



# Lexington Public Schools

146 Maple Street ♦ Lexington, Massachusetts 02420

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To: Paul Ash, Superintendent

From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business

Date: January 23, 2008 (revised January 24, 2008)

Re: 2<sup>nd</sup> Quarter Financial Report for Fiscal Year 2008 – Operating Budget

Attached you will find FY08 Operating Budget Summary Reports. The report contains current year budget activity with all known projections at this time.

The FY08 Budget is projected to have a surplus at the end of the fiscal year. There are four factors contributing to the projected surplus range of \$500,000 to \$1,700,000. The range is broad due to the fluctuating nature of the Special Education Tuition Watch List and the fact that we have not reached a pivotal mid year teacher payroll, which occurs in the beginning of March. These two variables create a sense of conservatism that is necessary to insure all program costs are covered. The Watch List will be monitored monthly and alert us of any changes in the tuition account. The mid year teachers payroll will solidify the salary differential as actual and be more accurate in the balance of payrolls owed through the end of the fiscal year.

The four factors producing surpluses in our budget are:

1. Salary Differential: The FY08 Operating budget included a deduction of \$500,000 for salary savings. Within this factor savings have emerged from
  - a. The replacement of over 113 professional staff for this upcoming school year because of terminations, resignations, and replacements;
  - b. we appear to be experiencing a net savings for staff on a leave of absence who are replaced with a long term substitute at a lower cost, and
  - c. the length of time vacancies were open has netted salary savings.
2. Special Education Tuition: We are currently experiencing a surplus in our tuition accounts because of returning students to the district to in-house programs.
3. The Utility budget is currently projected to have a \$93,000 surplus at fiscal year end. The implementation of the energy policy and the improvements in controls is beginning to show results.
4. As a result of the contract negotiations last year, the Board of Selectmen has \$398,475 in the Health Insurance Account that needs to be transferred to the School operating budget to fund salary increases. These funds represent the contract negotiations costs associated with the reducing the employer contribution rate for health insurance.

The projected savings will continue to be monitored through the course of the fiscal year. More analysis of the details will take place to provide insight to the cause of the balances available. Monthly reporting for Special Education, Utilities will continue and new monthly reporting for our Special Revenue Funds will be established.

**Attachments:**

1. FY08 Operating Budget Summary: update of the status of operating budget salaries and wages and expense budgets under the authority of the School Committee.
2. FY07 Carry Forward Purchase Order Summary: update of the status of open FY07 purchase orders that were carried over at the end of the fiscal year.

**Pending Future Reports:**

1. Special Revenue Fund Reports: The Business Office is currently working on final grant and revolving fund reconciliations for documenting budget vs. actual staff FTEs. The Accounting Manager position, which is responsible for the detail enclosed in these reports, was filled on January 2, 2008. I anticipate reporting for the special revenue funds to be available and included in the next quarterly report to the School Committee.

**Future Reporting Goal:** Currently the time required to generate an informative financial report is excessive. It currently takes two weeks to collect and validate all financial data to generate a financial report. This past week, staff members have received an additional software module for MUNIS that should assist in making the physical reporting and the analysis required more streamlined. However, it is an application that the employees need to learn and become proficient with to allow for the increased frequency of reporting being requested by the committee. Our goal is to achieve a single push button report that will not require two weeks to validate and consolidate data. We will continue to monitor Special Education, Utility, and Special Revenue funds on a monthly basis. The Financial Review Committee will consult on the various reporting options that are available.

**Position Control/Chart of Accounts Update:** Both of these projects are delayed due to the priority and need to hire five (5) critical positions within the business office since July 1. Four positions are listed in the order they were filled: Transportation Coordinator, Finance Manager, Accounts Payable Clerk, and Accounting Manager. The Assistant to the Business Office, formerly the Assistant Finance Manager position remains vacant at this time.

**FY2008 Operating Budget Summary**

**Salaries and Wages:** There are no significant issues to report at this time. The projection is based on current payroll, calculated for the balance of the year and all known vacancies. Now that the Accounting Manager position is in place and the Finance Manager position can function as designed, we anticipate building more streamlined reporting and control mechanisms. We are currently finalizing our grant positions and turnover/replacement of positions to ensure proper accounts are being charged.

