



REVENUE OFFSETS

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Town of Lexington
Financial Summit II

FY2020 Revenue Allocation Model

\$229,266		Projected FY2020 Revenue		
	Shared	Municipal	School	(\$s in 000s)
(1)	\$ (108,111)	\$ —	\$ (108,111)	FY2019 school budget
(2)	\$ (38,270)	\$ —	\$ (38,270)	FY2019 municipal budget
(3)	\$ (214)	\$ —	\$ (214)	Tax Levy Support of Community Center (Article 5)
(4)	\$ (2,504)	\$ (2,504)	\$ —	FY2020 Minuteman
(5)	\$ (6,406)	\$ (6,406)	\$ —	FY2020 Contributory Retirement
(6)	\$ (15)	\$ (15)	\$ —	FY2020 Non-Contributory Retirement
(7)	\$ (28,723)	\$ (28,723)	\$ —	FY2020 Benefits
(8)	\$ (200)	\$ (200)	\$ —	FY2020 Unemployment
(9)	\$ (875)	\$ (875)	\$ —	FY2020 Workers' comp
(10)	\$ (882)	\$ (882)	\$ —	FY2020 Property and Liability Insurance
(11)	\$ (250)	\$ (250)	\$ —	FY2020 Uninsured Losses
(12)	\$ (410)	\$ (410)	\$ —	FY2020 Solar Production Payment
(13)	\$ (7,575)	\$ (7,575)	\$ —	FY2020 Debt Service
(14)	\$ (900)	\$ (900)	\$ —	FY2020 Reserve Fund
(15)	\$ (11,431)	\$ (11,431)	\$ —	FY2020 Facilities Department Budget
(16)	\$ (196)	\$ (196)	\$ —	Facilities PIRs for Painting and Security
		\$ (1,000)	\$ —	Set-Aside for as yet identified needs;
		\$ (200)	\$ —	Unanticipated Current Fiscal Year Needs;
		\$ (225)	\$ —	Debt Service Mitigation
		\$ (1,600)	\$ —	Capital Stabilization Fund
(17)	\$ (14,359)	\$ (700)	\$ —	Transition Free Cash out of Operating Budget - 1st of 5 years
		\$ (2,235)	\$ —	Pay Down Principal for Land Purchases
		\$ (3,700)	\$ —	Cash Capital
		\$ (1,880)	\$ —	OPEB
		\$ (2,617)	\$ —	Street Improvement Program
		\$ (203)	\$ —	Building Envelope Program
(18)	\$ (221,321)	\$ (74,726)	\$ (108,111)	Base Budget - Used for Allocation
		26.3%	73.7%	Percentage - Municipal and School Only
(19)	\$ 7,944	\$ 2,086	\$ 5,859	Incremental Revenue
		5.4%	5.4%	Percent of Current Budget

Revenue Allocation History & Trends: Below is the growth factor approved during the last five budget cycles:

- FY 2020: 5.4%
- FY 2019: 6.9%
- FY 2018: 6.6%
- FY 2017: 7.2%
- FY 2016: 8.5%

Local Receipts

The school district collects revenue for the Town through fees that offset programs and services. The following is the detail of the projected general fund revenue for the upcoming fiscal year. Through the course of the budget discussions, the revenue projected may change based on review of the "Total Cost of the Program" generating revenue.



Town of Lexington
Revenue Projections

Table 3-G: Local Receipt Detail - Schools Departmental Revenue

Local Receipt Category	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	Budgeted FY2019	Projected FY2020
10010070-41801	\$ 801,591	\$ 601,557	\$ 514,090	\$ 584,683	\$ 494,775	\$ 443,500	\$ 466,500
10010200 43401 TUITION	\$ 41,815	\$ 64,739	\$ 23,496	\$ 10,390	\$ 5,000.00	\$ -	\$ -
10010200 48403 MEDICAID REIMBURSEMENT	\$ 711,015	\$ 453,360	\$ 374,687	\$ 489,458	\$ 411,551	\$ 400,000	\$ 425,000
10010200 43405 STUDENT PARKING FEES	\$ 4,800	\$ 12,420	\$ 11,944	\$ 17,325	\$ 15,396	\$ 12,000	\$ 8,500
10010200 43406 TRANSCRIPT FEES	\$ 28,176	\$ 29,490	\$ 33,075	\$ 31,978	\$ 34,965	\$ 31,500	\$ 33,000
10010090 43299 E-Rate Filing Reimbursement	\$ 15,785	\$ 41,548	\$ 41,533	\$ 27,065	\$ -	\$ -	\$ -
10010200 43407 Homeless Student Transportation	\$ -	\$ 37,460	\$ 29,354	\$ 8,467	\$ 27,863	\$ -	\$ -

Local Receipt Category Descriptions

Tuition:

While the school district is not part of the School Choice program, periodically, the district will charge tuition for out-of-district or non-resident students on a temporary basis to complete the school year. At this time, there are no anticipated cases; therefore, tuition is budgeted at \$0.

