



Lexington Public Schools

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To: Paul Ash, Superintendent
From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business
Date: May 5, 2011
Re: 3rd Quarter Report for the period ending March 31, 2011

The overall FY11 operating budget balance is projected to be \$609,000 if the School Committee approves the recommended transfers #1 through #2 listed below. Transfers or adjustments #3 through #6 are according to the voted operating budget on February 22, 2010.

| | Est. Future Change | Revised Est. Balance |
|--|-----------------------|----------------------------|
| 1. School Committee votes to transfer \$180,000 to the Transportation Revolving Fund. | (\$180,000) | \$423,490 |
| 2. Additional request to supplement the Capital Budget by \$15,000 for furniture that was not known to be needed at the time the capital plan was submitted last fall. | (15,000) | \$408,490 |
| 3. Confirmation of transfer of Middle School Athletic coaches from operating to Athletic Revolving Fund. | 100,000 | \$508,490 |
| 4. Confirmation of reduction of \$100,000 in short-term out of district placements in the high risk category that will not be known until the mid- June | 100,000 | \$608,490 |
| 5. Ongoing monitoring and review of vacancies and personnel through the end of the fiscal year and the last payroll July 15. | TBD | TBD |
| 6. Year end close of department expense allocations | TBD | TBD |

The final, regular payroll for the fiscal year is scheduled for July 1. On July 15, we will issue one more payroll to make final payments for work hours earned during the last week of June, which were not captured in the July 1 payroll. The expense budgets close on May 1 with final purchase orders released by May 9, 2011. Only emergency expenditures will be approved after May 1, in order to ensure time for final account reconciliation, payment of invoices, and review of open encumbrances prior to June 22 (last day of school).

Salaries and Wages:

The projected salaries and wages budget balance is \$453,759. In addition, to the district reclassifying a number of positions referenced in the 1st and 2nd quarter report, the district this year has added Overmax Aides, Instructional Assistants, and SSIs beyond the number of budgeted positions.¹ The system is currently showing a net vacancy of 15.95 positions from the approved budget. 21.74 vacancies are currently being filled with long-term teacher substitutes. As reported in the first and second quarter, we have transfers from Teachers to administrators.

¹ 2nd Quarter Report: http://lps.lexingtonma.org/Current/FY11bud/FY11_%202nd_%20quarter.pdf

1st Quarter Report: <http://lps.lexingtonma.org/Current/FY11bud/FY11%201st%20quarter%20FINAL.2.pdf>

Lexington Public Schools – FY2011 3rd Quarter Report as of March 31, 2011

Athletics is currently showing a negative balance, due to the Middle School coaching stipends being charged to the operating budget. We are currently finalizing the actual transfer amount to the Athletic Revolving Fund. The Middle School coaching staff is approximately \$160,000.

While there were many changes this year, the operating budget has not deviated from the prior forecasts of the 1st and 2nd quarter. There are no significant changes other than those highlighted.

Expenses:

The projected balance for expenses is \$149,731 before the \$180,000 transfer to the Transportation Revolving Fund is applied.² The overall expense budget balance will be (\$30,269), if the School Committee approves the recommended transfer. Budget authorization has not yet closed for all departments and, therefore, there are additional funds that may become available from departments that do not spend their FY11 allocations.

Special education tuitions appear to be stable. We do not anticipate a large balance (over 3%) to be returned. We also do not anticipate a deficit. However, it is important to remember that the last three months of the fiscal year are also the most volatile months for this budget line. Students who require a 45-day placement are most likely to happen in the spring. Monthly monitoring of this account and contracted services will continue.