**UNIT A: LEA:** The savings projected are a result of over 86 teachers and part of the other 27 professional staff charged to this line item being replaced at the start of the year.

**Custodians:** There are currently two vacancies within the Custodial/Maintenance Staff resulting in the overtime projection to be higher than the budget. The salary line is offsetting the projected deficit in the overtime salary line. Overtime also pays for Snow, Athletic, and School events.

**Technology:** The Technology Department balance is a result of vacancies in a variety of positions through out the year.

**ALA- Asst Principals:** Part of the balance is due to vacancies (PE/Wellness Director and a Dean position).

**FTE Summary Report:** Ongoing reconciliation of budgeted positions vs. actual positions filled is ongoing. Implementation of position control features in MUNIS should be completed before the end of the fiscal year. Attached is an update on budget vs. actual FTE counts. This count is as of the December, when the FY09 Budget was generated. The actual may change again in the next quarter. This analysis is a work in progress and requires additional detailed review each quarter. The Finance Manager and I will be working on a procedure to allow for accuracy of reporting using the new reporting software for MUNIS over the next few months.

LINE NO.	ROLL UP	Sum of FY08 BUD FTE	Sum of FY08 ACT FTE	Variance	Changes
1	UNIT A -LEA	600.03	601.76	1.73	Social Worker/ILP/DLP
2	UNIT A - STIPENDS				
3	UNIT A - COACHES				
4	LESA - SECRETARIES	67.41	69.47	2.06	MST, OOD Coord, Curriculum, Researching other
5	CO - SUPPORT	7.00	7.00		
6	FACILITIES/PREVENTATIVE MAINTENANCE	4.00	4.00		
7	UNIT C - INSTR. ASST.	112.83	109.38	-3.45	1.45 Vacancies; 2.0 trades for Secretary and .4 Social Worker
8	ABA/BCBA SERVICES	5.60	4.85	-0.75	Vacancies
9	OT ASSISTANTS	3.33	3.33		
10	SCHOOL AIDES	15.30	11.99	-3.31	Vacancies
11	SEIU CUSTODIAN/MAINTENANCE	55.00	53.00	-2.00	Vacancies
12	CUSTODIAL OVERTIME				
13	TECHNOLOGY	8.75	9.00	0.25	Technical Correction
14	CO - ADMINISTRATION	6.10	6.30	0.20	Asst Supt for Curriculum Increase
15	PRINCIPALS	9.00	9.00		
16	ALA - ASST PRINC/SUPVR	17.00	16.00	-1.00	Vacancies
17	TEACHER/NURSE (Long Term/Daily) SUBSTITUTES		1.00	1.00	Permanent Substitute
18	INSTRUC. ASST/SECY SUBSTITUTES				
20	SICK LEAVE				
	SALARIES & WAGES Total	911.35	909.08	-5.27	Net Vacancies

**Expenses:** Overall, the expenditure rate is at the level one would expect for this time of year. Most school supplies are ordered over the summer and early Fall. A 77% spend rate is not unusual. The following are specific updates with regard to specific spending categories.

#### LINE Number

11) *K-5 Math (-\$9,314):* The operating budget is funding the math manipulatives previously funded by the operating budget but were cut as part of the 2006 failed override. The PTAs funded these expenses in FY2007. These expenditures were not funded in the budget for FY2008. Savings salary line items have been identified and allowed the purchase of these materials. A budget transfer has not yet been activated in MUNIS.

41) *Special Education Tuitions (+\$930,602):* On September 20, we were notified that our Circuit Breaker Reimbursement Rate was going to be greater than what was initially budgeted, due to the increased claim from 2007 expenses. This along with program implementation in-district has resulted in the account having a surplus. Our good fortune in this account has continued through the second quarter. A net of two (2) students are attending out of district placements since the last quarterly report.

