

LSRSD

Preliminary FY27 Budget: A First Look



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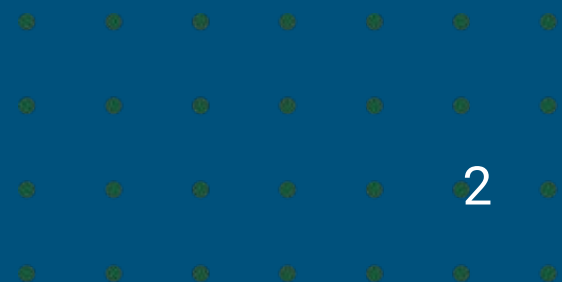
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Guiding Principles

LS Core Values

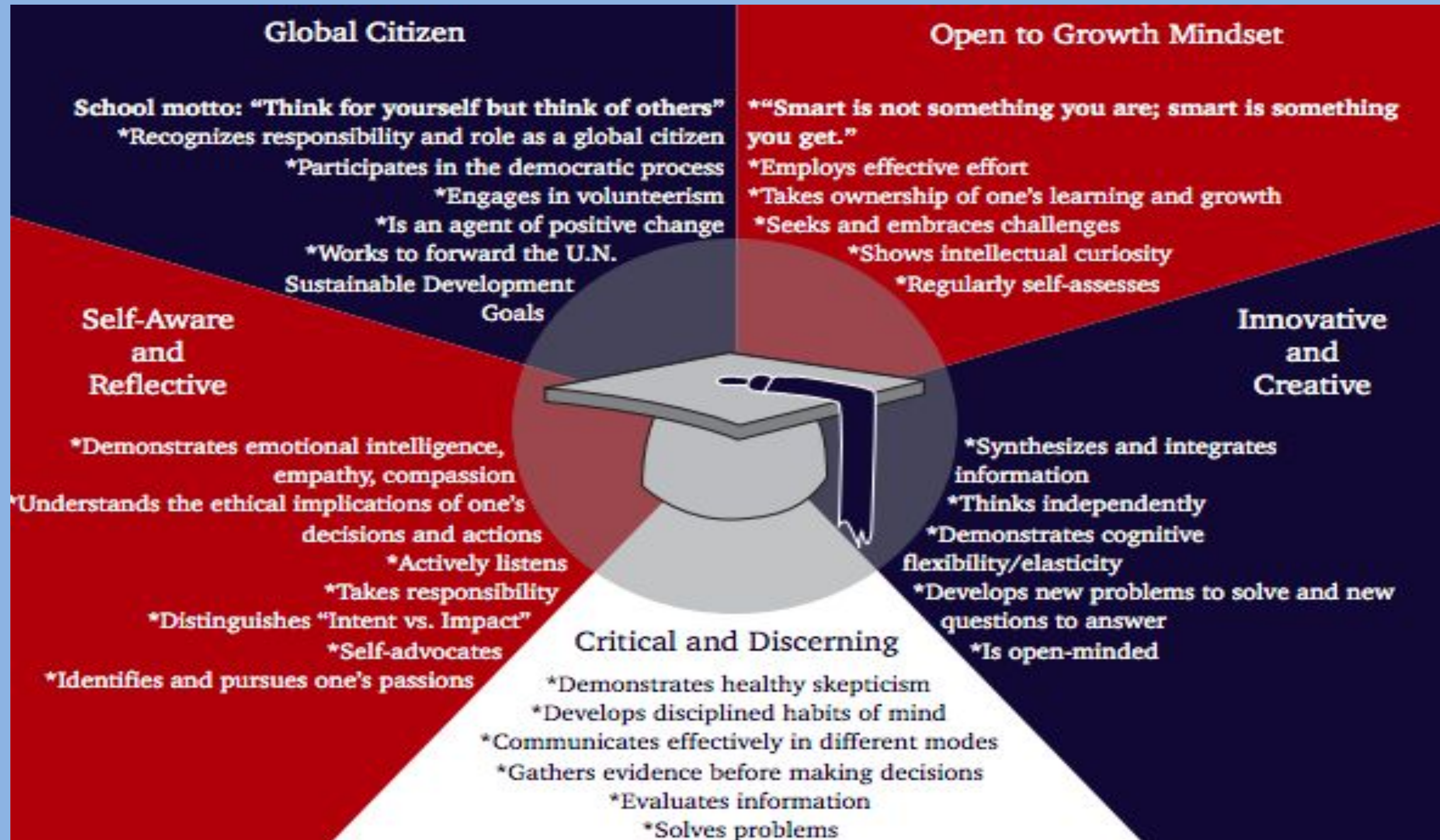
- Fostering cooperative & caring relationships
- Respecting human differences
- Pursuing academic excellence
- Cultivating community