Medicaid Reimbursement:

The Town receives reimbursement from the Federal government through the School Based Medicaid Program for Administrative and Health Professional Services performed for students on an IEP who are Medicaid-eligible. The Medicaid Program funding is dependent on continued support from the Federal government. Its continuation or modification is contingent upon legislative action. Prior to FY 2009, the school department handled Medicaid reimbursement claims in a decentralized manner. Since FY 2009, the district has centralized claim submission and procedures in the Finance and Operations Office.

Claim processing includes contacting parents, mining expense and personnel data for eligible costs, and monitoring the completion of time studies by employees whose services are Medicaid-eligible. Centralizing the communication and monitoring for each claim submittal has proven to increase the amount of reimbursement eligible claims the district receives.

Student Parking Fees:

Licensed student drivers are charged parking fees for a parking permit at the high school. A limited number of senior student parking spots are assigned by lotteries held early in the fall and spring semesters. Student parking at Lexington High School is a privilege, and it is expected that each student will abide by the posted signs and all rules and regulations. Parking stickers are required no matter how infrequently the student may be bringing his or her own vehicle or parents' vehicle to school. Stickers will be granted to seniors as space permits. Parking stickers cost \$175 per semester or \$350 per annum. Fees support the general operating budget for campus monitor (0.87 FTE), plowing, and traffic management. The fee was increased to be equivalent to the school bus and Lexpress bus services.



Transcript Fees:

Students are charged \$6.00 per official transcript for each college application requested. The fee for transcripts went from \$2.00 each to \$6.00 each on August 1, 2007. Any transcript requests from post-graduates are \$10.00 per official transcript.

E-Rate Filing Reimbursement:

Due to the low amount of eligible reimbursements, the school district phased out its E-Rate claiming in the 2017–2018 school year. We anticipate a new filing for claim year 2019 (July 1, 2019–June 30, 2020).

Other Reimbursement Programs

Circuit Breaker

The Circuit Breaker Program which started in FY 2004 reimburses a school district for students with disabilities who require Individualized Education Program (IEP) services (both in-district and out-of-district) that cost greater than four times the statewide foundation budget (\$45,792 for costs incurred in FY 2018 for reimbursement in FY 2019). The school district may be reimbursed subject to state appropriation for up to 75% of these costs. Each year, there is potential for a change in the percentage of reimbursement utilized by the State within the Special Education Circuit Breaker Account.¹ Lexington Public Schools has chosen to project current and future-year reimbursement amounts as an offset to the Out-of-District Tuition budget. The foundation rate changes each year, which also impacts potential reimbursement to the school district.

Circuit Breaker Claiming Timeline:

The district does not know the actual reimbursement rate for a fiscal year until after it submits its annual claim in July. Eligible costs include instructional services, various types of therapies, and specialized equipment. Circuit Breaker specifically excludes transportation and building infrastructure costs.

At the end of the fiscal year, the school district submits a final claim form to the DESE (typically in July) for the prior fiscal year expenditures. During the next fiscal year, the school district receives quarterly progress payments based on the prior year’s approved claim submission. Sometimes the state provides a fifth and final payment in August or September to fully fund its prior year obligations. All Circuit Breaker funds received go into the Circuit Breaker Revolving Account, do not require further appropriation, and must be expended by the following June 30th.

Included in the table below is the Circuit Breaker claim estimate based on FY 2019 activity. The FY 2020 budget is based on a projected reimbursement rate of 65%. The actual rate will not be known until three events occur:

- 1) Governor submits FY 2019–2020 budget to legislature;
- 2) The legislature approves the Governor’s budget recommendation, and
- 3) The DESE determines the actual rate, based on reimbursement claims submitted by all districts in July and apportions the legislatively-approved budget for the program to all school districts.

