



**FY 2025**  
**Preliminary Budget**



## *Table of Contents*

<b>Superintendent's Overview - Parry Graham, Superintendent.....</b>	<b>1</b>
<b>Operating Budget Overview.....</b>	<b>2</b>
FY25 Budget Summary.....	3
Lincoln Public Schools.....	3
Hanscom School.....	4
Budget Drivers.....	5
Enrollment and Class Size.....	5
Lincoln School:.....	5
Hanscom School:.....	9
Personnel.....	12
Special Education.....	12
Improvement Initiatives.....	13
Other Budget Drivers.....	16
<b>Program Descriptions.....</b>	<b>18</b>
Business Office	
Mary Ellen Normen, Administrator.....	19
Transportation.....	19
Food Service Program.....	20
Facilities Department.....	20
Utilities.....	21
Curriculum, Instruction, Assessment & Professional Development	
Torrance Lewis, Assistant Superintendent.....	24
Student Services - Lisa Berard, Administrator.....	25
Technology and Libraries - Rob Ford, Director.....	31
Early Childhood Education - Lynn Fagan, Principal.....	33
Lincoln School, Grades K-4 - Sarah Collmer, Principal.....	38
Lincoln School, Grades 5-8 - Jay Peledge, Principal.....	40
Hanscom School - Erich Ledebuhr, Principal.....	41
Hanscom Contract.....	42
<b>Five Year Capital Budget Requests.....</b>	<b>45</b>
<b>Sources of Revenue.....</b>	<b>46</b>
Lincoln Budget -- Sources of Revenue.....	48
Hanscom Budget -- Sources of Revenue.....	51
Sources of Revenue Common to Both Budgets.....	53
Grants: Federal, State, Local and Gifts.....	53
Special Education Circuit Breaker Reimbursement.....	53
Other Massachusetts & Federal grants.....	53
Revolving Funds: Fee Based Programs.....	54



<b>Appendix B: Personnel Data.....</b>	<b>56</b>
<b>Appendix C: District Guiding Principles.....</b>	<b>57</b>
<b>Appendix D: Budget Development Process.....</b>	<b>59</b>



## *Superintendent's Overview*

*Parry Graham, Superintendent*

### ***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.

This FY25 proposed budget reflects our values as a community. Our largest investment – and our most important one – is in our staff. Staffing represents more than three-quarters of the overall budget, and our staffing plan allows LPS students to learn in small classes where they have access to high-quality teachers and support staff. A number of requests in the proposed FY25 budget will allow us to expand our capacity as a district to support our teachers and families, and to provide equitable learning opportunities for all of our students. Some highlights include additional support for our newest teachers, expanded after-school activities for students, and new technology tools to help teachers more quickly identify patterns in student learning.

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.

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## Operating Budget Overview

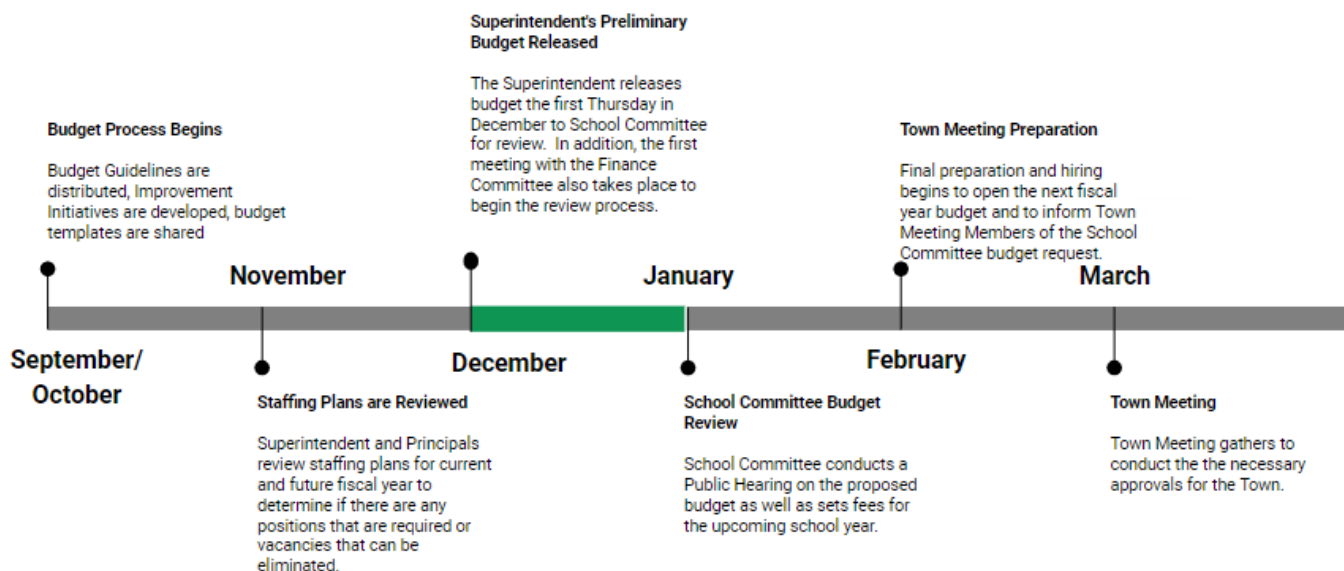
The primary objective of the Lincoln Public School District is to provide high quality, educationally sound programs designed to meet the academic and social needs of all students. As stewards of Lincoln resources, the School Committee and the Administration take their obligation to accomplish the educational 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 FY25 budget is built to support the Lincoln Public School's mission 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 and outcome 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





## FY25 Budget Summary

### Lincoln Public Schools

This budget proposal establishes that the total requests for the Lincoln appropriation will be met within anticipated revenues, including the Finance Committee guidelines for budget growth of 2 ½% (\$13,490,352) plus from Medicaid Reimbursement (\$58,380), totalling \$13,548,732.

The proposed Lincoln budget of \$13,548,732 meets the Finance Committee's budget guidance of 2 ½%. It is first and foremost 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, utility costs and needs due to the opening of the Lincoln School. In addition to level services, it also includes several new requests that nevertheless remain within the 2 ½% guidance. The budget does not include the final results of Educational Support Paraprofessionals Unit or final OSD, CASE, and other collaboratives tuition rate setting.

### FY25 Preliminary Budget Summary

| Lincoln                         | FY21<br>Actual       | FY22<br>Actual       | FY23<br>Actual       | FY24<br>Revised      | FY25<br>Preliminary  | Variance          |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Personnel                       | \$ 9,398,560         | \$ 9,481,374         | \$ 9,728,240         | \$ 10,611,390        | \$10,798,268         | \$ 186,878        |
| Supplies, Equipment & Services  | \$ 2,515,461         | \$ 2,569,136         | \$2,380,764          | \$ 2,632,729         | \$ 2,750,464         | \$ 117,735        |
| <b>Total Preliminary Budget</b> | <b>\$ 11,815,885</b> | <b>\$ 12,050,510</b> | <b>\$ 12,109,004</b> | <b>\$ 13,244,119</b> | <b>\$ 13,548,732</b> | <b>\$ 304,613</b> |

2.30%

### FY25 Preliminary Budget Breakdown

| CATEGORY               | DESE Obj                             | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Actual      | FY24<br>Revised     | FY25<br>Preliminary |
|------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| PERSONNEL              | 01 Salaries Professional             | \$7,815,443         | \$7,616,941         | \$7,782,697         | \$7,947,885         | \$8,453,529         |
|                        | 02 Salaries Secretarial and Clerical | \$413,544           | \$413,926           | \$421,227           | \$460,487           | \$471,231           |
|                        | 03 Salaries Other                    | \$1,160,387         | \$1,450,508         | \$1,524,316         | \$2,203,018         | \$1,873,508         |
|                        | 09 Transfers – Benefits              | \$9,186             | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>PERSONNEL Total</b> |                                      | <b>\$9,398,560</b>  | <b>\$9,481,374</b>  | <b>\$9,728,240</b>  | <b>\$10,611,390</b> | <b>\$10,798,268</b> |
| EXPENSE                | 04 Contract Services                 | \$1,201,243         | \$1,035,673         | \$1,072,976         | \$1,204,838         | \$1,269,584         |
|                        | 05 Supplies and Materials-           | \$624,855           | \$432,735           | \$509,809           | \$478,217           | \$501,459           |
|                        | 06 Other Expenditures -              | \$399,721           | \$778,305           | \$594,496           | \$648,238           | \$648,938           |
|                        | 09 Transfer - Tuition                | \$289,643           | \$322,423           | \$203,484           | \$301,436           | \$330,483           |
| <b>EXPENSE Total</b>   |                                      | <b>\$2,515,461</b>  | <b>\$2,569,136</b>  | <b>\$2,380,764</b>  | <b>\$2,632,729</b>  | <b>\$2,750,464</b>  |
| <b>Grand Total</b>     |                                      | <b>\$11,914,022</b> | <b>\$12,050,510</b> | <b>\$12,109,004</b> | <b>\$13,244,119</b> | <b>\$13,548,732</b> |



## Hanscom School

The Hanscom Preliminary Base Budget of \$ 18,363,960 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, results in a budget that exceeds the DoDEA contract price of \$ 18,363,960. The budget does not include the final results of Education Support Professionals Negotiations, or final calculations for Hanscom Employee Benefits, or final OSD, CASE, and other collaboratives tuition rate setting.

| Hanscom                                   | FY21<br>Actual | FY22<br>Actual | FY23<br>Actual | FY24<br>Revised | FY25<br>Preliminary | Variance     |
|-------------------------------------------|----------------|----------------|----------------|-----------------|---------------------|--------------|
| <b>Personnel</b>                          | \$ 11,646,055  | \$ 12,048,874  | \$ 12,814,420  | \$ 13,754,494   | \$ 14,439,000       | \$ 684,506   |
| <b>Supplies, Equipment &amp; Services</b> | \$ 3,224,783   | \$ 3,455,416   | \$ 3,105,392   | \$ 4,112,150    | \$ 4,654,202        | \$ 542,052   |
| <b>Total Preliminary Budget</b>           | \$ 14,806,532  | \$ 15,504,290  | \$ 15,919,812  | \$ 17,866,644   | \$ 19,093,202       | \$ 1,226,558 |

7.70%

DoDEA Contract Increase = \$ 15,909,600 \$ 16,587,336 \$ 17,138,568 **\$ 17,722,644** **\$ 18,363,960** **\$ 641,316**

Budget Available/(Gap) = \$ 1,103,068 \$ 1,083,046 \$ 1,218,756 \$ (144,000) \$ (729,242) **\$ (585,242)**

| CATEGORY               | DESE Obj                             | FY21<br>Actual      | FY22<br>Actual      | FY23<br>Actual      | FY24<br>Revised     | FY25<br>Preliminary |
|------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| PERSONNEL              | 01 Salaries Professional             | \$7,714,408         | \$7,909,460         | \$8,258,261         | \$8,866,454         | \$9,412,106         |
|                        | 02 Salaries Secretarial and Clerical | \$414,911           | \$424,255           | \$444,660           | \$487,067           | \$485,954           |
|                        | 03 Salaries Other                    | \$1,464,745         | \$1,738,160         | \$1,946,084         | \$1,995,090         | \$2,290,992         |
|                        | 09 Transfers – Benefits              | \$2,051,991         | \$1,977,000         | \$2,165,415         | \$2,405,883         | \$2,249,948         |
| <b>PERSONNEL Total</b> |                                      | <b>\$11,646,055</b> | <b>\$12,048,874</b> | <b>\$12,814,420</b> | <b>\$13,754,494</b> | <b>\$14,439,000</b> |
| EXPENSE                | 04 Contract Services                 | \$419,451           | \$839,379           | \$867,491           | \$1,264,018         | \$1,311,008         |
|                        | 05 Supplies and Materials-           | \$416,761           | \$470,417           | \$529,042           | \$556,438           | \$592,124           |
|                        | 06 Other Expenditures -              | \$254,095           | \$264,439           | \$219,925           | \$372,138           | \$340,788           |
|                        | 09 Transfer - Tuition                | \$2,134,475         | \$1,881,182         | \$1,488,934         | \$1,919,556         | \$2,410,282         |
| <b>EXPENSE Total</b>   |                                      | <b>\$3,224,783</b>  | <b>\$3,455,416</b>  | <b>\$3,105,392</b>  | <b>\$4,112,150</b>  | <b>\$4,654,202</b>  |
| <b>Grand Total</b>     |                                      | <b>\$14,870,837</b> | <b>\$15,504,290</b> | <b>\$15,919,812</b> | <b>\$17,866,644</b> | <b>\$19,093,202</b> |



|                                      |                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01 Salaries Professional             | The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.                                   |
| 02 Salaries Secretarial and Clerical | Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.                                                                                                                   |
| 03 Salaries Other                    | Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, CrossWalk Guards and other classified salaries not identified as professional, secretarial and clerical. |
| 04 Contract Services                 | Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.                                                                                                                                                                                  |
| 05 Supplies and Materials-           | Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.                                                                    |
| 06 Other Expenditures -              | Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, file servers)                                                                                                                                                                                   |
| 09 Transfers – Benefits              | Payments to other local government agencies for employee or employer related benefits. This object code includes all of functional code 9000.                                                                                                                                                                                                  |
| 09 Transfers – Tuition               | Payments to other local educational agencies, (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.                                                                                                                                                                               |

## Budget Drivers

Our three Core Values inform all of our work: everything from budget decisions to each building's Strategic Maps. The aspirations underlying each of the Lincoln Public Schools Core Values are visible in our classrooms everyday. Pursuit of these values guides how we allocate our funding, people and time and are reflected in the budget program narratives and resource allocations. The drivers are provided in order of importance and impact on the budget.

