



Revolving and Donation Funds

- Special Appropriation Funds
 - Fee Based Programs
 - Loss & Replacement Funds
 - Donations
-
- ***FY12 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 if 1948.



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Lexington Public Schools Fee Summary

Program	FY11 Fee	FY12 Proposed Fee	Reason for Change	Revenue Collected
Elementary Instrumental Music	\$300	\$300	No Change	\$109,300 Three year average General Fund: Offsets the cost of providing lessons during the school day at the elementary level.
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: \$3,000 15 Hr/week program: \$4,250 Lunch Bunch: \$1200 per year (1 hr – 4 day per week)	10 Hr/week program: \$3,312 15 Hr/week program: \$4,860 Lunch Bunch: \$1800 per year (1 hr – 4 day per week) Program will limit financial assistance slots available	The program is seeing a rise in the number of parents of typical children seeking financial assistance. In addition, the program rate needs to stay current with recently negotiated labor contracts for employees within this program.	\$100,000 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.
Full-Day Kindergarten Tuition	\$1,075	No Change	No Change	\$400,000 Revolving Fund: Offsets the cost of teacher salaries and some free or reduced tuition through the Financial Assistance program.



Program	FY11 Fee	FY12 Proposed Fee	Reason for Change	Revenue Collected
Athletics	<p>High School:</p> <ul style="list-style-type: none"> ▪ \$300.00 1st sport per student, ▪ \$300.00 2nd sport per student, ▪ 3rd sport free. \$600 maximum per family (Family Plan). ▪ Family Pass: \$50 (full admission to all home games) ▪ Athlete Pass: Free <p>Middle School:</p> <ul style="list-style-type: none"> ▪ \$100.00 per varsity sport. ▪ \$65.00 per junior varsity sport. ▪ \$60.00 per session for intramural programs <p>Before School Sports:</p> <ul style="list-style-type: none"> ▪ \$60.00 per year. ▪ FAMILY PLAN: If the user fee for school athletics exceeds \$600.00 for the entire family, grades 5 - 12, you qualify for the Family Plan. 	<p>High School:</p> <ul style="list-style-type: none"> ▪ \$325.00 1st sport per student, ▪ \$300.00 2nd sport per student, ▪ 3rd sport free. \$625 maximum per high school only family (LHS Family Plan). ▪ Family/Athlete Passes: Discontinued – All home game admissions free except MIAA tournament 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 ▪ \$825 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>*NOT YET VOTED*</p> <p>The fee increases being proposed will address market rate adjustments for similar programs and raise revenue to cover the cost of providing the programs being offered. Prior to this proposal, the LHS program has experienced an ongoing reduction of funds available for uniform and equipment replacement.</p>	<p>\$450,000 Revolving Fund: Offsets the cost of staff, equipment, transportation, and other program needs</p>
Transportation	<ul style="list-style-type: none"> • \$600 with a family cap of \$1,650 • Early Bird Registration: \$550 with a family cap of \$1,600 • Hayden Transportation: \$200 per seat; no cost for Fee rider • Joint Custody: \$275 per seat/route 	No Change	No Change	<p>\$690,000 Revolving Fund: Offsets the cost of program staff and supplies and materials for riders not eligible for Town paid transportation.</p>
School Lunch	<ul style="list-style-type: none"> • Breakfast: \$2.00 (all levels) • Lunch: a maximum of \$3.50 (all levels) • Milk: a maximum of \$0.60 • Sensible Sides are available at the Elementary schools from \$0.50- \$1.25. • Middle and High Schools offer several a la carte options from \$ 0.50- \$1.25. • Premium Lunches are available at the High School for \$4.50. 	No Change	<p>The cost of the program for food and delivery of products is often variable. The management services are bid every three years. Currently the School Wellness Policy and Nutrition Guidelines are embedded into the contract language.</p>	<p>\$1800,000 Revolving Fund: All revenue is held by the School Department. We are installing a Point of Sale system to remove cash from our schools and improve our reporting of sales for meals and a la carte items.</p>



Lexington Community Education

Fund Number: 25330640

Director/Program Coordinator: Craig Hall, Director
 Programming: Director/Program Andrea Paquette, Manager of Programming
 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 Explorations, 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 FY08	Actual FY09	Budget FY10	Projected FY11
Staffing				
Director	1.0	1.0	1.0	1.0
Manager of Programming			.8	.8
Accounting Manager				1.0
Desktop Publishing				
Registration Assistant			.45	.45
LCE Teachers	As needed	As needed	As needed	As needed
Total				



Budget History:

	Actual FY08 Cash Flow 25330640	Actual FY09 Cash Flow 25330640	Actual FY10 Cash Flow 25330640	Budget FY11 25330640	Projected FY12 25330640
Revenue					
Prior Year Balance	173,379.98	303,916.95	348,492.51	403,333.83	364,609.61
Fees	635,208.88	632,550.09	729,448.59	657,244.50	751,332.04
Total Projected Revenue	808,588.86	936,467.04	1,077,941.10	1,060,578.33	1,115,941.65
Expenses					
Salary & Wages					
Coordinator & Chairperson	85,429.22	102,718.24	116,725.79	119,277.60	120,296.76
Teachers	249,591.70	317,306.05	374,507.70	336,629.98	389,488.00
Sec/Clerks	10,852.91	12,120.49	0.0	77,775.08	77,775.08
Total Salary & Wages	345,873.83	432,144.78	491,233.49	533,682.66	587,559.84
Operating Expenses					
Printing	17,161.45	17,803.01	14,823.07	19,253.95	15,367.69
Consultant Svs	112,687.20	64,073.96	80,310.19	68,000.65	82,719.19
Other Prof					17,600.00
Other Instruc Materials					10,000.00
Building Rental	1,383.76	56,240.00	57,884.88	56,240.00	69,884.88
Office Supplies	111.52		496.20		1,500.00
Postage & Mailings	5,016.25	6,431.94	8,091.25	6,823.63	8,333.98
Supplies & Materials	22,437.90	11,280.84	21,768.19	11,967.83	22,638.94
Total Operating Expenses	158,798.08	155,829.75	183,373.78	162,286.06	228,044.65
Total Expenses	504,671.91	587,974.53	674,607.27	695,968.72	815,604.52
Projected Final Balance	303,916.95	348,492.51	403,333.83	364,609.61	300,337.13

Recent Developments:

- Expanded LCE catalog and offerings and increased enrollments for Fall, Winter and Spring semesters
- Processed over 5,000 LCE (not including summer Lexplorations) enrollments from Fall 2009 through Fall 2010
- Processed 1661 enrollments for Summer Lexplorations Program
- Provided approximately 6,000 community service hours to over 220 LHS students during summer Lexplorations program
- Offered new extended day summer programs at Lexplorations
- Incorporated registration/administration of the LPS wide Destination Imagination Program
- Incorporated the registration/administration of Middle School CPR certification, allowing LPS students to be tested and certified
- Began relationship with LCE/LPS bid winner, Kaplan Test Preparation
- Began relationship with LCE/LPS bid winner, Lexington Driving School
- Agreed to cover costs of installing electrical work in LHS pottery room allowing for new kiln to function
- Welcomed world-class teachers, speakers, artists and thinkers including Patch Adams, David Elkind, Bernie Siegel, Jean Kilbourne, Ellis Paul, Franz Wright, Francis Jensen, Da Chen, Jessie “little doe” Baird and Katrina Kenison
- Increased marketing success with LCE event based articles, announcements and guest speaker interviews featured in media including *The Boston Globe* (including the June 28, 2010 “G” cover story “*Slow to grow: Teen brains aren’t what you think*”).



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- Partnered with the Lexington Human Rights Commission, the Lexington Police Department, LexMedia, the Town Manager's Office, the LHS PTSA and local businesses and social organizations to provide educational community events and classes including *Peace, Protest and Patriotism in Lexington*, a *Symposium on Teen Driving*, and the *2010 Lexington Citizens Academy*.
 - Broadcast select LCE classes through LexMedia
 - Supported the work of LEF and PSTA's by offering LCE gift certificates to be raffled at various fundraising events
 - Began offering a selection of Saturday LCE classes
 - Created FT position for Accounting Manager Position

Current Challenges:

- Limitations and increasing restrictions regarding LPS classroom, gymnasium, LCE office, "shared" and storage space.
- Finding space to accommodate large and growing afternoon/evening private music lesson program.
- Functionality and usability of LCE website.
- To unapologetically exist, function, and deliver on the mission, mandate and services promised to, and paid for by LCE's student community.
- Surviving and thriving while always remaining self-supporting.

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

- New website
- Increase in quantity of catalog printing
- LPS/LHS suggested use of increased LCE class presence in other school buildings

Proposed FY12 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.
- Research possible purchase of a PC laptop cart that could be shared with LHS day staff and students and be of mutual benefit to both LCE/LHS
- Strengthen and increase understanding, collaboration, and respect with/to/from our larger LPS environment.
- 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.



Athletic Revolving

Fund Number: 25330540

Director/Program Coordinator: Naomi Martin, Athletic Director
 Administrator: Natalie Cohen, 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 Athletic Department is funded from three sources. Operating Budget, Fees and Donations from various team/parent booster group for monies collected from fees, gate receipts, activity accounts, and miscellaneous income. Resources from the Revolving Fund are used to pay for officials, security, transportation and equipment.