¹ [A Primer on Financial Aspects of Special Education](http://www.doe.mass.edu/finance/circuitbreaker/finance.html) is available at www.doe.mass.edu/finance/circuitbreaker/finance.html



FY 2020 Circuit Breaker Claim Estimate

PROJECTED CIRCUIT BREAKER REIMBURSEMENT											
Claim Year	Reimb Year	Est. Students Claimed	Projected Claim Amount	Total Cost Share	Adj Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	% Reimb	Total Adjusted Reimb
In-district		42	\$ 2,648,681		\$ 2,648,681	\$1,923,264	\$ 725,417	\$17,272		65.0%	\$ 471,521
Out of District		107	\$ 9,257,308		\$ 9,257,308	\$4,785,264	\$4,472,044	\$41,795		65.0%	\$ 2,906,829
FY19	FY20	149	\$ 11,905,989		\$11,905,989	\$ 6,708,528	\$5,197,461	\$ 34,882	6.78%	65.0%	\$ 3,378,350

In the past, state reimbursements have ranged between 40% and 75%. Currently the school district is projecting a reimbursement rate of 65%. As part of the projection, the district assumes that it will receive at least the same rate of reimbursement for the next fiscal year.

The in-district projection utilizes the DESE projection generated as part of the prior-year Circuit Breaker claim file. Lexington then adjusts DESE’s projection for students who have graduated/aged out, placed out-of-district, or no longer attend the Lexington Public Schools. The out-of-district projection is based on current placements, adjustments to tuition rates, cost-shares with other communities or state agencies, and next year’s Circuit Breaker foundation budget amount. Please see section 9000 Programs with Other School Districts for more information on the special education tuition budget.

Beginning in FY 2017, the District began the practice of carrying forward balances in Circuit Breaker funding to the following fiscal year. This process, which is common across districts, was implemented to address potential spikes with out-of-district spending in a given fiscal year for out of district placements. A table has been provided below to outline the details:

Circuit Breaker Funding	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2019 Projected	FY2020 Projected
Circuit Breaker Balance - Prior Year	\$0	\$1,745,554	\$2,720,028	\$3,013,894	\$3,097,814
Circuit Breaker Source - Current Year	\$3,473,980	\$3,013,797	\$3,123,013	\$3,504,457	\$3,228,199
Circuit Breaker Use - Prior Year	\$0	(\$1,745,457)	(\$2,720,028)	(\$3,013,894)	(\$3,097,814)
Circuit Breaker Use - Current Year	(\$1,728,426)	\$0	(\$700,509)	(\$406,643)	(\$308,385)
Circuit Breaker Ending Balance	\$1,745,554	\$3,013,894	\$2,422,504	\$3,097,814	\$2,919,814
Circuit Breaker Receipts	\$3,473,980	\$2,110,294	\$3,531,845	\$3,504,457	\$3,228,199
Percent in arrears	50%	143%	69%	88%	90%



Lexington Public Schools
FY 2020 Superintendent and School Committee Recommended Budget

Circuit Breaker Claim History

CIRCUIT BREAKER REIMBURSEMENT HISTORY											
Claim Year	Reimb Year	Est. Students Claimed	Projected Claim Amount	Total Cost Share	Adj Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	% Reimb	Total Adjusted Reimb
In-district		47	\$ 2,841,192		\$ 2,841,192	\$2,072,982	\$ 768,210	\$16,345		72.0%	\$ 553,111
Out of District		95	\$ 8,112,741		\$ 8,112,741	\$4,013,646	\$4,099,095	\$43,148		72.0%	\$ 2,951,345
FY18	FY19	142	\$ 10,953,932		\$ 10,953,932	\$ 6,086,628	\$ 4,867,304	\$ 34,277	11.48%	72.0%	\$ 3,504,457
FY17	FY18	137	\$ 9,922,136		\$ 9,922,136	\$ 5,753,049	\$ 4,169,087	\$ 30,431	-12.21%	72.1%	\$ 3,013,797
FY16	FY17	137	\$ 10,574,927		\$ 10,574,927	\$ 5,826,240	\$ 4,748,687	\$ 34,662	8.77%	73.2%	\$ 3,473,980
FY15	FY16	133	\$ 9,738,265		\$ 9,944,476	\$ 5,578,552	\$ 4,365,924	\$ 32,826	3.79%	75.0%	\$ 3,277,209
FY14	FY15	126	\$ 9,523,208		\$ 9,403,311	\$ 5,196,704	\$ 4,206,607	\$ 33,386	9.69%	73.5%	\$ 3,094,431
Fy13	FY14	117	\$ 10,024,230		\$ 8,554,572	\$ 4,719,648	\$ 3,834,924	\$ 32,777	0.38%	75.0%	\$ 2,876,202
FY12	FY13	110	\$ 8,081,827			\$ 4,261,302	\$ 3,820,525	\$ 34,732	-8.19%	70.0%	\$ 2,674,367
FY11	FY12	107	\$ 8,230,322			\$ 4,068,996	\$ 4,161,326	\$ 38,891	22.47%	68.7%	\$ 2,859,169
FY10	FY11	97	\$ 7,870,593		\$ 7,145,661	\$ 3,747,692	\$ 3,397,969	\$ 35,031	21.59%	43.7%	\$ 1,483,705
FY09	FY10	88	\$ 4,479,314		\$ 6,042,236	\$ 3,247,536	\$ 2,794,700	\$ 31,758	5.08%	40.0%	\$ 1,117,880
FY08	FY09	70	\$ 5,138,076		\$ 5,138,076	\$ 2,478,560	\$ 2,659,516	\$ 37,993	-6.48%	72.0%	\$ 1,914,856
FY07	FY08	91	\$ 5,994,627	\$ 84,028	\$ 5,910,599	\$ 3,066,700	\$ 2,843,899	\$ 31,252	20.54%	72.0%	\$ 2,047,607
FY06	FY07	80	\$ 4,964,705	\$ 93,561	\$ 4,572,353	\$ 2,213,120	\$ 2,359,233	\$ 29,490	36.82%	73.7%	\$ 1,737,905
FY05	FY06	66	\$ 3,794,719	\$ 67,933	\$ 3,726,786	\$ 2,002,440	\$ 1,724,346	\$ 26,126	-5.36%	75.0%	\$ 1,293,260
FY04	FY05	86	\$ 4,449,306	\$ 105,704	\$ 4,343,602	\$ 2,521,520	\$ 1,822,082	\$ 21,187	-3.84%	75.0%	\$ 1,366,566
FY03	FY04	89	\$ 4,556,061	\$ 150,504	\$ 4,405,557	\$ 2,536,163	\$ 1,894,747	\$ 21,289		31.2%	\$ 591,254