## 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 29 K-8 sections. It is unclear at this time if an additional section will be required for Kindergarten or Grade 1 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-FY23 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. With a class size policy of up to 24 in grades 6-8, staffing maintaining four sections to

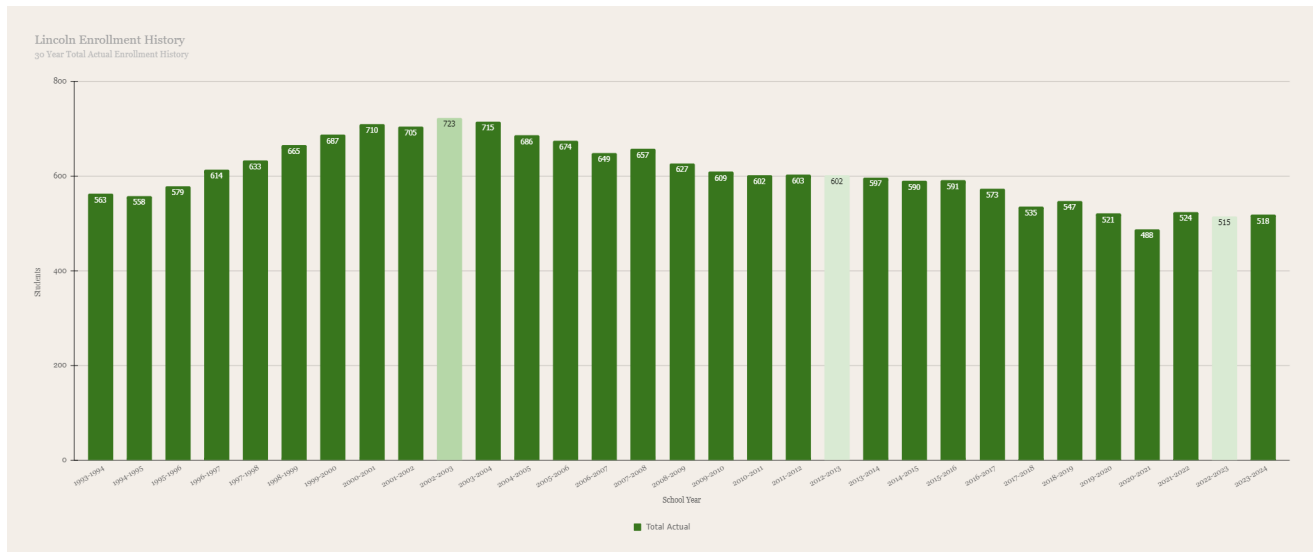


maintain the middle school model is appropriate. For FY25, we are continuing three sections in each of the middle school grades while retaining the current middle school faculty levels. This practice recognizes the value of maintaining a highly qualified faculty, and the value of the investments we make in their education, 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 time. The two projections show actual enrollment from the 2013-2014 School Year through to the 2023-2024 School Year. Projected enrollments Continue through the 2029-2030 School Year.

#### Lincoln 30 Year Enrollment History & Current Year SY 1993-1994 through FY 2023-2024 October 1



### Enrollment Projections

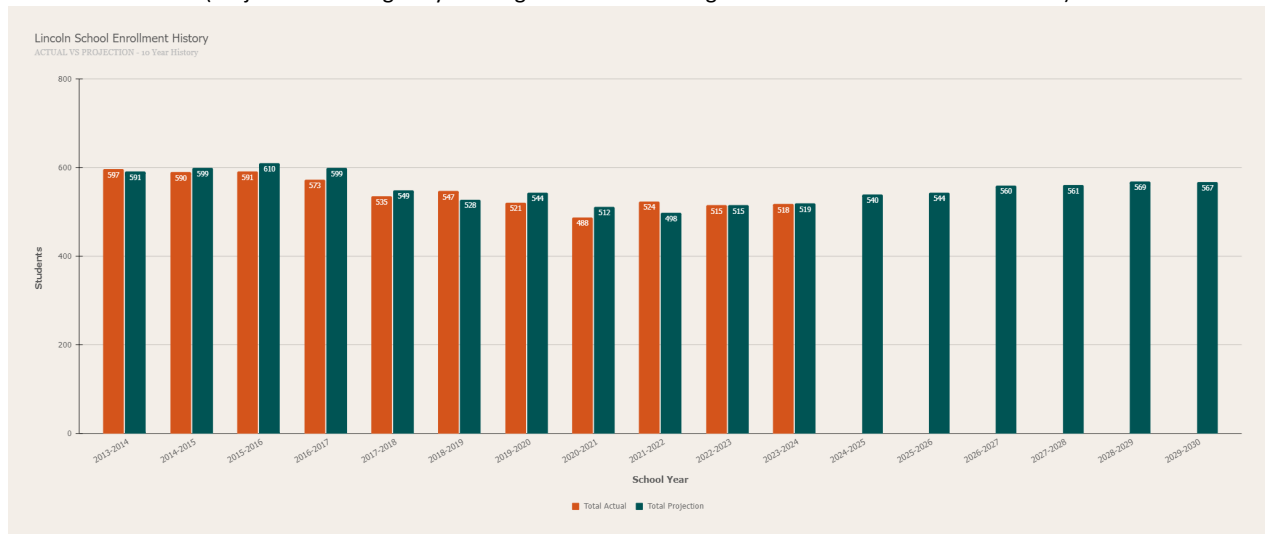
Annually, the Administration projects student enrollment using a cohort survival method with a look back of three years and five years. The annual enrollment projection is based on a cohort survival rate, using progression rates that are recalculated each year. The Kindergarten Progression Rate is derived 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 FY24, 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. Thus, METCO and employee students are not increased as part of this projection.

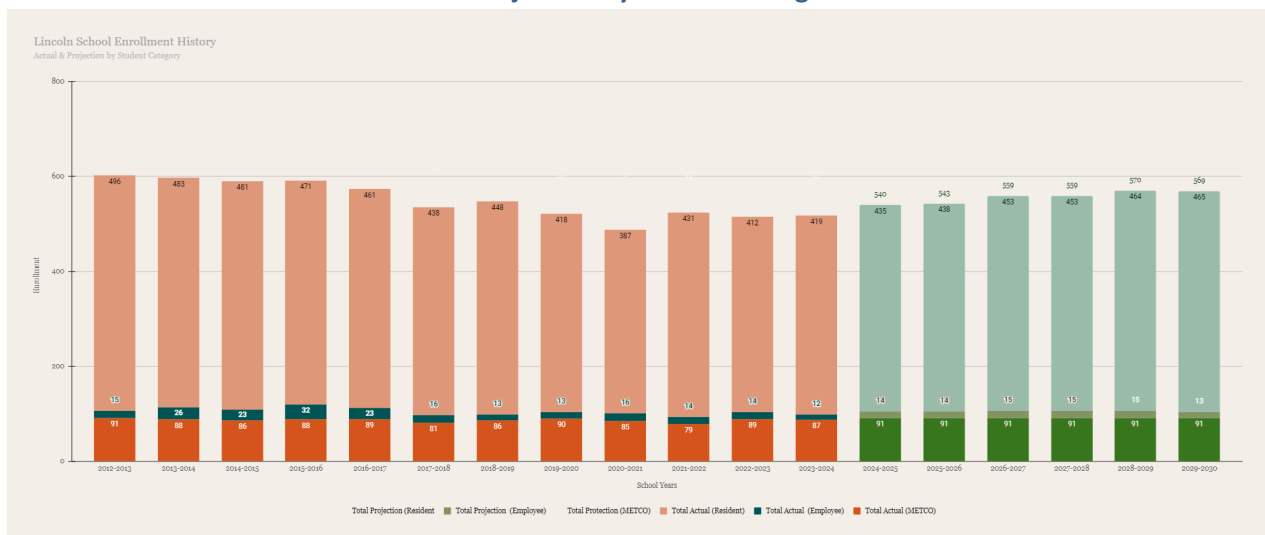
The two projections show actual enrollment from the 2013-2014 School Year through to the 2023-2024 School Year. Projected enrollments Continue through the 2029-2030 School Year.

### Lincoln School Enrollment Actual vs Projection - 10 Year History (Projection is using a 3 year Progression Rate Average for SY 2024-2025 to SY 2029-2030)



Orange is Actual / Green is Total Projection  
SY 2013-2014 through FY 2029-2030

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



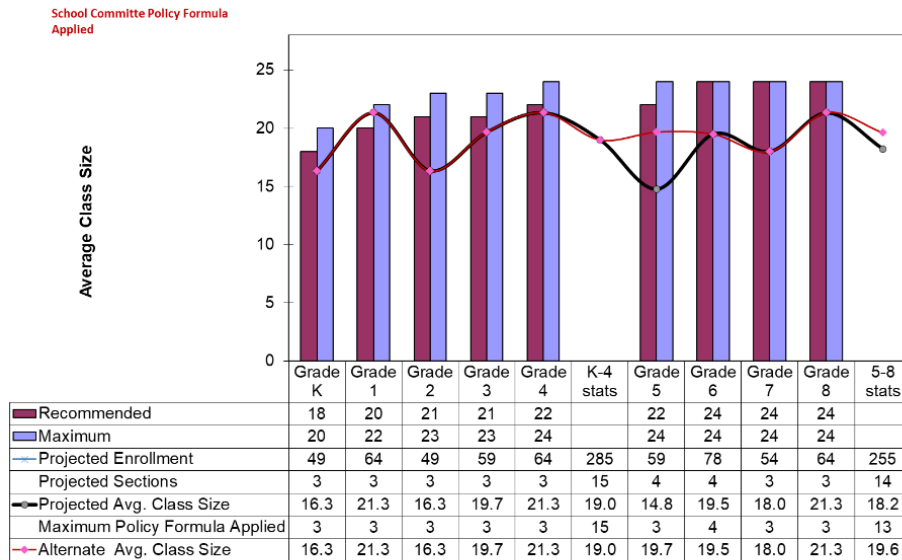
Dark Orange = Boston Resident / Dark Green = Employee Students /  
Light Orange = Lincoln Resident / Light Green = Lincoln Resident  
SY 2013-2014 through FY 2029-2030