LS Strategic Plan 2025-2030

- Connectedness
 - Students and staff will deepen connections, their sense of belonging and school pride by actively engaging in cultivating community experiences (small and large group).
- Narrow Opportunity and Achievement Gaps
 - All educators will expand their instructional, curricular, and intervention repertoires to improve academic outcomes and to cultivate student growth.
- Curricular and Programmatic Engagement
 - Lincoln-Sudbury's curricula and programming will evolve with best practices, technology, and the needs of our students.
- Student and Staff Well-being
 - Lincoln-Sudbury will focus on student and staff well-being to nurture a positive, trusting, and supportive school community where self-care and care for others is valued.

Portrait of an L-S Graduate

Support educational program to realize the LS Portrait of a Graduate for all students



Budget Context

The Preliminary FY27 Budget is a reflection of LSRSD's core values, strategic objectives, and goals.

Our Challenge is to continue the forward momentum toward achieving key district goals ...

... and to preserve and improve upon the programs and support services that lead to positive outcomes and the well-being of students ...

...while meeting all financial obligations and legal requirements.

Budget Drivers

Assumptions

- Level funding of state & federal grants
- Projected rate increase of OOD Tuition of 3.1%,- some schools as high as 12%
- COLA 3%
- Health Ins. at 19.77%, other Insurances 3% to 7%
- Level funded Circuit Breaker reimbursement (75% & 64%)
- Contractual increases to transportation of 5%
- Incorporated FY25 decisions (following FY26 budget vote) into budget

Contractual Obligations and Legal Requirements

- Steps/Lanes
- COLA
- Stipends
- Health Insurance
- General Insurances
- Pension payment
- OPEB liability funding
- Transportation
- Utilities
- WasteWater Treatment
- Projected New and Pending OOD placements & Student Service Contracts

Fund Re-Allocations

- Salary differential gains from 2 teacher retirements
- Enrollment-driven decrease (.75) FTEs
- Athletics staff changes and adoption of ski lift pass costs
- Salary Reserve line item
- Revolving Fund Offsets
- Circuit Breaker Carry-over
- Net decrease in program instructional materials

Preliminary FY27 Budget Summary

FY26 Total Voted Budget	\$	39,506,909
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FY27 Estimated Revenue and Offset:

Total Estimated State Aid, Other Revenue, & Assessments	\$	1,075,963
FY27 Total Estimated Revenue - Estimated Increase over FY26 Budget	\$	1,075,963

Total Preliminary FY27 Estimated Funding	\$	40,582,872
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FY27 Estimated Expenses:

Total Estimated Offset (Circuit Breaker, Revolving Funds)	\$	(1,379,749)
Total Estimated Personnel Increase over FY26	\$	1,552,037
Total Estimated Non-Personnel Increase over FY26	\$	1,061,899
FY27 Total Estimated Personnel & Non-Personnel Increase over FY26	\$	1,234,187

Total Preliminary FY27 Estimated Expenses	\$	40,741,096
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FY27 Preliminary Budget Variance	\$	(158,224)
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FY27 Notable Changes over FY26

REVENUE	FY27 \$ Change over FY26 Budget	<u>COMMENTS</u>
State Revenues	\$ 254,115	Minimum Aid per student, est. \$100, level transportation reimbursements
Other Revenues	\$ 88,190	Earnings, Medicaid Reimbursements
Assessments	\$ 733,658	Budget Guidance: Lincoln 2.5%, Sudbury 3.75%
Total Revenue	\$ 1,075,963	

FY27 Notable Changes over FY26

OFFSETS	FY27 \$ Change over FY26 Budget	COMMENTS
Circuit Breaker Reimbursement Carry Over	\$ 818,997	Allocate Circuit Breaker carryover, Budget for all pending OOD placements
Circuit Breaker Estimate FY27	\$ 353,752	Anticipated Circuit Breaker Increase
Building Use	\$ 15,000	Allocate to offset evening custodian cleaning services
Exam	\$ 32,000	Support curriculum and instruction
Parking	\$ 40,000	Allocate to grounds maintenance
Food Services	\$ 50,000	Cover a portion of utilities costs based on square footage
Lost Books/Supplies	\$ 70,000	Allocation of Lost Books/Supplies fund balance
Total Offsets	\$ 1,379,749	

