
March 25	<ul style="list-style-type: none">● Lincoln Town Meeting

QUESTIONS?