Type Of Placement	FY08 Projected Students	FY08 Request	Student Count	FY08 Update	Student Count	FY08 Update	Students Actual To Budget	Tuitions Actual To Budget Favorable/ (Unfavorable)
	21-Mar-07	21-Mar	29-Oct	29-Oct	9-Jan-08	9-Jan	9-Jan	9-Jan
Day	42	\$2,377,742	40	\$2,143,195	42	\$2,213,444	-	\$ 164,298
Collaborative	30	1,190,232	30	1,133,969	30	1,089,393	-	\$ 100,839
Residential	24	2,662,933	20	2,210,090	20	2,197,575	(4)	\$ 465,358
Exact Placements TBD <sup>1</sup>	12	609,291	12	608,251	12	463,452	-	\$ 145,839
Settlements TBD	3	72,000	3	110,600	3	110,600	-	\$ (38,600)
Unallocated								
<b>Projected Total Cost</b>	<b>111</b>	<b>\$ 6,912,198</b>	<b>105</b>	<b>\$ 6,206,105</b>	<b>107</b>	<b>\$ 6,074,464</b>	<b>(4)</b>	<b>\$ 837,734</b>
Projected Circuit Breaker Offset		\$(1,954,739)		\$(2,047,607)		\$ 2,047,607)	-	\$ 92,868
<b>Net Cost to Town</b>		<b>\$ 4,957,459</b>		<b>\$ 4,158,498</b>		<b>\$ 4,026,857</b>	-	<b>\$ 930,602</b>
<b>Fund Balance</b>				<b>798,961</b>		<b>930,602</b>		
Watch List			19	\$1,081,502	22	\$796,911	(3)	\$284,591
Special Education Tuitions Balance				\$(282,541)	22	\$133,691		

**Watch List:** We continue to track our new category called Watch List. Information regarding the students identified on our Watch List comes from a variety of sources. Some may emerge as out of district placements or settlement cases. There is not enough information available on the circumstances surrounding these students to know if they will turn into actual commitments on behalf of the school system. A net of three (3) students have been added to the Watch List since the last quarterly report. The Watch List students are not included in the budget projection at this time.

42) *Special Education Transportation:* The District has joined with LABBB and is currently working on reducing the costs of transportation in this area. We have seen some success; however, more needs to be done. We are currently cost sharing with Arlington and Burlington on a number of routes.

Transportation	FY08 Total Number of Special Educ Students	FY08 Budget Student Count	FY08 Budget	Student Count	FY08 Projected	Student Count	FY08 Update	Students Actual to Budget	Tuitions Actual To Budget Favorable/ (Unfavorable)
				1-Nov	1-Nov	16-Jan-08	16-Jan	9-Jan	9-Jan
In-District	1165	48	\$ 226,000	75	\$ 257,916	67	\$ 257,916	(19)	\$ (31,916)
Out of District	90	103	659,858	80	720,967	81	761,623	22	(101,765)
Exact Placements TBD	7	20	164,321	9	101,237	9	90,275	11	74,046
<b>Projected Total Cost</b>	<b>1262</b>	<b>171</b>	<b>\$1,050,179</b>	<b>164</b>	<b>\$1,080,120</b>	<b>157</b>	<b>\$1,109,814</b>	<b>14</b>	<b>\$ (59,635)</b>
<b>Fund Balance</b>					<b>\$ (29,941)</b>		<b>\$ (59,635)</b>		

<sup>1</sup> TBD = Students who we know are going out of district and are in the process of being placed or settlements being negotiated.

- 44) *Regular Education Transportation:* The transportation budget is currently in deficit due to unknown bus contract increase at the time the budget was set. We are operating the maximum number of buses financially viable at this time. We continue our efforts to improve service and communication with parents. Revenue collected from this program is deposited into the Transportation Revolving fund and is only available for the transportation of students.

*Ridership Count:*

<i>Riders</i>	<i>Budget</i>	<i>Count 10-10-07</i>	<i>Count 1-18-08</i>	<i>Variance</i>
<i>Fee</i>	1,700	1,267	1,355	(345)
<i>Family Cap</i>			2	2
<i>Hayden Day Care/ 2nd Households</i>		43	69	69
<i>Financial Waivers (free, \$25, 50% Reduced)</i>	150	145	216	66
<i>Eligible for Town Paid</i>	300	387	346	46
	2,150	1,842	1,986	(164)
<i>Private School Riders</i>	20	20	20	-
	2,170	1,862	2,006	(164)
<i>Number of Buses to Budget with 150:1 ratio</i>	15.00	13.00	13	(2)

*Transportation Budget Summary:* Below is a summary table of all charges against both the revolving fund and against the operating budget for our fee-based transportation program.

