



Revolving and Donation Funds

- Special Appropriation Funds
- Fee Based Programs
- Loss & Replacement Funds
- Donations

➤ ***FY17 REVOLVING FUND BUDGET ASSUMPTIONS:***

- ✓ Fees are set to cover the full cost of the program
- ✓ Retirement – MTRS and Lexington = 9% of total applicable salary line
- ✓ Medicare Tax = 1.45% of total salaries budgeted
- ✓ Benefits = 12% of total salaries budgeted
- ✓ Cola Adjustments are shown when known at the time the update is being completed



Guidelines for Revenues from Non-tax Sources

All monies collected by the schools from fees, fines, admissions, and other non-tax sources shall be submitted to the Business Office, deposited with the Treasurer of the Town, and credited to the following accounts.

SOURCES	ACCOUNTS
Athletic gate receipts	Athletic Revolving Account
Adult and Community Education Courses	Adult Education Revolving Fund
Drama/Chorus event receipts	Individual School Student Activity Fund Accounts
Field trip fees	Individual School Student Activity Fund Accounts
Gifts and grants	Special Revenue Gift/Grant accounts as established under statute or Town directives. See Grant Section for Additional Information on the number and types of grants received.
Lost and damaged book fees	Lost Book Revolving Accounts
Music Lesson receipts and instrument rental receipts	Music Revolving Account
Non-resident Tuition and registration fees	Individual Program Revolving Fund
Reimbursements for materials and services	General Treasury, except as provided by statute and Town option
Rental fees for non-school activities facilities use	Facilities Rental Revolving Account
Resident Tuition and registration fees	Individual Program Revolving Fund
School lunch receipts	School Lunch Revolving Account
Transcript and test fees	Guidance Revolving Accounts

Revolving Fund accounts shall be under the direct control of the School Committee, which delegates the power to the Superintendent and/or School Business Administrator to authorize expenditures from them without further appropriation by the Town.

Federal and state grants, gifts, and donations to the School Committee shall be processed as specified by statute and donor requirements. These Special Revenue Funds are reported in the Grant Section of the School Committee Budget Book.

LEGAL REF.: M.G.L, Ch. 40 §3;
 Ch. 44, § 53, 53A, 53E 1/2.;
 Ch. 71, §17A, 26C, 37A, 47, 71, 71E, 71F;
 Ch. 548 of the Acts of 1948.



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Lexington Public Schools Fee Summary

Program	FY16 Fee	FY17 Fee	Reason for Change	Revenue Collected
Field Trips and Extracurricular Activities	At Cost	At Cost	No Change	Student Activities: Costs are calculated for total cost of providing experience divided by the number of students attending.
Preschool Tuition	10 Hr/week program: \$3,240 15 Hr/week program: \$4,860 Lunch Bunch: \$1300 per year (1 hr – 4 day per week) Program will limit financial assistance slots available	No Change	No Change	\$130,000 Revolving Fund: Offsets the cost of program staff and supplies and materials for typical students. It does not fund the Special Education component of this program.



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Program	FY16 Fee	FY17 Fee	Reason for Change	Revenue Collected
Athletics	<p>High School:</p> <ul style="list-style-type: none"> ▪ \$325.00 1st sport per student, ▪ \$325.00 2nd sport per student, ▪ 3rd sport free. \$650 maximum per high school only family (LHS Family Plan). ▪ All home game admissions free except MIAA tournament games and Thanksgiving Football Games <p>Middle School:</p> <ul style="list-style-type: none"> ▪ \$150.00 per varsity sport. ▪ \$125.00 per junior varsity sport. ▪ \$75.00 per session for intramural programs ▪ \$300 MS Family Plan Only ▪ \$850 maximum per family (LHS & MS Family Plan). <p>Before School Sports:</p> <ul style="list-style-type: none"> ▪ \$75 per session, or ▪ \$200 for three sessions ▪ FAMILY PLAN: discontinued. 	<p>High School:</p> <ul style="list-style-type: none"> ▪ \$325.00 1st sport per student, ▪ \$325.00 2nd sport per student, ▪ 3rd sport free. \$650 maximum per high school only family (LHS Family Plan). ▪ All home game admissions free except MIAA tournament games and Thanksgiving Football Games <p>Middle School:</p> <ul style="list-style-type: none"> ▪ \$150.00 per varsity sport. ▪ \$125.00 per junior varsity sport. ▪ \$75.00 per session for intramural programs ▪ \$300 MS Family Plan Only ▪ \$850 maximum per family (LHS & MS Family Plan). <p>Before School Sports:</p> <ul style="list-style-type: none"> ▪ \$75 per session, or ▪ \$200 for three sessions ▪ FAMILY PLAN: discontinued. 	No Change	\$500,000 Revolving Fund: Offsets the cost of staff, equipment, transportation, and other program needs



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Program	FY16 Fee	FY17 Fee	Reason for Change	Revenue Collected
Transportation	\$300.00 (due by May 16)	\$300.00 (due by May 16)	No Change	\$815,000 Revolving Fund: Offsets the cost of program staff and supplies and materials for riders not eligible for Town paid transportation.
Graduated Fee Schedule	\$500.00 (due by May 16 – July 1) Full Cost/Seat \$685 pp (due after July 1 st)	\$500.00 (due by May 16 – July 1) Full Cost/Seat TBD (due after July 1 st)	Incremental cost increase per seat based on yearly Transportation contract	
After School Bus (Elementary ONLY)	\$60.00	No Change	No Change	
LXPRESS Bus	\$50.00	No Change	No Change	
School Lunch	Student Lunch price increased from \$3.25 to \$3.50 per lunch. Adult lunch price increased from \$4.25 to \$4.50 Breakfast price remained at the same price \$2.00 per breakfast.	No Change Student Breakfast - \$2.00 Student Lunch – 3.50 Adult Lunch - \$4.50	No Change	\$2,000,000 Revolving Fund: All revenue is held by the School Department. We currently have a Point of Sale system to remove cash from our schools and improve our reporting of sales for meals and a la carte items.



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LEXINGTON COMMUNITY EDUCATION

Fund Number: 25330640

Director/Staff Craig Hall, Director
 Programming: Director/Program Andrea Paquette, Manager of Programming
 Joan Taratuta, Accounts Payable
 Amy Sullivan, Registrar
 Administrator: Carol Pilarski, Assistant Superintendent of Curriculum

MGL Authorization: Ch. 71 § 71E

Year Established: Prior 2002

Program Description: Lexington Community Education is a self-sustaining, integral part of the Lexington Public Schools. Committed to providing lifelong learning and cultivating community/school partnerships, LCE provides practical, creative and enjoyable educational opportunities-incorporating engaging subjects at reasonable costs. LCE creates and manages three ten-week adult/community education catalogs during the Fall, Winter and Spring semesters. In June and July LCE runs Lexplorations, a five-week academic enrichment program for children.

Fee Structure: Per course charge

Fund Restrictions Compensation for employees, contracted services or course leaders and payment for equipment and materials to operate program.

Staffing History: The program has traditionally had a director, and office support. All instructors are contracted for a specific course.

FTE only	Actual FY13	Actual FY14	Actual FY15	Budgeted FY16	Projected FY17
Staffing					
Director	1	1	1	1	1
Manager of Programming	0.8	0.8	0.8	0.8	0.8
Accounts Payable	1	1	1	1	1
Registration Assistant	0.45	0.8	0.8	0.8	0.8
LCE Teachers	As needed	As needed	As needed	As needed	As needed
Total					



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Budget History:

	Actual	Actual	Actual	Budgeted	Projected
	FY13	FY14	FY15	FY16	FY17
	Cash Flow	Cash Flow	Cash Flow		
	25330640	25330640	25330640	25330640	25330640
Revenue					
Prior Year Balance	533,041.38	362,898.54	293,293.50	295,674.66	245,166.61
Carry forward encumbrance	37,054.95	31,373.18	62,687.40	15,481.74	
Fees	930,136.20	954,382.08	972,645.34	1,050,456.96	1,081,970.66
Total Projected Revenue	1,500,232.53	1,348,653.80	1,328,626.24	1,361,613.36	1,327,137.27
Expenses					
Salary & Wages					
Administration	191,561.50	194,119.98	201,861.02	210,324.50	215,582.62
Teachers	448,341.77	455,228.03	464,320.59	473,619.24	485,459.73
Sec/Clerks	33,975.08	34,680.73	35,284.21	42,993.60	44,068.44
Total Salary & Wages	673,878.35	684,028.74	701,465.82	726,937.34	745,110.79
Operating Expenses					
Printing	27,642.38	26,140.45	29,100.80	30,000.00	30,900.00
Consultant Svs	177,402.94	212,307.02	184,683.98	180,009.41	185,409.69
Other Prof	85,495.00	8,496.06	2,000.00	5,000.00	5,500.00
Contracted Services	48,515.03				
Building Rental	82,195.03	79,548.75	79,885.70	130,000.00	130,000.00
Office Supplies	4,920.65	2,363.94	1,068.13	2,000.00	2,500.00
Postage & Mailings	9,093.89	11,709.50	10,871.80	11,500.00	12,000.00
Supplies & Materials	28,190.75	30,765.84	23,875.35	31,000.00	32,000.00
Total Operating Expenses	463,455.67	371,331.56	331,485.76	389,509.41	398,309.69
Total Expenses	1,137,334.02	1,055,360.30	1,032,951.58	1,116,446.75	1,143,420.48
Projected Final Balance	362,898.51	293,293.50	295,674.66	245,166.61	183,716.79

Recent Developments:

- Processed over 6,500 LCE (not including summer Lexplorations) enrollments from Fall 2014 through Fall 2015.
- Processed 1945 enrollments for Summer Lexplorations Program.
- Provided approximately 7,000 community service hours to over 275 LHS students during summer Lexplorations program.
- Welcomed world-renowned teachers, speakers, and thinkers including Ambassador Dennis Ross, Max Tegmark, C. Anthony Martignetti, Susan Cheever, Coleman Barks, Dave Liebman, Alan Lightman, Ralph Nader, and others.



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Current Challenges:

- Functionality and usability of LCE website

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact:

- New website/database with online registration.

Proposed FY17 Fee:

Course fees are based on hourly pricing chart and are competitive with similar and surrounding adult and community education programs.