## School Committee Class Size Policy Lincoln School Applied to Projected Enrollment

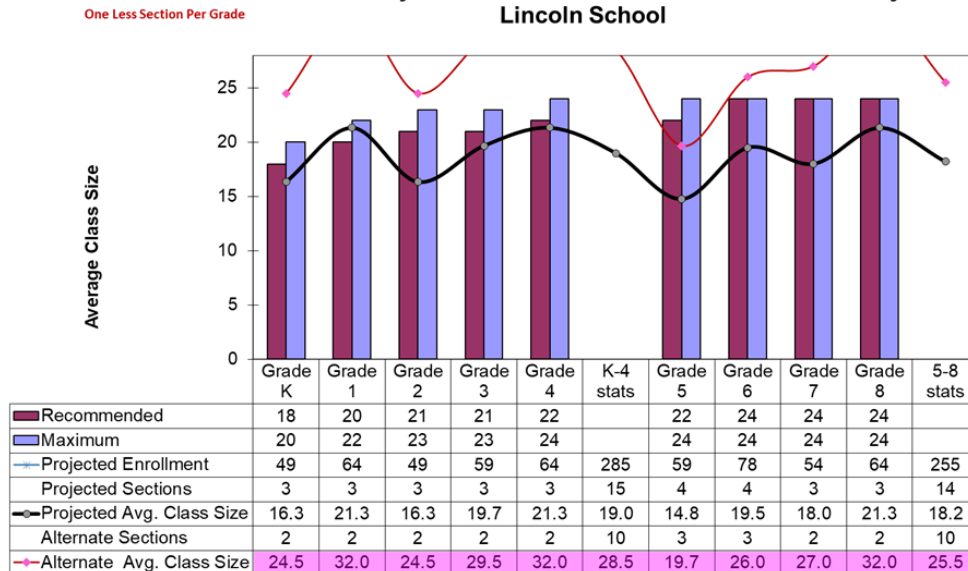
The chart below is used to assist administration in planning for the number of sections and teachers for the upcoming school year based on the enrollment projections above by grade level. The School Committee policy of the recommended class size and the maximum class size are mapped against the projected 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. 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.

**FY 2025 Projected Class Size to School Committee Policy  
Lincoln School**



## One Less Section Per Grade

**FY 2025 Projected Class Size to School Committee Policy  
Lincoln School**





### Hanscom School:

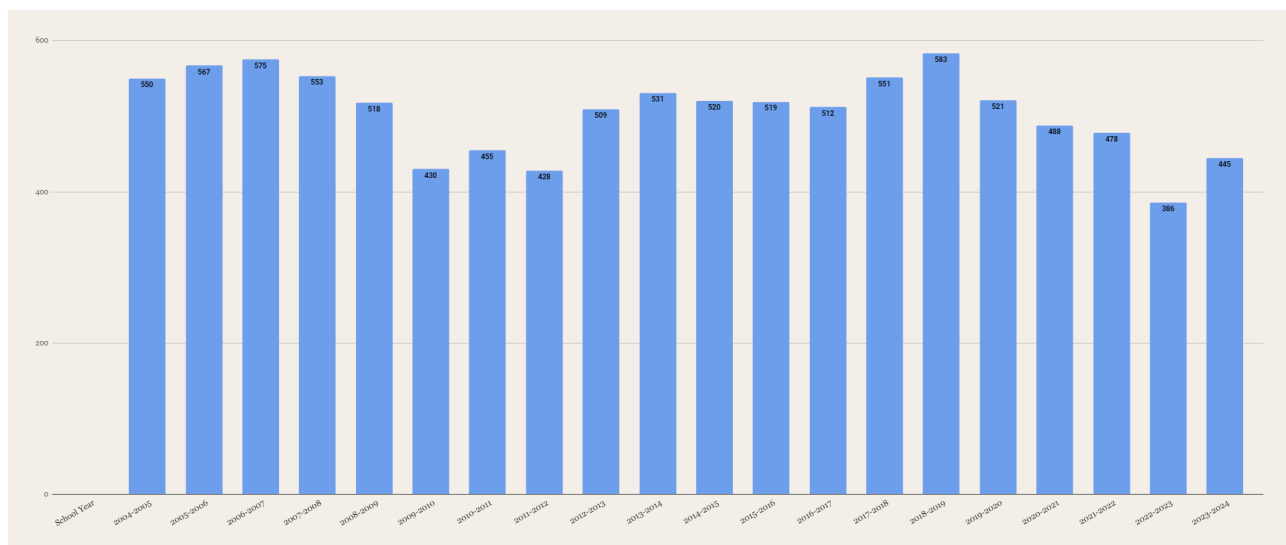
The scope of work for the current DoDEA contract which began in FY21 and will run through FY25 no longer contains specific class size guidelines for the Hanscom Campus, implying that the district should use the School Committee class size guidelines utilized on the Lincoln campus. Accordingly, the budget plan uses the preferred and maximum class sizes used in developing the Lincoln School staffing. 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 81 students. The Average was 56 students per class cohort per year. During the pandemic FY20-FY23 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 3 sections and 4 sections. With a class size policy of up to 24 in grades 6-8, staffing maintaining four sections to maintain the middle school model is appropriate. For FY25, 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 their education, 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 time.

**Hanscom 20 Year Enrollment History  
& Current Year**  
SY 2004-2005 through SY 2023-2024  
(September 30)



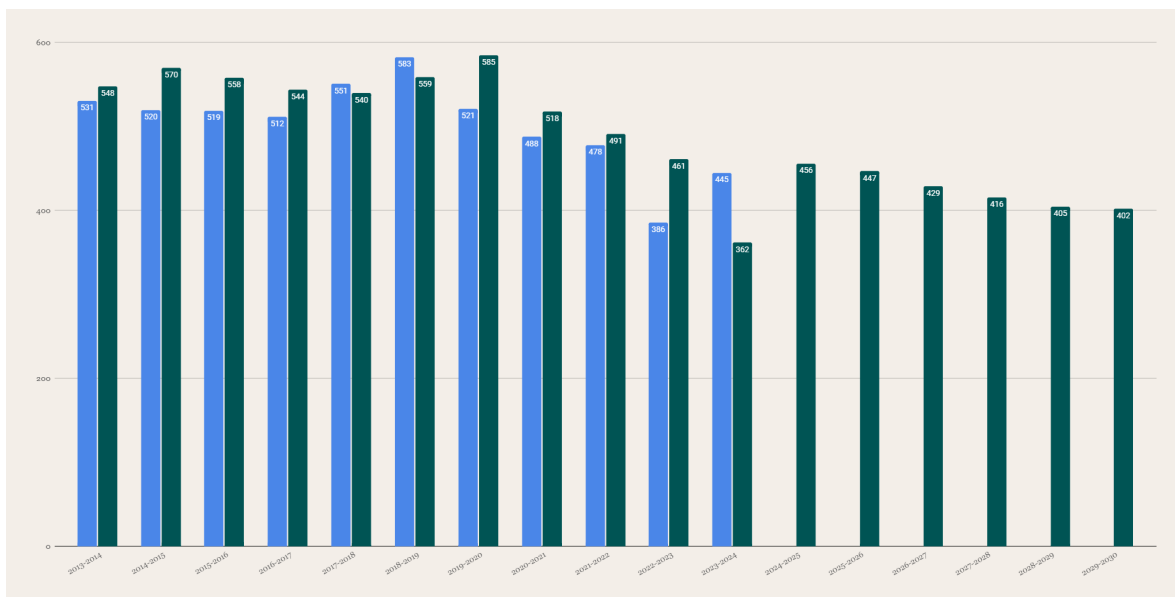
### Enrollment Projections

Annually, the Administration projects student enrollment using a cohort survival method with a look back of three years and five years. 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.

### Hanscom School Enrollment Actual vs Projection - 10 Year History



Blue is Actual / Green is Projection  
SY 2013-2014 through FY 2029-2030

### School Committee Class Size Policy Lincoln School Applied to Projected Enrollment

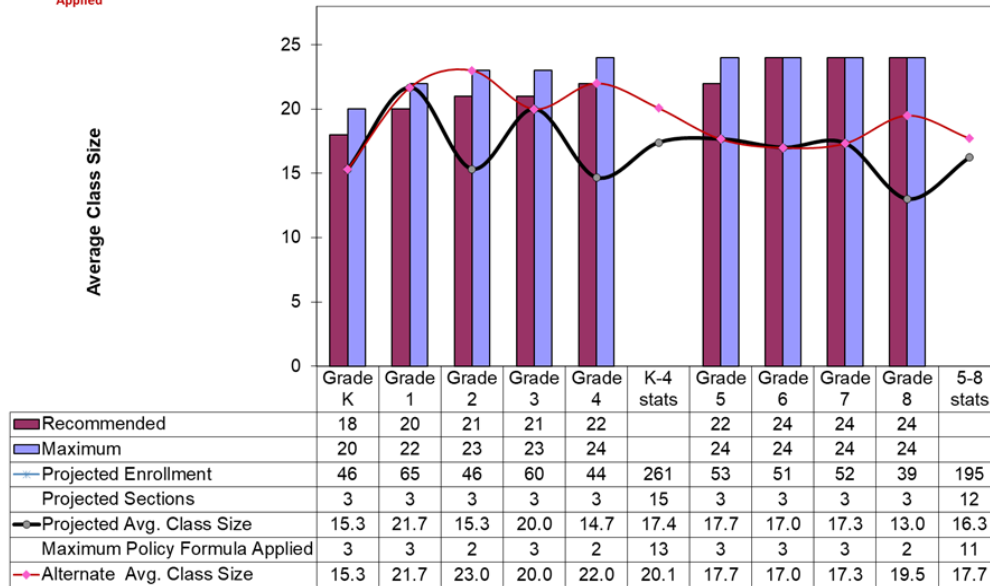
The chart below is used to assist administration in planning for the number of sections and teachers for the upcoming school year based on the enrollment projections above by grade level. The School Committee policy of the recommended class size and the maximum class size are mapped against the projected 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 FY25, the projected enrollment will require 12 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 FY23 budget to support the shifting enrollment and a full middle school model in order for staffing levels to continue in the FY24 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.



### FY 2025 Projected Class Size to School Committee Policy Hanscom School

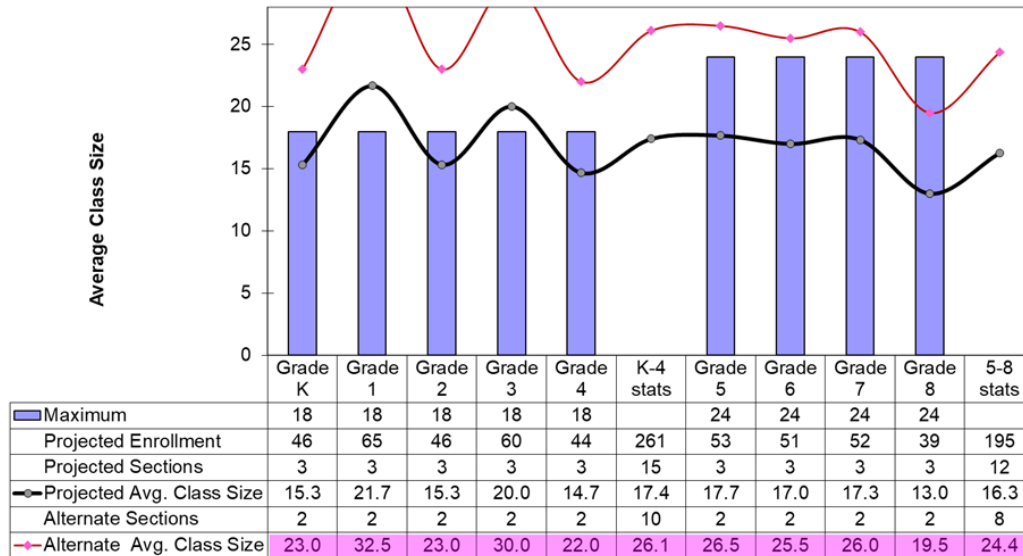
School Committee Policy Formula  
Applied



### One Less Section Per Grade

### FY 2025 Projected Class Size to School Committee Policy Hanscom School

One Less Section Per Grade





## Personnel

The labor agreement with the Education Support Professionals is in the process of being negotiated along with the Food Service Workers who have recently unionized. 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 estimates in the current environment anticipate a 6% increase.