		<i>Budget/Revenue to 1/18/08</i>	<i>Budget Projection</i>	<i>Proj Budget variance</i>	<i>Average Per Seat Cost</i>
5	Operating Budget Funded	\$ 386,200	\$ 317,590		
1	Private School Bus		\$ 63,518		
0.5	Kindergarten Buses	(cost share)	\$ 32,850		
1	Avalon Bay Fund	\$ 61,600	\$ 63,518		
	Additional Staffing Support				
	Transportation Coordinator				
		\$ 447,800	\$ 477,476	\$ (29,676)	\$ 785
10	Fees School Bus Riders	\$ 779,125 <sup>2</sup>	\$ 635,180		
214	Administrative Fee for Late payments	\$ 15,100			
0.5	Kindergarten Buses	(cost share)	\$ 32,850		
1	Reserve Bus		\$ 63,518		
	Fuel Escalation Clause		\$ 35,000		
	Supplies and Routing/Software Support		\$ 15,000		
	Additional Staffing Support		\$ 2,000		
	Transportation Coordinator		\$ 30,000		
		\$ 794,225	\$ 813,548	\$ (19,323)	\$ 582
18.00	Buses (#25349940)	\$ 1,242,025	\$ 1,291,024	\$ (48,999)	\$ 644
	Calculated Fee	\$ 560			
	(Ratio - Students: Bus)	-	111.44	:1	
	Total Per Seat Cost	\$ 572	\$ 644		

<sup>2</sup> There is currently \$37,000 posted against the Transportation General Fund revenue account. This revenue posting is for transcript fees from the high school college application process.

*Financial Assistance Applications*

The Business Office has processed over 259 financial assistance applications for all programs. Provided are the results for just Transportation. Not all families are taking advantage of the benefit; however, they are informed they are eligible.

	<i>Approved</i>	<i>\$25</i>	<i>50% Reduced</i>	<i>Family Cap</i>	<i>Not Eligible</i>	<i>Undetermined</i>	<i>Total</i>
9/4/2007	75	7	41	1	20	22	166
Total Financial Assistance				124			
10/31/2007	101	11	57	1	22	17	209
Total Financial Assistance				170			
1/18/08	105	13	65	1	26	28	237
Total Financial Assistance				184			

50-52) *Facilities Budget:* A transfer from The Preventative Maintenance Accounts will need to be distributed to the Facilities Building Repairs and Maintenance Accounts. Currently expenditures are being charged to the account that describes the activity occurring. Additional detail will be available in future Director of Public Facilities reports.

54-55) *Utilities Budget:* Patrick Goddard, Director of Public Facilities provided the update on the next page of our current Utility consumption and spend rate. To date it appears that the implementation of the new energy policy has resulted in not only the \$120,000 savings being reached, but also an additional \$100,000. A new utility item is included in the chart below. Outdoor lighting is charged on a flat monthly charge and has been included in the analysis by the Director of Public Facilities.

		<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Plan</u>	<u>6 mos Plan</u>	<u>6 mos Act'l</u>	<u>2008 LE<sup>3</sup></u>
<b><u>Electric</u></b>	KWH	8,638,120	9,123,364		8,492,350	3,675,500	3,753,991	
	\$	\$1,514,357	\$1,561,764	\$1,610,977	\$1,610,977	\$697,242	\$715,097	\$1,628,832
	Distribution				\$0.0939		0.0876	
	Generation				\$0.0958		0.1029	
	Total	\$0.1753	\$0.1712		\$0.1897		0.1905	
<b><u>Gas</u></b>	THERMS	424,510	350,920		350,222	105,522	140,363	
	\$	\$616,034	\$556,122	\$728,702	\$597,129	\$179,915	\$226,769	\$643,983
	Distribution				\$0.3800		0.2955	
	Supply				\$1.3250		1.3201	
	Total	\$1.4512	\$1.5848		\$1.7050		1.6156	
<b><u>Oil</u></b>	Gallons				144,405	32,438	53,462	
	\$	\$386,510	\$345,982	\$401,800	\$339,352	\$76,228	\$105,121	\$368,245
	Delivered				\$2.35		\$1.97	
	<b>Total</b>			<b>\$2,741,479</b>	<b>\$2,547,458</b>			<b>\$2,641,060</b>
							Outdoor lighting	<u>6,440</u>
								<b>\$2,647,500</b>
							favorable/(unfavorable)	\$93,979