On the Horizon:

- Introduce new LCE website with on-line registration ability.
- Continued expansion of Community Education Program offerings to present vibrant, robust, collaborative, well-rounded/attended educational community program.
- Increased participation of Lexington residents, LPS staff, and students as instructors, contributors, assistants, students and supporters -tapping the excellent talent and resources "in house" and in town.
- Further emerge and be recognized as a unique and leading center for community education and events, and a meeting place for engaging ideas and creative expression.



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ATHLETIC REVOLVING

Fund Number: 25330540

Director/Program Naomi Martin, Athletic Director
 Coordinator: Administrator: Laura Lasa, Principal

MGL Authorization: Ch. 71 § 47

Year Established: Prior 2002 for gate receipts and donations. Fees were not reported to this fund until FY08.

Program Description: The funding for this program comes from three sources: operating budget funding, user fees collected for sport participation, and gifts and donations. The operating budget funds are deposited into an Athletic Revolving Fund. Resources from the Revolving Fund are used to pay for officials, security, transportation and equipment.

Fee Structure Recommendations for 2015-2016: High School User Fees:

- \$325.00 1st sport per student in family
- \$325.00 2nd sport per student in family
- Family Cap for High School Families ONLY \$650.00 per year

Middle School User Fees:

- Varsity Sports \$150.00 per sport
- Junior Varsity Sports \$125.00 per sport
- Intramural programs: \$75.00 per session

\$850.00 Maximum per Family with Student-Athletes at Middle School AND High School (Grades 6-12).

Before School Sports Fees at the Elementary Level: \$75.00 per session. The session length is 8 weeks. The rate for signing up at the start of the year for all three sessions (1 day per week) is \$200.00.

FAMILY CAP: If user fees paid for high school athletics exceeds \$650.00 for the students in your family, you qualify for the high school family cap plan. If you have a combination of high school and middle school student-athletes in your family the family cap is \$850.00 per family. Middle School Intramurals and Before School Elementary Sports Programs do not count toward the family cap.

Gate fees are only applicable for HOME MIAA TOURNAMENT GAMES and THANKSGIVING DAY FOOTBALL GAMES.

Fund Restrictions Compensation for employees, contracted services or payment for equipment and materials to operate program.



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Staffing History: This program has traditionally had a director and office support. All instructors are contracted for a specific course.

	Actual FY13	Actual FY14	Actual FY15	Budgeted FY16	Projected FY17
Staffing					
Middle School Coaches	Stipend	Stipend	Stipend	Stipend	Stipend
Elementary Coaches	Stipend	Stipend	Stipend	Stipend	Stipend
Game Personnel	Limited Needs	Limited Needs	Limited Needs	Limited Needs	Limited Needs
MS Equipment Mgrs	Stipend	Stipend	Stipend	Stipend	Stipend
Officials	As needed	As needed	As needed	As needed	As needed
Police Details	As needed	As needed	As needed	As needed	As needed

- deficit will be reviewed after final FY15 and FY16 fees are collected



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Budget History:

	Actual FY13 Cash Flow 25330540	Actual FY14 Cash Flow 25330540	Actual FY15 Cash Flow 25330540	Budget FY16 25330540	Projected FY17 25330540
Revenue					
Prior Year Balance	339,588.60	235,669.36	174,947.46	206,211.79	134,769.19
Carry forward encumbrances	42,605.00	17,940.10	27,539.50	2,210.00	
Fees	488,471.25	495,743.73	507,167.96	496,000.00	496,000.00
Total Projected Revenue	870,664.85	749,353.19	709,654.92	704,421.79	630,769.19
Expenses					
Coaches	160,554.40	157,362.46	162,213.80	180,453.63	180,453.63
Officials	68,749.00	72,010.50	68,990.00	109,052.00	109,052.00
Game Personnel	17,294.79	26,646.93	24,415.20	19,510.00	19,510.00
Police Detail	2,742.40	2,038.40	0.00	3,000.00	3,000.00
Total Salary & Wages	249,340.59	258,058.29	255,619.00	312,015.63	312,015.63
Expenses					
Operating Expenses					
Athletic Equipment	60,662.68	38,253.59	22,026.18	39,565.28	39,565.28
Equip Svc & Repairs	9,639.71	185.95	289.95	192.34	192.34
Insurance	Operating	Operating	Operating	Operating	Operating
Mileage	Operating	Operating	Operating	Operating	Operating
Transportation	197,473.80	157,311.50	164,967.00	181,010.00	181,010.00
Building Rental	95,185.39	83,279.08	46,863.78	90,500.00	90,500.00
Membership/Dues	5,189.13	3,832.50	4,079.75	3,963.92	3,963.92
Staff Travel					
Supplies/Materials		3,707.82	4,904.72	3,834.97	3,834.97
Other Supplies	5802.99		120.46		
Tuition & Training	11,701.20	2,237.50	4,572.29	2,314.23	2,314.23
Total Operating Expenses	385,654.90	288,807.94	247,824.13	321,380.74	321,380.74
Total Expenses	634,995.49	546,866.23	503,443.13	633,396.37	633,396.37
Projected Final Balance	235,669.36	202,486.96	206,211.79	71,025.42	-2,627.18

ELEMENTARY SCHOOL PROGRAM

The Lexington Elementary Before School Sports (BSS) Program is designed for grades 4 and 5 at the six elementary schools. Through this program, students have the opportunity to work on fitness activities taught during the regular physical education classes as well as increase overall physical activity by 90 minutes per week. In FY12 the Elementary BSS became a 3 session (fall, winter, spring) program consisting of 8 weeks, and 16 meetings per session instead of a year round program with each elementary school determining the number of sessions that were run. A district wide permission slip is now used, and there are a uniform number of 48 sessions being held at each elementary school over the course of the school year. Each BSS session runs 45-60 minutes in length. There is autonomy for each elementary PE teacher to choose which day(s) of the week his/her program runs in their respective elementary school.



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Elementary Before School Sports Program FY16					
Sport	Salaries (Revolving)	Supplies (revolving)	Transportation (Revolving)	Officials (Revolving)	Total Expenses
Account Numbers		54601	52169	52121	
BSS Program (Charged to Revolving)	\$1907.50 x 6	\$600.00	\$0.00	\$0.00	\$12,045.00

Recommendation:

In FY16, the compensation for each elementary PE teacher would be based on a maximum annual compensation of \$1907.50 as indicated by XII in the LEA Unit A contract. The stipend will continue to be paid in three payments at the end of the fall, winter, and spring BSS program sessions. Fees for Before School Sports will remain the same in FY16.

MIDDLE SCHOOL PROGRAM

Organization/Program Description:

The Diamond and Clarke Middle Schools are a part of the Middlesex League Middle School League of Eastern Massachusetts. Diamond and Clarke’s interscholastic athletic programs are governed by the Middle Level Athletic Committee (MLAC) through the Massachusetts Secondary Schools Administrators Association (MSSAA). Both schools are in compliance with all rules and regulations of the MLAC. Diamond and Clarke’s membership in the Middlesex League ensures geographically suitable opponents and provides schedules for competition with both our “varsity” and “junior varsity” middle school interscholastic athletic programs. The current interscholastic middle school athletic program available to Diamond and Clarke students, offers 22 district wide “varsity” athletic teams (11 at Diamond and 11 at Clarke) and 8 district wide “junior varsity” athletic teams.

Each of the middle schools’ interscholastic programs is staffed by a middle school assistant athletic director, an equipment manager, and 17 interscholastic coaches. The coaches are evaluated by the Director of Athletics and the middle school assistant athletic directors at the end of the season. The user fees at the middle schools were increased back in FY12, in an attempt to have our middle school interscholastic athletic programs become more self-sustaining.



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Middle School Recommendation User Fee Recommendation for FY16:

1. Keep MS athletic fees for FY16 the same, \$150.00 for all interscholastic "varsity" sports at Clarke and Diamond Middle School.
2. Keep MS Athletic fees for FY16 the same, \$150.00 for all interscholastic "junior varsity" sports at Clarke and Diamond Middle School.
3. Maintain MS intramural fee at \$75.00 at Clarke and Diamond Middle School.
4. Keep the shared family cap for MS and HS students at \$850.00 per family.
5. Elementary BSS fees and MS Intramural fees will continue to not count toward the family cap.
6. Move all MS Coaching and Administrative Salaries to the Operating Budget (like the interscholastic program at Lexington HS) so that the revolving account is not drained by non self-sustaining MS interscholastic athletic programs. Phase I of this was started in FY15 (approx \$65,000.00), requesting Phase II and the remaining salaries for MS and MS administrative salaries (Equipment Managers, Asst AD) be transferred to the operating budget. This will allow for user fees at the Clarke and Diamond MS to be kept lower than Lexington HS. The requested amount of money to the operating budget in FY16 is approximately \$95,500.00

HIGH SCHOOL PROGRAM

Organization/Program Description

Lexington High School is a member of the Massachusetts Interscholastic Athletic Association (MIAA) which governs the rules and regulations for interscholastic competition. Lexington High School is also a member of the Middlesex League which is made up of twelve teams and provides league schedules for all of our interscholastic team offerings. In the fall of 2011, the Middlesex League expanded to a twelve team league, consisting of two divisions. Lexington High School competes in the Liberty (Large) Division with the member schools of Woburn, Reading, Arlington, Belmont, and Winchester. The Freedom (Small) Division is comprised of Burlington, Wilmington, Wakefield, Melrose, Watertown and Stoneham. Currently, we offer 27 varsity teams, 25 junior varsity teams and 10 freshmen teams at Lexington High School. Title IX ensures compliance for equal treatment for all of our male and female athletes. Approximately 25% of the school's population will participate in interscholastic athletics in any of the three seasons (Fall, Winter, Spring). For the past five years, Lexington has been consistently rated as one of the top Division I schools for overall excellence in athletics by The Boston Globe.

The program is staffed by the Director of Athletics, an Athletic Department Administrative Assistant and 2 Equipment Managers. There is one certified Head Trainer and two certified Assistant Trainers. There are approximately 125 coaches employed by the district at Lexington High School. Each sub-varsity coach receives a written evaluation from the head coach at the end of the season. The head coaches receive a written evaluation from the Director of Athletics.