In addition, Hanscom has added 9.08 FTEs over the contract projection for FY25. On an average this nets additional budget pressure of \$833,814. The majority of these FTEs are in Student Services and are 6.78 teachers and 2.2 Education Support Professionals.

| CATEGORY        | DESE Obj                             | Lincoln FTE | Hanscom FTE | TOTAL  |
|-----------------|--------------------------------------|-------------|-------------|--------|
| PERSONNEL       | 01 Salaries Professional             | 79.69       | 87.33       | 167.02 |
|                 | 02 Salaries Secretarial and Clerical | 7.40        | 7.18        | 14.58  |
|                 | 03 Salaries Other                    | 42.57       | 52.07       | 94.64  |
|                 | 09 Transfers – Benefits              |             |             | 0      |
| PERSONNEL Total |                                      | 129.66      | 146.58      | 276.24 |

[Staffing Charts are available in Appendix B](#)

## 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. An emphasis is placed on documenting student progress with efficient allocation of personnel.



### Special Education Out of District Tuitions

A significant portion of our out-of-district tuition costs and all of our special education transportation services comes from our partnership with Concord Area Special Education (CASE) Collaborative. The budget uses known and projected out-of-district placements at a projected tuition rate. The FY25 projected fees for other service providers were calculated by adding 5% to their FY24 tuition rates. Historically there has been an inflationary rate, but the 2023-2024 school year increase includes a "wage stabilization increase" While a somewhat higher than typical increase is anticipated in FY25, the increase rate will drop from 14%.

| Historical OSD Inflation Figures<br>(October 1 Memo) |        |
|------------------------------------------------------|--------|
| FY20                                                 | 1.63%  |
| FY21                                                 | 2.72%  |
| FY22                                                 | 2.26%  |
| FY23                                                 | 2.54%  |
| FY24                                                 | 14.00% |
| FY25                                                 | 5.00%  |

### Summary of Special Education Tuition

On the Hanscom Campus, special education expenses associated with out-of-district (OOD) placements are anticipated to cost \$ 3,595,747 for up to 32 students. While these expenses are considered a driver for the FY25 budget, the Administration feels that the DoDEA contract and the Circuit Breaker funding applied provides the opportunity to insure sufficient funding for the anticipated number of OOD placements.

|                                                           | Lincoln  |                   | Hanscom*  |                     | Total     |                     |
|-----------------------------------------------------------|----------|-------------------|-----------|---------------------|-----------|---------------------|
| Private Day                                               | 3        | 170,312           | 2         | 523,155             | 5         | \$ 693,467          |
| Collaborative                                             | 3        | 262,769           | 24        | \$ 2,639,511        | 27        | \$ 2,902,280        |
| <b>Total</b>                                              | <b>6</b> | <b>\$ 433,081</b> | <b>26</b> | <b>\$ 3,162,666</b> | <b>32</b> | <b>\$ 3,595,747</b> |
| Circuit Breaker Offset                                    |          | (102,598)         |           | (752,384)           |           | (854,982)           |
| <b>Total Out of District Tuition less Circuit Breaker</b> |          | <b>\$ 330,483</b> |           | <b>\$ 2,410,282</b> |           | <b>\$ 2,740,765</b> |

### Improvement Initiatives

The development of the budget includes, as part of the process, the consideration of Improvement Initiatives. Improvement Initiatives are changes to staffing and/or programming in order to provide needed services or create efficiencies and improved operations. They are considered Improvement Initiatives if they do not qualify for immediate inclusion in the base budget on the basis of meeting essential needs such as adjustments based upon student needs, enrollment changes, or health and safety needs. The administrative team provided several Improvement Initiative proposals for consideration. Over the course of our budget development process we identified several Initiatives that fell into the categories listed above for being included in the base budget. The initiatives below do not fit into these categories and would require funds beyond what has been proposed in the base budgets.



### FY25 Improvement Initiatives

| Improvement Initiatives                              | Program                  | FTE          | Personnel (P)<br>Expense (E) | FTE          | Lincoln          | FTE         | Hanscom          |
|------------------------------------------------------|--------------------------|--------------|------------------------------|--------------|------------------|-------------|------------------|
| AntiRacism, Inclusion, Diversity, Equity Coordinator | Central Office           | 1.0          | \$ 140,000                   | 0.50         | \$ 70,000        | 0.50        | \$ 70,000        |
| Assistant Principal                                  |                          | 1.0          | \$ 125,000                   | 1.00         | \$ 125,000       |             |                  |
| Mentor Coordinator                                   | Curriculum & Instruction | 0.0          | \$ 6,324                     |              | \$ 3,162         |             | \$ 3,162         |
| Occupational Therapist                               | Student Services         | 1.0          | \$ 80,684                    |              |                  | 1.00        | \$ 80,684        |
| Board Certified BehaviorAnalyst                      | Student Services         | 0.4          | \$ 32,274                    | 0.40         | \$ 32,274        |             |                  |
| Faculty in Residency                                 | Curriculum & Instruction | (1.0)        | \$ (84,000)                  | (0.5)        | \$ (42,000)      | (0.5)       | \$ (42,000)      |
| Communication Specialist                             | Superintendent           | (1.0)        | \$ (80,000)                  | (0.5)        | \$ (40,000)      | (0.5)       | \$ (40,000)      |
| Eliminate English Language Learning Teacher          | Curriculum & Instruction | (1.0)        | \$ (84,000)                  | (1.0)        | \$ (84,000)      |             |                  |
| Vacant FLES Positions                                | Curriculum & Instruction | (0.6)        | \$ (50,400)                  | (0.3)        | \$ (25,200)      | (0.3)       | \$ (25,200)      |
| <b>Net Total Impact</b>                              |                          | <b>(0.2)</b> | <b>\$ 85,882</b>             | <b>(0.4)</b> | <b>\$ 39,236</b> | <b>0.20</b> | <b>\$ 46,646</b> |

#### ***Anti-Racism, Inclusion, Diversity, Equity Coordinator:***

In response to the evolving needs of our diverse educational community, we propose the implementation of an Antiracism, Inclusion, Diversity, and Equity (AIDE) Director position within our school district. This initiative aims to bolster our commitment to fostering an antiracist, inclusive, welcoming, and safe environment for all stakeholders, including teachers, staff, students, families, and administration.

The district's 5-year AIDE plan, adopted in 2021, called for planning for the addition of an AIDE Administrator. In the intervening years, the need for this role has become even more apparent, and while the Assistant Superintendent and METCO Director and AIDE Coordinator have contributed significantly to these efforts, they do not have the capacity to lead this work to the level envisioned in the AIDE plan.

The creation of a AIDE Director position is critical for several reasons:

1. **Enhancing Cultural Competence:** The AIDE Director, in conjunction with the Assistant Superintendent, the AIDE Director will provide essential training and resources for our educational community, ensuring that teachers, staff, students, families, and administration possess the cultural competence needed to thrive in a diverse environment. By improving cultural understanding, we can promote empathy, reduce bias, and enhance communication across all groups.



2. **Fostering Inclusivity:** This role will actively work to support the development enhancement of a more inclusive and equitable school culture within the District. The AIDE Director will work with administration to help develop and implement structures, practices, programs, and initiatives to address systemic inequities, and create a flourishing learning environment safe space where everyone feels valued and respected. The AIDE Director will also partner with the Superintendent to develop and implement hiring practices and systems that support an inclusive professional culture to effectively recruit, hire, and retain a diverse workforce.
3. **Supporting Academic Achievement:** Research has shown that students' academic performance is strongly tied to their sense of belonging and well-being. By addressing diversity, equity, inclusion, and belonging, we can help foster deep connections and better prepare our students for success. The AIDE Director will work with the Instructional Coaches to support coaching plans and goal setting for teachers.
4. **Strengthening Community Relations:** The AIDE Director will engage with caregivers, families, and the broader community to build trust and create a unified vision of equity, diversity and inclusion. Strong community relations can positively impact the success of our schools.
5. **Compliance and Risk Mitigation:** The AIDE Director will help ensure compliance with legal and regulatory requirements related to diversity and inclusion. This proactive approach reduces the risk of legal challenges and the associated costs. Additionally, the AIDE Director will support the Superintendent with human resource related matters that deal with discrimination of any form.

In conclusion, the creation of an AIDE Director position is a vital step toward ensuring that we are intentionally making a concerted effort to focus on AIDE. By investing in this initiative, we demonstrate our commitment to fostering a supportive educational environment and ensuring the success and well-being of our students, families, staff, and community. This initiative aligns with our values and long-term goals and will be a critical component of our budget improvement plan.

#### ***Assistant Principal (Lincoln School):***

The current model with building principals alone for K-4 and 5-8 does not provide enough capacity for each administrator to complete all of the tasks expected of them in a way that promotes forward thinking and planning, effective school culture building and instructional leadership, and timely responses to legally mandated processes (ex. 504, bullying investigations), as well as the day-to-day needs of a building. This comes as a detriment to the building's overall well-being and progress, and on an individual level, the level of intensity of the work is not sustainable.

The aim of providing another layer of administrative support would be to improve the timeliness of responses to students' and staff issues that arise, improve response time for legally mandated elements, and allow building principals to increase their capacity as instructional leaders, ensure instruction and professional development are effectively planned and executed, and increase their ability to work toward building and district goals such as Portrait of a Learner.

#### ***Mentor Coordinator:***

More support is needed to adequately support new faculty and mentors in Lincoln Public Schools. Each School will have a stipend position to assist the Assistant Superintendent, School Principals, and



Instructional Coaches in coordinating new faculty orientation and the mentor assignment and support provided to new faculty. The district is anticipating that there will be some generational turnover of our experienced teaching staff over the next five years. Building and maintaining a robust onboarding program for new faculty to the district will be essential to continuing the high caliber level of teaching that currently exists.

### ***Occupational Therapist***

Hansom is experiencing a high level of need for our current OT caseload including multiple observations/interventions for students who are not on IEP's. The position will

- Provide direct occupational therapy services to students on caseload in accordance to services stated in IEP (Individualized Education Program)
- Perform activities during treatment sessions which target goals and benchmarks that are stated in IEP
- Conduct evaluations for students who require being assessed in these domains

### ***Board Certified Behavior Analyst:***

The district has a 1.0 BCBA which serves Hanscom School. We have a 0.6 FTE posting for Lincoln School, but it's proven very challenging to fill. This request will add to the .6 BCBA /SP position for a 1.0 position. Over the year the special education staff have seen a high need for this role. There are needs across the Lincoln School for additional support around the development of behavior plans, as well as, support in data collection, consultation and direct services for students who struggle with both internalized and externalized behavior. Additionally, to enhance SEL support across the building it is important to have additional faculty with this expertise.

### ***Elimination of positions: Faculty Residency, Communications Specialist, and vacant English Language Learner, suspend funding for vacant FLES positions:***

The Administrative Team's review of vacant and open positions identified three positions to be eliminated and two positions to be held and not funded this year. The Faculty Residency Position and the Communication Specialist, while important and valuable, are not a priority over the AIDE Director or the Assistant Principal. Our English Language Learner numbers do not support the need for a fourth EL teaching position, which has been vacant for FY24. Finally, the FLES positions and the ongoing support and planning around Elementary Spanish requires a review of its efficacy and impact. The one current employee will continue in the role for next year. The vacancies we have will remain unfilled.

**One Time Requests or Pilots Not Included In Budget Total. Total – L: \$82,898; H: \$33,949**

### ***Replacing Units of Study Phonics program at Lincoln 1st grade with Foundations – \$12,969***

Our current 3-5 writing curriculum is being revised to reflect ongoing learning in the literacy field. Specific emphasis has been placed on bringing more grammar and word study into the workshop, as well as centering more student identity work. There is also a renewed commitment to including more diverse voices in mentor text choices. We are currently using the revised reading units in K-2 and all K-2 teachers will be expected to use the revised K-2 writing units in the 2024-25 school year. Purchasing the 3-5 revised writing units will ensure continuity in programming for students and allow for cross-grade level collaboration and calibration in the future. A revised curriculum coupled with ongoing PD will deepen existing instructional practices, which will in turn lead to increased engagement and high-quality



learning for all learners.