<sup>3</sup> LE= Latest Estimate

59) *Revolving Fund Programs:* We are currently having to support the closing of the District operated Driver's Education Program (\$15,560 estimated). These students who started the program had not completed their required hours by August 31, 2007. Driver's Education is provided through the Lexington Community Education Program by a contracted vendor.

**FY2007 Carry Forward Expenditures:**

Carry Forward expenditures are open purchase orders that have open orders and not yet received at the end of the fiscal year. The balances of these funds are not available for FY08 expenditure and must be returned to the Town at the end of the fiscal year. The Accounting office is currently reviewing and researching why purchase orders are still open at this time and how much can be closed out to the General Fund at year-end.

LEXINGTON PUBLIC SCHOOLS  
FY08 BUDGET PROJECTION  
December 31, 2007

CURRENT YEAR OPERATNIG BUDGET SUMMARY REPORT

TYPE	LINE NUMBER	ROLL UP	Data							
			Sum of APPROP	Sum of ADJSTM TS	Sum of BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRA NCES	Sum of 2008 Projected vs Budget Favorable/ (Unfavorable)	Sum of % Expended	
SALARIES & WAGES	1	UNIT A -LEA	39,818,898	398,475	40,217,373	15,266,846		39,104,286	1,113,087	97.23%
	2	UNIT A - STIPENDS	194,747		194,747	43,398		216,525	(21,778)	111.18%
	3	UNIT A - COACHES	458,391		458,391	245,923		461,892	(3,501)	100.76%
	4	LESA - SECRETARIES	2,316,989		2,316,989	1,035,972		2,268,147	48,842	97.89%
	5	CO - SUPPORT	297,014		297,014	151,356		281,265	15,749	94.70%
	6	FACILITIES/PREVENTATIVE MAINTENANCE	271,392		271,392	142,857		295,022	(23,630)	108.71%
	7	UNIT C - INSTR ASST.	2,718,204		2,718,204	1,158,495		2,680,522	37,682	98.61%
	8	ABA TUTORS	133,734		133,734	53,219		182,810	(49,076)	136.70%
	9	OT ASSISTANTS	151,173		151,173	47,437		136,448	14,725	90.26%
	10	SCHOOL AIDES	425,437		425,437	152,594		386,322	39,115	90.81%
	11	SEIU CUSTODIAN/MAINTENANCE	2,494,745		2,494,745	1,224,991		2,369,445	125,300	94.98%
	12	CUSTODIAL OVERTIME	170,000		170,000	115,260		248,760	(78,760)	146.33%
	13	TECHNOLOGY	506,750		506,750	182,142		403,435	103,315	79.61%
	14	CO - ADMINISTRATION	800,296		800,296	432,591		824,235	(23,939)	102.99%
	15	PRINCIPALS	1,077,260		1,077,260	558,241		1,091,056	(13,796)	101.28%
	16	ALA - ASST PRINC/SUPVR	1,501,267		1,501,267	653,217		1,384,723	116,544	92.24%