Fee Structure for 2010-2011: High School: \$300.00 1st sport per student, \$300.00 2nd sport per student, 3rd sport free. \$600 maximum per family (Family Plan).

Middle School: \$100.00 per varsity sport. \$65.00 per junior varsity sport. \$60.00 per session for intramural programs

Before School Sports: \$60.00 per year.

FAMILY PLAN: If the user fee for school athletics exceeds \$600.00 for the entire family, grades 5 - 12, you qualify for the Family Plan.

Fund Restrictions Compensation for employees, contracted services or 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.

	Actual FY08	Actual FY09	Budget FY10	Projected FY11	Projected FY12
Staffing					
Middle School Coaches	Stipend	Stipend	Stipend	Stipend	Stipend
Elementary Coaches	Stipend	Stipend	Stipend	Stipend	Stipend
Game Personnel	As needed	As needed	As needed	As needed	Removed
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
Total					



Budget History:

	Actual FY08 Cash Flow 25330540	Actual FY09 Cash Flow 25330540	Actual FY10 Cash Flow 25330540	Budget FY 11 25330540	Projected FY 12 25330540
Revenue					
Prior Year Balance	(41,000.00)	61,213.00	271,401.75	346,607.96	289,236.96
Fees	449,359.00	433,524.00	407,131.56	400,000.00	400,000.00
Total Projected Revenue	408,358.00	494,737.00	678,533.31	746,607.96	689,236.96
Expenses					
Coaches	117.00	29,428.00	3,569.85	25,000.00	116,976.00
Officials			69,522.49	85,000.00	79,802.00
Gate Personnel			26,845.15	17,671.00	17,671.00
Police Detail			5,355.28	9,000.00	9,000.00
Total Salary & Wages Expenses	117.00	29,428.00	105,292.77	136,671.00	223,449.00
Operating Expenses					
Athletics Details					
Consultant Services	156,956.00	98,344.00	0	25,000.00	0.0
Athletic Equipment		15,000.00		15,000.00	0.0
Equip Svc & Repairs	20,873.00	57,003.00	21,700.06	40,000.00	11,200.00
Insurance	5,356.00	5,356.00		6,000.00	
Mileage		2,095.00			
Transportation	492.00	105,366.00	120,925.00	120,000.00	140,165.00
Building Rental	118,941.00		60,990.70	50,000.00	67,200.00
Membership/Dues		2,775.00	3,920.00	19,000.00	13,640.00
Staff Travel	2,060.00	2,060.00	259.69	2,200.00	0.0
Supplies/Materials	36,084.00	36,084.00	13,855.63	37,000.00	32,608.00
Other Supplies	-	1,811.00			
Tuition & Training	6,267.00	6,267.00	4,981.50	6,500.00	0.0
Total Operating Expenses	347,029.00	332,162.00	226,632.58	320,700.00	264,813.00
Total Expenses	347,146.00	361,590.00	331,925.35	457,371.00	488,262.00
Projected Final Balance	61,213.00	133,148.00	346,607.96	289,236.96	200,974.96



Fee Proposal Summary

Program	FY10 Fee	FY11 Proposed Fee	Reason for Change	
Athletics	High School: <ul style="list-style-type: none"> ▪ \$300.00 1st sport per student, ▪ \$300.00 2nd sport per student, ▪ 3rd sport free. \$600 maximum per family (Family Plan). Family Pass: \$50 (full admission to all home games) Athlete Pass: Free Middle School: <ul style="list-style-type: none"> ▪ \$100.00 per varsity sport. ▪ \$65.00 per junior varsity sport. ▪ \$60.00 per session for intramural programs Before School Sports: <ul style="list-style-type: none"> ▪ \$60.00 per year. ▪ FAMILY PLAN: If the user fee for school athletics exceeds \$600.00 for the entire family, grades 5 - 12, you qualify for the Family Plan. 	High School: <ul style="list-style-type: none"> ▪ \$325.00 1st sport per student, ▪ \$300.00 2nd sport per student, ▪ 3rd sport free. \$625 maximum per high school only family (LHS Family Plan). Family/Athlete Passes: Discontinued – All home game admissions free except MIAA tournament games Middle School: <ul style="list-style-type: none"> ▪ \$150.00 per varsity sport. ▪ \$125.00 per junior varsity sport. ▪ \$75.00 per session for intramural programs ▪ \$300.00 Middle School Family Plan (only) Before School Sports: <ul style="list-style-type: none"> ▪ \$825 maximum per family (LHS & MS Family Plan). ▪ \$75 per session, or ▪ \$200 for three sessions ▪ FAMILY PLAN: discontinued. 	*NOT YET VOTED* The fee increases being proposed will address market rate adjustments for similar programs and raise revenue to cover the cost of providing the programs being offered. Prior to this proposal, the LHS program has experienced an ongoing reduction of funds available for uniform and equipment replacement.	Revolving Fund: Offsets the cost of staff, equipment, transportation, and other program needs

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 years prior to FY12, the program has traditionally run before school, two mornings a week, from September-May. Pending a vote by the Lexington School Committee on the following proposal, the FY12 BSS program would be a district wide program for students in grades 4 and 5 which would include a district wide permission slip, and district wide payment center in MCC.

Elementary Before School Sports Program FY12					
Sport	Salaries (Revolving)	Supplies (revolving)	Transportation (Revolving)	Officials (Revolving)	Total Expenses
Account Numbers		54601	52169	52121	
BSS Program (Charged to Revolving)	\$10,680.00	\$600.00	\$0.00	\$0.00	\$11,280.00

Recommendation:



Elementary Before School Sports program would become a 3 session (fall, winter, spring) program consisting of 8 weeks, and 16 meetings per session instead of a year round program. This would result in a district wide permission slip, payment through the online MCC payment center, and a uniform number of 48 sessions being held at each elementary school over the course of the three sessions. Each session would be expected to run 45-60 minutes in length. There would still be latitude for each teacher to choose which days each week the program would run in each respective elementary school.

Each session would be \$75.00 per session with a discount of \$25.00 being given to students who sign up for all three sessions at the start of the school year (\$200.00 for all 3 sessions).

Rationale:

This program offers a fantastic opportunity for students to have increased physical activity in their week. The program offers parents a before school early drop off opportunity. However, an increase in revenue is necessary to allow the program to be self-sustaining and to allow the teachers that run the program in each elementary school to be paid market value for a program of this nature.

In FY12, the compensation for each teacher would be based on a maximum annual compensation of \$1,745.00 as indicated by XII in the LEA Unit A contract. The stipend of \$1745.00 would be paid in three payments at the end of the fall, winter, and spring BSS program sessions.

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 18 district wide “varsity” athletic teams (9 at Diamond and 9 at Clarke) and 10 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 16 interscholastic coaches. The coaches are evaluated by the Director of Athletics and the middle school assistant athletic directors at the end of the season. In an attempt to allow our middle school interscholastic athletic programs to become more self-sustaining, the following significant proposed changes for the upcoming fiscal year have been made to the Lexington School Committee.

Clarke Middle School Athletic Budget FY12					
Sport	Salaries (Revolving)	Supplies (revolving)	Transportation (Revolving)	Officials (Revolving)	Total Expenses
Account Numbers		54601	52169	52121	
Baseball	\$5,682.00	\$666.00	\$2,255.00	\$1,484.00	\$10,087.00
Boys Basketball	\$4,137.00	\$275.00	\$1,640.00	\$848.00	\$6,900.00
Girls Basketball	\$4,137.00	\$275.00	\$1,640.00	\$848.00	\$6,900.00
Cross Country	\$8,232.00	\$216.00	\$2,000.00	\$0.00	\$10,448.00
Field Hockey	\$5,682.00	\$606.00	\$2,255.00	\$1,590.00	\$10,133.00



Outdoor Track	\$8,232.00	\$380.00	\$2,400.00	\$0.00	\$11,012.00
Boys Soccer	\$5,682.00	\$535.00	\$2,255.00	\$1,484.00	\$9,956.00
Girls Soccer	\$5,682.00	\$535.00	\$2,255.00	\$1,484.00	\$9,956.00
Softball	\$5,682.00	\$666.00	\$2,255.00	\$1,260.00	\$9,863.00
TOTAL	\$53,148.00	\$4,154.00	\$18,955.00	\$8,998.00	\$85,255.00
MS Intramural Stipends	\$6,660.00				\$6,600.00
Additional MS Administrative (MS AD, and Equipment Manager)	\$8,700.00				\$8,700.00
Total MS Program Cost (Charged to Revolving)					\$100,555.00
Diamond Middle School Athletic Budget FY12					
Sport	Salaries (Revolving)	Supplies (revolving)	Transportation (Revolving)	Officials (Revolving)	Total Expenses
Account Numbers		54601	52169	52121	
Baseball	\$5,682.00	\$666.00	\$2,255.00	\$1,484.00	\$10,087.00
Boys Basketball	\$4,137.00	\$275.00	\$1,640.00	\$848.00	\$6,900.00
Girls Basketball	\$4,137.00	\$275.00	\$1,640.00	\$848.00	\$6,900.00
Cross Country	\$8,232.00	\$216.00	\$2,000.00	\$0.00	\$10,448.00
Field Hockey	\$5,682.00	\$606.00	\$2,255.00	\$1,590.00	\$10,133.00
Outdoor Track	\$8,232.00	\$380.00	\$2,400.00	\$0.00	\$11,012.00
Boys Soccer	\$5,682.00	\$535.00	\$2,255.00	\$1,484.00	\$9,956.00
Girls Soccer	\$5,682.00	\$535.00	\$2,255.00	\$1,484.00	\$9,956.00
Softball	\$5,682.00	\$666.00	\$2,255.00	\$1,260.00	\$9,863.00
TOTAL	\$53,148.00	\$4,154.00	\$18,955.00	\$8,998.00	\$85,255.00
MS Intramural Stipends	\$6,660.00				\$6,600.00
Additional MS Administrative (MS AD, and Equipment Manager)	\$8,700.00				\$8,700.00
Total MS Program Cost (Charged to Revolving)					\$100,555.00