All coaches in the Lexington Public Schools are certified through the National Federation of High Schools (NFHS) Coach's Education Program. All coaches are also CPR certified, trained in First Aid, and certified



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through the NFHS Concussion Safety Program. Prior to each season, coaches meet with the Director of Athletics as a group to cover rules and regulations of the Lexington Public Schools and the MIAA, as well as discussing seasonal goals and objectives.

The educational athletics sponsored by the Lexington Public School District is an extension of the classroom. Last school year, approximately 1,850 athletic roster spots were filled by the students of Clarke, and Diamond Middle Schools and Lexington High School.

The Massachusetts Interscholastic Athletic Association (MIAA) describes co-curricular activity programs as an essential part of the total education process. Successful interscholastic programs such as Lexington's teach life lessons and values including: accountability, citizenship and sportsmanship, confidence, leadership, organizational and time management skills, the proper perspective on winning, performing under pressure, persistence, positive physical well-being and how to make positive choices in regard to chemical health, respect, responsibility, sacrifice for the common good, self-discipline, social skills, striving toward excellence, taking instruction, teamwork, and work ethic.

Further, the MIAA contends that activity programs often represent the best drop-out prevention, crisis intervention, day care and drug prevention programs which a community can offer, and the cost per student is minimal. Students participate in athletics because they want to: at Lexington this motivation is used to teach lessons for lifelong learning.

In an effort to combat the poor gate receipt revenue, in FY12 LHS User Fees were raised by \$25.00 for all Lexington High School student-athletes and gate fees were eliminated to enter at all LHS home athletic events (this resulted in free admission to football, boys and girls basketball, boys and girls ice hockey and wrestling for all spectators). With construction complete on many athletic fields in Lexington, student-athletes have benefited from increases in crowd attendance and our goals from FY12 are currently being met and meeting the needs of those student-athletes and teacher-coaches in the Lexington HS Athletic Department.

High School Recommendation User Fee Recommendation for FY16:

1. Keep HS athletic fees at \$325.00 for all interscholastic teams.
2. Keep the district family cap at \$650.00 per family (for families HS student-athletes ONLY).



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WORKBOOKS

Fund Number 25331440

Director/Program Coordinator: Marie Murphy Administrator: Laura Lasz, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: 2006
 Program Description: Workbooks needed for high school Foreign Language classes are ordered in bulk by the respective department and purchased by high school students in order to obtain a lower cost rate on the item.
 Fee Structure: Yearly cost of the item
 Fund Restrictions: None

Budget History:

	Actual FY13 Cash Flow 25331440	Actual FY14 Cash Flow 25331440	Actual FY15 Cash Flow 25331440	Budget FY16 25331440	Projected FY17 25331440
Revenue	1,558.00	495.50	950.71		
Prior Year Balance	6,254.52	6,790.20	5,461.48	5,403.99	
Total Projected Revenue	7,812.52	7,285.70	6,412.19		
Expenses			6,412.19		
Operating Expenses					
Textbook Expenses		401.94	640.70		
Supplies Expense	1,022.32	1,422.28	367.50		
Total Operating Expenses	1,022.32	1,824.22	1,008.20		
Total Expenses	1,022.32	1,824.22	1,008.20		
Projected Final Balance	6,790.20	5,461.48	5,403.99		

Recent Developments: The Foreign Language Department collects funds from Foreign Language students then orders the Foreign Language Workbooks in bulk saving money for the students.

Current Challenges: None

On the Horizon: None



EARLY CHILDHOOD TUITION & GIFT

Fund Number 25330740

Director/Program Coordinator: Elizabeth Billings Fouhy, Director
Administrator: Linda Chase, Director of Student Services

MGL Authorization: Ch. 71 § 47

Year Established: September, 1991

Program Description: Lexington Public Schools provides special education and regular education services for ages 2 years & 9 months to Kindergarten entry age in an integrated classroom setting at the Lexington Children's Place. These preschool programs are designed to promote a child's cognitive, language, physical, social and emotional development through an integrated approach to learning.

The goal of the program is an active partnership with parents in their child's early development and to provide a model, developmental preschool program that is based on an "inclusive" multicultural curriculum in which diversity is celebrated and all children learn to grow together as they explore their world.

Class size varies as the year progresses but should not be greater than 15 per class. At least one half of the children will be typically developing and the other half of the children may have some combination of language, motor and/or social delays. The program is staffed by the child development teacher (Special Educator) and two assistant teachers. An additional assistant teacher may be added as the group needs dictate.

There are 5 four day programs (2 morning and 2 afternoon and one all day class groups. There is one five day program that runs for 5 days a week for a total of 15 hours week. The program follows the LPS school calendar and begins early in September.

Fee Structure: Tuition for the complete preschool program (September,2015-June,2016) is:
\$3,240 for 4 day program
\$4,860 for 5 day program
\$ 1,300 for 4 days a week of lunches
Tuition for children who enter at various points in the year is prorated.
Tuition is paid in monthly installments.

The program wishes to enroll children from a variety of socioeconomic backgrounds so a limited amount of financial assistance (operating budget funded) and/or a varied payment schedule for families in need of assistance and/ or modifications are available by completing a LPS Financial Assistance Application.

Monies deposited into the Gift line are specifically for the Playground project or other purposes as specified by the donor.



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Staffing History:

	Actual FY13 25330740	Actual FY14 25330740	Actual FY15 25330740	Budget FY16 25330740	Projected FY17 25330740
Staffing					
Administrator	0.25	0	0	0	0
Teachers	0	0	0	0	0
Psychologist	0	0	0	0	0
Nurse	0.2	0	0	0	0
Occupational Therapist	0	0	0	0	0
Speech/Language Specialist	0	0	0	0	0
Instruc Asst/Sec/Aides	2.03	1.77	1.71	3.2708	3.2708
Student Support Instructor	0	0	0		
Home Hospital Tutor	0	0	0		
Secretary	0.45	0.73	0.73	0.45	0.45
Total	2.93	2.5	2.44	3.7208	3.7208

Budget History:

	Actual FY13 Cash Flow 25330740	Actual FY 14 Cash Flow 25330740	Actual FY 15 Cash Flow 25330740	Budgeted FY 16 25330740	Projected FY17 25330740
Revenue					
Prior Year Balance	237,414.43	242,089.00	317,751.18	367,536.31	248,374.76
Fees Tuition	107,668.41	138,775.85	142,421.29		
Donations – Playground (Balance)	384.00	4,752.00			
Total Projected Revenue	345,466.84	385,616.85	460,172.47	367,536.31	248,374.76
Expenses					
Salary & Wages					
Coordinator/Teacher Overhead*					
Secretary	28,431.57	30,290.28	34,074.96	16,616.46	
Instr Assistant	74,946.27	36,576.76	55,314.28	102,545.09	
Total Salary & Wages	103,377.84	66,867.04	89,389.24	119,161.55	0.00
Operating Expenses					
Other Consultant Svs	0.00		10.00		
Subscriptions/Supplies	0.00		3,236.92		
Supplies & Materials	0.00	998.63			
Replacement Equipment	0.00				
Total Operating Expenses	0.00	998.63	3,246.92		
Playground Expenses					
Total Expenses	103,377.84	67,865.67	92,636.16	119,161.55	
Projected Final Balance**	242,089.00	317,751.18	367,536.31	248,374.76	248,374.76

\$18,219.50 reserved from Playground Donations.



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Recent Developments: In FY06, a gift account line was added to this revolving account to accommodate donations made for the new playground for Early Childhood. The Playground Fund supported the costs of the landscape design and modifications necessary. The Community Partnership Act monies were allocated and used to complete a fully accessible, fenced preschool playground in the Spring of 2009. Additional monies will be used to update and enhance the existing structure and area (landscaping, signage).

In FY08, a formal "Lunch Bunch" was added to the preschool programming allowing for more inclusion opportunities and the ability to string AM and PM programming together for longer day preschool experiences. Staffing for the assistants needed for this program is supported by the additional fees charged to families of children without special needs who attend this component of preschool programming.

In FY 10, additional administrative assistant time (over the summer months) was added via the EC ARRA grant to provide support to the Program Administrator for clerical and Early Intervention Transition processing.

In FY 10, part of a district wide nurses' time was allocated to LCP students to address the ongoing medical needs of children in the preschool, both those with and without special needs. The number of medically needy children was increasing and markedly impacting the Harrington Nurse's time and schedule.

In September, 2015 an additional integrated preschool (Morning, Lunch and Afternoon) classroom was instituted at the Central Office building. This program allowed for up to 30 more children (up to 14 with IEPs and 16 general education students to be enrolled in LCP. At the start of the 2015-6 school year the program had 5 half day program slots available for children with special needs and a long waiting list for general education students.

Current Challenges: Since June, 2015 there have been 15 children who have moved in to Lexington with IEPs from other towns and states or from other countries with significant medical and educational needs. Space is the perpetual problem of integrated preschool programming. Children moving in with IEPs are filling up our expanded classroom programs and while there are enough children on our waitlists to fill another classroom, there are no rooms in which to run this class group. The Town is discussing whether or not to lease a vacated childcare center in town to house Lexington Children's Place for the next 3 years. This move will increase the number of tuition supported slots available at LCP but will also require School Nurse and custodial support that will impact this Revolving Account.

Proposed FY17 Fee: To be determined via School Committee fee determination process.



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ESTABROOK MORNING CLUB

Fund Number: 25331504

Director/Program Coordinator: Lynn Devoe Sandra Trach, Principal
MGL Authorization: Ch. 71 § 47
Year Established: 2006
Program Description: Before school child care for parents at the Estabrook Elementary School
Fee Structure: Parents pay a monthly fee, due on the first of every month, or pay for the year.
Fund Restrictions: Enrollment cap

Staffing History:

	Actual FY13	Actual FY14	Actual FY15	Budgeted FY16	Projected FY17
Staffing					
Teacher	1	1	1	1	1
Total	1	1	1	1	1

Budget History:

	Actual FY13 Cash Flow 25331504	Actual FY14 Cash Flow 25331504	Actual FY15 Cash Flow 25331504	Budgeted FY16 25331504	Projected FY17 25331504
Revenue					
Prior Year Balance	15,977.25	19,784.21	24,026.49	27,179.36	
Fees	10,530.60	11,535.00	10,265.45		
Total Projected Revenue	26,507.85	31,319.21	34,291.94		
Expenses					
Salary & Wages					
Teachers	6,585.65	6,802.97	7,112.58		
Total Salary & Wages					
Operating Expense	137.99	489.75			
Total Operating Expenses	6,723.64	7,292.72	7,112.58		
Total Expenses	6,723.64	7,292.72	7,112.58		
Projected Final Balance	19,784.21	24,026.49	27,179.36		



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Recent Developments: Replenish play equipment games and arts and crafts.