***Pilot district data warehouse and dashboard – \$11,500 per school***

Improving our management of data and effective use of that data has been a long time goal of the district, that we have made incremental steps towards through projects including adopting the PowerSchool student information system, a prior pilot of a data dashboard, and significant work to clean and standardize our data collection. We have however reached the limits of what we can effectively do with spreadsheets and cobbled together systems.

A comprehensive data dashboard that pulls all of our assessment information, demographics, survey feedback, and a developing set of key yearly measures into one place for analysis, report generation, and sharing would greatly improve our district capacity to use data effectively and would empower our administrators and teachers to better understand our students, their needs, and the effectiveness of our programs and interventions. In time, the data dashboard could also include data views for the School Committee and community.

We would pilot this in 24-25 with a target goal of launching an internal dashboard in early 2024. The dashboard would be further developed and refined throughout the year. This proposal budget is a rough estimate that will need refining before presentation to the School Committee. The budget consists of \$8,500/year in annual licensing, and start-up costs of \$6,500 for initial training/professional development and \$8,000 for consulting services, for a total 1st year cost of \$23,000 and an annual cost of \$8,500 in subsequent years.

***Pilot school-based funding for field trips – \$30,500 (split between LK-4 and L5-8)***

Current practice is to charge students/families a field trip fee. The fees can range from \$15.00-\$25.00 per person. The school is able to pay for students whose family needs financial assistance. However, I believe the school should be funding field trips because, as a requirement, they are an extension of the curriculum which we are required to provide. Additionally, the Hanscom schools do not charge students for field trips per DoDEA requirements. Adding a Field Trip line item to the Lincoln K-8 budget would bring our schools into alignment.

***Pilot after-school program additions***

There is a significant interest in increasing our after school enrichment activities. This pilot would add three (3) additional stipends per school level (12 total) – \$9480 per school to address new interests of our students. In addition, in order for our Boston residents to be able to participate we would like to add an additional day of late bus – \$15,000 (Lincoln only) to address transportation of students.

## **New Non-Personnel Funds-Available Initiatives**

***On-demand interpretation service – estimated \$4000 per school***

***MClass upgraded literacy screener, transition to online platform – \$5,286 per school***

Adopting MClass would move our current DESE approved literacy screener (Dibels8) from a paper/pencil task with manual scoring and data entry to a digital platform that would still allow for human assessors to work with children but for the tool to score and upload the data. This would allow us to more quickly and easily review student data as well as run reports to share with families to meet the requirements of



DESE's early literacy screening requirement. There are two options for this initiative 1.) using the same assessment in K-5 (switching from EarlyBird in K to MClass) or 2.) making the switch only in the grades where we currently use Dibels 8 (1-5).

### ***New district website content management system – \$7000 per school***

Our current website content management system (CMS), Blackboard Web Community Manager, was purchased by Finalsite who already has a rival CMS product. Finalsite has announced the end-of-life of the Blackboard product, and we need to move to a new CMS. We would do a full evaluation of options, including Finalsite's core product as well as solutions from other vendors.

This is currently an estimate of \$12,000 in implementation costs, and \$7,000/annually which is an increase of \$2,000 to the level fund budget.

## **Other Budget Drivers**

### **Professional Development & Curriculum Improvement**

Professional development and curriculum improvement remain high strategic priorities for the Administration and School Committee. Several important activities began in earlier years, under the direction of the Superintendent, the Assistant Superintendent, and the METCO Director, and will continue forward into the budget year. Funds and time for professional learning and curriculum development, including opportunities throughout the school year facilitated internally and/or by attending events external to the district, as well as summer work projects developed and led by faculty and administrators, have been and will continue to be prioritized for AIDE, instruction, intervention, enrichment, extension, and innovation.

### **Sustaining new curriculum programs**

Curriculum improvement initiatives from prior budget years are continuing to include Everyday Math student workbooks in grades K-5, the replacement supplies for Elementary Science program kits, funds for the substitutes required to support peer observation/ learning walk opportunities, and certain technology licenses. These initiatives require replacement of materials (workbooks, experiment refills, etc) on an annual basis. Because of the direct educational nature of these expenditures, they are managed through the school budgets directly.

### **Site-based management (SBM) funds**

The budget has level funded all Site-based Management funds in the existing accounts as part of this initial request. There are no additional funds reserved at this time for later reallocation. Once the budget amount is finalized the SBM will be consolidated and divided as outlined below.

Site-based Management funds are allocated on a per-pupil basis by grade level and by campus. As one would expect, the per-pupil allocation differs not only between the primary and middle school grades, but also between campuses as the expense categories included in the budget under the Hanscom DOD contract differ from those included in the Lincoln budget.



These per-pupil amounts are multiplied by the anticipated pupil population in the budget year and inserted as a lump sum into the budget. In the spring, after the budget has been confirmed, the principals confer with their teachers as part of their planning for the following school year. In the budget all SBM fund accounts have been level funded with a few exceptions where licensees for curriculum software or textbooks warranted an increase due to shifts in student enrollment among grades. In the spring, principals allocate site-based funds to support the planned program for the next year. The allocation process provides principals with the flexibility necessary to meet their individual building and program needs.

## Technology

The district continually assesses and seeks improvements in the areas of technology operations, data systems, technology and information literacy integration, and direct instruction in digital literacy and computer science. In the past several years, the administration has worked to establish a solid basis for ongoing technology review and cyclical replacement, and the School Committee has funded the necessary upgrades. There are contractual increases to the technology budget to renew and maintain existing educational software and network infrastructure and services.

## 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. 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.



## 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 FY25 budget that are specific to that school or department.



## Business Office

Mary Ellen Normen, *Administrator*

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 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. 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 supports the mission and vision of the district by providing and supporting an infrastructure that is 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, strategic maps of each school, and district 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 FY23 and ends in June 2026.

Transportation services for special education students on both campuses are provided by a long-standing agreement with the Concord Area Special Education (CASE) Collaborative. The preliminary FY25 CASE transportation assessments are included in the budget, funded at the anticipated FY24 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              |
|----------------------------------------------------------------------------------------|----------|------------------|-----------------|------------------|------------------|--------------------|
| In-District Transportation (7 Buses)                                                   | 326      |                  | \$40,000        | \$555,791        |                  | \$595,791          |
| Boston Resident Bus (2 Buses)                                                          | 91       | \$282,485        |                 |                  |                  | \$282,485          |
| Minuteman HS Bus (1 Bus)                                                               | 0        |                  |                 | \$85,113         |                  | \$85,113           |
| Out-of-District Transportation (Includes Special Education, Homeless, Foster Students) | 36       |                  |                 | \$129,819        | \$573,007        | \$702,826          |
| <b>Total Transportation</b>                                                            |          | <b>\$282,485</b> | <b>\$40,000</b> | <b>\$795,514</b> | <b>\$581,722</b> | <b>\$1,699,721</b> |

CASE out of district transportation assessments are based on the prior year (FY24) 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). 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 rather than cold/hot. The Food Service program uses the John Stalker Institute "A List" to help inform options for shelf stable foods to offer for breakfast.<sup>1</sup> 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 also seeking suggestions for shelf stable options that are appealing to both parents/caregivers and students.

In addition, the Food Service program has just updated its online Menu which allows for parents/caregivers and students to have an interactive experience with nutrition information for each of our menu offerings.<sup>2</sup>

### **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 are comprised of 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. 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

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<sup>1</sup> <https://johnstalkerinstitute.org/resources/school-snacks/alist/>

<sup>2</sup> <https://www.myschoolmenus.com/organizations/2106>



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

Lincoln Campus: The cost of utilities has remained relatively constant over the past several years, through a combination of long-term contracts for commodity gas and electricity, and mild weather in both winter and summer which led to short heating and cooling seasons. This winter, the district is reviewing its energy contracts for the Lincoln Schools as the current electrical contract is about to expire. Thus, negotiations will be taking place to lock in costs for a period of time based on the available rates and anticipated time frames. This practice was just executed and a new contract signed for the remaining Town Building electric and gas rates.

In June 2018, the district entered into a 3.5 year contract for commodity electricity for supply through the end of November, 2022 at a rate which was 6.42% below the prior contract rates. This rate was extended for the Hartwell complex through the end of October 2023, but the extension was unavailable for the new Lincoln School account. Lincoln School is scheduled to utilize solar energy beginning in the winter (January 2024) and is completing contracts with Eversource for pre-purchase agreements for electricity generation by the panels on the new school and consumption when panels are not generating electricity.

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").

The long-term contract for commodity natural gas used in heating was also renewed in November 2018 for the period ending October 2023, at prices which are slightly lower than the prior contract. As with Eversource electricity delivery, the Keyspan/National Grid charges for delivery are subject to change, increased during FY12-FY17, and are likely to increase during FY24.

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 FY24 are more uncertain. We have two years worth of electricity consumption data for the all-electric temporary facility, from its use at Hanscom, and data from the past year of occupied use on the Ballfield Road campus. The mods are all electric, and approximately 36% of the size of Brooks and Reed Gym together, but less energy efficient than the new construction. In addition, we have an estimate of the expected monthly consumption and demand provided by the SMMA Sustainable Design team from their energy model. We do not have a clear picture of the costs for each of these portions of the bill, but can make some estimates based on the figures provided by SMMA and our experience with the modular facility.

#### FY25 Utilities – Lincoln Budget

| Utility               | FY21<br>Actual         | FY22<br>Actual | FY23<br>Actual   | FY24<br>Estimate | FY25<br>Estimate |
|-----------------------|------------------------|----------------|------------------|------------------|------------------|
| Natural gas           | \$81,500               | \$30,000       | \$27,085         | \$27,300         | \$27,300         |
| Electricity           | \$285,013              | \$704,944      | \$431,550        | \$431,550        | ?                |
|                       | \$366,513              | \$734,944      | \$458,635        | \$458,850        | \$27,300         |
| <b>Lincoln Budget</b> |                        |                |                  |                  |                  |
| Utility               |                        |                | FY23<br>Budget   | FY24<br>Budget   | FY25<br>Budget   |
| Natural gas           |                        |                | \$27,300         | \$27,300         | \$27,300         |
| Electricity           |                        |                | \$451,500        | \$551,500        | \$496,650        |
|                       |                        | <b>Total</b>   | <b>\$478,800</b> | <b>\$578,800</b> | <b>\$523,950</b> |
|                       | Held for Risk Exposure |                | <b>\$20,165</b>  | <b>\$119,950</b> | <b>\$496,650</b> |

#### Electricity Rates

| Electricity Rates    | 1 Oct 22<br>Per kWhr | 25 Nov 22<br>Per kWhr | 2 Dec 22<br>Per kWhr | 25 Nov 22<br>to<br>31 Oct 23<br>Per kWhr | 3 Dec 22<br>to<br>2 Dec 24<br>Per kWhr |
|----------------------|----------------------|-----------------------|----------------------|------------------------------------------|----------------------------------------|
| Hartwell & Pods      |                      | 0.1059                |                      | 0.0925                                   |                                        |
| Lincoln School       |                      |                       | 0.1059               |                                          | 0.1067                                 |
| Temporary Classrooms | 0.0886               |                       |                      |                                          |                                        |



\*Rates do not include delivery cost

Further complicating the task of estimating the FY25 utilities consumption is the anticipated but unknown deployment of the solar panels. While anticipated to be operational in December 2023 we will not have enough data to be able to predict definitively for a whole year. During the FY23 school year we carried out commissioning of the HVAC system and transitioning settings to the specifications provided by the project engineers for high efficiency. These specifications also meet or exceed the recommendations for COVID standards.