	17	NURSE SUBS	10,000		10,000	5,660		10,000		100.00%
	18	SECY SUBS	35,000		35,000	17,336		34,904	96	99.73%
	19	CROSSING GUARDS	134,740		134,740	42,653	3,817	111,800	22,940	82.97%
	20	SICK LEAVE BUY BACK								
	47	TEACHER SUBSTITUTES		125,415	125,415	93,794		686,606	(561,191)	
	(blank)	SHARED EXPENSES	(blank)			574		574	(574)	
SALARIES & WAGES Total			53,516,037	523,890	54,039,927	21,624,556	3,817	53,178,774	861,153	98.41%
EXPENSES	1	BOWMAN	24,720		24,720	12,947	867	24,614	106	99.57%
	2	BRIDGE	29,870		29,870	6,571	4,115	29,870		100.00%
	3	ESTABROOK	23,690		23,690	5,279	4,706	23,690		100.00%
	4	FISKE	18,540		18,540	14,157	1,479	18,540		100.00%
	5	HARRINGTON	20,600		20,600	10,948	3,657	20,600		100.00%
	6	HASTINGS	25,750	(1,450)	24,300	4,462	2,833	24,300		100.00%
	7	CLARKE	17,485		17,485	8,783	1,006	17,485		100.00%
	8	DIAMOND	20,925	12,095	33,020	14,312	3,346	33,020		100.00%
	9	LHS	147,090	704	147,794	35,097	30,277	147,794	0	100.00%
	10	K-5 LITERACY	89,517	1,450	90,967	40,190	31,519	90,967		100.00%
	11	K-5 MATH	56,052		56,052	38,906	31,819	65,366	(9,314)	116.62%
	12	K-5 SCIENCE	30,544		30,544	16,561	13,820	30,544		100.00%
	13	K-5 SOCIAL STUDIES	25,013		25,013	4,298		25,013		100.00%
	14	6-8 ENG/LANG ARTS	31,009	(2,500)	28,509	13,900	7,515	28,509		100.00%
	15	6-8 SOCIAL STUDIES	721	(70)	651	339	257	651		100.00%
	16	6-8 FOREIGN LANGUAGE	27,083	(2,000)	25,083	10,623	7,840	25,083		100.00%
	17	6-8 MATH	23,116	2,000	25,116	9,135	2,922	25,116		100.00%
	18	6-8 SCIENCE	37,080	(2,500)	34,580	20,341	7,424	34,580		100.00%
	19	6-8 SOCIAL STUDIES	19,776	(2,500)	17,276	9,277	2,512	17,276		100.00%
	20	6-8 INFO TECH/BUSINESS	8,549		8,549	3,978	2,173	8,549		100.00%
		9-12 INFO TECH/BUSINESS								
	21	9-12 ENG/LANG ARTS	28,634	(30)	28,604	19,990	2,316	28,604	(0)	100.00%
	22	9-12 FOREIGN LANGUAGE	34,909	(10)	34,899	26,730	4,523	34,899	(0)	100.00%
	23	9-12 MATH	23,690	(10)	23,680	11,862	2,553	23,680	(0)	100.00%
	24	9-12 SCIENCE	85,453	(20)	85,433	27,829	12,312	85,433	(0)	100.00%
	25	9-12 SOCIAL STUDIES	36,050	(30)	36,020	12,179	8,672	36,020	(0)	100.00%
	26	9-12 COMPETITIVE SPEECH	2,060		2,060	607		2,060		100.00%
	27	9-12 POLICY DEBATE	2,060		2,060	910		2,060		100.00%
	28	9-12 GUIDANCE	7,210	(74)	7,136	2,960	474	7,136	(0)	100.01%
	29	K-12 CURRICULUM	199,585		199,585	47,275	5,497	199,585		100.00%
	30	K-12 LIBRARY/MEDIA	154,635	(2,369)	152,266	77,993	22,297	152,266	0	100.00%