Current Challenges: Sustaining enrollment in order for the club to continue

FY16 Fee: The current enrollment is at 20, with a total capacity of 20 for the program. The current fee is \$16 per week (minus any holidays or vacations).

FY17 Fee: At this time, no increase has been approved.

On the Horizon: Evaluation of providing this service at only one elementary school and the financial impact to the Town for benefits and other cost considerations.



GIFT ACCOUNTS



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BOWMAN GIFT

Fund Number: 25340102

Director/Program Coordinator: Mary Anton-Oldenburg, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: Prior to 2002
 Program Description: This fund has receives contributions from the Textile Recycling Project and other School Committee approved donations
 Fee Structure: Unknown
 Fund Restrictions: none
 Fund Use: Projects to support Bowman School

Budget History:

	Actual FY13 Cash Flow 25340102	Actual FY14 Cash Flow 25340102	Actual FY15 Cash Flow 25340102	Budgeted FY16 25340102	Projected FY17 25340102
Revenue					
Revenue	0.00	0.00	204.65	204.65	
Prior Year Balance					
Total Projected Revenue			204.65		
Expenses					
Operating Expenses	0.00	0.00	0.00		
Total Expenses			0.00		
Projected Final Balance	0.00	0.00	204.65		

Recent Developments: Income from the Recycling Project should be reflected in this fund. No other contributions have been made since 2007

Current Challenges: None

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None

On the Horizon: None



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BRIDGE GIFT

Fund Number: 25340503

Director/Program Coordinator: Meg Colella, Principal
 MGL Authorization: Ch. 71 § 47

Year Established: Prior to 2002
 Program Description: Each year, Bridge School receives a number of donations to the school usually from corporate sponsors.

Fee Structure: None

Fund Restrictions: None

Budget History:

	Actual FY13 Cash Flow 25340503	Actual FY14 Cash Flow 25340503	Actual FY15 Cash Flow 25340503	Budgeted FY16 25340503	Projected FY17 25340503
Revenue	2,555.05	6,386.62	4,017.30		
Prior Year Balance	5,155.44	3,258.91	3,669.45	4,269.86	
Transfer Adjustment					
Total Projected Revenue	7,710.49	9,645.53	7,686.75		
Expenses					
Total Operating Expenses	4,451.58	5,976.08	3,416.89		
Total Expenses	4,451.58	5,976.08	3,416.89		
Projected Final Balance	3,258.91	3,669.45	4,269.86		

Recent Developments:

We have been pleased to use our gift account to purchase books and materials to supplement as needed.

Current Challenges: As needs arise, the funds will be spent accordingly.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None

On the Horizon: None



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ESTABROOK GIFT

Fund Number: 25341404

Director/Program Coordinator: Sandra Trach, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: Prior to 2002
 Program Description: The Estabrook Gift Account holds donations to the school.
 Fee Structure:
 Fund Restrictions

Budget History:

	Actual FY13 Cash Flow 25341404	Actual FY14 Cash Flow 25341404	Actual FY15 Cash Flow 25341404	Budgeted FY16 25341404	Projected FY17 25341404
Revenue					
Grant Award					
Prior Year Balance	297.06	297.06	297.06	297.06	
Total Projected Revenue			297.06		
Expenses					
Supplies/Materials					
Other	0.00	0.00			
Total Operating Expenses	0.00	0.00	0.00		
Total Expenses	0.00	0.00	0.00		
Projected Final Balance	297.06	297.06	297.06		

Recent Developments: In 2015-2016, there was no new activity within the Estabrook Gift account.

Current Challenges: None

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None

On the Horizon: None



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FISKE GIFT

Fund Number: 25340705

Director/Program Coordinator: Thomas Martellone, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: Prior to 2002
 Program Description:
 Fee Structure:
 Fund Restrictions: Allocations are determined by the Fiske school principal

Budget History:

	Actual FY13 Cash Flow 25340705	Actual FY14 Cash Flow 25340705	Actual FY15 Cash Flow 25340705	Budgeted FY16 25340705	Projected FY17 25340705
Revenue					
Revenue	5,002.11	5,058.16	5,389.67		
Prior Year Balance	629.07	2,022.76	2,172.70	2,479.76	
Carry Forward Enc			742.50		
Total Projected Revenue	5,631.18	7,080.92	8,304.87		
Expenses					
Total Operating Expenses	3,608.42	4,908.22	5,825.11		
Total Expenses	3,608.42	4,908.22	5,825.11		
Projected Final Balance	2,022.76	2,172.70	2,479.76		

Recent Developments: Funds are used to enhance student instruction or enrichment through teaching.

Current Challenges: None

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None

On the Horizon: The school receives funds from Stop & Shop A+ rewards, Coffee Pond Photography, Target and Box Tops. The funds will continue to be used to enhance student instruction or for enrichment purposes.



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HARRINGTON GIFT

Fund Number: 25340408

Director/Program Coordinator: Elaine Mead, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: 2008
 Program Description: This account was set up because a parent made a donation to the school. The account is for donations made to the school, as decided by the principal, to be used as needed for school improvement and program enhancement.
 Fee Structure: N/A
 Fund Restrictions: The donations to the account would be subject to the School Committee policy on fund raising/contributions as written in the Elementary Handbook (pp. 37-38).

Budget History:

	Actual FY13 Cash Flow 25340408	Actual FY14 Cash Flow 25340408	Actual FY15 Cash Flow 25340408	Budgeted FY16 25340408	Projected FY17 25340408
Revenue					
Revenue			2,098.50		
Prior Year Balance	1.83	1.83	1.83	320.33	
Total Projected Revenue	1.83	1.83	2,100.33		
Expenses					
Operating Expenses	0.00	0.00	1,780.00		
Total Expenses	0.00	0.00	1,780.00		
Projected Final Balance	1.83	1.83	320.33		

Recent Developments: In the past we have used donations to the school to fund professional development and school programs. If we receive funds in the future we will use them for school programs that support school improvement goals. Bay State Textile funds are used for financial aide.

Current Challenges: We do not actively seek donations for this account, as we do not want to compete with the PTA or LEF fundraising. We currently get monthly deposits from Baystate Textiles.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None

On the Horizon: None



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HASTINGS GIFT

Fund Number: 25341009

Director/Program Coordinator: Louise Lipsitz, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: 2003
 Program Description: Funds from donations to Hastings Elementary School
 Fee Structure: Private donations for parents in the Hastings School community
 Fund Restrictions: Unknown

Budget History:

	Actual FY13 Cash Flow 25341009	Actual FY14 Cash flow 25341009	Actual FY15 Cash Flow 25341009	Budgeted FY16 25341009	Projected FY17 25341009
Revenue					
Revenue	3,318.33	4,304.05	2,223.41		
Prior Year Balance	1,917.57	3,437.90	6,506.45	8,675.86	
Total Projected Revenue	5,235.90	7,741.95	8,729.86		
Expenses					
Total Operating Expenses	1,798.00	1,235.50	54.00		
Total Expenses	1,798.00	1,235.50	54.00		
Projected Final Balance	3,437.90	6,506.45	8,675.86		

Recent Developments: Funds raised by A+ and Wilson Farms fundraising are deposited in this account to be utilized in support of student learning. This account will be used to provide additional classroom technology, additional financial support for the fifth grade trip this year, teacher and parent resources, and student texts for literacy instruction across content areas.

Current Challenges: Monitoring current expenses with eye on utilization of a portion of this fund during the current year.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: We will use some of the funds in this account to offset non-consumable items that are not funded in the operating budget.

On the Horizon: We plan to keep a small amount in this fund going forward.



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CLARKE GIFT

Fund Number: 25341621

Director/Program Coordinator: Anna Monaco, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: 2004
 Program Description: Clarke Gift Account has been established to accept parent/community donations for the Jonas Clarke Middle School.
 Fee Structure: N/A
 Fund Restrictions: Restrictions based on donation letter(s) from parent/community

Budget History:

	Actual FY13 Cash Flow 25341621	Actual FY14 Cash Flow 25341621	Actual FY15 Cash flow 25341621	Budgeted FY16 25341621	Projected FY17 25341621
Revenue					
Revenue		3,750.00	781.75		
Prior Year Balance	7,364.42	7,364.42	7,514.42	8,296.17	
Total Projected Revenue	7,364.42	11,114.42	8,296.17		
Expenses					
Total Operating Expenses		3,600.00			
Total Expenses	0.00	3,600.00	0.00		
Projected Final Balance	7,364.42	7,514.42	8,296.17		

Recent Developments: For several years, Clarke has worked on creating a student-to-student exchange program with a partner school in China. In April 2014, we took our first group of 8th grade students to China to visit our partner school and host families for more than a week. As a result of Clarke's gift account contributions, we were able to offer scholarships to several students. We will be offering this trip again in April 2016. As an ongoing effort to create a fund for scholarships for students wishing to travel to China as 8th graders in the future, Clarke has hosted teachers, administrators and students from abroad wishing to visit the United States and learn more about our education system.

Current Challenges: N/A

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: There are no changes for the upcoming fiscal year from this account.

On the Horizon: We hope to use some of these funds to help with scholarships for trips that families may not be able to afford on their own.



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DIAMOND GIFT

Fund Number: 25340622

Director/Program Coordinator: Anne Carothers, Principal

MGL Authorization: Ch. 71 § 47

Year Established: 2004

Program Description: The Diamond Gift account allows us to receive donations in Diamond's name. These donations may then be used at the Principal's discretion.

Fee Structure:

Fund Restrictions

Budget History:

	Actual FY13 Cash Flow 25340622	Actual FY14 Cash Flow 25340622	Actual FY15 Cash Flow 25340622	Budgeted FY16 25340622	Projected FY17 25340622
Revenue					
Revenue	11,016.46	7,400.00	9,018.60		
Prior Year Balance	0.00	1,444.06	2,444.06	6,262.66	
Total Projected Revenue	11,016.46	8,844.06	11,462.66	6,262.66	
Expenses					
Total Operating Expenses	9,572.40	6,400.00	5,200.00	6,705.11	
Total Expenses	9,572.40	6,400.00	5,200.00	6,705.11	
Projected Final Balance	1,444.06	2,444.06	6,262.66	-442.45	

Recent Developments: None

Current Challenges: None

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: We do not envision any changes for the upcoming fiscal year (FY17) for this account.