In summary, the projected budgets for both electricity and heating are adjusted for the anticipated decrease in the consumption of natural gas and the increase in electricity caused by the completion of the Lincoln School project. Whether the accuracy of all-electric school operations and the determination of best settings for both energy efficiency and health and safety are the primary variables will determine the exact utility expenses during FY25. The estimates used to develop the utility portion of the budget are a little 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.

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 FY25.



## 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.



## Student Services

*Lisa Berard, Administrator*

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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 20<sup>th</sup> percentile for several consecutive years (2017-2021). 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 1<sup>st</sup> 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 20.7% of our student population in special education. With the increase in special education referrals for evaluation, we may see an increase in our special education population throughout this school year. It should be noted that students may also be dismissed 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   |  | 21.1                | 17.7             |
| 2019                                                                                   | 108     | 128     | 236   |  | 20.8                | 18.1             |
| 2020                                                                                   | 87      | 110     | 197   |  | 20.2                | 18.4             |
| 2021                                                                                   | 93      | 123     | 216   |  | 17.6                | 18.7             |
| 2022                                                                                   | 103     | 112     | 215   |  | 19.2                | 18.9             |
| 2023                                                                                   |         |         |       |  | 20.5                | 19.4             |
| Oct 2023                                                                               |         |         |       |  | 23.8                |                  |

( 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 mental health faculty and added staffing to address the social-emotional and behavioral needs of the student population on both campuses. Positions added since 2016 include an increase from 1.0 school psychologists on each campus to 2.0 school psychologists on each campus. A Board-Certified Behavior Analyst (BCBA) was added and is part of the staffing on the Hanscom campus. In addition, a Transitional Learning Center is currently in place at the Hanscom campus to provide interventions to general education and special education students with social-emotional and behavioral needs. In the spring of 2023 an additional part-time position of a BCBA or School Psychologist was approved to be added at the Lincoln Campus to support students' social, emotional and behavioral needs.

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. The majority of 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 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 needs and the transient nature of the military community. These challenges impact the development of any in-district programming. The district remains committed to continually examining programming to meet the needs of our students and found, this past year, that two different special education programs were needed because of the current student population. In the spring of 2023, Bridge, a program for students in middle school with social, emotional and behavioral needs began being 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 early elementary special education therapeutic program for students with social, emotional and behavioral needs. In the 2020-2021 school year, the district restructured the current Special Educator FTE's and requested an additional paraprofessional in the FY20 budget to create the Strategic Targeted Academic Resource Room (STARR) program. This specialized program addresses the needs of a small group of students who require more support to access the grade level curriculum through modification and/or require an alternative curriculum. In the 2021-2022 school year, additional in-district programming to support students at



the elementary level was proposed. The Foundations program was developed to support a small group of students in early elementary school with needs to have access to a therapeutic environment, as well as, have an integration of social, emotional and behavioral support throughout the school day.

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

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, 2022 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 29 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)<br/>Collaborative &amp; Private Day -- Oct. 1, 2022</b> |         |         |       |
|----------------------------------------------------------------------------------------------------|---------|---------|-------|
|                                                                                                    | Lincoln | Hanscom | Total |
| Collaborative Placements                                                                           | 1       | 24      | 25    |
| Private Day Placements                                                                             | 1       | 3       | 4     |
| Total                                                                                              | 2       | 27      | 29    |

### ***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 |
| Number                                | 27        | 34        | 38        | 38   |

## **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 Student Services office has the responsibility of development and implementation of Title 1 programs. The district has received \$28,503 for FY23 from the Title I grant which is currently used to partially fund a Title I tutor on the Hanscom Campus.



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

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 SSDR 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 FY25, 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 FY16, 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. Following two years in which we deferred staff device replacement in order to accelerate student device replacement to ensure that all students had access to a mobile device able to run all necessary software to support remote learning during COVID, all devices are back on their regular schedule cycle.

There is no additional equipment being added to the replacement cycle request for the FY24 year, however, there is a modest 2% increase included in anticipation of price escalations given current market conditions.

### **E-Rate**

In FY24, we received E-Rate category 1 funds to partially offset internet access costs on both the Hanscom and the Lincoln campuses.

### **Capital Budget Request**

In the FY24 capital budget, the town funded a project to improve security on the Lincoln campus by purchasing additional portable radios, so all teachers will have a radio they can use both for intra-building communication, and for emergency communication. Radios are a robust and reliable tool for emergency communication needs and provide a dedicated channel for communicating with public safety in a crisis. In addition, ARPA funds were used to purchase security cameras for the Lincoln campus. Cameras were value-engineered out of the school building project, but the conduit, cabling, and other infrastructure were retained to support a future camera installation. These cameras enhance security, especially in a crisis, and will provide LPS and Lincoln public safety with a valuable investigation tool, and serve as a deterrent against vandalism, protecting the town's investment in the new school building.

In the FY25 capital budget, we are proposing a project to replace 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. While they are still performing well in most cases, they will be 9 years old at the end of the 24-25 school year, and do not support all current standards. The density of the school wireless environment, where we frequently have well over 100 clients within a single grade level hub, creates a very challenging RF environment and moving to the latest standards would provide for more reliable, higher bandwidth connections for our students and staff.

We are also bringing this request forward this year because a funding opportunity exists through the E-Rate program. Under the current modernized E-Rate Category 2 program, we are eligible for partial funding of network improvements once over a 5 year cycle. The current cycle runs through FY26 and we are eligible for projected funding of 40% of the total project cost, with the capital proposal covering the other 60% of the project cost if funded.



## 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 for 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% 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 29 students who are currently serviced through IEPs, there are 11 students currently participating in the special education referral process. The Lincoln Preschool evaluates up to 50 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 & 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                                                     |                                                           | 11                                                   | 54                                         |
| Hanscom Campus | Morning - 2 1/2/hr program   | 0               | 7                                                     | 11                                                        |                                                      | 18                                         |
|                | Afternoon - 2 1/2/hr program | 0               | 7                                                     | 11                                                        |                                                      | 18                                         |
|                | 4 Hour Program               | 5               | 7                                                     | 11                                                        | N/A                                                  | 90                                         |
| Total          | Classrooms/ Students         | 8               | 28                                                    | 33                                                        | 11                                                   | <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                        |
| FY23               | CASE Collaborative           |                 |                                                             |                                                                     |                                                                              |                                        |                          |
| Total              | Classrooms/ Staff            | 7               | 7                                                           | 7                                                                   | 5                                                                            | 11                                     | 30                       |

- 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 FY25 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 2024-2025 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 FY25 is to have tuition increase. Based on an initial inquiry done in FY 24 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 is currently occurring so that Lincoln Preschool will be able to maintain enrollment of typically developing students



following this tuition increase. The recommendation for tuition increase will be finalized by Spring 2024 and will be brought to the Superintendent and presented to the School Committee for final approval.

| * There is a sliding scale supporting multiple family members and low income students |           |       |         | FY 24 PROJ |           | FY25 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<br>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       |
|                                                                                       |           |       |         | 39         | \$172,280 | 35        | \$154,700 |

- There are four families who have qualified for tuition assistance based on our sliding scale. The funds for these students is the obligation and responsibility of the School Committee. The current revenue generated in FY24 covers the cost of the tuition students attending the program



## Lincoln School

### *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 are excited to return to our tradition of monthly Community Meetings (f.k.a. All School Meetings) where we can highlight our K-4 CARES Values: Cooperation, Assertion, Responsibility, Empathy, and Self-Control, and enjoy special books read aloud, music and activities. We have many amazing resources from technology to learning spaces, curriculum materials, books (so many wonderful books!) and our incredible staff. The Lincoln budget provides for highly qualified educators from teachers to paraprofessionals, administrators to office and building staff. This year we brought back the before school supervisors and welcomed two Lunch & Recess monitors through the FY '24 Improvement Initiative process. The additional staffing allows our paraprofessionals to spend more time in classrooms supporting student learning. The Lincoln School also benefits from the incredible fundraising, vision, and support of the Lincoln PTO, Lincoln METCO Parent Board, the METCO Coordinating Committee, and Lincoln School Foundation. We strive to maximize each opportunity for learning and growth that this funding provides.

We have 278 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 are focused on implementing Responsive Classroom practices and key domains (Engaging Academics, Positive Community, Effective Management, and Developmentally Responsive Teaching) throughout the day so that students experience safe, joyful and engaging learning. Faculty will have the opportunity to do learning walks to learn from each other and work together to improve our collective teaching and learning. By visiting the classrooms of our colleagues, we are able to clarify and reflect on our own teaching.

This year we will continue holding extended data meetings, bringing math and literacy specialists, classroom teachers, special educators and administrators together to look at our local assessment data and student work. Through a collaborative process, we analyze data and make decisions about intervention services and potential focus areas and goals for students. We are eager to include instructional planning into these meetings to facilitate targeted instruction for all students whether it be with an interventionist, service provider or in the general education classroom.

Finally, 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 use the Second Step social-emotional learning curriculum, Responsive Classroom practices, connections meeting time and instructional practices to



promote inclusion and equity so that every student's needs can be met. Determining how we will know if a student feels a sense of belonging and how to measure that is an important task and one that merits our attention.

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***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. We invest each morning with Connections and Morning Meeting, a time to allow stronger bonds to develop between students and between students and adults. With ongoing professional development centering on Responsive Classroom and AIDE work via the Racial Equity Institute (REI), our collective instructional expertise continues to grow in the direction of an increasingly culturally responsive and engaging educational experience. We continue to seek ways to improve each day and keep our students' academic learning and social-emotional development at the forefront of our work.

This year, we serve 238 students across the following races and ethnicities:

| Student Race and Ethnicity        |     |
|-----------------------------------|-----|
| African American                  | 13% |
| Asian                             | 7%  |
| Hispanic                          | 13% |
| Native American                   | 0%  |
| White                             | 52% |
| Native Hawaiian, Pacific Islander | 0%  |
| Multi-Race, Non-Hispanic          | 14% |

For the 2023-24 school year, the major areas of the school's emphasis will be on Instruction and Equity and Culture. Priority #1 will be to further our implementation of Responsive Classroom to ensure that all students are able to experience engaging academics and feel a sense of connection and belonging in their classrooms. Priority #2 will be to sharpen our instructional practices that center around inclusivity and differentiation so that all students can make effective progress, including those needing interventions and enrichment relative to the grade-level curriculum.

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

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 aims 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.

The budget submitted seeks to maintain the high-quality program that we provide to meet the needs of our military families. This includes highly qualified teachers, small class sizes, school supplies, materials, field trips and professional development for our teachers. We have tried to build a degree of flexibility into our budget to account for our unpredictable fluctuating enrollment.

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

| Student Race and Ethnicity        |       |
|-----------------------------------|-------|
| African American                  | 5.0%  |
| Asian                             | 3.0%  |
| Hispanic                          | 24.0% |
| Native American                   | 1.0%  |
| White                             | 53.0% |
| Native Hawaiian, Pacific Islander | 1.0%  |
| Multi-Race, Non-Hispanic          | 13.0% |

The Hanscom School's School Improvement Plan is in direct alignment with the District's strategic map. Our first goal supports the following strategic priority: Equity and Culture. The goal is to successfully transition from two schools, Hanscom Primary and Hanscom Middle into one K-8 Hanscom School.

The outcomes of this goal will be:

- Define an organizational structure for the school.
- A cohesive K-8 culture between students, parents and the community.
- Refine systems and structure for communication to staff, parents and caregivers, and the community.
- Develop and implement two substantially separate and partial inclusion programs in an effort to build a continuum of services to meet the needs of our students.



Our second goal is also in the area of Equity and Culture. The goal is to support faculty and staff in the implementation of Responsive Classroom and begin to make connections to the LPS Portrait of a Learner to ensure that all students feel a sense of connection and belonging in their classrooms.

The outcomes of this goal will be:

- Faculty, staff, and administration will consistently implement Responsive Classroom.
- Ongoing professional development training to address areas of need based on official feedback from the Responsive Classroom organization.
- Team based student learning or professional practice goals that align with one of the four domains of Responsive Classroom.