Middle School Recommendation User Fee Recommendation for FY12:

1. Increase MS athletic fee from \$100.00 to \$150.00 for all interscholastic “varsity” sports at Clarke and Diamond Middle School.
2. Increase MS athletic fee from \$65.00 to \$125.00 for all interscholastic “junior varsity” sports at Clarke and Diamond Middle School.
3. Increase MS intramural fee from \$60.00 to \$75.00 at Clarke and Diamond Middle School.
4. Change district family cap from \$600.00 per family (inclusive of HS, MS and Elementary School Sports) to \$825.00 per family, or institute a middle school family cap of \$200.00 and a high school family cap of \$625.00. All elementary school sports fees would be unable to count toward the family cap.

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 ten teams and provides league schedules for all of our interscholastic team offerings. In the fall of 2011, the Middlesex League, will



become a twelve team league, with two divisions. Lexington High School will compete in the Large Division with the member schools of Woburn, Reading, Arlington, Belmont, and Winchester. The Small Division will be comprised of Burlington, Wilmington, Wakefield, Melrose, Watertown and Stoneham. Currently, we offer 29 varsity teams, 24 junior varsity teams and 10 freshmen teams at Lexington High School. At Lexington High School our athletic program currently offers schedules for 29 varsity teams, 24 junior varsity teams, and 10 freshmen teams. 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, Assistant Athletic Director, and Male and Female Equipment Managers. There is one certified Head Trainer and one certified Assistant Trainer. There are approximately 70 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. The student athletes are also a part of a survey process called Athletes Speak, a survey developed by Athletic Director Naomi Martin, and LHS High School Principals, Laura Lasa and Natalie Cohen.

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 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 1,800 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 life long learning.

FY12 Gate Fee Revenue Proposal for Lexington High School

The following factors have led to poor athletic gate receipts in Lexington include but are not limited to:

- No fields currently in town with lights to play Friday night football, or to host outdoor MIAA tournament games.
- Saturday afternoon football games force us to compete with other Saturday activities in the community, and ultimately forces our potential patrons to choose between which events they



would like to attend.

- Lexington does not have any enclosed fields at Lincoln Park or at Center #1 and Center #2. We are unable to charge for MIAA Tournament Games in the sports of soccer, lacrosse, baseball, and softball. In FY10, Lexington High School hosted 12 home MIAA tournament games with \$0 revenue collected.
- Poor field conditions at Harry Crumb Memorial Field have led to “big” games not being hosted in Lexington which has resulted in not only a loss of gate revenue but an additional facility fee to host the game in an alternative location.
- The above factors have resulted in lower athletic gate revenue in Lexington. This lowered gate revenue presents a disadvantage to the athletic budget in Lexington that towns in our comparative study do not face. In Lexington, the lower gate revenue forces us to rely on our booster organizations to supplement the athletic budget.

Recommendation:

- In an effort to stimulate gate receipts at LHS home athletic events, we recommend a change in the structure of the current family pass at \$50.00 per year for full admission to all Lexington High School home games and the current distribution of free student-athlete passes to all students who have paid a user fee.
- Raise User Fees by \$25.00 for all Lexington High School student-athletes and eliminate gate fees to enter at all LHS home athletic events (this would result in free admission to football, boys and girls basketball, boys and girls ice hockey and wrestling for all spectators). This option would eliminate the cost of \$8,595.00 in gate personnel (ticket sellers and ticket takers at home athletic events). We would still have event staff costs related to the PA announcer, scorekeeping, clock operator, security and police details. This option would bring an additional revenue stream of \$26,666.00.
- This would require the high school user fee to shift to \$625.00 or a combined high school and middle school family cap of \$825.00 (should the middle school recommendations be accepted). The shift in family cap of \$25.00 would make it a one time family fee, with the result being free admission to all of your children’s home athletic events. This option would further stimulate athletic revenue, without consistently “nickel and diming” athletic families attending games in support of their children. The attendance at games from students and community members would also be stimulated if there was no cost in attending an athletic event at Lexington High School. The one exception to this proposal is that all home Thanksgiving Day football games, and MIAA hosted tournament games must have an admission charge for every patron due to the regulations of the Middlesex League and the MIAA. This fee on Thanksgiving is currently \$6.00 for adults and \$4.00 for students in advance and \$8.00 on game day. The fee for MIAA tournament games is currently \$7.00 for adults and \$5.00 for students.

Rationale:



Lexington High School Gate Receipts FY10			
	Gate Personnel Cost	Gate Revenue	Net Revenue
Football	\$ 1,095.00	\$ 5,967.00	\$ 4,872.00
Basketball (Boys and Girls)	\$ 5,260.00	\$ 6,265.00	\$ 1,005.00
Girls Hockey	\$ 530.00	\$ 2,317.00	\$ 1,787.00
Boys Hockey	\$ 1,060.00	\$ 3,066.00	\$ 2,006.00
Wrestling	\$ 650.00	\$ 807.00	\$ 157.00
Totals	\$ 8,595.00	\$ 18,422.00	\$ 9,827.00

- The FY10 Gate Revenue for the Athletic Department was \$18,500.00. This represents the gate fees collected from 5 home football games, 10 home (girls/boys doubleheader) basketball games, 10 home girls hockey games, 10 home boys hockey games, and 5 home wrestling matches.
- The FY10 Event Personnel Expenses related directly to Gate Revenue (Ticket Takers and Sellers) was approximately \$8,595.00.
- The FY10 Net Gate Revenue was \$9,827.00.
- In a comparison of 10 towns, we found that 9 towns offer no single season pass or yearly season pass opportunities for parents or student-athletes, and one town offers a basketball season pass for 10 home game admissions for one person at the cost of \$60.00 (a savings of \$10.00 over the course of the season).

Total FY 12 HS Budget										
	Salaries (Operating)	Supplies and Equipment (Revolving)	Transportation (Revolving)	Officials (Revolving)	Police (Revolving)	Event Personnel (Revolving)	Repairs/ Maint. (Revolving)	Fees/Dues (Revolving)	Facility Rental (Revolving)	Total Expenses
Account Numbers		54601	52169	52121	52127	52122	52142	54113	52151	
Fall, Winter and Spring HS Salaries	\$ 403,221.00	\$ 23,700.00	\$ 102,255.00	\$ 61,806.00	\$ 9,000.00	\$ 17,671.00	\$ 11,200.00	\$ 13,640.00	\$ 67,200.00	\$ 728,752.00
HS Training Salary with Additional Salary for Impact and Concussion Management	\$41,981.00									\$ 41,981.00
Additional HS Assistant Coaches	\$24,000.00									\$ 24,000.00
HS Intramural Coaches	\$10,000.00									\$ 10,000.00
HS Asst. Athletic Director	\$2,500.00									\$ 2,500.00
HS Equipment Managers	\$11,499.00									\$ 11,499.00
HS Totals Revolving Budget		\$ 23,700.00	\$ 102,255.00	\$ 61,806.00	\$ 9,000.00	\$ 17,671.00	\$ 11,200.00	\$ 13,640.00	\$ 67,200.00	\$ 818,732.00
Additional HS Operating Budget Costs (See Below)	\$ 493,201.00	\$65,935.00	\$2,500.00				\$33,800.00	\$18,346.00	\$6,500.00	\$ 620,282.00
	\$ 493,201.00	\$ 89,635.00	\$ 104,755.00	\$ 61,806.00	\$ 9,000.00	\$ 17,671.00	\$ 45,000.00	\$ 31,986.00	\$ 73,700.00	\$ 1,439,014.00
Additional HS Costs Operating Off-Set Costs										
Commissioners Fees (52121)	\$4,746.00									
Insurance (52219)	\$6,000.00									Interscholastic Athletic Insurance
Additional Repair & Maintenance (52142)	\$33,800.00									LHS Athletic Equipment, Paint, Lining of Fields
Additional Dues/Subscriptions (54113)	\$7,600.00									MIAA, District B, Middlesex League, MSSADA
Additional General Supplies(54111)	\$14,560.00									Printing, Paper, Cartridges, Office Supplies, Athletic Training Supplies, Impact Software, Schedule Star Software Fees
Additional Building Rental (52151)	\$6,500.00									Eagle Leasing Storage Trailers
Mileage (52183)	\$2,500.00									Mileage for Travel of the Athletic Director
Professional Development for Student-Athletes and Coaches (NEED OBJ Code)	\$18,875.00									Leadership Training, Survey and Evaluation, Coaches Education (MIAA, CPR, Sport Specific Professional Development, Concussion Training)
Awards (Need OBJ Code)	\$7,500.00									Varsity Letters, Pins, Participation Certificates, Championship Banners
Uniforms (Need OBJ Code)	\$25,000.00									New Uniform Request (3 year cycle plan for 16 teams)
	\$127,081.00									