On the Horizon: The school is expecting to utilize funds in this account during the FY16 school year for professional development, assemblies and projects.



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LHS SCHOOL GIFT

Fund Number: 25340340

Director/Program Coordinator: Laura Lasa, Principal

MGL Authorization: Ch. 71 § 47

Year Established: Prior to 2002

Program Description: The LHS Gift Account has been established to accept parent and community donations. The Lexington community completes various 'shopping days' at Stop & Shop and Wilson Farms. These annual events provide rich resources. The funds are primarily used to purchase school-wide items such as go-green water fountains, bulletin boards to eliminate random paper on walls, etcetera.

Fee Structure:

Fund Restrictions:

Budget History:

	Actual FY13 Cash Flow 25340340	Actual FY14 Cash Flow 25340340	Actual FY15 Cash Flow 25340340	Budgeted FY16 25340340	Projected FY17 25340340
Revenue					
Revenue	100.00	6,528.89	5,878.64		
Prior Year Balance	17,327.32	15,968.58	19,262.98	16,211.73	
Carry-over Enc		125.00		57.25	
Total Projected Revenue	17,427.32	22,622.47	25,141.62	16,268.98	
Expenses					
Total Operating Expenses	1,458.74	3,359.49	8,929.89		
Total Expenses	1,458.74	3,359.49	8,929.89	0.00	
Projected Final Balance	15,968.58	19,262.98	16,211.73	16,268.98	

Recent Developments: The purchase and posting of more than thirty bulletin boards in the four buildings helped us to meet fire codes and present a more organized format for announcements and flyers posted by students, clubs, and activities. We will use Gift funds to purchase several water bottle filling stations that help to reduce plastic waste.

Current Challenges: None

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None

On the Horizon: None



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ATHLETIC FUND: GIFT ACCOUNT

Fund Number: 25340940

Director/Program Coordinator: Naomi Martin, Athletic Director

MGL Authorization: Ch. 71 § 47

Year Established: Prior to 2002

Purpose:

Priorities:

Program Description: The Athletic Department is funded from three sources. Operating Budget, Fees and Donations from various team/parent booster group for monies collected from fees, activity accounts, and miscellaneous income.

Funding:

Fund Restrictions:

Budget History:

	Actual	Actual	Actual	Budgeted	Projected
	FY13	FY14	FY15	FY16	FY17
	Cash Flow	Cash Flow	Cash Flow		
	25340940	25340940	25340940	25340940	25340940
Revenue					
Prior Year Balance	11,543.44	11,543.44	11,543.44	11,543.44	0.00
Fees					
Total Projected Revenue	11,543.44	11,543.44	11,543.44		
Expenses					
Other Supplies	0.00	0.00	0.00		
Total Operating Expenses	0.00	0.00	0.00		
Total Expenses	0.00	0.00	0.00		
Projected Final Balance	11,543.44	11,543.44	11,543.44		

Recent Developments:

The Lexington High School Educational Athletic Department values its impact on student-athletes in the area of leadership training and development and continued education for its teacher-coaches, including both general and sport specific professional development. The Lexington Athletic Department will actively look to seek gifts to the department for the purposes of continuing its educational athletic initiatives in the areas of leadership development and coach's education.



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Current Challenges:

Lack of clarity in the role of Booster Clubs and what contributions they make for the sports they represent at Lexington High School. Over the course of the next few years, we need booster clubs to become more transparent in what they offer to our programs and all individual sport booster clubs must have a set of bylaws, 501© status and voting officers or we need to establish an All-Sports Booster Club to support all of our athletic programs.

On the Horizon: All-Sports Booster Club



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MST GIFT

Fund Number: 25331631

Director/Program Coordinator: Angela Parente/Sherry Coughlin

MGL Authorization:

Year Established: 2007

Program Description: Donation from Lexington Special Education Parent Advisory Council to MST program to help fund the development of library resources and materials for a reference center in the program.

Fee Structure: None

Fund Restrictions

Budget History:

	Actual FY13 Cash Flow 25331631	Actual FY14 Cash Flow 25331631	Actual FY15 Cash Flow 25331631	Budgeted FY16 25331631	Projected FY17 25331631
Revenue					
Revenue	0.00	300.00			
Prior Year	150.00	150.00	450.00	450.00	450.00
Total Projected Revenue		450.00	450.00	450.00	450.00
Expenses					
Total Operating Expenses	0.00	0.00	0.00		
Textbooks					
Total Expenses			0.00	0.00	0.00
Projected Final Balance	150.00	450.00	450.00	450.00	450.00

Recent Developments: This current school year, we plan on purchasing materials to support student learning in the area of social/emotional health and metacognition. These materials will be used for student, staff and parent trainings.

Current Challenges: None

On the Horizon: None



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SADD GIFT

Fund Number: 25342031

Director/Program Coordinator: Julie Fenn & Jennifer Wolfrum
 MGL Authorization:
 Year Established: 2009
 Program Description: Funds will be used to support the SADD club activities
 Fee Structure: None
 Fund Restrictions: None

Budget History:

	Actual FY13 Cash Flow 25342031	Actual FY14 Cash Flow 25342031	Actual FY15 Cash Flow 25342031	Budgeted FY16 25342031	Projected FY17 25342031
Revenue					
Grant Award	2,000.00	0.00	0.00		
Prior Year Balance	214.78	2,046.45	568.39	0.39	0.39
Total Projected Revenue	2,214.78	2,046.45	568.39	0.39	0.39
Expenses					
Total Operating Expenses	168.33	1,478.06	568.00		
Total Expenses	168.33	1,478.06	568.00	0.00	0.00
Projected Final Balance	2,046.45	568.39	0.39	0.39	0.39

Recent Developments: The SADD Club plans uses money to fund safe, drug-free events for all LHS students.

Current Challenges: None

On the Horizon: The events and activities are typically scheduled in December, January, March and April. We use these funds to cover student transportation costs (buses) and purchase materials to use during their prevention activities in the Spring.



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C.A.S.I.T. GIFT

Fund Number: 25340840

Director/Program Coordinator: Marie Murphy, World Language Department Head
 Administrator: Laura Lasa, Principal

MGL Authorization: Ch. 71 § 47

Year Established: 1997

Program Description: This program is designed for students who want to master the skills of reading, writing, listening, and speaking in Italian. Throughout the program, students are immersed in Italian culture.

Fee Structure: Annual C.A.S.IT membership fee of \$200.00.

Fund Restrictions: Must be spent on the Italian Program.

Budget History:

	Actual FY13 Cash Flow 25340840	Actual FY14 Cash Flow 25340840	Actual FY15 Cash flow 25340840	Budgeted FY16 25340840	Projected FY17 25340840
Revenue					
Revenue	10,000.00				
Prior Year Balance	10,786.73	12,055.00	7,976.76	6,599.76	
Transfer Adjustment					
Total Projected Revenue	20,786.73	12,055.00	7,976.76	6,599.76	
Expenses					
Operating Expenses					
Contractual/Consultants	3,719.00	1,274.00			
Textbooks	419.50				
Staff Out of State Travel					
Supplies and Material	4,593.23	2,804.24	1,377.00		
Total Operating Expenses	8,731.73	4,078.24	1,377.00	0.00	
Total Expenses	8,731.73	4,078.24	1,377.00	0.00	
Projected Final Balance	12,055.00	7,976.76	6,599.76	6,599.76	

Recent Developments: The Foreign Language Department continues to spend C.A.S.I.T. money on books, films, materials for the classroom.

Current Challenges: There were no funds given this year.

On the Horizon: None



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SCIENCE GIFT ACCOUNT

Fund Number: 25342731

Director/Program Coordinator: Jacalyn Crowe, Science Department Head at LHS
 Administrator: Laura Lasa, Principal

MGL Authorization: Ch. 71 § 47

Year Established: 2012

Program Description: Donations given by local businesses and awards received by the LHS Science Department from science and technology competitions (such as the Intel Science Talent Search and the Siemens Westinghouse Science and Technology Competition). These funds are used to cover expenses associated with the LHS Annual Science Fair.

Fee Structure:

Fund Restrictions

Budget History:

	Actual FY13 Cash Flow 25342731	Actual FY14 Cash Flow 25342731	Actual FY15 Cash Flow 25342731	Budgeted FY16 25342731	Projected FY17 25342731
Revenue					
Revenue	9,568.50	16,043.00	3,050.00		
Prior Year Balance	8,260.75	11,280.50	12,458.50	11,713.75	
Carry Over Encumbrance			230.00		
Total Projected Revenue	17,829.25	27,323.50	15,738.50	11,713.75	
Expenses					
Operating Expenses					
Contractual/Consultants	1,025.00	3,244.00	1,700.00		
Textbooks					
Staff Out of State Travel					
Subscriptions		7,750.00			
Supplies and Material	5,523.75	3,641.00	2,324.75		
Total Operating Expenses	6,548.75	14,635.00	4,024.75	0.00	
Total Expenses	6,548.75	14,635.00	4,024.75	0.00	
Projected Final Balance	11,280.50	12,688.50	11,713.75	11,713.75	

Recent Developments: The Science Department receives these funds every year for the Science Fair from local businesses.



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Current Challenges: We will once again solicit donations from local businesses to support the LHS Annual Science Fair and students' independent research. Our current balance, combined with any donations we receive from local businesses, should be sufficient to support this year's science fair. We will not be soliciting donations from LHS parents.

On the Horizon: Over the next few months the expenses of the Science Fair will be funded from this account. Donations will replenish the account maintaining a balance that would support the science fair for one year if all donations were discontinued.



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COLLEGE TESTING

Fund Number: 25331340

Director/Program Coordinator: Valerie Viscosi, K-12 Director of Counseling
 Administrator: Laura Lasa, Principal

MGL Authorization: Ch. 71 § 47

Year Established: 2006

Program Description: This account is primarily used to facilitate the administration of 2 College Board programs at LHS: Advanced Placement (AP) and the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT). Reports and software used to process these reports are also purchased via this account.