	31	TECHNOLOGY	160,934		160,934	35,675	32,271	160,934		100.00%
	32	ENGLISH LANGUAGE LEARNERS	10,300		10,300	581	7,151	10,300	(0)	100.00%
	33	K-12 PE/WEELLNESS	56,650		56,650	27,717	11,917	56,650		100.00%
	34	K-12 VISUAL ARTS	72,100	(340)	71,760	52,339	1,507	71,760	(0)	100.00%
	35	K-12 PERFORMING ARTS	77,250	3,075	80,325	27,493	17,051	80,325		100.00%
	36	ATHLETICS	111,546	(260)	111,286	98,335	81,331	179,666	(68,380)	161.45%
	37	EARLY CHILDHOOD PROGRAM	58,830		58,830	9,770	14,390	58,830		100.00%
	38	HEALTH SERVICES	12,595		12,595	7,838	773	12,595		100.00%
	39	PSYCHOLOGIST	77,765		77,765	8,964	24,526	77,765		100.00%
	40	K-12 STUDENT SERVICES	140,410	(1,562)	138,848	52,961	18,937	138,848	(0)	100.00%
	41	TUITION * Budget & Projection Net Circuit Breaker Offset	4,957,457		4,957,457	835,736	1,270,554	4,026,857	930,600	81.23%
	42	TRANSPORTATION SPECIAL EDUCATION	1,050,179		1,050,179	430,836	580,147	1,109,815	(59,636)	105.68%
	43	SPECIAL EDUCATION CONSULTANTS	776,362		776,362	250,059	342,934	776,362		100.00%
	44	TRANSPORTATION	447,800		447,800	317,622		478,934	(31,134)	106.95%
	45	PRINT CENTER	278,100	(3,600)	274,500	153,298	79,732	274,500		100.00%
	46	LEGAL SERVICES	126,793		126,793	66,386	82,564	126,793		100.00%
	47	TEACHER SUBSTITUTES	458,047	(125,415)	332,632	114,097	205,535	332,632	(0)	100.00%
	48	ADMINISTRATION	257,190		257,190	134,647	91,187	257,190	0	100.00%
	49	FACILITIES - CUSTODIAL	280,160		280,160	105,903	43,683	280,160	(0)	100.00%
	50	FACILITIES - BLDG REPAIR & MAINTENANCE	543,943		543,943	258,961	471,361	877,799	(333,856)	161.38%
	51	FACILITIES - GROUNDS & VEHICLES	56,650		56,650	20,210	37,995	58,206	(1,556)	102.75%
	52	PREVENTATIVE MAINTENANCE	559,290		559,290	60,957	127,481	223,878	335,412	40.03%
	53	ELECTRICITY	1,610,977		1,610,977	353,957	1,352,750	1,628,832	(17,855)	101.11%
	54	FUEL OIL	401,800		401,800	92,529	241,531	368,245	33,555	91.65%
	55	NATURAL GAS	728,702		728,702	13,363	628,339	643,983	84,719	88.37%
	56	TELEPHONE/Cell Phone/Pagers	161,500		161,500	91,408	72,116	163,524	(2,024)	101.25%
	57	WATER & SEWER	55,200		55,200		40,000	55,200		100.00%
	58	PRIOR YEAR EXPENSES				200				
	59	REVOLVING FUND PROGRAMS						15,560	(15,560)	
60	PROGRAM ELIMINATION									
EXPENSES Total			14,779,946	(125,416)	14,654,530	4,130,279	6,096,497	13,809,454	845,076	94.23%
Grand Total			68,295,983	398,474	68,694,457	25,754,835	6,100,314	66,988,228	1,706,229	97.52%