Calculators & Workbooks

Fund Number 25331440

Director/Program Coordinator: Various Dept. Heads Administrator: Natalie Cohen, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: 2006
 Program Description: Graphing Calculators needed for high school Math classes and 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 FY08 Cash Flow 25331440	Actual FY09 Cash Flow 25331440	Actual FY10 Cash Flow 25331440	Budget FY11 As of 11/19/10 25331440	Projected FY12 25331440
Revenue	15,908.16	17,783.14	12480.50	8,067.00	
Prior Year Balance	1,232.90	2,267.61	2,950.47	4,524.74	
Total Projected Revenue	17,141.06	20,050.75	15,430.97	12,591.74	
Expenses					
Operating Expenses					
Calculator Expenses					
Workbook Expense	14,873.45	17,100.28	10,906.23	7,186.06	
Total Operating Expenses	14,873.45	17,100.28	10,906.23	7,186.06	
Total Expenses	14,873.45	17,100.28	10,906.23	7,186.06	
Projected Final Balance	2,267.61	2,950.47	4,524.74	5,405.68	

Recent Developments: None

Current Challenges: None

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: None at this time.

Proposed FY12 Fee: The actual cost of the material being ordered

On the Horizon: The school district is looking to offer an online purchasing mechanism. The collection of funds for workbooks, calculators and other class materials is time consuming. This is a service that needs to be evaluated because on-line ordering for these products is easily obtained by students and families. Faculty focus and time spent collecting, recording, and obtaining the materials through our purchasing process is time consuming and cumbersome.



Debate Revolving

Fund Number: 25330931

Director/Program Coordinator: Sara Sanchez /Rob Collins Administrator: Natalie Cohen, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: 2003
 Program Description: Debate is a co-curricular activity. It consists of The Lincoln Douglas/Competitive Speech and Policy Debate Revolving Account.
 Fee Structure: It relies on donations from parents and student fundraising
 Fund Restrictions: Money used for transportation costs to and from tournaments and for paying judges and coaches

Staffing History:

	Actual FY08	Actual FY09	Actual FY10	Budget FY11	Projected FY12
Staffing					
Coaches	2	1	1	1	1
Total	2	1	1	1	1

Budget History:

	Actual FY08 Cash Flow 25330931	Actual FY09 Cash Flow 25330931	Actual FY10 Cash Flow 25330931	Budget FY11 as of 12/23/10 25330931	Projected FY12 25330931
Revenue					
Prior Year Balance	12,069.22	25,910.92	34,672.93	10,225.04	2880.04
Fees	24,038.00	32,217.33	36,798.60	12,655.00	
Total Projected Revenue	36,107.22	58,128.25	71,471.53	22,880.04	
Expenses					
Salary & Wages					
PD Prof Salaries					
Stipends	800.0				
Coaches	8,850.00	14,928.00	10,429.31	10,000.00	10,000.00
Other Transportation	546.30	8,025.00	16,458.00	10,000.00	10,000.00
Supplies/Mat	0.0	502.32	20,607.99		
Staff Travel Outside	0.0		13,751.19		
Operating Expenses	10,196.30	23,455.32	61,246.49	20,000.00	20,000.00
Total Expenses	10,196.30	23,455.32	61,246.49	20,000.00	
Projected Final Balance	25,910.92	34,672.93	10,225.04	2880.04	

Recent Developments: The Lincoln Douglas/Competitive Speech and Policy Debate programs have traditionally been considered almost programs unto themselves, although actually part of the Social Studies Department. The High School Administrator has completed the process of combining the two separate programs into one. Currently, 1.5 FTE's supervises both styles of debate. This program also has funding in a Student Activities Account.



Current Challenges: The greatest challenge to the debate program is the lack of a consistent funding source to maintain this co-curricular activity. In the past, the system provided tens of thousands of dollars to support the costs of the program. The debate teams travel extensively to tournaments around the country. Travel expenses currently are raised through parent donations and student sponsored fundraisers. The High School Administrator is concerned about fundraising fatigue and the ability to meet future of operating expenses.

On the Horizon: Change contractual language of “coach” to director. Create coaching positions for debate similar to those in athletics. Adjust the stipend for coaches/directors in the contract to reflect more equitable compensation.



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 4 four day programs (2 morning and 2 afternoon class groups that run for 10 hours week) over 4 days. 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, 2009-June, 2010) is:
\$3,000 for 4 day program
\$4,250 for 5 day program
\$ 1,200 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.



Staffing History:

	Actual FY08	Actual FY09	Actual FY10	Budget FY11	Projected FY12
Staffing					
Administrator			.25	.25	.25
Teachers			4.30	0.0	0.0
Psychologist			0.40	0.0	0.0
Nurse			0.0	.2	.2
Occupational Therapist			1.50	0.0	0.0
Speech/Language Specialist			2.00	0.0	0.0
Instruc Asst/Sec/Aides			4.57	2.03	2.03
Student Support Instructor			4.81	0.0	0.0
Home Hospital Tutor			0.27	0.0	0.0
Applied Behavioral Analysis - Tutor			0.10	0.0	0.0
Secretary			0.45	0.45	0.45
Total	-	-	19.40	2.93	2.93

Budget History:

	Actual FY08 Cash Flow 25330740	Actual FY09 Cash Flow 25330740	Actual FY10 Cash Flow 25330740	Budget FY 11 25330740	Projected FY 12 25330740
Revenue					
Prior Year Balance	35,650	88,973	107,696.25	149,979.35	40,921.35
Fees Tuition	69,905	85,112	104,244.00	97,500.00	97,500.00
Donations – Playground (Balance)	1,640	415	700		
Total Projected Revenue	107,195	174,500	212,640.25	247,479.35	138,421.35
Expenses					
Salary & Wages					
Coordinator/Teacher Overhead*				120,000.00	45,000.00
Secretary		12,352	13,580.57	15,053.00	16,000.00
Instr Assistant	13,674	33,868	49,080.33	58,505.00	59,436.20
Total Salary & Wages	13,674	46,220	62,660.90	193,558.00	120,436.20
Operating Expenses					
Other Consultant Svs	0				
Subscriptions/Supplies	0				
Supplies & Materials	3,967	4,770		7,000.00	7,000.00
Replacement Equipment	581	20,000		6,000.00	6,000.00
Total Operating Expenses	4,548	24,770	0.0	13,000.00	13,000.00
Playground Expenses					
Total Expenses	18,222	70,990	62,660.90	206,558.00	133,436.20
Projected Final Balance**	88,973	103,510	149,979.35	40,921.35	4,985.15

\$18,219.50 reserved from Playground Donations.

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.

Current Challenges: Space is the perpetual problem of integrated preschool programming. In FY 10 the “service only” children’s programming was moved to the Old Harrington School lower floor to allow for an additional integrated preschool classroom at LCP. Since OT, PT and Speech Therapists provide direct service all week to both preschool attendees and “service only” children, flexible parent and child centered scheduling has become increasingly difficult and sometimes impossible.

Proposed FY12 Fee: To be determined via School Committee fee determination process.

On the Horizon: Managing a “split “ program with “services only children “ in one site and preschool program children in another site, using shared staff is an ongoing challenge this year for both staff and parents. The current space configuration of class groups (1 sub-separate room and 5 integrated classes) should meet the educational and therapeutic needs of the children who attend LCP in the next year, based on children moving on to Kindergarten and incoming children via the preschools or Early Intervention service network.