Fee Structure: Students pay a registration fee that covers the cost of the administration of exams at Lexington High School. The expenses include: purchasing the exams, score reports, testing supervisor and coordinator compensation, professional development for the testing coordinators and teachers, and other expenses.

Fund Restrictions: None

Budget History:

	Actual FY13 Cash Flow 25331340	Actual FY14 Cash Flow 25331340	Actual FY15 Cash Flow 25331340	Budgeted FY16 25331340	Projected FY17 25331340
Revenue					
Revenue	162,144.00	149,799.00	161,626.25		
Prior Year Balance		12,194.70	29,012.40	43,575.22	
Carry forward encumbrance	431.34	4,356.00		505.00	
Total Projected Revenue	162,575.34	166,349.70	190,638.65	44,080.22	
Expenses					
Salary & Wages					
Program Coordinator					
Stipends	3,845.00	5,459.13	7,393.00		
Total Salary & Wages	3,845.00	5,459.13	7,393.00	0.00	
Operating Expenses					
Consultant Svs	8,740.00	8,385.00	9,720.00		
Teaching Supplies	137,288.88	123,064.67	129,500.68		
Mem/Dues	506.76	428.50	449.75		
	131,878.17	139,670.43	147,063.43	0.00	
Total Expenses	150,380.64	137,337.30	43,575.22	44,080.22	
Projected Final Balance	12,194.70	29,012.40			



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Recent Developments: None

Current Challenges: None

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None

On the Horizon: None



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TAPPLY WRITING PROJECT

Fund Number: 25342431

Grant Manager: Jane Day
 Funding Cycle: Continual/Donations
 Purpose: To provide funding for sophomore writing and speakers/English Department
 Priorities: Editing and publishing student work/having writers speak to sophomores
 Eligibility: Sophomore Publication/English Department
 Funding: Donations
 Fund Use: Student publication /Engl. Department Discretion

Budget History:

	Actual FY13 Cash Flow 25342431	Actual FY14 Cash Flow 25342431	Actual FY15 Cash Flow 25342431	Budgeted FY16 25342431	Projected FY17 25342431
Revenue					
Prior Year Balance	3,734.62	3,234.62	3,414.62	3,414.62	
Revenue		180.00			
Total Projected Revenue	3,734.62	3,414.62	3,414.62	3,414.62	
Expenses					
Salary & Wages					
Program Coordinator					
Total Salary & Wages	0.00	0.00	0.00	0.00	
Operating Expenses	500.00				
Total Operating Expenses	500.00	0.00	0.00	0.00	
Total Expenses	500.00	0.00	0.00	0.00	
Projected Final Balance	3,234.62	3,414.62	3,414.62	3,414.62	

Recent Developments: The student-publishing project in FY16 was funded by previous book sale purchases. We have applied for funding for 2015-2016 through an LEF School Community Grant. Therefore, it would seem that this funding source could be eliminated.

Current Challenges: We are moving forward with the writing project where Mr. Tedesco may be a resource but is not a contracted provider of any kind to LHS.

Significant Proposed Changes for Upcoming Fiscal Year and Budget Impact: A logistical arrangement has been written by members of the grade 10 team that outlines the areas of responsibility for the writing project.

On the Horizon: We are also hoping to have a speaker.



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ASIA SOCIETY PARTNERSHIP

Fund Number: 25342521

Grant Manager: Anna Monaco, Principal of Clarke Middle School
 Funding Cycle: 2011 - 2015
 Purpose: To support the Mandarin Program at Clarke Middle School
 Priorities: Enhance the program with technology, Mandarin materials and Professional Development
 Eligibility: Clarke Middle School Students and Clarke Mandarin Teachers
 Funding: Grant from the Asia Society
 Fund Use: Materials for Students and Professional Development for Mandarin Teacher

Budget History:

	Actual FY13 Cash Flow 25331340	Actual FY14 Cash Flow 25331340	Actual FY15 Cash Flow 25331340	Budgeted FY16 25331340	Projected FY17 25331340
Revenue					
Prior Year Balance	9,331.49	14,504.09	8,087.51	11,767.54	
Revenue	11,000.00	11,000.00	13,000.00		
Carry forward Encumbrance			77.50		
Total Projected Revenue	20,331.49	25,504.09	21,165.01	11,767.54	
Expenses					
Salary & Wages					
Total Salary & Wages	0.00	0.00	0.00	0.00	
Operating Expenses	5,827.40	17,339.08	9,397.47		
Total Operating Expenses	5,827.40	17,339.08	9,397.47	0.00	
Total Expenses	5,827.40	17,339.08	9,397.47	0.00	
Projected Final Balance	14,504.09	8,165.01	11,767.54	11,767.54	

Recent Developments: Jonas Clarke Middle School was awarded \$12,000 from the Asia Society for the 2015-2016 school year to be used for professional development, enrichment activities, technology and other materials for the Clarke Mandarin Program. This grant provided the Clarke Principal and Mandarin teacher the opportunity to take 19 students to China in April 2014 and will again be used to help fund the student trip in April 2016. In September 2015, we held a community event to celebrate the national Confucius Classroom Day designed to bring the community together to celebrate the Chinese Culture.

Current Challenges: N/A

Significant Proposed Changes for Upcoming Fiscal Year and Budget Impact: There will be no changes for the upcoming fiscal year.



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On the Horizon: Although this was originally designated a three year grant that began in 2009, we are currently beginning the 6th year of this grant.



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LOST BOOKS

Fund Number: 25330340

Director/Program Coordinator: Various
 MGL Authorization: Ch. 71 § 47
 Year Established: 2005
 Program Description:
 Fee Structure:
 Fund Restrictions

Budget History:

	Actual FY13 Cash Flow 25330340	Actual FY14 Cash Flow 25330340	Actual FY15 Cash Flow 25330340	Budgeted FY16 25330340	Projected FY17 25330340
Revenue					
Prior Year Balance	7,546.67	11,701.94	13,564.31	16,052.04	
Enc Carry-Forward	1,000.00		54.40		
Fees/Donations	3,260.77	3,266.91	2,842.98		
Total Projected Revenue	11,807.44	14,968.85	16,461.69	16,052.04	
Expenses					
Salary & Wages					
Textbooks	105.50	1,350.14	409.65		
Total Expenses	105.50	1,350.14	409.65	0.00	
Projected Final Balance	11,701.94	13,618.71	16,052.04	16,052.04	

Recent Developments: The implementation of online payment system is now available for students to pay for lost books online and streamline the collection of funds to allow for timely reordering of the book.

Current Challenges: Families' apprehensiveness in using the LPS online payment system to pay for lost books.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None

On The Horizon: None



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PERFORMING ARTS

Fund Number: 25331740

Director/Program Coordinator: Jeff Leonard, Coordinator of Performing Arts

MGL Authorization: Ch. 71 § 47

Year Established: 2008

Program Description: Program is used to bring in guest artists and clinicians in the areas of drama and music, which have a direct and positive impact on students. In addition, funds are used to support the purchase, replacement, and maintenance of school owned instruments, equipment, lighting and other performance related costs to support the performance of students in our performing arts academic courses.

Fee Structure: Revenues in this account come from parent and community donations; admission charges from town-wide concerts (grades 3 - 12), drama performances and concerts involving guest artists, and specific departmental concerts involving curricular groups (i.e. the LHS Pops Concert).

Fund Restrictions: Funds are restricted to supporting the performing arts curriculum program.

Budget History:

	Actual FY13 Cash Flow 25331740	Actual FY14 Cash Flow 25331740	Budgeted FY15 25331740	Projected FY16 25331740	Projected FY17 25331740
Revenue					
Prior Year Balance	40,135.66	31,856.81	24,093.31	27,968.05	
Carry over encumbrance		1,598.00	1,029.00	85.00	
Fees	16,475.00	23,797.00	27,829.00		
Total Projected Revenue	56,610.66	57,251.81	52,951.31	28,053.05	
Expenses					
Salary & Wages					
Operating Expenses					
Supplies	2,753.93	2,781.95	2,291.26		
Contracted Service	13,986.27	13,969.00	16,975.00		
Equipment	8,013.65	16,407.55	5,632.00		
Total Operating Expenses	24,753.85	33,158.50	24,898.26	0.00	
Total Expenses	24,753.85	33,158.50	24,898.26	0.00	
Projected Final Balance	31,856.81	24,093.31	28,053.05	28,053.05	



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Recent Developments: These accounts are currently used to augment the curriculum initiatives within the Performing Arts Department primarily at the high school level. We have used the funding to bring in guest artists and clinicians, purchase instruments and accessories not provided for in the operating budget, do repairs on instruments and equipment not provided for in the operating budget, all of which have a direct and positive impact on students.

Current Challenges: The primary challenge is the time, paper trail and the actual time required to access the funds, especially for emergency funds

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: We can foresee the need to continue to use the account for guest artists and clinicians, instruments and equipment and repairs in the areas of drama and music.

Proposed FY17 Fee: Funding of the account will continue to be primarily generated through admission charges to selected events.

On the Horizon: Forecasted continuing fiscal constraints will necessitate the continuing use of the funds to augment curriculum initiatives.



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SCHOOL LUNCH

Fund Number: 22311040

Director/Program Coordinator: Kevin Silvia Administrator: Ian L. Dailey

MGL Authorization: Ch. 548 of the Acts of 1948

Year Established:

Program Description: Under the acts of 1948, chapter 548, the School Committee may operate or provide for the operation of school food service programs in schools under their jurisdiction. The School Committee through this act may receive disbursements from federal sources to support the School Lunch Program in addition to charge for meals. Funds are kept in a separate account and expended by the School Committee without appropriation. The Bureau of Nutrition Education sets regulations for accounting, audit and nutrition for the School Lunch Program.

Fee Structure: Meal pricing is base on the projected cost of providing the program less any federal subsidies we received for participating in the National School Lunch Program.

	FY2006-FY2015	FY2016
Breakfast: (all levels)	\$2.00	\$2.00
Lunch: (all levels)	\$3.25	\$3.50
Milk:	\$0.50	\$0.50
Sensible Sides (Elementary)	\$ 0.50- \$1.00	\$ 0.50- \$1.00
A la carte options (Secondary)	\$ 0.50- \$1.50	\$ 0.50- \$1.50
Premium Lunches (High School)	\$3.75-\$4.50	\$3.75-\$4.50
Adult Meal	\$4.25	\$4.50

Fund Restrictions Use of funds is limited to compensation for employees, contracted services and payment for equipment and materials to run program. Does not include funds for major maintenance or kitchen renovations.