FY27 Notable Changes over FY26

PERSONNEL EXPENSES	FY27 \$ Change over FY26 Budget	COMMENTS
COLA/Steps	\$ 859,110	Projected COLA/Steps
Health Insurance	\$ 603,766	19.77% increase
2.0 FTE Teaching Assistants	\$ 87,884	Rising 9th grade students
Retiree Medicare and non-Medicare health insurance	\$ 65,730	7% increase
Anticipated Lane Changes	\$ 60,000	Based on prior years' actuals
Long Term Subs	\$ 50,000	A reallocation from Salary Reserves
Accounts Payable Specialist	\$ 43,680	.50 FTE - FY26 Adjustment
Athletics	\$ 36,840	Assistant Athletic Director, 8 hour per week Admin Support
Expand support for Innovative Programming	\$ 27,990	.20 FTE
Master Teacher Stipend	\$ 20,000	8 new stipends added
AP Longevity Stipends	\$ 19,500	39 longevity stipends increased
Student Services FY26 Increase Speech Language	\$ 19,021	Increase from .60 FTE to .80 FTE - FY26 adjustment
Workers compensation insurance	\$ 7,200	6% increase in cost
Health insurance opt out, New enrollment	\$ 5,000	Projected new enrollment
Tenacity Stipend	\$ 3,000	New stipend
Support Staff Course Reimbursement	\$ 1,000	Unbudgeted - reflected in handbook
Enrollment-driven Staffing adjustments	\$ (94,834)	Decrease of (.75) FTE
2 Teacher Retirements	\$ (97,850)	Differential between outgoing and incoming salaries at MS step 10
Reduction 0031 SALARIES/RESERVE	\$ (165,000)	Reallocate to partially cover costs associated with long-term substitutes
Total Personnel Changes	\$ 1,552,037	

FY27 Notable Changes over FY26

NON-PERSONNEL EXPENSES	FY27 \$ Change over FY26 Budget	COMMENTS
Sped Summer, Services, OOD Tuition /Transportation	\$ 795,287	Reflects 3.1% increase in tuition fees, per OSD, and \$396K in pending placements. Increase summer program costs to actuals. Increased Homeless Transportation to FY26 level service.
Additional cost Increase over OSD rates	\$ 110,000	
Buildings & Grounds	\$ 51,500	Waste removal, supplies, equipment, fuel, utilities
Gen Ed Transportation	\$ 31,570	Rate increase
Textbooks	\$ 22,000	Math
District Tech	\$ 15,000	Increase in software and platform costs
Copiers lease increase	\$ 14,000	End of lease, renewal and equipment change over
Athletics	\$ 10,000	Adoption of Ski Slope pass fees, Officials' rate increase
Projected costs for calendar changes	\$ 9,600	\$2,400 per day, budget for min of 2 days for transportation additional runs
Property & Liability	\$ 8,040	Annual renewal 3% increase
Instructional Supplies and Materials	\$ (5,098)	Net change across all programs
Total	\$ 1,061,899	

FY27 Apportionment Ratios

Lincoln-Sudbury Regional High School Enrollment

3-Yr Rolling Average Enrollment Apportionment Ratio Calculation for 2027

*The 3-Yr Rolling Average Enrollment is used to calculate the Apportionment Ratio that will be applied to the member towns for their assessment **above Required Minimum Contribution** . (RMC is established by DESE each fiscal year.) *The same ratio value is applied to the annual Capital and Debt Service amounts established in the current year budget.*

Enrollment Reporting Date	Lincoln	Sudbury	Total
October 1, 2023	184	1,214	1,398
October 1, 2024	174	1,201	1,375
October 1, 2025	175	1,110	1,285
3-Year Average:	178	1175	1353
FY27 Apportionment Ratio	13.13%	86.87%	100.00%

*Enrollment includes Special Education Out-Of-District student counts

Out of District Placements Enrollment

Out-of-District Tuitions Enrollment: Year-to-Year Comparison

	Oct. 1, 2025	Oct. 1, 2024	Oct. 2, 2023	Oct. 1, 2022	Oct. 1, 2021
Total	44	48	60	49	53

- LS offers strong in-school programming while we continue to develop and improve our in-district capacity to retain as many students as programmatically possible in accordance with IEP needs.
- The Preliminary FY27 Budget reflects funding for a total of 53 Out of District placements, an increase of 9 Out of District placements: 5 students pending out of district placements, 1 LS student aging out, 0 students graduating at the end of school year 2025-2026, and 3 new students transitioning into LS who require OOD placements.
- The Operational Services Division (OSD) is responsible for setting tuition rates for approved private special education program. The FY27 tuition rate reflects a 3.1% increase for most placements. Note - some schools have increased their FY27 tuition rates higher than the OSD rate.