Full Day Kindergarten Revolving

Fund Number: 25331840

Director/Program Coordinator: Carol Pilarski, Assistant Superintendent of Curriculum
 MGL Authorization:
 Year Established: 2008
 Program Description: Tuition funded account to help support the Full Day Kindergarten Program
 Fee Structure: \$1075 per student
 Fund Restrictions: Payment of .3 of Kindergarten Teachers

Staffing History:

	Actual FY08	Actual FY09	Budget FY10	Projected FY11	Projected FY11
Staffing					
Administrator					
Teachers	0.00	6.0	6.0	6.8	6.8
Support Staff/Instruc Asst/Sec/Aides					
Total					

Budget History:

	Actual FY08 Cash Flow 25331840	Actual FY09 Cash Flow 25331840	Actual FY10 Cash Flow 25331840	Budget FY 11 As of 11/19/10 25331840	Projected FY 12 25331840
Revenue					
Prior Spring Program Fees Collections		140,161.00	54301.00	21,210.95	(19,795.64)
Current Year Program Collections		218,985.00	283,036.60	407693.75	378,400.00
Refunds		(3,496.00)	(1,437.00)	(6506.50)	
Current Program Year Revenue		355,650.00	335,900.60	422,398.20	389,043.00
Next Program Year Collections	140,161.00	54,301.00	66,076.00		
Total Projected Revenue	140,161.00	409,951.00	401976.60	422,398.20	389,043.00
Expenses					
Salary & Wages					
Teachers			242,152.39	442,066.20	456,260.41
Total Salary & Wages					
Supplies				127.64	
Total Operating Expenses	-	0.0	242,152.39	442,193.84	387,643.00
Operating Budget Transfer		355650.00	138613.26		
Total Expenses	-	0.0	21210.95	442,193.84	387,643.00
Projected Final Balance	140,161.00	54301.00	21,210.95	(19,795.64)	1,400.00
# of Students Paid		365	356	414	



Recent Developments: There was a 6% reduction in funding for FY11 in the Full-Day Kindergarten (FDK) grant. Given the current economic climate, we may have to anticipate a possible 15% reduction in FY12 or a possible loss of \$14,860.

Current Challenges: The current challenge will be how we meet with this potential loss of funds. One of the solutions would be to increase the Full-Day Kindergarten tuition fee to cover the loss of funds, which is a measure the district has wanted to avoid in recent history.

Proposed FY12 Fee: \$1075

On the Horizon: How do we eventually and incrementally plan to incorporate the entire cost of the FDK program into the district's operating budget which is part of the expectation of the grant award.



GIFT ACCOUNTS



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 had no contributions since 2007. It was originally established to set up a garden in tribute to Dr. Astley, former Principal of Bowman.
 Fee Structure: Unknown
 Fund Restrictions: Unknown
 Fund Use: Garden set up in tribute to Dr. Astley, former Principal of Bowman

Budget History:

	Actual FY08 Cash Flow 25340102	Actual FY09 Cash Flow/N/A 25340102	Actual FY10 N/A 25340102	Budget FY11 25340102	Projected FY12 25340102
Revenue					
Grant Award					
Prior Year Balance					
Total Projected Revenue					
Expenses					
Operating Expenses					
Total Expenses					
Projected Final Balance	0.00	0.00	0.00	0.00	0.00

Recent Developments: There have been no contributions for this grant since 2007.

Current Challenges: None

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

On the Horizon: None



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 FY08 Cash Flow 25340503	Actual FY09 Cash Flow 25340503	Actual FY10 Cash Flow 25340503	Budget FY11 As of 11/19/10 25340503	Projected FY12 25340503
Grant Award	866.00	4,936.00	1,369.00		
Prior Year Balance	3,559.35	2,598.93	3,937.31	5,306.31	762.31
Transfer Adjustment	273.39	1,626.17			
Total Projected Revenue	4,698.74	9,161.10	5,306.31		
Expenses					
Total Operating Expenses	473.64	5,223.79	0.00	4,544.0	
Total Expenses	473.64	5,223.79	0.00	4,544.00	
Projected Final Balance	4,225.10	3,937.31	5,306.31	762.31	

Recent Developments:

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



Estabrook Gift

Fund Number: 25341404

Director/Program Coordinator: Sandra Trach, Principal

MGL Authorization: Ch. 71 § 47

Year Established: Prior to 2002

Program Description:

Fee Structure:

Fund Restrictions

Budget History:

	Actual FY08 Cash Flow 25341404	Actual FY09 Cash Flow 25341404	Actual FY10 Cash Flow 25341404	Projected FY11 25341404	Projected FY1 25341404
Revenue					
Grant Award	0.0	160.00	100.0		
Prior Year Balance	6,721.21	6,721.21	6,880.21	2,965.21	0.0
Total Projected Revenue	6,721.21	6,880.21	6,980.21		
Expenses					
Supplies/Materials			4,015.00		
Other					
Total Operating Expenses	0.0	0.0	4,015.00		
Total Expenses	0.0	0.0	4,015.00		
Projected Final Balance	6,721.21	6,880.21	2,965.21	2,965.21	

Recent Developments: In 2009, Estabrook School purchased a SMARTBoard totaling \$4,015.00. In FY11, Estabrook plans to update the school's Professional Literacy Center with current literacy instruction and assessment materials.

Current Challenges: Estabrook's Literacy Specialists and Literacy Leadership Team are conducting a needs inventory of leveled student literature and assessment materials. This is an extensive professional development process that will continue throughout the 2010-2011 school year.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: Estabrook plans on utilizing the gift funds to support the school's Professional Literacy Center work.

On the Horizon: Estabrook anticipates applying gift funds toward necessary literature and assessment materials that support student instruction and achievement.



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 FY08 Cash Flow 25340705	Actual FY09 Cash Flow 25340705	Actual FY10 Cash Flow 25340705	Budget FY11 As of 11/19/10 25340705	Projected FY12 2534070
Revenue					
Grant Award			0.0		
Prior Year Balance	1,011.68	1,011.68	1,011.68	1,011.68	0.0
Total Projected Revenue	1,011.68	1,011.68	1,011.68		
Expenses					
Total Operating Expenses	0.0	0.0	0.00	985.62	
Total Expenses	0.0	0.0	0.0	985.62	
Projected Final Balance	1,011.68	1,011.68	1,011.68	26.06	

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:



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 FY08 Cash Flow 25340408	Actual FY09 Cash Flow 25340408	Actual FY10 Cash Flow 25340408	Budget FY11 As of 11/19/10 25340408	Projected FY12 25340408
Revenue					
Grant Award	1,000.00	1,000.00	400.00	200.00	
Prior Year Balance			1000.00	546.60	0.0
Total Projected Revenue	1,000.00	1,000.00	1,400.00	746.60	
Expenses					
Total Operating Expenses	0.0		853.40		
Total Expenses	0.0	0.0	853.40		
Projected Final Balance	1,000.00	1,000.00	546.60	746.60	

Recent Developments: The funds have been used to partially fund a professional development program on pro-social skill building. We used money from this account to fund an all-school anti-bullying program in January 2010. After we pay the speaker who comes in December, we will have a balance of \$46.00

Current Challenges: We do not actively seek donations for this account, as we do not want to compete with the PTA or LEF fundraising.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: We are planning to use \$650.00 to partially fund a speaker in December 2010.

On the Horizon: None



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 FY08 Cash Flow 25341009	Actual FY09 Cash Flow 25341009	Actual FY10 Cash Flow 25341009	Budget FY11 As of 11/19/10 25341009	Projected FY12 25341009
Revenue					
Grant Award	1,500.00	466.00	484.51	101.68	
Prior Year Balance	2,718.09	3,058.76	3,524.76	3,153.48	0.0
Total Projected Revenue	4,218.09	3,524.76	4,009.27	3,255.06	
Expenses					
Total Operating Expenses	1,159.33		855.79		
Total Expenses	1,159.33	0.00	855.79		
Projected Final Balance	3,058.76	3,524.76	3,153.48	3,255.06	

Recent Developments: This account will be drawn down in order to provide additional non-fiction books for Science and Social Studies' units in Grades 3, 4, and 5.

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.



Clarke Gift

Fund Number: 25341621

Director/Program Coordinator: Steven H. Flynn, 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 FY08 Cash Flow 25341621	Actual FY09 Cash Flow 25341621	Actual FY10 Cash Flow 25341621	Budget FY11 As of 11/19/10 25341621	Projected FY12 25341621
Revenue					
Grant Award		2,500.00	9,076.00		
Prior Year Balance	3,775.43	3,775.43	6,190.47	10,710.99	0.0
Total Projected Revenue	3,755.43	6,275.43	15,266.47		
Expenses					
Total Operating Expenses	0.0	84.96	4,555.48	913.57	
Total Expenses	0.0	84.96	4,555.48	913.57	
Projected Final Balance	3,775.43	6,190.47	10,710.99	9,797.42	

Recent Developments: The Music Department received a \$1000 gift from a local company.

Current Challenges: N/A

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: There are no changes for the upcoming fiscal year (FY12) from this account.

On the Horizon: The school is expecting to withdraw funds from this account during the FY11 school Year for the Math and Music Departments.



Diamond Gift -

Fund Number: 25340622

Director/Program Coordinator: Anne Carothers, Principal

MGL Authorization: Ch. 71 § 47

Year Established: 2004

Program Description:

Fee Structure:

Fund Restrictions

Budget History:

	Actual FY08 Cash Flow 25340622	Actual FY09 Cash Flow 25340622	Actual FY10 Cash Flow 25340622	Budget FY11 As of 11/19/10 25340622	Projected FY12 25340622
Revenue					
Grant Award	0.0	0.0	9,744.00		
Prior Year Balance	1,094.29	1,094.29	1,094.29	226.29	0.0
Total Projected Revenue	1,094.29	1,094.29	10,838.29	226.29	
Expenses					
Total Operating Expenses	0.0		10,612.00	141.00	
Total Expenses	0.0	0.0	10,612.00	141.00	
Projected Final Balance	1,094.29	1,094.29	226.29	85.29	

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 (FY12) from this account.

On the Horizon: The school is expecting to utilize funds in this account during the FY11 school year for school based assemblies and projects..