It is my hope that this overview articulates the budget needs I feel are necessary as we move forward and work to achieve the goals set forth by our school, district and state. We worked to create a budget that takes the current economic reality into account but also focuses on the unique needs of our military families and our need to increase the academic achievement of our students. I look forward to continued discussions about our proposed budget.

### **Hanscom Contract**

The Hanscom Preliminary Base Budget of \$19,093,202 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. This results in a budget that exceeds the DoDEA contract price of \$ 18,363,960. The budget does 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 45. This budget request projects a need for additional resources for operations from the Hanscom Reserve Fund.

As highlighted above, the major driver as to why the contract price is not enough is the addition of over nine (9) FTE that was projected in the contract. Most if not all of the FTEs are related to Special Education Services over the prior four years of the contract. In addition, the Special Education Out of District Tuition budget is also under some pressure. While the total is close to the projected amount for tuition, it is right at the level projected. Circuit Breaker is of great importance to supporting the Tuition budget at Hanscom.

The budget does not include the final results of:

- Education Support Professionals Negotiations;
- Final OSD, CASE, and other collaboratives tuition rate setting; and
- Final calculations for Hanscom Employee Benefits (End of Year)

### **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: \$71,000 Annually

**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.

Assessed each payroll:

- Public Retirement Systems:
  - Middlesex County Retirement 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.
  - 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 FY25, the Town projects a 6% increase in health insurance over FY24 projected costs, based on their reading of the effects of recent legislation on the health insurance marketplace. This may translate into an anticipated expense of around \$2.0 million for both active and retired personnel in the FY25 budget. The budget is currently carrying forward a 6% increase in these line items.
- Payroll Tax:
  - 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
  - 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
- Reduction and elimination of the unfunded liability of the governmental unit for those benefits.

Group health insurance benefits may include hospital, surgical, medical, dental and other health insurance benefits if the governmental unit offers that coverage to retirees.

Other Employee Benefits:

- Workers 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.
- 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.



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## Sources of Revenue

A summary of these revenues showing all sources follows.

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

| Sources of Revenues                           | Amount              | % of Total    | Change<br>FY24- > FY25 |
|-----------------------------------------------|---------------------|---------------|------------------------|
| Lincoln Town Appropriation (2 ½%)             | \$13,490,352        | 39.15%        | \$820,131              |
| Lincoln Town Additional Appropriation Request |                     | 0.00%         |                        |
| Medicaid Reimbursement (Town Meeting Article) | \$58,380            | 0.17%         | \$44,080               |
| <b>Total Town Meeting Request</b>             | <b>\$13,548,732</b> | <b>39.32%</b> | <b>\$864,211</b>       |
|                                               |                     |               |                        |
| Hanscom Contract (Anticipated Allocation)     | \$18,363,960        | 53.29%        | \$584,076              |
| Hanscom Reserve Fund                          |                     | 0.00%         |                        |
| <b>Total Hanscom Budget</b>                   | <b>\$18,363,960</b> | <b>53.29%</b> | <b>\$584,076</b>       |
|                                               |                     |               |                        |
| Other Revenue:                                |                     |               |                        |
| Reimbursement Programs                        | \$857,682           | 2.49%         | \$101,691              |
| Grants                                        | \$1,110,818         | 3.22%         | \$139,809              |
| Tuition and Fees                              | \$577,580           | 1.68%         | \$0                    |
| <b>Total</b>                                  | <b>\$34,458,772</b> | <b>100%</b>   | <b>\$1,689,787</b>     |



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

| Major Sources of Revenues                  | Lincoln Campus      | Hanscom Campus      | District Totals     |
|--------------------------------------------|---------------------|---------------------|---------------------|
| Lincoln Town Appropriation (2 ½%)          | \$13,490,352        |                     | \$13,490,352        |
| Additional Need from Town/ Hanscom Reserve |                     |                     | \$0                 |
| Hanscom Contract (Fixed )                  |                     | \$18,363,960        | \$18,363,960        |
| <b>Other Revenue:</b>                      |                     |                     |                     |
| <b>Reimbursement Programs</b>              |                     |                     |                     |
| Special Education Circuit Breaker          | \$102,598           | \$752,384           | \$854,982           |
| Special Education Medicaid                 | \$58,380            |                     | \$58,380            |
| E-rate                                     | \$2,700             |                     | \$2,700             |
| <b>Grants</b>                              |                     |                     |                     |
| Special Education Entitlement              | \$182,777           | \$182,777           | \$365,554           |
| Early Childhood Education                  | \$16,939            |                     | \$16,939            |
| Title I                                    | \$25,927            |                     | \$25,927            |
| Teacher Quality Title IIA                  | \$5,073             | \$5,073             | \$10,146            |
| Student Support Title IVA                  | \$5,000             | \$5,000             | \$10,000            |
| METCO                                      | \$682,252           |                     | \$682,252           |
| <b>Tuition and Fees</b>                    |                     |                     |                     |
| Transportation                             | \$40,000            | \$0                 | \$40,000            |
| 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                  | \$72,000            |                     | \$72,000            |
| School lunch program                       | \$135,200           | \$135,200           | \$270,400           |
| <b>Total</b>                               | <b>\$15,008,858</b> | <b>\$19,449,914</b> | <b>\$34,458,772</b> |

\* These programs are not yet returned to full activity. The revenue assumption is based on prior years and the condition that costs will be met by the revenue charged.

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. The \$2.39 million in the Other Revenue categories district-wide are not included directly in the budgets shown. A chart showing the details of the district's anticipated total revenues follows.

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## 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. Last year, 9.6% 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, 10.56% 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 \$1,563,542 is critical to the district meeting its vision, mission, and goals. The School Committee's full request to Town Meeting will be \$13,244,119.

| Summary of Projected Revenue             |                     |                |
|--|---------------------|----------------|
| Lincoln Town Appropriation (2 ½%)        | \$13,490,352        | 89.88%         |
| Additional Appropriation Request         |                     | 0.00%          |
| <b>Total Town Meeting Appropriation</b>  | <b>\$13,490,352</b> | <b>89.88%</b>  |
|  |                     |                |
| Medicaid Reimbursement                   | \$58,380            | 0.39%          |
| <b>Total Town Meeting Budget Request</b> | <b>\$13,548,732</b> | <b>90.27%</b>  |
|  |                     |                |
| Other Reimbursement Programs             | \$105,298           | 0.70%          |
| Grants                                   | \$917,968           | 6.12%          |
| Tuition and Fees                         | \$436,860           | 2.91%          |
| <b>Total FY24 Lincoln School Budget</b>  | <b>\$15,008,858</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 89% 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 FY24 budget of \$13,244,119.00 approved at Town Meeting last March. This results in a FinCom Guideline for Lincoln of \$13,490,352 for fiscal year FY25. This guideline request continues the resources directed at the district's Deeper Learning, Social and Emotional Learning, and Anti-racism, Inclusion, Diversity, and Equity goals along with continuing funding for the Instructional Technology Replacement Cycle program (2017).

## 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 FY23, the MEDICAID reimbursement generated \$58,379.76 that will be applied to the Lincoln Budget for FY25. The history of these funds is not yet consistent but greatly improved. The variable from year to year are the number of students and staff supporting Medicaid Eligible Students.

The average quarterly Medicaid payment dropped from \$17,000 to \$11,000 and FY24's current estimate is based on \$11,000 for three Quarters and \$29,000 for the administrative claim quarter. Due to the negotiation environment last fiscal year, the School Administration and School Committee made a conscious choice to budget these funds against our teacher contract costs. These funds generate from the work they perform for the district to receive these funds. We very much appreciate the work of our Special Education Service Providers who make this revenue stream possible.

| Fiscal Year | Amount    | # of Payments           | FY Year Applied |
|-------------|-----------|-------------------------|-----------------|
| 2018        | 25,990.37 | 4                       | FY 2020         |
| 2019        | 25,281.51 | 6                       | FY 2021         |
| 2020        | 14,333.76 | 4                       | FY 2022         |
| 2021        | 17,282.12 | 3                       | FY 2023         |
| 2022        | 82,829.24 | 5                       | FY 2024         |
| 2023        | 58,379.76 | 4                       | FY 2025         |
| 2024        | 62,377.43 | Estimate for 4 payments | 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 Per Pupil Average for the FY23 grant is \$7,753. 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**

| METCO State Grant Amounts Received by the Town of Lincoln |            |           |          |
|---|------------|-----------|----------|
|   | # Students | Amount    | % change |
| 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%    |

| FY23 FINAL METCO Grant Allocations - As of October 27, 2022 |  |   |                         |   |                                      |                         |
|---|--|---|-------------------------|---|--------------------------------------|-------------------------|
| District  | FY21 Grant                                       |   | Oct. 1, 2021 Enrollment | 3-year average Oct. 1 enrollment (2019,2020,2021) | Max of Oct. 1, 2021 & 3-year average | FY23 Final Grant Totals |
|   | Totals Without FY20 amounts (For Reference Only) | FY22 Final Grant Totals Without FY21 amounts (For Reference Only) |                         |   |                                      |                         |
| LINCOLN   | 629,376  | 669,581   | 79                      | 85  | 85                                   | 682,252                 |

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.



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## Hanscom Budget – Sources of Revenue

The Hanscom Campus operations are completely supported by revenues received from a variety of outside sources. There are insignificant local appropriations from the Town of Lincoln that support the schools. 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 4.79% of the Hanscom total operating budget is supported from outside the federal contract allocation for Hanscom. The breakout of revenue sources is shown below. This year the School Committee has contracted 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 (Fixed )                | \$18,363,960        | 93.72%         |
| Hanscom Reserve                          | \$144,000           | 0.73%          |
| <b>Total Budget Request</b>              | <b>\$18,507,960</b> | <b>94.46%</b>  |
|                                          |                     |                |
| Reimbursement Programs                   | \$752,384           | 3.84%          |
| Grants                                   | \$192,850           | 0.98%          |
| Tuition and Fees                         | \$140,720           | 0.72%          |
| <b>Total FY24 Hanscom Schools Budget</b> | <b>\$19,593,914</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 DoDEA contract provides for a fixed-priced structure with a single price for each contract year, and is no longer based on pupil enrollment bands. Beginning in FY21, Operations are 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 the growth in the number of students requiring special education services, in and out of the district, has on our operations.

### **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 FY23 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. We are planning for stable enrollment from FY23 into FY24 with a hope that our enrollment will return to pre-pandemic levels over the next few years.

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 will 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. Discussions with the Principals and the Principal for Early Childhood Programs lead us to anticipate a similar enrollment for FY24, and the anticipated FY24 contract amount is based on the amount proposed in June 2020 for the projected enrollment, including level services plus the improvement initiatives discussed elsewhere in this document.

The current fixed price contract amount allows for future planning and projections. It also allows for cost recovery for leadership, overhead costs, post employment benefits, as well as resources for educating students and extracurricular activities. The FY24 budget proposal is in accordance with School Committee guidelines but exceeds the contract terms for the next year. The budget continues to accommodate the allocations necessary for a minimum \$400,000 contribution to the Town's Group Insurance Liability Fund to help meet the Hanscom benefits liabilities under GASB 45 (OPEB) and the active employee benefit liabilities all without impacting the educational program. All employer costs for payroll taxes and benefits are also fully funded out of the fixed price contract including unemployment and workers compensation.

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## Sources of Revenue Common to Both Budgets

### Grants: Federal, State, Local and Gifts

#### 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 |
|------------|------------|------------------|---------------------------|-------------------------|-------------|-------------|--------------------------------|----------------------------|----------------------|---------|
| FY23       | FY24       | FY25             | 25                        | \$2,457,632             | \$1,237,350 | \$1,220,282 | \$48,811.28                    | 23.26%                     | \$854,982            | 70.06%  |
| 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%  |
| FY20       | FY21       | FY22             | 22                        | \$1,656,806             | \$1,063,744 | \$593,062   | \$26,957.36                    | -7.81%                     | \$444,797            | 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.

