

Minutes
Lincoln Finance Committee
Lincoln Town Offices
2nd Floor Meeting Room
February 2, 2023
7:30 pm

Finance Committee Member Attendees: Andrew Payne (Chair); Paul Blanchfield (Vice-Chair); Gina Halsted; Nancy Marshall; Rich Rosenbaum

Absent: Fuat Koro and Ellen Meyer Shorb

Others present: Colleen Wilkins (Town Finance Director); Dr. Becky McFall (LPS Superintendent); Mary Ellen Normen (LPS Finance Director); Dr. Lisa Berard (LPS Administrator for Student Services), Dr. Jessica Rose (LPS Assistant Superintendent; Susan Taylor (LPS School Committee)

Introduction

The meeting was called to order at 7:31pm. Mr. Payne shared that the Water Board presentation was being passed over and will be scheduled another time. He welcomed representatives from the Lincoln Public Schools.

School Board Budget

Dr. Becky McFall introduced the members of the LPS staff who were present.

She noted that the 2.5% budget guideline was achieved by reducing several base budget items. The LPS is requesting a preferred budget \$383,103 above guidance to support three improvement initiatives.

Dr. McFall provided background information about the school including projected enrollment and projected class size. She explained the number of variables (besides class size) which help determine the appropriate number of sections per grade each year.

Dr. McFall introduced the three preferred items being proposed for a total of \$383,103.

- +1% for contract negotiations - \$72,000
- 2.5 FTE for instructional Coaching - \$266,103
- .6 FTE Adjustment Counselor/Social Worker - \$45,000

She provided detail for the first item, +1% for contract negotiations, explaining that teacher contract negotiations occur every three years. Negotiations for the next contract are currently underway. Dr. McFall contrasted LPS teacher compensation with that of several comparable local towns which indicate that Lincoln is the lowest paying district in some categories. She reminded the Committee that the Teacher's union agreed to 0% COLA for the past six years. She proposed that the requested +1% for contract negotiations would help to the district pay some more competitive salaries.

Dr. Jessica Rose provided information on the second preferred item, Instructional Coaching. She explained that the overall goal is to strengthen classroom teaching and learning, bring A Portrait of a

Learner to life, making it a daily reality, bolster student outcomes and support teachers in strengthening their practice.

She reviewed the current model of content area support and contrasted it to the proposed model of instructional support and coaching. The proposed model would dedicate one instructional coach per campus k-2,3-5,6-8. She presented the advantages of the proposed model including the opportunity for the coaches to know teachers, students, curriculum and families more deeply. She explained that the middle school has never had a coach before, so the 6-8 is a new hire & new position. 1 of the FTE's is maintaining a position that was created last year. The .5 FTE would increase the current literacy and math specialists to 1.0.

Dr. Rose shared the district's vision of a Portrait of a Learner and contrasted the value of coaching vs. professional development. She explained the role of the Instructional Coach and the anticipated impact to students. She explained that they are anticipating the role will help teachers feel supported and more connected.

Mr. Payne asked for a sense of the risk, wondering how and when we will know if the model is working. Dr. McFall feels that it is a greater risk in not doing instructional coaching and shared that some value may be readily apparent, but the ultimate value may take time to develop.

Ms. Taylor shared that the Lincoln Public School Committee voted unanimously to support the request.

Mr. Blanchfield asked about the possibility to reevaluate the program after some period of time. Dr. McFall explained that the measurable impact may take a while. Additionally, the correlation between the outcomes and the program may be hard to establish. She noted that Lincoln budget guidance has remained at 2.5% for many years and observed that most other districts had had overrides multiple times. She feels that LPS district is catching up.

Dr. Berard was prepared to provide information about the third preferred item, the Adjustment Counselor/social worker, but the Committee felt that request was understood and had no questions.

Mr. Payne and Mr. Blanchfield emphasized the impact of a preferred capital item vs. a preferred operating item and the cumulative cost of an operating item over a period of 10 years.

Several possible ways to present the requested budget at Town Meeting were discussed.