LEXINGTON PUBLIC SCHOOLS  
FY08 BUDGET PROJECTION  
December 31, 2007

CARRY FORWARD BUDGET SUMMARY REPORT

			Data			
TYPE	LINE NUMBER	ROLL UP	Sum of CF BUDGET	Sum of CF YTD EXPENDED	Sum of CF ENC	Sum of CF BALANCE
SALARIES & WAGES	1	UNIT A -LEA	977	977		
	2	UNIT A - STIPENDS	24,900	24,900		
	3	UNIT A - COACHES				
	4	LESA - SECRETARIES	3,191	3,192		
	5	CO - SUPPORT	832	832		
	6	FACILITIES/PREVENTATIVE MAINTENANCE	350	350		
	7	UNIT C - INSTR ASST.	724	724		
	8	ABA TUTORS				
	9	OT ASSISTANTS				
	10	SCHOOL AIDES				
	11	SEIU CUSTODIAN/MAINTENANCE	611	611		
	12	CUSTODIAL OVERTIME	970	970		
	13	TECHNOLOGY				
	14	CO - ADMINISTRATION	4,328	4,328		
	15	PRINCIPALS				
	16	ALA - ASST PRINC/SUPVR	3,925	3,925		
	17	NURSE SUBS				
	18	SECY SUBS	96	96		
	19	CROSSING GUARDS				
	20	SICK LEAVE BUY BACK				
	47	TEACHER SUBSTITUTES				
	(blank)	SHARED EXPENSES (blank)				
<b>SALARIES &amp; WAGES Total</b>			<b>40,904</b>	<b>40,904</b>		
EXPENSES	1	BOWMAN				
	2	BRIDGE				
	3	ESTABROOK				
	4	FISKE				
	5	HARRINGTON	264	2	262	
	6	HASTINGS				
	7	CLARKE	425		424	
	8	DIAMOND	420	420		
	9	LHS	1,044	29	1,015	
	10	K-5 LITERACY				
	11	K-5 MATH	103		103	
	12	K-5 SCIENCE	120		120	
	13	K-5 SOCIAL STUDIES				
	14	6-8 ENG/LANG ARTS				
	15	6-8 SOCIAL STUDIES				
	16	6-8 FOREIGN LANGUAGE				
	17	6-8 MATH				
	18	6-8 SCIENCE	1,199		1,199	
	19	6-8 SOCIAL STUDIES	90		90	
	20	6-8 INFO TECH/BUSINESS				
	9-12	INFO TECH/BUSINESS				
	21	9-12 ENG/LANG ARTS				
	22	9-12 FOREIGN LANGUAGE	266		266	
	23	9-12 MATH	1,292		1,292	
	24	9-12 SCIENCE	1,440	393	1,047	
	25	9-12 SOCIAL STUDIES				
	26	9-12 COMPETITIVE SPEECH				
	27	9-12 POLICY DEBATE				
	28	9-12 GUIDANCE				
	29	K-12 CURRICULUM	21,599	18,630	1,564	1,405
	30	K-12 LIBRARY/MEDIA	1,164		1,164	
	31	TECHNOLOGY	2,175	1,158	1,017	
	32	ENGLISH LANGUAGE LEARNERS	150		150	
	33	K-12 PE/WEELLNESS	2,988	2,663	325	
	34	K-12 VISUAL ARTS	207	110	97	
	35	K-12 PERFORMING ARTS	2,398	617	1,781	
	36	ATHLETICS	7,701	201	7,500	
	37	EARLY CHILDHOOD PROGRAM				
	38	HEALTH SERVICES	303	59	244	
	39	PSYCHOLOGIST	24,733	3,267	19,947	1,519
	40	K-12 STUDENT SERVICES	7,467	6,952	306	209
	41	TUITION * Budget & Projection Net Circuit Breaker Offset	243,583	186,885	46,365	10,332
	42	TRANSPORTATION SPECIAL EDUCATION	40,575	32,486	6,397	1,692
	43	SPECIAL EDUCATION CONSULTANTS	55,066	25,741	11,935	17,390
	44	TRANSPORTATION	2,175		2,175	
	45	PRINT CENTER	8,750		8,749	
	46	LEGAL SERVICES	30,006	28,567		1,439
	47	TEACHER SUBSTITUTES	29,491	1,195	28,296	
	48	ADMINISTRATION	10,873	3,805	7,063	5
	49	FACILITIES - CUSTODIAL	9,602	2,319	5,147	2,137
	50	FACILITIES - BLDG REPAIR & MAINTENANCE	105,535	36,792	68,695	49
	51	FACILITIES - GROUNDS & VEHICLES	6,292	3,591	2,583	118
	52	PREVENTATIVE MAINTENANCE	273,952	129,950	140,664	3,337
	53	ELECTRICITY	89,885	82,840	7,045	
	54	FUEL OIL	130,816		130,816	
	55	NATURAL GAS	4,024	1,539	2,485	
	56	TELEPHONE/Cell Phone/Pagers	12,075	1,482	10,585	8
	57	WATER & SEWER	29,360		29,360	
	58	PRIOR YEAR EXPENSES	50,000	8,509	41,491	
	59	REVOLVING FUND PROGRAMS				
	60	PROGRAM ELIMINATION				
<b>EXPENSES Total</b>			<b>1,209,608</b>	<b>580,202</b>	<b>589,764</b>	<b>39,639</b>
<b>Grand Total</b>			<b>1,250,512</b>	<b>621,107</b>	<b>589,764</b>	<b>39,639</b>