



5000 FIXED CHARGES

Currently all Employee Benefits and Insurance costs are covered by the Town with the exception of the following: Athletic Insurance rider (this will be moved to this section); Foreign Travel Insurance rider (this will be moved to this section). In addition, Photocopier leases and other applicable leases will also be moved to this section as accounts are set up to carry these budgets and expense lines.

5000 FIXED CHARGES: Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.

Employee Benefits & Insurance(5100,5200)

Employer Retirement Contributions (5100)
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Insurance for Active Employees (5200)

Insurance for Retired School Employees (5250)

Other Non Employee Insurance (5260) Insurance premiums for property , fire, liability, fidelity bonds, Judgments against the school district resulting from self-insurance
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Rental Lease, Interest & Other Fixed Charges(5300,5400,5500)

Rental-Lease Equipment(5300) Annual operating lease/rental costs, Annual capital lease/rental costs (For a three year period, starting in FY'98)
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Rental-Lease Buildings(5350)

Other Fixed Charges(5500) Costs of public safety inspections, Bank Charges

Other Fixed Charges(5550) Salaries of crossing guards,

Future budgets will show accounts in this section. Typical expenditures that will appear here are employee assistance program, insurance expenses, photocopier leases, or rental of facilities.

Employee Benefits: Information on the cost of benefits as a shared expense is located at <http://www.lexingtonma.gov/budget.cfm>



6000 COMMUNITY SERVICES

Occasionally the school department will have expenses related to the activities below. Currently there is no budget available for any of these services.

6000 COMMUNITY SERVICES: Services provided by the school district for the community as a whole, or some segment of the community, excluding public school and adult education programs operated by the school system.	
6200 Civic Activities Citizens' meetings, Parent-teacher-student association activities, Public forums and lectures, School Council meetings and activities, Adult Education Advisory Council meetings, Transitional bilingual education program Parent Advisory Council meetings	
Professional Salaries (01)	Contracted Services (04)
Clerical Salaries (02)	Supplies and Materials (05)
Other Salaries (03)	Other Expenses (06)
6300 Recreation(6300) Public recreation programs	
Professional Salaries (01)	Contracted Services (04)
Clerical Salaries (02)	Supplies and Materials (05)
Other Salaries (03)	Other Expenses (06)
6800 Health Non-Public Schools Salaries, physicians and nurses, Medical supplies and materials, Travel expenses for staff, Salaries or the prorated share of salaries, clerical and staff support, Contracted services	
Professional Salaries (01)	Contracted Services (04)
Clerical Salaries (02)	Supplies and Materials (05)
Other Salaries (03)	Other Expenses (06)
6900 Transportation Non-Public Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel, Salaries or the prorated share of salaries, clerical and support staff, Fuel, lubrication, tires and school bus repairs, Contracted service, Insurance premiums School bus monitors	
Professional Salaries (01)	Contracted Services (04)
Clerical Salaries (02)	Supplies and Materials (05)
Other Salaries (03)	Other Expenses (06)

Future budgets may show accounts in this section. The type of expenditures that will appear here are Private school bus transportation if reinstated, health care expenses to private schools if mandated (mostly a grant expense under the Essential School Health Grant, and any funding for school councils or other advisory councils provided by the School Committee.



7000 FIXED ASSETS

7000 ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS: Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional non instructional equipment exceeding the \$5,000 unit cost and \$50,000 extraordinary maintenance cost as defined in 603 CMR 10.00.

Asset Acquisition & Improvement (7000)

Equipment(7300,7400) Acquisition and Improvement of Equipment (7300) Acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000. Acquisition of school furniture and fixtures (bulk purchases), Acquisition of school machinery, Lease/Purchase of Equipment, Capital leases.

Replacement of Equipment (7400) Capital leases, Replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000.

Capital Technology(7350) Hardware or other technology purchases exceeding the \$5,000 unit cost, Capital leases

Future budgets will show accounts in this section. Typical expenditures that will appear here are system wide equipment purchases and leases such as classroom furniture, photocopier purchases, or other fixed assets.