Statistics:

*Free and Reduced % - equals the percentage of students eligible for the program that participate in the program.

Participation Rate: Meals served divided by (177 Operating Days x Average Enrollment of 6367)



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Budget History:

	Actual FY13 Cash Flow 22311040	Actual FY14 Cash Flow 22311040	Actual FY15 Cash Flow 22311040	Budgeted FY16 22311040	Projected FY17 22311040
Revenue					
Prior Year Balance	534,818.94	554,766.40	510,101.26	736,536.37	
Carry forward encumbrance	119,990.48	27,351.42	222,684.92	204,172.71	
Student Account Reserve	177,541.27	177,541.27	186,835.81	277,878.69	
School Lunch Receipts	1,793,179.25	1,979,174.59	2,159,815.59		
State Revenue	251,415.89	366,224.36	393,416.66		
Interest	1,819.75	1,740.75	1,804.50		
Total Projected Revenue	2,701,224.43	2,929,257.52	3,287,822.93	940,709.08	0.00
Expenses					
Operating Expenses					
Operating Expense	1,994,510.66	2,288,226.80	2,492,556.31		
Capital Expenses	119,990.48	130,928.66	58,730.26		
Total Expenses	2,114,457.91	2,419,156.26	2,551,286.57	0.00	0.00
Projected Final Balance	554,766.40	510,101.26	736,536.36	940,709.08	0.00
3 months Cash Flow Reserve (benchmark)	635,731.95	631,782.54	746,837.19		
% of Reserve on Hand at 6/30	0.87	0.81	0.99		

Recent Developments: The Food Service Director is in the process of looking at kitchen and line renovations at Clarke Middle School to help handle the increase in enrollment, seating, and line flow.

_New dishwasher for the high school should be implemented by December. New compostable trays are being used throughout the district. All elementary schools and middle schools are now converted over to using Boar's head deli brand meats on all sandwiches.

Current Challenges: The Lexington Public Schools is required to implement [USDA regulations under the National School Lunch program](#) and most recently the [Healthy Hunger Free Kids Act 2010](#). A la Carte is controlled by Massachusetts Nutrition Standards for Competitive Foods and Beverages in Public Schools ([105 CMR: Department of Public Health, CMR 225.000: Nutrition Standards for Competitive Foods and Beverages in Public Schools](#)). It established nutrition requirements for all a la carte items sold in schools and can be found at [Massachusetts Competitive Foods and Beverages "At a Glance" Chart](#).

All of the above are in addition to Lexington Public School Committee's established district nutrition guidelines which are contained within the [Wellness Policy](#) (Approved July 17, 2012) and the [Wellness Policy: Implementation Guidelines](#) (Approved July 17, 2012).

Additional challenges are in upgrading equipment both at the HS and MS serverys and kitchens. With the increase in population at the HS the equipment that is needed for service needs to be upgraded to help serve the increase in population. At the HS in particular space is limited to serve and may require a satellite kitchen or /and expansion to the existing kitchen.



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On the Horizon:

- Discussion on renovating the existing kitchen at Diamond or creating a new kitchen in another part of the building.
- Purchase new equipment for LHS such as shelving, char broil grill.
- Re-paint and resurface Commons 1& 2 to upgrade with food marketing wraps.
- Purchase flat panel screen TV to advertise school lunch and promos for the HS.
- More action food stations that will include live sauté cooking for students.
- Increase in diverse menu options that will reflect the existing student population.
- Introducing new frozen dinner meals to adult staff that can be purchase in the café for home use or late night at school.

Other School Lunch Information on the Horizon:

- Kiosk or satellite station at the HS to help relieve the pressure on the existing server.
- New grab and go station at the high school will get a refresh with new items.
- Work on expanding our LABBB and ILP work program.
- Increase social media in the café to show the great food that we serve.
- Working with the local town buildings to increase catering business with foodservice.



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SCHOOL TRANSPORTATION

Fund Number: 25349940

Director/Program Coordinator: Elaine Celi, Transportation Coordinator
Administrator: Ian L. Dailey

MGL Authorization: Ch. 71 § 68

Year Established: 2008

Program Description: The Transportation Program is responsible for providing transportation to and from school for all Lexington Public School students. A bus fee is charged for this service. Transportation is also provided for Lexington special education students to and from school as indicated in their Individual Education Plan at no cost to the family.

Program Time Table:

- School Committee Vote by March 1 for continuation of fee and at what rate;
- Registration Letters Mailed April 1;
- Registration Due mid-May for lowest discounted rate;
- Payment Due August 1;
- Routes established based on registrations in hand during July;
- Passes distributed during the first days of School.

Fee Structure: Fee is based on the total cost per seat for the number of riders projected. The Operating Budget pays for all Town Paid Students,

Fund Restrictions Compensation for employees, contracted services and payment for equipment and materials to run program.



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Budget History:

FY17 TRANSPORTATION RIDER ESTIMATES										
Riders	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 Budgeted Riders	Budget to Actual Variance	Actual Rider Count 10/16/15	% Change	FY17 Request	
Fee Rider	1,143	1,562	1,619	1,920	1,925	127.00	2,052		2,052	
FlexPass	133	255	270	230	229	50.00	279		279	
Homeless Lexington Students					6					
Family Cap	77	153	70	84	89	13.00	102		102	
Elementary "Ride After" program bus	66	-	-	274	261	89.00	350		350	
Financial Waivers (free, \$25, 50% Reduced)	168	190	240	214	208	(37.00)	171		171	
Subsidized Fee Based Riders			165			-				
Eligible for Town Paid	474	481	481	481	464	9.00	473		473	
Total Public School Riders	2,061	2,641	2,845	3,210	3,182	245.00	3,427	8.61%	3,427	
Private School Riders	-	-	-	-	-	-	-			
Total Transportation Program Participants	2,061	2,641	2,845	3,210	3,182	245.00	3,427		3,427	

FY17 TRANSPORTATION PROGRAM BUDGET (operating and revolving)										
TRANSPORTATION PROGRAM FINANCIAL SUMMARY	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 Budget Riders	FY16 Projected Riders	FY17 Request Riders	Variance		
Revenue					3,182	3,427	3,427			
Operating Budget Funded (Statutory & Financial Assistance)	\$ 479,133	\$ 889,973	\$ 1,358,820	\$ 1,481,511		\$ 1,355,042	\$ 1,355,042	\$ 392,043		
Carry Forward /Revenue Correction	\$ 246,331							\$ -		
Private School Bus								\$ -		
Sub-total Operating Budget Funded	\$ 725,464	\$ 889,973	\$ 1,358,820	\$ 1,481,511		\$ 1,355,042		\$ 392,043		
Prior Year Residual/(Deficit) balance										
Spring Revenue Collections & Prior Year Carry Forward	\$ 473,558	\$ 537,485	\$ 206,752	\$ 345,797	\$ 237,653	\$ 685,737	\$ 509,500	\$ 271,847		
Fees (July 1 - Mar 31)	\$ 187,384	\$ 96,820	\$ 505,405	\$ 570,786	\$ 587,228	99%	\$ 509,054	\$ (97,000)		
Spring Revenue Collections - Next Program Year	\$ 507,639	\$ 197,894	\$ 167,784	\$ 328,214		\$ 326,819		\$ -		
Article 17 - 2012 ATM	\$ 284,170							\$ -		
Carry Forward Purchase Orders	\$ 3,546	\$ 3,546						\$ -		
Sub-total Fee Generated Income	\$ 1,172,126	\$ 1,119,915	\$ 879,940	\$ 1,244,797	\$ 824,881	\$ 1,521,610	\$ 999,728	\$ 174,847		
Total Program Income	1,897,590	2,009,888	2,238,760	2,726,309	2,179,923	2,876,652	2,746,813	\$ 566,890		
Expenses										
Subtotal Staffing	\$ 32,138	\$ 35,263	\$ 50,283	\$ 17,771	0.50	\$ 21,989	0.50	\$ 23,405	\$ 1,416	
Bus Captains						\$ 15,000	\$ 7,500	\$ 15,000	\$ -	
Subtotal Regular Education Buses	1,286,760	1,758,493	1,825,460	2,003,318	27	\$ 2,041,494	30	\$ 2,196,992	\$ 353,990	
Subtotal Ride After Program					4	\$ 76,440	6	\$ 114,660	\$ 43,680	
Subtotal Regular Education Buses -Expenses	4,007	9,380	\$ 21,294	\$ 19,483		\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
Total Program Expense	\$ 1,334,176	\$ 1,803,136	\$ 1,897,037	\$ 2,040,572	\$ 2,179,923	\$ 2,367,152	\$ 2,579,009	\$ 399,086		
Balance Carried Forward	\$ 563,414	\$ 206,752	\$ 341,723	\$ 685,737	\$ -	\$ 509,500	\$ 167,804	\$ 167,804		
Bus Fee	\$ 550	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300		
Operating Fee Subsidy	\$ (45)	\$ 334	\$ 367	\$ 336	\$ 385	\$ 391	\$ 453	\$ 453		
Total Per Seat Cost	\$ 505	\$ 634	\$ 667	\$ 636	\$ 685	\$ 691	\$ 753	\$ 753		
Parents Pay	109%	47%	45%	47%	44%	43%	40%			

*0.50 FTE supports the Regular Education Transportation Program in its entirety. In order to set the expense line correctly only a portion of the salary related to the 0.50 FTE is reported here. The balance is contained in Line 5 of the Salaries & Wages section.

Recent Developments: In FY16 our ridership surpassed expectations. With just over 3450 riders, we are transporting about 50% of our students in grades K – 12. About 300 students were registered from mid-August until early November creating the need for a waiting list. We were able to get all students on the bus by mid-November. In addition to the one bus budgeted for in FY16, which was assigned to Bridge, we did add one at Clarke/Bowman, one for Fiske and one for Estabrook. The elementary schools are where we have seen the greatest need for additional buses. This is a change from the past when our biggest demand was at the middle school level.