Out of District Placement Costs

	FY 23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Projected	FY27 Estimated
Tuition	\$5,483,546	\$6,799,904	\$5,766,659	\$5,612,049	\$6,040,948	\$6,084,666
Transportation	\$847,778	\$1,098,799	\$1,329,765	\$1,100,000	\$1,452,841	\$1,303,824
Total OOD Cost	\$6,331,324	\$7,898,703	\$7,096,424	\$6,712,049	\$7,493,789	\$7,388,490
<i>\$ Change over Prior Year/Over FY26 Budget</i>		\$1,567,379	-\$802,279	-\$384,375	\$781,740	\$676,441
<i>% Change over Prior Year/Over FY26 Budget</i>		24.76%	-10.16%	-5.42%	11.65%	10.08%
Circuit Breaker Reimbursement	\$2,000,000	\$3,183,058	\$3,079,479	\$3,125,000	\$3,732,679	\$4,076,365
<i>\$ Change over Prior Year/Over FY26 Budget</i>		\$1,183,058	-\$103,579	\$45,521	\$607,679	\$951,365
<i>% Change over Prior Year/Over FY26 Budget</i>		59.15%	-3.25%	1.48%	19.45%	30.44%
Net Cost	\$4,331,324	\$4,715,645	\$4,016,945	\$3,587,049	\$3,761,110	\$3,312,125
<i>\$ Change over Prior Year/Over FY26 Budget</i>		\$384,321	-\$698,700	-\$429,896	\$174,061	-\$274,924
<i>% Change over Prior Year/Over FY26 Budget</i>		8.87%	-14.82%	-10.70%	4.85%	-7.31%

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SUMMARY - Preliminary FY27 Budget

Potential ways to reduce Variance of (\$158,224):

- 1.) Lincoln raises budget guidance to 3.75%, an increase of \$54,883.
- 2.) Commonwealth increases Chapter 70 Per Pupil allocation.
- 3.) Review transportation reimbursement.
- 4.) Positive Health Insurance negotiations.
- 5.) Further review of requests and budget lines (department, administrative).
- 6.) Further review of FTEs.

Planning for Uncertainty - Why?

- Allocated remaining Circuit Breaker Reimbursement fund balance.
- Increasing trend of eligibility for special education services in- and out-of-district will continue to rise.
- Ongoing uncertainty related to Federal and State grants.
- Reaching of Tax Levy limits.
- Soaring Health Insurance rates.

Planning for Uncertainty - How?

- Budget for all pending out of district expenses.
- Establish a Special Education Stabilization Fund.
- Continue to optimize in-district programming to serve students at L-S.
- Re-build Circuit Breaker Reimbursement fund balance.