LHS School Gift

Fund Number: 25340340

Director/Program Coordinator: Natalie Cohen, Principal

MGL Authorization: Ch. 71 § 47

Year Established: Prior to 2002

Program Description:

Fee Structure:

Fund Restrictions

Budget History:

	Actual FY08 Cash Flow 25340340	Actual FY09 Cash Flow 25340340	Actual FY10 Cash Flow 25340340	Budget FY11 As of 11/19/10 25340340	Projected FY12 25340340
Revenue					
Grant Award					
Prior Year Balance	13,372.57	13,372.57	13,372.57	13,309.89	0.0
Total Projected Revenue	13,372.57	13,372.57	13,372.57	13,309.89	
Expenses					
Total Operating Expenses	0.0		62.68	300.00	
Total Expenses	0.0	0.00	62.68	300.00	
Projected Final Balance	13,372.57	13,372.57	13,309.89	13,009.89	

Recent Developments: The School Council and the faculty are working on decisions about internal improvements to LHS, such as better signage directing parents/visitors through our buildings and additional student art that reflects our mission statement and our academic expectations and our social and civic expectations. Our plans have been put on hold, pending confirmation of upcoming building renovations.

Current Challenges: None

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

On the Horizon: None



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, gate receipts, activity accounts, and miscellaneous income.

Funding:

Fund Restrictions:

Budget History:

	Actual FY08 Cash Flow 25340940	Actual FY09 Cash Flow 25340940	Actual FY10 Cash Flow 25340940	Budget FY11 25340940	Projected FY12 25340940
Revenue					
Prior Year Balance	10,993.44	10,993.44	11,543.44	11,543.44	
Fees		550.00			
Total Projected Revenue	10,933.44	11,543.44	11,543.44		
Expenses					
Other Supplies					
Total Operating Expenses					
Total Expenses	0.0	0.0	0.0	0.0	
Projected Final Balance	10,993.44	11,543.44	11,543.44	11,543.44	

Recent Developments:

The Athletic Department has supported the Drainage Study and request to the Town of Lexington CPC for improved drainage systems at centerfield track, Baseball and Softball Fields along Worthen Road, and Harry Crumb Memorial Football Field. Phase 1 (Center Baseball and Softball) will begin in August of 2011, and Phase 2 (Harry Crumb Memorial Field) will begin in March of 2012.

Increased leadership development for student-athletes, and increased coach's education and sport specific professional development for coaches.

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.

Poor field conditions at Harry Crumb Memorial Field. It is the hope of the athletic department that the Lexington School Committee would be interested in collaborating with the Town of Lexington Recreation Committee, the Lexington Selectman, and Lexington residents to work on a combination of public and private fundraising to successfully replace the natural grass surface currently in place at Harry Crumb Memorial Field with a synthetic surface once phase #2 of the drainage project is complete. The timing of the project would allow the “turf campaign” to be funded in FY13.

This partnership would bring a true multi-purpose synthetic field to the town of Lexington. This synthetic surface would allow for games in the sport of football, lacrosse, soccer, and field hockey to be played at an enclosed field with the possibility of the conduit for lights to be installed under the synthetic surface. This is an exciting prospectus for the student-athletes and their families and Lexington and I look forward as the Director of Athletics for the Lexington Public Schools on future discussions and initiative regarding this field renovation.

Uniform Replacement Cycles must be established, uniforms must be purchased by the school, and property of the schools.

On the Horizon:

- All-Sports Booster Club
- Uniform Replacement Cycle
- Boys Spring Volleyball Program (Varsity and Junior Varsity)
- Capital Campaign for a Turf Field at Harry Crumb Memorial Football Field



MST GIFT

Fund Number: 25331631

Director/Program Coordinator: Angela Parente/John Harper/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 FY08 Cash Flow 25331631	Actual FY09 Cash Flow 25331631	Actual FY10 Cash Flow 25331631	Budget FY11 25331631	Projected FY12 25331631
Revenue					
Grant Award	150.00	150.00	150.00		0.0
Prior Year	0.0	0.0	0.00	150.00	
Total Projected Revenue	150.00	150.00	150.00		
Expenses					
Total Operating Expenses	0.0	0.0	0.00	0.0	
Textbooks					
Total Expenses	0.0	0.0	0.00	0.0	
Projected Final Balance	150.00	150.00	150.00	150.00	

Recent Developments: None

Current Challenges: Unknown

On the Horizon: Unknown



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 FY10 Cash Flow 25342031	Budget FY11 25342031	Projected FY12 25342031
Revenue			
Grant Award	1,500.00		
Prior Year Balance		1,420.53	0.0
Total Projected Revenue	1,500.00		
Expenses			
Total Operating Expenses	79.47	0.0	
Total Expenses	79.47	0.0	
Projected Final Balance	1,420.53	1,420.53	

Recent Developments: None

Current Challenges: None

On the Horizon: Plan to use current funds to sponsor 2-3 SADD events for both middle schools and LHS. Also, fund the LHS Prevention Awareness Day in the Spring.



C.A.S.I.T. GIFT

Director/Program Coordinator: Marie Murphy, Foreign Language Department. Head at LHS
 Administrator: Natalie Cohen, 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 FY08 Cash Flow 25340840	Actual FY09 Cash Flow 25340840	Actual FY10 Cash Flow 25340840	Budget FY11 As of 11/19/10 25340840	Projected FY12 25340840
Revenue					
Grant Award	10,000.00	7793.05	15,000.00	10,000.00	0.0
Prior Year Balance	10,716.18	8,703.05	463.54	9,490.63	
Transfer Adjustment			7,686.30		
Total Projected Revenue	20,716.18	16,496.10	23,149.84	14,490.63	
Expenses					
Salary & Wages					
Teachers	669.09	83.49		200.00	
Total Salary & Wages	669.09	83.49			
Operating Expenses					
Contractual/Consultants	150.00				
Textbooks	11,194.64	8,262.77	13,554.21	8,163.03	
Staff Out of State Travel			105.00	580.00	
Supplies and Material					
Total Operating Expenses		8,262.77	13,659.21	8,943.03	
Total Expenses	11,344.64	8,346.26	13,659.21	8,943.03	
Projected Final Balance	8,703.05	8,149.84	9,490.63	5,547.60	

Recent Developments: (FY11) We continue to spend C.A.S.I.T. money on books, films and materials for the classroom. This fall we added another ActivBoard funded by them. This school year we will have an Italian Festival. The American Conference for Teachers of Foreign Languages (ACTFL) is being held in Boston in November; over 5000 teachers attend from all over the world. C.A.S.I.T. is funding the registration and workshops for our 2 Italian teachers.

Current Challenges: None.



Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: I am not projecting any money for FY12 because of economic conditions. The Italian government, through the Italian Consulate in Boston, is the funding source. Italy may choose not to continue funding American Programs.

On the Horizon: Same as above.



Guidance Testing

Fund Number: 25331340

Director/Program Coordinator: Lester Eggleston
 Administrator: Natalie Cohen, Principal

MGL Authorization: Ch. 71 § 47

Year Established: 2006

Program Description: This account is primarily used to facilitate the administration of the Advanced Placement (AP) and Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT). 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: Scoring the exams, Proctor payment, Supplies, and Fee Waivers for qualified students.

Fund Restrictions: None

Budget History:

	Actual FY08 Cash Flow 25331340	Actual FY09 Cash Flow 25331340	Actual FY10 Cash Flow 25331340	Budget FY11 As of 11/19/10 25331340	Projected FY12 25331340
Revenue	110,063.00	107,415.00	110,358.00	6,972.00	
Prior Year Balance	1,236.64	4,057.73	936.75	(979.49)	
Total Projected Revenue	111,299.64	111,472.73	111,294.75	5,992.51	
Expenses					
Salary & Wages					
Program Coordinator	7,985.00	5,719.00	5,642.50		
Teachers			1,659.76	1676.60	1701.50
Total Salary & Wages	7,985.00	5,719.00	7,302.26		
Operating Expenses					
Consultant Svs	7,275.00	10,275.00	9,800.00		
Teaching Supplies	91,981.91	94,541.98	95,171.98	1606.75	
Total Operating Expenses	99,256.91	104,816.98	104,971.98		
Total Expenses	107,241.91	110,535.98	112,274.24	4839.73	
Projected Final Balance	4,057.73	936.75	(979.49)	1152.78	

Recent Developments: The cost of AP & PSAT exams rise incrementally annually.

Current Challenges: Processing payment materials so proctors and the College Board are paid in a timely manner. Typically, we incur a late payment charge of \$200 annually.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: Rises in cost of the exams

On the Horizon:



HARVARD PILGRIM COMM. SPIRIT MINI GRANT

Grant Manager: Elaine Mead, Principal of Harrington Elementary School

Funding Cycle: Funds were awarded in April 2010

Purpose: Mini-grants are awarded to non-profit organizations based on employee applications. A parent from Harrington who is an employee of Harvard Pilgrim Health Care secured the funds through her employer’s Community Spirit Foundation. The Community Spirit Foundation was established to commemorate the anniversary of September 11, 2001.