Mr. Payne thanked the members of the LPS for their presentation.

Discussion and deliberation of OPEB

Mr. Payne started the next agenda item – the OPEB (Other Postemployment Benefits). Ms. Wilkins provided an update on the Town's OPEB, including an explanation of what it is and how it is calculated, a summary of the Finance Committee's OPEB Policy and the anticipated period of time until Lincoln's pension is fully funded. She reviewed the contributions from 2009-2023 for Hanscom and the Town as well as the actuarial determined contribution, sharing a graph of the history. Ms. Wilkins explained the actuarial assumption changes and the proposed plan.

Based on the most recent reports, Ms. Wilkins thought that the proposed OPEB contribution of \$650K is appropriate.

Overall Budget Discussion

The Committee discussed the proposed budget using the attached table prepared by Mr. Blanchfield. Discussion focused on the following items:

- \$650K OPEB Contribution
- \$601K Reserve Fund contribution
- \$21K potential preferred Capital items
- \$383K preferred Operating items from LPS
- \$73K preferred Operating items from Town
- \$1,445K contribution to the Stabilization Fund

There was lengthy discussion about the overall budget and the impact of the LPS preferred operating items request.

Motion: Mr. Payne moved to approve the budget with assumptions made in the table below. Mr. Rosenbaum seconded the motion, which was approved unanimously.

FY24 Adjustments

Positive is Source of Funds; Negative is Use of Funds

\$ Thousands

FY24 Finance Committee Working Model	Toggle	Jan Model	Notes
FY23 Funds ex OPEB, Reserve, Capital, Preferred Items		\$ 3,459	
Community Center Vote - From Stabilization (sub as FC in initial model)			
OPEB - Standard Contribution		\$ (650)	Traditionally contribute \$650K to OPEB per year
Reserve Fund - Standard Contribution		\$ (601)	Growing vs. pre-pandemic levels by 4%
Insurance Adjustment (Savings vs. Model)		\$ 493	Updated assumptions from Colleen
Capital - Budgeted Investment (Capital + Maintenance)		\$ (779)	779K is Budgeted Amount
Changes in budgets as submitted			
FY23 Discretionary Funds		\$ 1,922	
OPEB - Additional Contribution		\$ -	Option to Increase Contribution
Reserve Fund - Additional Contribution		\$ -	Option to Increase Contribution
Capital - Potential Preferred Items		\$ (21)	
Operating - Base Budget Overage + Preferred Items		\$ (456)	
LPS Base Budget Gap	1	\$ -	SC able to eliminate overage
LPS Preferred Budget Items: TBD		\$ (383)	
Instructional Coaching	1	\$ (266)	Ongoing item - added to base budget
1% for Negotiations (COLA)	1	\$ (72)	Ongoing item - added to base budget
Counselor / Social Worker / BCBA (Cost Avoidance)	1	\$ (45)	Ongoing item - added to base budget
LSRHS Preferred Budget Items: N/A	1	\$ -	
Town Preferred Budget Items: Early Voting, Energy Contracts		\$ (73)	
Early Voting	1	\$ (13)	Ongoing item - added to base budget
Energy Contract Negotiations	1	\$ (60)	Ongoing item - added to base budget
Library Preferred Budget Items: TBD	1	\$ -	Nothing requested
Stabilization Drawdown (Contribution)		\$ (1,445)	
FY23 Net Change		\$ (0)	

Liaison Updates

Ms. Halsted reported that the Water Board had recently received planning estimates for the replacement of some of the Town's cast iron water main pipes which are over 100 years old. The planning estimate came in much higher than anticipated. The Water Commissioners are planning a public meeting to discuss.

Review & Approve Minutes

Ms. Marshall made a motion to table the minutes from the January 23rd meeting to allow for some changes. Mr. Payne seconded the motion, which was approved unanimously.

Closing

Ms. Marshall made a motion to adjourn the meeting. Ms. Halsted seconded the motion, which was approved unanimously. The meeting adjourned at approximately 9:42 PM.

Respectfully submitted,

Gina Halsted