Current Challenges: The biggest challenge for transportation is maintaining the riders we have this year so that we can keep the number of buses that we have. Our school schedules and traffic around town make this critical that we keep the routes as short and efficient as possible. There have been challenges managing the delivery of students from all six elementary schools to the after-school programs, but the majority of parents have been happy with the service we provide. Keeping the daily schedule of 380+ elementary students can be a challenge. We rely on parents to update schedules with our office so that drivers can have accurate rider lists. We would also like to keep our partnership with Lexpress going. It has been a useful service for the 280+ middle and high school students that purchased Flexpasses this year.



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Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None



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SPECIAL EDUCATION STABILIZATION FUND

Fund Number: 83097250

Director/Program Coordinator: Mary A. Czajkowski, Superintendent

MGL Authorization:

Year Established: 2009, Adopted by Town Meeting 5/6/09

Program Description: The Special Education Stabilization Fund was established to provide for extraordinary need in special education tuition and transportation expenses. The fund started with \$350,000 transfer from the FY08 School Department operating budget voted at the February 11, 2008 School Committee Meeting.

Fund Restrictions: Special Education Tuition or Transportation expenditures that exceed the schools operating budget and require regular education programs to be severely impacted by the budget deficit.

Budget History:

	Actual FY13 Cash Flow 83097250	Actual FY14 Cash Flow 83097250	Actual FY15 Cash Flow 83097250	Budgeted FY16 83097250	Projected FY17 83097250
Revenue					
Revenue				1,073,637.89	1,073,637.89
Prior Year	1,067,142.40	1,069,456.12	1,071,494.63		
Interest	2,323.72	2,038.51	2,143.26		
Total Projected Revenue	1,069,456.12	1,071,494.63	1,073,637.89		
Expenses					
Total Operating Expenses	0.00	0.00	0.00		
Total Expenses	0.00	0.00	0.00		
Projected Final Balance	1,069,456.12	1,071,494.63	1,073,637.89		

Recent Developments: None

Current Challenges: Unknown

On the Horizon: Unknown



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METCO FEE

Fund Number: 25342831

Director/Program Coordinator: Barbara Nobles/Carol Pilarski
 MGL Authorization:
 Year Established: 2012
 Program Description: A MathPath Summer Program for Metco Students
 Fee Structure: A portion is paid by the District and a portion paid by the Metco Families.
 Fund Restrictions: None

Budget History:

	Actual FY13 Cash Flow 25331040	Actual FY14 Cash flow 253311040	Actual FY15 Cash Flow 25331040	Budgeted FY16 25331040	Projected FY17 25331040
Revenue					
Prior Year Balance		1,530.00	3,080.00	4,805.00	4,805.00
Fees	1,530.00	1,550.00	1,725.00		
Total Projected Revenue	1,530.00	3,080.00	4,805.00	4,805.00	4,805.00
Expenses					
Operating Expense					
Field Trips					
Supp & Mat					
Textbooks					
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Projected Final Balance	1,530.00	3,080.00	4,805.00	4,805.00	4,805.00

Recent Developments: Lexington Public Schools/Metco Department assumed management and implementation of MathPath Program that was initiated in partnership with EDCO. The summer MathPath Program was originally run by EDCO and managed in Boston in 2009 but the last three years the program was moved to Lexington and facilitated by Lexington staff. Metco parents pay a portion of the program and Lexington Public Schools assumes the balance of the cost.

Current Challenges: None

On the Horizon: The summer MathPath Program will be incorporated into the general operating budget.



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ALPHA Gift

Fund Number: 25342931

Director/Program Coordinator: Valerie Viscosi/K-12 Director of Counseling

MGL Authorization:

Year Established: 2012

Program Description: This money was a gift from a student's parent as an appreciation for the work ALPHA did with her son. It is to be used on things for students and the staff to make the program more impactful and comfortable.

Fee Structure: None

Fund Restrictions: None

Budget History:

	Actual FY13 Cash Flow 25342931	Actual FY14 Cash Flow 25342931	Actual FY15 Cash Flow 25342931	Budgeted FY16 25342931	Projected FY17 25342931
Revenue					
Revenue	5,000.00				
Prior Year Balance		4,192.48	2,631.36	1,760.72	
Prior Year Encumbrance		50.20		305.64	
Total Projected Revenue	5,000.00	4,242.68	2,631.36	2,066.36	
Expenses					
Total Operating Expenses	807.52	1,611.32	565.00		
Total Expenses	807.52	1,611.32	565.00	0.00	
Projected Final Balance	4,192.48	2,631.36	2,066.36	2,066.36	

Recent Developments: ALPHA hired a new Social Worker this year. ALPHA has acclimated to the new physical location and has created a comfortable environment for students. The room provides more space for the students, and a much larger table to accommodate ALPHA alumni lunches. ALPHA is looking at ways to support more at-risk students and develop new strategies to connect students to the greater LHS community.

Current Challenges: Presently, work is being done to identify criteria for students in the program as it pertains to chronic medical conditions. Work is also being done to identify new ways to build community in the milieu room and for students as they transition back to the traditional academic environment.

On the Horizon: It is anticipated that the funds this year will continue to be used towards needs of the program (lighting, rugs, arts and crafts, groceries, etc.).



CLOSED ACCOUNTS - None



DEPARTMENT OF REVENUE: OPINIONS
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95-568 (7/7/95)

By-law/Ordinances.

Permanent Departmental Revolving Funds.

A by-law establishing a permanent departmental revolving fund from beach vehicle sticker fees and limiting annual expenditures from the fund to the amount of revenue collected is inconsistent with G.L. Ch. 44 §53E1/2, which requires an annual vote authorizing the fund and fixing a specific, not variable, dollar limitation on expenditures, subject to modification by the board of selectmen and finance committee. The portion of the by-law authorizing the use of revolving fund monies for hiring and training of beach personnel is not inconsistent per se with the statute's restrictions on the use of those monies to pay full-time personnel since it does not expressly prohibit also using the fund to pay for the fringe benefits of any such personnel.

93-1039 (1/19/94)

Transportation Funds.

Use of Revolving Funds for Non-mandated School Bus Service.

The student activities revolving fund established by G.L. Ch. 71 §47 may be used to support a fee-based, non-mandated school transportation program where the school committee has the authority to provide school bus service and a G.L. Ch. 44 §53E 1/2 departmental revolving fund had not been voted by the city or town for the program.

92-50 (1/17/92)

Departmental Revolving Funds.

Fund for Lost Library Book Replacements from Lost Book Fines.

A municipality may establish a revolving fund under G.L. Ch. 44 §53E 1/2 for the library to purchase books to replace those lost by library users using fines imposed on such users. The establishment of a departmental revolving fund is not necessarily limited to those programs sponsored by the department for which a participation fee is charged. However, there must be a direct "connection" between the receipt and the service or program provided as is the case here.
(or mayor, city council, city or town manager).

92-747 (8/26/92)

Use of School Property Fund. School Rental Fund.

Use for Salaries/Benefits of Custodians Maintaining Facilities.

Fees for the use of space in a school building, as permitted by G.L. Ch. 71 §71, for a private, non-profit school day care program may be deposited into a revolving fund and spent without appropriation by the school committee for a school custodian to maintain the building during the hours used by the day care operator if the municipality has accepted the provisions of G.L. Ch. 71 §71E. If surplus school buildings or space is rented or leased for those purposes under G.L. Ch. 40 §3, the rental fees would be deposited in a separate account and could be spent without appropriation by the school committee for the upkeep of the facility, including the payment of custodians, with any balance at the end of the fiscal year reverting to the general fund. In both cases, the cost of any additional benefits, such as additional health or pension benefits, that might accrue as a result of the maintenance services should be paid from the revolving, not the general, fund. **Also see 94-252 (6/6/94) (Discusses differences between use of school property fund under G.L. Ch. 71 §71E, which governs receipts of temporary rentals of school property to local organizations and groups on an hourly or per event basis, such as the gym for the evening or the**



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auditorium for a dance recital, and the school rental fund under G.L. Ch. 40 §3, which governs receipts from leases and term rentals of unused school buildings, or vacant space in used school buildings).

92-784 (9/15/92)

School Rental Fund.

Use for Utilities, Repairs, Custodians and Other Upkeep Costs.

A municipality may pay for any normal expenses associated with keeping a rented school building ready for use, including custodial costs, utilities, repairs and other costs attributable to keeping the building in an operational condition, from the rental fees that are deposited in a separate fund under G.L. Ch. 40 §3. **Also see 93-696 (1/24/94) (Receipts from the rental of school buildings may be spent with-out appropriation under G.L. Ch. 40 §3 to pay all utility bills attributable to school buildings that are partially rented).**

93-742 (11/5/93)

Student Activities Revolving Fund.

Establishment of Multiple Accounts.

The revolving fund established by G.L. Ch. 71 §47 for various school sponsored student extra-curricular programs and activities may be maintained as separate accounts, categorized by functions or activities, rather than as a single account for all activities.

93-1039 (1/19/94)

Departmental Revolving Funds.

Student Activities Revolving Fund.

Use of Revolving Funds for Non-mandated School Bus Service.

The student activities revolving fund established by G.L. Ch. 71 §47 may be used to support a fee-based, non-mandated school transportation program where the school committee has the authority to provide school bus service and a G.L. Ch. 44 §53E 1/2 departmental revolving fund had not been voted by the city or town for the program.

94-124 (4/28/94)

Departmental Revolving Funds.

Power of Appropriating Bodies to Close/Transfer Surplus in Reauthorized Funds.

Calculation of Year End Fund Surplus.

An appropriating body may direct that all or part of the operating surplus in a departmental revolving fund established under G.L. Ch. 44 §53E 1/2 be closed to the general fund in its vote to reauthorize the fund for the next fiscal year. The surplus in the fund would not include any monies encumbered or re- served to cover liabilities already incurred, or monies collected in advance for and committed to particular programs, services or activities. If a fund is terminated or its purposes changed, the remaining balance automatically reverts to the general fund unless the appropriating body votes to transfer it to another purpose.

94-846 (10/25/94)

School Lunch Revolving Fund.

Use of Interest Earned on School Lunch Funds.

Interest earned on school lunch fund monies are to be credited to the fund, not the general fund. While state law, chapter 548 of the acts of 1948, does not expressly provide for interest to remain with the fund, federal regulations governing the program re-quire that any interest earned on program funds are to be credited to the fund and federal law supersedes state law in this case.