Priorities: Provide materials for school in areas of art, music, science, and library

Eligibility: Harvard Pilgrim Health Care Employees can apply for a grant to donate to an organization of their choice. A parent, Renny Li, applied for the grant and \$500.00 was awarded to Harrington to purchase materials in April of 2010.

Funding: \$500.00

Fund Use: \$125.00 per subject area art, music, science, and library will be spent to add to our materials for student use.

Budget History:

	Actual FY10 Cash Flow 25342308	Budget FY11	Projected FY12
Revenue			
Grant Award	500.00		
Prior Year Balance	0.00		
Transfers/Adjustments			
Total Projected Revenue	500.00		
Expenses			
Total Operating Expenses			
Projected Final Balance			

Recent Developments: None

Current Challenges: We do not anticipate this grant being renewed or awarded in the future.

Significant Proposed Changes for Upcoming Fiscal Year and Budget Impact: No Impact

On the Horizon: Not applicable



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 FY08 Cash Flow 25330340	Actual FY09 Cash Flow 25330340	Actual FY10 Cash Flow 25330340	Budget FY11 As of 11/19/10 25330340	Projected FY12 25330340
Revenue					
Prior Year Balance	1,760.07	5490.50	1897.83	3156.79	
Fees/Donations	8,257.70	5,369.55	2826.77	712.17	
Total Projected Revenue	10,017.77	10,860.05	4724.60	3868.96	
Expenses					
Salary & Wages					
Textbooks	4,527.27	8,962.22	1567.81	2308.85	
Total Expenses	4,527.27	8,962.22	1567.81	2308.85	
Projected Final Balance	5490.50	1,897.83	3156.79	1560.11	

Recent Developments:

Current Challenges: The collection and tracking of funds for lost books is currently a challenge and time consuming. The district allowance of “summer loans” is the source of many of the lost book activity.

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

On The Horizon: The implementation of online payment system will allow a student to pay for lost books online and streamline the collection of funds to allow for timely reordering of the book.



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 FY08 Cash Flow 25331740	Actual FY09 Cash Flow 25331740	Actual FY10 Cash Flow 25331740	Budget FY11 As of 11/19/10 25331740	Projected FY12 25331740
Revenue					
Prior Year Balance		18,818.00	37,277.13	50,071.80	54,240.15
Fees	18,818.00	21,226.00	22,840.00	4,312.66	20,000.00
Total Projected Revenue	18,818.00	40,044.00	60,117.13	54,384.46	
Expenses					
Salary & Wages	0.0	0.0	4.00		
Operating Expenses					
Supplies		1,560.00	4,662.25		
Equipment		1,206.87	5,379.08	15,831.65	
Total Operating Expenses		2,766.87	10,045.33	15,831.65	
Total Expenses	0.0	2,766.87	10,045.33	15,831.65	
Projected Final Balance	18,818.00	37,277.13	50,071.80	54,240.15	

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, which has 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.



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 in the areas of drama and music.

Proposed FY12 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.



School Lunch

Fund Number: 22311040

Director/Program Coordinator: Nancy Wiseman Administrator: Mary Ellen Dunn

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.

Breakfast: \$2.00 (all levels)

Lunch: \$3.25 (all levels)

Milk: \$0.50

Sensible Sides are available at the Elementary schools from \$.50- \$1.00.

Middle and High Schools offer several a la carte options from \$.50- \$1.50.

Premium Lunches are available at the High School for \$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.

Budget History:

	Actual FY08 Cash Flow 22311040	Actual FY09 Cash Flow 22311040	Actual FY10 22311040	Budget FY11 As of 11/19/10 22311040	Projected FY12
Revenue					
Prior Year Balance	253,074.98	136,535.64	146,439.82	381,791.42	469,957.42
School Lunch Receipts	1,376,947.33	1,357,123.78	1,606,357.33	1,586,613.00	
State Revenue	203,480.51	187,541.93	232,927.50	243,261.00	
Interest	5,017.59	1,028.08	646.91	1,515.00	
Total Projected Revenue	1,838,520.41	1,682,229.43	1,986,371.56	2,213,180.42	
Expenses					
Operating Expenses					
Operating Expense	1,701,984.77	1,535,789.61	1,604,580.14	1,743,223.00	
Total Expenses	1,701,984.77	1,535,789.61	1,604,580.14	1,743,223.00	
Projected Final Balance	136,535.64	146,439.82	381,791.42	469,957.42	

Statistics:



	Actual FY08 Cash Flow 22311040	Actual FY09 Cash Flow 22311040	Actual FY10 Cash Flow 22311040	FY-10 – adjusted for lower conversion factor to compare to FY09 22311040	Budget FY11	Projected FY12
Meals Served	619,025	592,650	575,619	634,156	584,002	595,682
Participation Rate (students and Staff)	56.48%		54%		54.99%	56.09%
Free & Reduced Lunch %		67.10%	72.30%		69.70%	69.70%
Reimbursement Rates	178,902		\$.30/2.30/2.43		\$.26/2.32/2.7 2	\$.26/2.32/ 2.72
Includes Breakfast & Lunch						
Free Meals	24,329	36,578	46,042	46,042	45,644	46,100
Reduced Meals	7,789	10,891	12,597	12,597	12,779	12,907
Paid Meals	320,491	523,798	504,702	563,239	513,036	518,166
Ala Carte Conversion Factor		1.50	2.82	1.50 – for demonstration purposes only	2.82	

*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 6000)

Recent Developments: Chartwells School Dining Service operated under the first year of the food management contract in FY 10. At year end FY 10, Chartwells generated a \$66, 448.03 return to the revolving account. Additionally, as part of the financial contract terms, Chartwells reimbursed the school district an additional \$20,952.62. As part of the year one contract, Chartwell’s also invested \$100,000 in renovation money and this was primarily spent replacing and updating the serving line at Clarke Middle School. The school lunch participation rose 13% at Clarke due to the renovations and the new “Environments” menu. Student feedback collected via a survey to which over 600 responses were collected was also very positive.

Chartwell’s staff has worked continuously as an active member of the Wellness team in Lexington. A \$1000 Wellness grant from Chartwells supported a nutrition presentation to all high school athletes in FY10. The contract will support an additional \$1000 for FY 11 an FY12. The Wellness team will be instrumental in selecting the best use of these funds. Chartwell’s also donated \$1000 per year for a wellness based scholarship. The FY 10 and FY 11 will be disbursed this year at graduation.

The Director of Dining, Nancy Wiseman, has successfully completed the nationally standardized test and is certified by the School Nutrition Association as a “School Nutrition Specialist”. She joins less than 2000 people nationally with this distinction.

The POS cash register system had its first entire year of service and was quite successful in its data gathering and we suspect was instrumental in the meal participation gain by better capturing the data. The online payment for the first 4 months of this year (Aug 2010-Nov 2010) verses same period last year showed a gain of \$103,750.46. Aug 2010 through Nov 2010 had online payments of \$389,710.33 while Aug 2009 through Nov 2009 had online payments of \$285,959.87.

Current Challenges: None

On the Horizon: Goals for FY 11 include:



-
- ❖ piloting a program called “Webtrition” which will provide significant and important nutritional data in an easily retrievable format;
 - ❖ completion of newly mandated allergy training for all food service staff
 - ❖ completion of the updated food service information as part of the district bio-security plan
 - ❖ Develop information and informational friendly methods directed at parents to enhance knowledge of the culinary and nutritional components of the Lexington School lunch program and also to connect home to school nutrition goals.



School Transportation

Fund Number: 25349940

Director/Program Coordinator: Elaine Celi, Transportation Coordinator
 Administrator: Mary Ellen Dunn

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 May 30;
- Payment Due May 30 and June 30;

Routes established based on registrations in hand during July;

- Passes mailed 2 weeks prior to the first day 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.

FY12 TRANSPORTATION RIDER ESTIMATES									
Riders	FY07 ACTUAL	FY08 ACTUAL	FY09 ACTUAL	FY10 ACTUAL	FY11 Projected Riders	Actual Rider Count 11/30/10	Variance	FY12 Projected Riders	Budget to Budget Variance
Fee Rider	1,749	1,436	1,168	1,137	1,325	1,165	(160)	1,165	(160.00)
Family Cap	121	5	3	89	79	79	79	79	79.00
Hayden Day Care/ 2nd Households	80	46	47	58	57	57	57	57	57.00
Financial Waivers (free, \$25, 50% Reduced)	?	115	150	185	170	185	15	185	15.00
Subsidized Fee Based Riders			148	26			-		-
Eligible for Town Paid	728	304	380	412	375	439	64	439	64.00
Total Public School Riders	2,678	1,906	1,896	1,907	1,870	1,925	55	1,925	55.00
Private School Riders	20	21	18	0	0	-	-	-	-
Total Transportation Program Participants	2,698	1,927	1,914	1,907	1,870	1,925	18	1,925	55.00
Number of Buses to Budget with 150:1 ratio	18	13	13	13	12	13	1	13	-
Riders to Bus with 150:1 Ratio	150	148	147	147	156	148	18	148	1.38
Actual Number of Buses	18	18	18	17	17	17	17	17	-
Actual Riders to Bus Ratio (Prior Year)	150	107	106	112	110	113	1	113	1.06



Budget History:

	Actual FY07 Cash Flow	Actual FY08 Cash Flow	Actual FY09 Cash Flow	Projected FY10 Cash Flow	Projected FY 11 Budget	Projected FY 12 Budget
Revenue						
Prior Spring Program Fees Collections		\$ 621,242	\$ 471,255	\$ 429,275	\$ 329,398	\$ -
Pending Revenue Correction						\$ (180,239)
Current Year Program Collections		\$ 159,117	\$ 203,039	\$ 223,628	\$ 224,343	\$ 608,713
Subtotal Program Fee Collections		\$ 780,359	\$ 674,294	\$ 652,903	\$ 553,741	\$ 428,474
Next Program Year Collections	\$ 622,670	\$ 531,828	\$ 473,990	\$ 483,392		
Prior Year Purchase Orders			\$ 3,350			
Total Projected Revenue	\$ 622,670	\$ 1,312,187	\$ 1,151,634	\$ 1,136,295	\$ 553,741	\$ 428,474
Expenses						
Salary & Wages						
Transportation Coordinator		\$ 29,431	\$ 55,714	\$ 57,044	\$ 15,000	\$ 15,225
Additional Staffing Support	\$ 1,300	\$ 621	\$ 388	\$ -	\$ 3,000	\$ 3,000
Sub-Total Staffing		\$ 29,431	\$ 55,714	\$ 57,044	\$ 15,000	\$ 15,225
Regular Education Buses		\$ 796,117	\$ 657,119	\$ 744,865	\$ 707,980	\$ 582,488
Supplies and Routing Software	\$ 128	\$ 14,763	\$ 9,138	\$ 4,988	\$ 8,000	\$ 8,000
Total Operating Expenses	\$ 1,428	\$ 840,932	\$ 722,359	\$ 806,897	\$ 733,980	\$ 608,713
Operating Budget Transfer						
Total Expenses	\$ 1,428	\$ 840,932	\$ 722,359	\$ 806,897	\$ 733,980	\$ 608,713
Projected Final Balance	\$ 621,242	\$ 471,255	\$ 429,275	\$ 329,398	\$ (180,239)	\$ (180,239)
Revenue Corrections Required Each Year		\$ (60,573)	\$ 15,858	\$ (109,279)	\$ (26,245)	

Cumulative Revenue Corrections to be made FY11					
Fyo8 Private School Bus Charged to Revolving Fund in error	\$ (60,573)	\$ (60,573)	\$ (60,573)	\$ (60,573)	\$ (60,573)
FY09 Revenue Correction		\$ 15,858	\$ 15,858	\$ 15,858	\$ 15,858
FY10 Declining Ridership failed to produce necessary revenue			\$ (109,279)	\$ (109,279)	\$ (109,279)
FY11 Declining Ridership failed to produce necessary revenue				\$ (26,245)	\$ (26,245)
FY12 Revenue Shortfall based on application of cost formula					
Total Correction to be made for each year	\$ (60,573)	\$ (44,715)	\$ (153,994)	\$ (180,239)	\$ (180,239)

Recent Developments: The Transportation Program continues to see the number of fee based riders decrease while the number of distance eligible riders increases. The number of riders qualifying for financial assistance is increasing. Online bill payment (MCC) is now available for parents to pay for transportation with a credit card or electronic check. We hope this will allow families flexibility with timing of payments and registrations.

Current Challenges: We continue to be concerned that students are riding without registering as this is directly translating into lost revenue and the operating budget having to pick up the revenue loss at the close of the fiscal year. We would like to implement methods of identifying these students but are concerned about the cost of technology, and/or personnel required to do this. Our educational objective is to have students in school. One strategy used in other districts is to not allow students to ride home on the bus if they do not have a pass. However, significant support is required from School Committee, Principals, Bus Drivers/Bus Company, and staff to implement this policy. There will be unhappy parents and students who are left at school due to not having their pass to present to the driver on a daily basis. However, the district can not continue to provide a level of service because people do not want to pay.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: The school district needs to look into the monitoring of bus passes by the contracted drivers to ensure that only eligible and paying riders are using the services. Ongoing declining ridership will require reduction in services for families who rely on the school bus to get their students to school every day. The district also needs to fund the prior year revenue shortfalls to prevent ongoing financial deficits.

Proposed FY12 Fee: No fee change proposed. Lexington has the highest per student fee of all area towns and it is not reasonable to increase the fee on those that are supporting the program.



On the Horizon: The use of a GPS system is something that would give us real time information and be able to give more reliable time estimates for bus stops. We will continue to look into this technology as well as the possibility of having cameras for all of our buses.



SPECIAL EDUCATION STABILIZATION FUND

Fund Number:

Director/Program Coordinator: Mary Ellen, Assistant Superintendent for Finance & Business

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 FY07 Cash Flow	Actual FY08 Cash Flow	Actual FY09 Cash Flow	Budget FY10	Projected FY11
Revenue					
Stabilization Fund		350,000	350,000	350,000	700,000
Total Projected Revenue		350,000	350,000	700,000	1,050,000
Expenses					
Total Operating Expenses	0.0	0.0	0.0		
Total Expenses	0.0	0.0	0.0		
Projected Final Balance		350,000	350,000	700,000	1,050,000

Recent Developments: None

Current Challenges: Unknown

On the Horizon: Unknown



CLOSED ACCOUNTS



Elementary Gift – Carol Pilarski

Fund Number: 25340240

Director/Program Coordinator: Carol Pilarski, Assistant Superintendent for Curriculum, Instruction and Professional Development

MGL Authorization: Ch. 71 § 47

Year Established: Prior to 2002

Program Description: The account was set up by Joanne Benton when she was Elementary Curriculum Director and was to be used for Elementary Curriculum. A donation was made to Joanne from a parent that was not attached to any one specific elementary school.

Fee Structure:

Fund Restrictions

Fund Use:

Budget History:

	Actual FY08 Cash Flow 25340240	Actual FY09 Cash Flow 25340240	Actual FY10 Cash Flow 25340240	Budget FY11 25340240	Projected FY12 25340240
Revenue					
Grant Award			100.00	600.00	0.0
Prior Year Balance	500.00	500.00	500.00	0.0	600.0
Total Projected Revenue	500.00	500.00	500.00		
Expenses					
Total Operating Expenses	0.0		500.00	0.0	
Total Expenses	0.0	0.00	500.00	0.0	
Projected Final Balance	500.00	500.00	600.00	600.00	

Recent Developments: This account is closed.

Current Challenges:

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: Once the dollar amount has been depleted this account will no longer exist.

On the Horizon:



TRANSFERRED TO DPF in FY11

Off Duty Custodians

Fund Number: 25330140

Director/Program Coordinator: Moved to Department of Public Facilities July 1, 2008

MGL Authorization: Ch. 71

Year Established:

Program Description: The School Committee may rent or lease any school building to any one or more public or profit-making business, or nonprofit organizations, provided that such use shall not interfere with educational programs being conducted in the school building. The terms of any such rental or lease shall be as approved by School Committee. Monies received from rental or lease is kept in a separate account and may be expended by the School Committee without further appropriation for the upkeep of the facility and costs associated with the rental or lease.

Fee Structure: Rates are established by Policy

Fund Restrictions Compensation for employees, contracted services and payment for equipment and materials to run program. Facility upkeep/maintenance only.



The Lincoln Douglas/Competitive Speech and Policy Debate

Fund Number: 25330831

Director/Program Coordinator: Sara Sanchez/Rob Collins Administrator: Natalie Cohen, Principal
 MGL Authorization: Ch. 71 § 47
 Year Established: 2003
 Program Description: Debate is a co-curricular activity
 Fee Structure: It relies on donations from parents and student fundraising.
 Fund Restrictions: Money used for transportation costs to and from tournaments and for paying judges and coaches

Budget History:

	Actual FY08 Cash Flow	Actual FY09 Cash Flow	Actual FY10
	25330831	25330831	25330831
Revenue			
Prior Year Balance	11,315.86	7,457.71	8,644.06
Fees	14,580.00	18,057.05	
Total Projected Revenue	25,895.86	25,514.76	8,644.06
Expenses			
Salary & Wages			
Operating Expense			
Consultant Svs	1,375.00	11,000.00	8644.06
Other Transportation	17,063.15	5,870.70	
Total Operating Expenses	18,438.15	16,870.70	8644.06
Transferred to Debate Revolving			0.0
Total Expenses	18,438.15	16,870.70	8644.06
Projected Final Balance	7,457.71	8,644.06	0.00

Recent Developments: The Lincoln Douglas/Competitive Speech and Policy Debate Revolving Account has merged with Debate Revolving.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: The High School Administrator would like to continue the process of merging the two separate identities as separate debate programs into one program within the Social Studies Department.

1. Therefore, we would like to request that the Competitive Speech Revolving account be closed at the end of the year and that all of the funds be transferred to the Debate account.
2. The Debate account should not be listed separately as an independent program, but listed under the Social Studies Department.

Proposed FY11 Fee: There is no fee. Parents make “blind” donations to the program.

On the Horizon: This account has been closed and left over funds transferred to the Debate Revolving account.



Department of Revenue: Opinions

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 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.