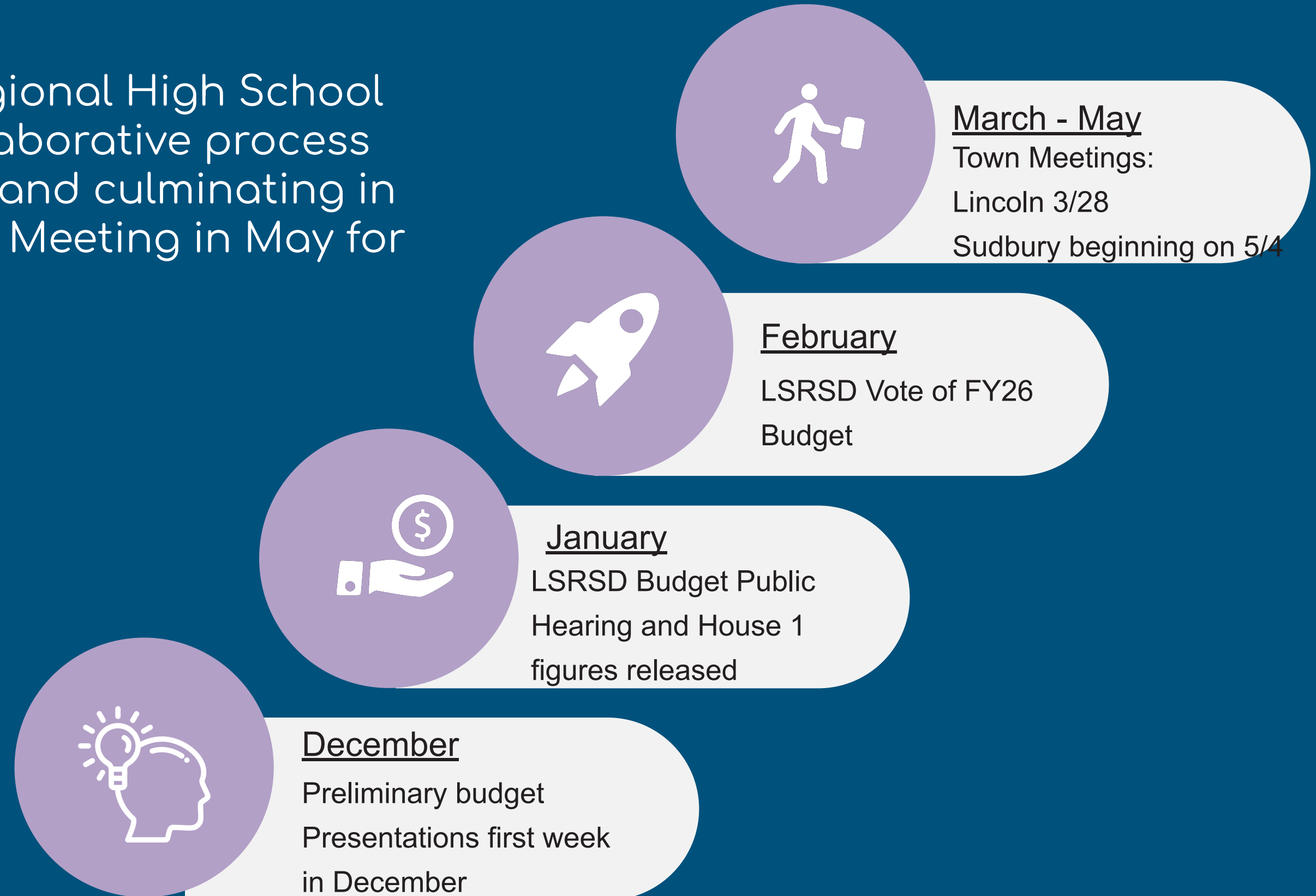
FY27 Capital Plan

**Outside of the Operating Budget and follows separate cycle*

FIVE YEAR OUTLOOK FY27-FY31						
FACILITIES	FY'27	FY'28	FY'29	FY'30	FY'31	TOTAL
Boiler Building					\$200,000	\$200,000
Track Resurfacing				\$150,000		\$150,000
Waste Water Treatment Facility Sludge Biotic Index (SBI) panel	\$170,000					\$170,000
CCTV System (security cameras). Licensing Renewal			\$80,000			\$80,000
Phone System Upgrade or Replacement			TBD			\$0
SUBTOTAL- FACILITIES	\$170,000	\$0	\$80,000	\$150,000	\$200,000	\$600,000
BUILDINGS & GROUNDS VEHICLES	FY'27	FY'28	FY'29	FY'30	FY'31	TOTAL
Ford F450 Dump Truck	\$90,000					\$90,000
SUBTOTAL- B & G Vehicles	\$90,000	\$0	\$0	\$0	\$0	\$90,000
TECHNOLOGY	FY'27	FY'28	FY'29	FY'30	FY'31	TOTAL
Renew Firewall			\$30,000			\$30,000
Nework Core*	\$150,000					\$150,000
21 Wiring Closets IDF's (warranty expiring)*		\$300,000				\$300,000
SUBTOTAL - TECHNOLOGY*	\$150,000	\$300,000	\$30,000	\$0	\$0	\$480,000
<i>* ERATE Discounts will reduce actual expenditure</i>						
ATHLETICS	FY'27	FY'28	FY'29	FY'30	FY'31	TOTAL
Chevrolet Express Van-15 passenger	\$90,000	\$90,000	\$90,000	\$90,000		\$360,000
SUBTOTAL- Athletic Vehicles	\$90,000	\$90,000	\$90,000	\$90,000	\$0	\$360,000
TOTAL ALL DEPT REQUESTS	\$500,000	\$390,000	\$200,000	\$240,000	\$200,000	\$1,530,000

FY27 Operating Budget Timeline

The Lincoln-Sudbury Regional High School Budget Timeline is a collaborative process beginning in September and culminating in March for Lincoln's Town Meeting in May for Sudbury's Town Meeting.



Future Planning

01

Use the results of the 20-year Capital and UFAS and ADA Needs Assessments for focused short- and long-term capital planning.

02

Continue efforts to increase access and equity by reducing student fees in FY28, especially as COLA decreases to 1.375%.

03

Plan for uncertainty by rebuilding CB fund balance and establishing a Special Education Stabilization Fund.

04

Continue to navigate enrollment changes while examining areas for innovation and educational program growth.



The LSRSD FY27 Budget reflects our community's full commitment to the foundational principle that academic excellence and personal well-being are inseparable and essential for whole-student success.





Thank you!