Circuit Breaker Claim History comparing budget to actuals and M.G.L. c. 71B, §5A

The following is a history of reimbursement rates. In FY 2005 through FY 2009 the reimbursement rates were over 70%, but due to a State and national recession, the rates dropped to the 40% level for FY 2010 and FY 2011. In FY 2012, the school district chose to budget a reimbursement rate of 40% due to continued fiscal uncertainty at the state level and the delay by the legislature in approving the Governor’s budget. The district received 68.71% reimbursement. In FY 2013 the school district chose to budget a reimbursement at 60% based on the recommendation of DESE. The district received 70% reimbursement. The FY 2014 Circuit Breaker reimbursement assumed a rate of 70%, but received 75%. Since FY 2014, the School Department budget practice has been to use the prior year reimbursement rate for the next budget year. The reimbursement rate may still present a funding-gap if the legislature does not fund at the legislatively mandated 75% reimbursement rate as set forth in M.G.L. c. 71B, §5A.



Fee Programs

The Lexington School Committee provides students with books and other educational materials at the taxpayers' expense. Students who do not return their books or other articles in satisfactory condition must pay for the replacement cost of the book(s) or other materials. Parents and guardians will be held responsible for books and materials issued to their children. Students may be denied certain privileges for the loss or damage of school property.

Furthermore, the School Committee establishes fees² for participants in certain activities to support these individual programs. The School Committee sets fees annually during the budget process or when information becomes available. Examples include, but are not limited to: field trips and community education, student transportation (grades seven through twelve and/or beyond 2.0 miles from the local school), preschool, student parking, and athletics. Unless qualified for financial assistance, all fees are due upon the schedule established by the individual program. If the payment is not received, the Superintendent or his/her designee may take one or more of the following actions, unless or until prohibited by state law or regulation:

1. Prohibit participation of the student in the program.
2. Prohibit participation of student or other students in the student's household from participating in any future fee-based program until or unless outstanding balances are resolved.
3. Prohibit student participation in senior activities or graduation exercises.
4. Referral to small claims court.

Financial reporting for all fees occur in three areas: General Fund, Special Revenue Funds (known as Revolving Funds), and Agency Funds (commonly referred to as Student Activities).

General Fund Fees

Program	FY 2019 Fee	FY 2020 Proposed Fee	Reason for Change	Revenue Collected
Transcript Fees:	<ul style="list-style-type: none"> • \$6.00 per official transcript for each college application requested. • \$10.00 per official transcript for each college application requested for post-graduates. 	<ul style="list-style-type: none"> • \$6 per official transcript for each college application requested. • \$10.00 per official transcript for each college application requested for post-graduates. 	No Change	\$32,127.63 Three year average

² Legal References:

M.G.L. Chapter 71: Section 47. Athletic programs; school organizations; student activity accounts
M.G.L. Chapter 44: Section 69. Municipal or district services, fees or charges; insufficient funds checks; penalty
M.G.L. Chapter 60: Section 57A. Payment by check not duly paid; penalty
M.G.L. Chapter 93: Section 40A. Dishonored checks; demand for payment
M.G.L. Chapter 71, Section 49 Purchase of textbooks by pupils