#### Other Massachusetts & Federal 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 or a slight decrease in funding for FY24 grant funding. For the federal grants (IDEA, Early Childhood Special Education, Title I, etc.), this assumption seems reasonable, as the federal grants we receive are focused on specific groups of interest to the federal Department of Education (students with special needs, low-income, etc.). The amounts projected to be received are shown in the



all-source revenue summary. Hanscom shares in the IDEA and Early Childhood Special Education grants. In FY23, the district transferred Title I to the Lincoln Public Schools.

### **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 a 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 discussed earlier. 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.

FY25 may require the program to return to a paid lunch price. In order to do so, the Food Service Program will provide a presentation to the School Committee in April to provide the anticipated lunch price. There is also interest in offering breakfast as well in the future.

- The **Custodial Detail Revolving Fund** operates in a similar fashion, with current year receipts covering the cost of custodial overtime. We anticipate revenues and expenses to return to a more normal activity level. The fund pays for 1 custodial FTE on the Lincoln Campus as well as maintenance and costs related to any leases, licenses, and daily use by non-Lincoln Public School groups. 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. The District is maintaining the offset of \$40,000 to fund a portion of the Lincoln School Bus contract. 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 lease is from FY21 through FY26. The rent for FY25 will be \$25,400. These funds will be added to \$32,150 to be collected from the FY25 LEAP permit & other related receipts, for a total of \$57,550 included in the Lincoln revenues for FY25.
- **Athletics** Fees for participating in the Lincoln athletics program are included in this year's budget anticipating a full program return in FY25. 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 FY24 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.

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## Appendix B: Personnel Data

(Detail Staff Table Pending)



## Appendix C: District Guiding Principles

### VISION STATEMENT OF THE LINCOLN PUBLIC SCHOOLS

*The Lincoln Public Schools seek to unite our communities in challenging and 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.*

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### CORE VALUES OF THE LINCOLN PUBLIC SCHOOLS

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

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### DISTRICT AIDE STANCE OF THE LINCOLN PUBLIC SCHOOLS

The Lincoln Public Schools (LPS) community is made up of families who reside in Boston, at Hanscom Air Force Base, and in Lincoln. In addition, employee children who reside in many different towns attend the Lincoln School and Lincoln Preschool. Including all of our employees as members of the LPS community, our district is uniquely diverse and comes together to provide learning environments that are beautifully rich with people of many racial and cultural backgrounds and life experiences. We are all fortunate to be a part of this community.

As public educators who have a professional, moral obligation and human responsibility to educate all students, we strive to ensure that every individual in our district community has access to what they need to grow and thrive. Therefore, we are committed to examining the ways that discrimination presents itself in our district.

One of our district's [core values](#), **Respect for Every Individual** states, *our community strives to embrace our differences and build upon our similarities. We strive to create a safe, inclusive learning environment that values our varied beliefs and differences in race, ethnicity, culture, language, socio-economics, gender identity, sexual orientation, learning differences, and family configurations. We work to engage in conversations that deepen our understanding of our differences and to learn from our collective experience. We acknowledge our biases in order to build empathy and understanding. We strive to develop understanding of world cultures beyond our community to assist our students in becoming contributing members of the global society.*

Our Core Values were created during the 2012-2013 school year with input from all of our stakeholder groups. We recognize that revisions to our core value narratives are needed. We have placed this action item on our AIDE 5-year action plan. This review will include stakeholder input and approval by our School Committee. At this time, please know that the intent of our Core Value, Respect for Every Individual is meant to honor all identities.



In order to authentically embody this core value, and in light of the unrelenting racial injustice that people of color have faced for hundreds of years in the U.S. and continue to face today, we have a sense of urgency to name the focus of our work: Antiracism, Inclusion, Diversity, and Equity (AIDE). In our Equity Audit Report, we define antiracism as the active process of identifying and eliminating racism by changing systems, organizational structures, policies and practices, and attitudes, so that power is redistributed and shared equitably. We have consciously placed antiracism first and foremost because race intersects with all of our identities and is the primary way those in the U.S. are afforded advantages or experience inequities. Making antiracism our priority is not intended to minimize the experiences of persons in other marginalized groups. However, there is often not an option for individuals to decide whether or not to share their race as may be the case with other identities such as religion, sexual orientation, gender identity, and so forth.

At LPS, it is important that every student, family, staff, faculty, administrator, and community member feels safe, seen, understood, connected, respected, and valued. We recognize the need to better understand the extent to which our organizational structures (including policies, practices, systems, behaviors, and culture) impact inequitable outcomes for students and adults.

Our district is working towards achieving the following outcomes:

- Ensuring a positive, inclusive educational experience for all students on both campuses
- Assisting faculty and staff to be culturally competent and aware of their own privileges and biases
- Assisting teachers in their classrooms to develop and maintain a safe and welcoming atmosphere and to use culturally relevant materials and culturally responsive teaching methods for all students
- Co-creating and defining a school and learning culture where faculty and staff embrace and are accountable for creating a fully equitable, inclusive, and antiracist school environment where all can achieve
- Partnering with and supporting families to help their children achieve success in an inclusive, integrated, antiracist district

In addition, our primary goal this year is to continue our journey towards becoming an antiracist district. This entails that every member of our school community including employees, students, families, and members of our Lincoln, Boston, and Hanscom communities are:

- provided with opportunities to learn and explore their own understandings related to race, racism, and bias;
- able to learn and grow as a part of a collective community while respecting diverse perspectives;
- asked to take steps to improve our individual and collective ability to talk about race with students and other adults; and
- encouraged to actively examine our practices and systems and provide feedback to ensure that our district lives up to the aspirations of our Core Values.

Furthermore, we acknowledge that systemic racism exists not only in our country but in our local communities and schools and we recognize that as a school district we have our own work to do to provide equitable opportunities for all of our students and staff. We are committed to identifying and dismantling systemic racism and oppression that exists within our district as we work to become an antiracist school district.

Districts across the country have received push back from members of their communities about teaching and talking about AIDE-related topics. We understand that parents have a primary responsibility for teaching their children about their identities and culture. And, in order to ensure that our schools and classrooms are welcoming and safe for all students, we must build a common understanding and language amongst our



students and employees within our district. All of our teaching and learning is grounded in the Massachusetts state frameworks for History and Social Studies.

Most importantly, this work is directly informed by the experiences of our community members. Our students, staff, and families have shared feedback with us about their experiences in our schools through focus groups and surveys. Please review our [Equity Audit Report](#) to see what our community had to say and the process we have carried out to understand the strengths and areas of growth in our district. Our [AIDE 5-year Action Plan](#) is a dynamic document which we will build upon and revise as we dive deeper into our work. It outlines the steps we plan to take to meet our goals and outcomes related to AIDE. In addition, our [District Strategic Plan and District and School Strategic Priority Maps](#) provide information about the work being carried out this school year.

Antiracism, Inclusion, Diversity, and Equity work is complex and sometimes uncomfortable for a variety of reasons. However, it is important that we learn to move through the discomfort and get to deeper understanding in order to enable transformative change. Each day that we do not work to grow and improve in this area is a moment where we risk not fully meeting the academic and social/emotional needs of all our students. Our AIDE work is extremely necessary in order to ensure that our schools are safe places where all students can fully access curriculum, engage in authentic learning experiences, and respectfully navigate conversations around race and racism as they evolve into responsible members of a global society. You may have questions about our AIDE work and you should feel comfortable reaching out to your children's teacher, your school principal, and district administrators at any time. We look forward to partnering with you to make our schools a place where all students thrive.

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#### **TOWN OF LINCOLN'S VISION STATEMENT**

*Lincoln is a town that cherishes its rural, agricultural character,  
its small-town heritage, its open space, and its historical legacy.*

*The Town is committed to:*

- ❖ *Achieving a balance between preserving these values while making reasonable provision for citizen's safety and convenience;*
- ❖ *Fostering economic, racial, ethnic and age diversity among its citizenry through its educational, housing, and other public policy;*
- ❖ *Excellence in its public educational system; and*
- ❖ *The Town Meeting form of government and the traditions of civic leadership and volunteer public service.*

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## Appendix D: 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.

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 25 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 25 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, which, through a series of public discussions 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 supports the District's educational vision, and our Strategic Objectives and Strategic Priorities are the primary consideration when building the proposed annual budget.
3. **FY 25 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 7th, 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 25 budget which support our Strategic Objectives:

- Educator Growth and Innovation: Educators demonstrate continual growth, professional collaboration, innovation, and risk-taking built on a shared vision of effective teaching and LPS Learning Framework: Core Practices, and equity for all students
- Curriculum: Curriculum is culturally responsive, engaging, provides high cognitive demand, and supports the creativity, social and emotional development, and academic growth of all students
- Instruction: Instruction is differentiated, student centered, and focused on the engagement, achievement, and social and emotional development of all learners
- Equity and Culture: Staff, community partners, families, and students collaboratively build a school culture that values, respects, and is responsive to and inclusive of the identities and needs of all stakeholders in order to create a sense of belonging and to develop the academic and social emotional well-being of all students

As we plan the FY 25 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 availability of one-time federal funds provides a temporary safety net during the next few years as we come out of the economic impacts of a pandemic. 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 ESP and Food Service negotiations along with employee retention and recruitment in the upcoming budget cycle.

**Process:** The administrative team, in collaboration with the School Committee, will work to continue the District Strategic Plan. Several strategic objectives are identified, with strategic priorities further outlining how each goal will be achieved and measured. It is our recommendation that we continue to rely on these strategic objectives and priorities to guide decisions about resource allocation and budget requests.

The Administration follows a process of aligning the District's strategic objectives and priorities and the School Improvement Plans through purposeful planning of priorities. This creates a structure in which improvement initiatives, program development, and program improvement efforts are planned in advance so that budgeting can be somewhat more predictable and focus available resources on agreed-upon initiatives. As an accommodation to the tight timeline and the early start of the development process, site-based management funds are allocated to each school on a per-pupil basis as a lump-sum until they are allocated among school programs by Principals in the Spring.



Site-based management (SBM) funds are used to support, sustain and enhance the regular academic operations of the schools. Uses of SBM funds include consumables, art supplies, small durable items such as calculators and pencil sharpeners, replacement/upgrade books for classroom resource areas, program supplements such as outside storytellers and performers, etc. SBM funds are not used for personnel salaries; facilities expenses such as equipment repairs or electric bills; operational support expenses such as copier maintenance contracts. The administration is looking at the adequacy of the total amount of site based management funds to ensure that the new initiatives of 2022 through 2024 are permanently and adequately funded.

Careful management, along with the generous support of the community, the contract with the federal government, collaboration with the Finance Committee on funding strategies for reimbursements (Special Education Circuit Breaker, Medicaid and E-rate), and the Administration's consistent attention to grant opportunities has allowed the District to offer a high-quality educational experience for all of our students. Over the years we have

- kept fees low to allow more children to participate in special programs (athletics);
- created new programs funded through the budget (instrumental music, engineering technology, expanded foreign language);
- advanced efforts in curriculum development;
- provided a meaningful mentor program for new teachers and administrators; and
- offered a broader-based professional development program for teachers.

Finally, participating in the Capital Planning process supports the operational budget by funding large-scale technology improvements and large facilities projects through direct warrants on a periodic basis.

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## Budget Guidelines

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### Goal-focused Guidelines

1. Maintain class sizes which:
  - 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 using the District's cohort survival model 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 objectives and 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, eliminating the prior pricing for various enrollment bands. As a consequence, the price for FY 25 , the budget year, is known.
  - b. The electrical costs of operating the new Lincoln School is only partially known. The building will function as an energy-efficient all-electric school, but without the benefits of the planned photovoltaic arrays for the full year. The arrays are not anticipated to be online until the Fall of 2023. The costs of operating the all-electric facility are largely unknown at this point. Estimating electric costs will be a difficult task for the FY 25 budget process.
  - c. The population of students with special needs on both campuses 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 25 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 which 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 the Education Support Personnel (MTA) and Food Service (AFSCME)
  - c. impact of the DoDEA contract is known through FY 25
  - d. impact of projected increases in the cost of health 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 25 (end date 10/31/2023). 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.