Lexington Public Schools
FY 2020 Superintendent and School Committee Recommended Budget

Program	FY 2019 Fee	FY 2020 Proposed Fee	Reason for Change	Revenue Collected
Student Parking Fees:	\$175 per semester	\$175 per semester	No Change	\$14,888.25 Three year average

Special Revenue Funds: Revolving Funds

Revolving Fund Summaries: The School Department receives fees and donations for various programs. A complete description of each revolving funds and a five year financial summary is available in the Revolving Funds section of the budget book. Below is a highlight of specific revolving funds that impact the calculation of the operating budget.

Revolving Fund Fee Summaries

Program	FY 2019 Fee	FY 2020 Proposed Fee	Reason for Change	Revenue Collected
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	10 Hr/week program: \$3,337 15 Hr/week program: \$5,005 Lunch Bunch: \$1,339 per year (1 hr – 4 day per week) Program will limit financial assistance slots available	Lexington Children’s Place has charged the same tuition since 2010. A 3% increase is proposed for the next 3 school years starting with FY 2020.	\$213,360 Three Year Average 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.



Lexington Public Schools
 FY 2020 Superintendent and School Committee Recommended Budget

Program	FY 2019 Fee	FY 2020 Proposed 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 Only Family Plan ▪ \$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 ▪ HS family cap. \$800 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"> ▪ \$200.00 per varsity sport ▪ \$175.00 per junior varsity sport ▪ \$75.00 per session for intramural programs ▪ \$400 MS Only Family Plan ▪ \$950 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. 	Increase in fees due to rising costs in transportation, coaching salaries, and official's fees.	<p>\$530,375 Three Year Average</p> <p>Revolving Fund: Offsets the cost of staff, equipment, transportation, and other program needs</p>
Transportation	\$330.00 (due by May 16*)	\$330.00 (due by May 16*)	No Change	\$938,520
Graduated Fee Schedule	\$550.00 (due by May 16 – July 1)	\$550.00 (due by May 16 – July 1)	No Change	Revolving Fund: Offsets the cost of program staff and supplies and materials for riders not eligible for Town paid transportation.
	Full Cost/Seat \$855 pp (due after July 1 st)	Full Cost/Seat \$821 pp (due after July 1 st)	Incremental cost change per seat	
LEXPRESS Bus	\$50	No Change	No Change	



Lexington Public Schools
 FY 2020 Superintendent and School Committee Recommended Budget

Program	FY 2019 Fee	FY 2020 Proposed Fee	Reason for Change	Revenue Collected
School Lunch	<ul style="list-style-type: none"> Student Breakfast (full): \$2.00 Student Breakfast (reduced): \$0.30 Student Lunch (full): \$3.50 Student Lunch (reduced): \$0.40 Student Lunch (Boar's Head): \$3.75 Student Lunch (Salad Bar): \$3.75 Adult Lunch: \$4.50 	<ul style="list-style-type: none"> Student Breakfast (full): \$2.00 Student Breakfast (reduced): \$0.30 Student Lunch (full): \$3.75 Student Lunch (reduced): \$0.40 Student Lunch (Boar's Head): \$4.00 Student Lunch (Salad Bar): \$3.75 Adult Lunch: \$4.50 	<ul style="list-style-type: none"> Increase in fees due to rising minimum wage, cost of compostable products, cost of locally sourced and organic food. 	\$2,474,563 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.

Agency Funds: Student Activities

Student Activities Fund Summaries: In 1996, due to the enactment of a state law on student activity accounts as codified in Section 47 of Chapter 71 of the General Laws of Massachusetts (MGL), the Lexington Public Schools (LPS) prepared guidelines to assist Principals in properly safeguarding student funds. These guidelines and procedures are necessary to achieve good accounting practices and comply with the law.

These funds are student funds and are restricted to the following formula:

$$\text{Formula for determining costs: } \frac{\text{Total costs of all expenses (tickets, transportation, meals, etc)}}{\text{\# of Students Attending}}$$

The "Number of Students" attending is not reduced by any financial assistance students. These students are funded from other sources determined by the Principal. Additional funding has been added to elementary school principal budgets for the purpose of funding financial assistance to eligible students. Funds can only be used to directly benefit students. Use of funds for curriculum supplies, materials, or personnel are prohibited by statute.

Program	FY 2019 Fee	FY 2020 Proposed 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.

Other Revenue Sources

Grant Funds

The School Department receives federal, state, and local grant funds. A complete description of each grant and a five year financial summary is available in the Grants section of the budget book.