| DESE Function Title | Status | Sum of FY11 ATM Budget Head Count | Sum of FY 11 ATM Budget | Sum of FY11 Curr Proj Head Count | Sum of FY11 Projected Tuition Costs w/ cost increase | Sum of Delta ATM to Proj |
|---------------------------------|----------------------------------|-----------------------------------|-------------------------|----------------------------------|--|--------------------------|
| Tuition to Mass. Schools | High Risk Placement Tuition | 5 | \$ 258,096 | 1 | \$10,710 | \$ (10,710) |
| | | 5 | \$ 258,096 | 6 | \$244,992 | \$ 13,105 |
| | | | | 7 | \$255,702 | \$ 2,395 |
| Tuition to Non-Public Schools | High Risk Placement Tuition | | | 2 | \$90,606 | \$ (90,606) |
| Tuition to Out-of-State Schools | Personnel | | \$ 37,289 | | \$36,467 | \$ 822 |
| | Tuition | 1 | \$ 244,578 | 2 | \$264,480 | \$ (19,902) |
| | Settlement Agreements | 1 | \$ 15,000 | | | \$ 15,000 |
| | | 2 | \$ 296,867 | 4 | \$391,553 | \$ (94,686) |
| ARRA Offset | (blank) | | \$ (409,054) | | | \$ (409,054) |
| Circuit Breaker FY Est Offset | Tuition | | \$ (1,251,591) | | | \$ (1,251,591) |
| New Program Offset | (blank) | | | | | \$ - |
| Tuition to Non-Public Schools | 45 stabilization | | \$ 50,984 | | \$67,942 | \$ (16,958) |
| | High Risk Placement | 11 | \$ 584,435 | 6 | \$123,283 | \$ 461,152 |
| | Summer Program | 1 | \$ 14,946 | 3 | \$42,289 | \$ (27,343) |
| | Tuition | 44 | \$ 4,257,588 | 67 | \$5,338,518 | \$ (1,080,930) |
| | Unilateral Placement | 1 | \$ 47,455 | | | \$ 47,455 |
| | Settlement Agreements | 7 | \$ 208,097 | | | \$ 208,097 |
| | Unilateral Placement - High Risk | | | 5 | \$184,717 | \$ (184,717) |
| undesignated | additional contracted services | | \$ 3,451 | | \$3,450 | \$ 1 |
| | | 64 | \$ 3,506,311 | 81 | \$5,760,199 | \$ (2,253,888) |
| Tuition to Collaboratives | 45 stabilization | | | | \$25,000 | \$ (25,000) |
| | High Risk Placement | 2 | \$ 83,343 | | | \$ 83,343 |
| | Tuition | 31 | \$ 1,541,000 | 23 | \$1,108,338 | \$ 432,661 |
| | | 33 | \$ 1,624,343 | 23 | \$1,133,338 | \$ 491,004 |
| | | 104 | \$ 5,685,617 | 115 | \$7,540,792 | \$ (1,855,175) |

| | Total of all funds available | Total all projected expenses | Variance |
|-----------------------------------|------------------------------|------------------------------|------------|
| FY11 Operating Budget | \$ 5,685,617 | | |
| ARRA | \$ 409,045 | | |
| ARRA Carry Over | \$ 242,280 | | |
| FY11 Actual Circuit Breaker (40%) | \$ 1,359,190 | | |
| | \$ 7,696,132 | \$ 7,540,792 | \$ 155,340 |

² Page 8 of <http://lps.lexingtonma.org/Current/FY12Budget/SCBUDGET/FY12%20SC%20Expenses.pdf>

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Available Funds Request: \$15,000

1. Cafeteria Tables for Clarke Middle School due to enrollment: \$6,000
 - a. Additional tables are needed to comfortably sit students in the Clarke Cafeteria for lunch
2. Furniture for Central Administration (conference chairs): \$3,000
 - a. Replacement of chairs in conference room areas is needed
3. Furniture for Diamond Middle School due to enrollment: \$6,000
 - a. Additional whiteboard, desks, chairs, cafeteria tables, are needed to address enrollment shifts and changes within the building.

FY10 Carry Forward Purchase Orders:

The School Department carried forward \$1,474,842 from FY10 for orders and services outstanding at the close of the fiscal year. As of March 31, 2011, \$148,985 is ready for release. There is a remaining encumbrance balance of \$473,570 that will be reviewed prior to the fiscal year close. Approximately \$175,000 of this remaining encumbered amount is being held for various legal settlements still open from prior years. There may be at least \$75,000 in prior year encumbrances that will be continued for another year (FY12) after consultation with the Town Finance Director and school program directors regarding the need to encumber the funds.

Lexington Public Schools – FY2011 3rd Quarter Report as of March 31, 2011

Financial Summary Table

| TYPE | LINE No | ROLL UP | FY11 FTE | FY11 ATM | FTE Trans. | Approved Transfers | Budget Mgr Transfers | Anticipated Transfers | Revised FTE | Revised Budget | FY11 Proj FTE | FY11 Projected \$ | Variance FTE | Variance \$ |
|-----------------------------------|---------|--|---------------|----------------------|----------------|---------------------|----------------------|-----------------------|---------------|----------------------|---------------|----------------------|--------------|--------------------|
| SALARIES & WAGES | 1 | UNIT A - LEA | 621.60 | \$ 44,459,507 | (5.80) | \$ (485,958) | | | 615.80 | \$ 43,973,549 | 593.06 | \$ 42,730,286 | 22.74 | \$ 1,243,263 |
| | 2 | UNIT A - STIPENDS | | \$ 369,506 | | \$ 90,000 | | | - | \$ 459,506 | 0.00 | \$ 364,255 | - | \$ 95,251 |
| | 3 | UNIT A - COACHES | | \$ 513,605 | | \$ - | | | - | \$ 513,605 | | \$ 589,609 | - | \$ (76,004) |
| | 4 | LESA - SECRETARIES | 67.55 | \$ 2,603,315 | (1.50) | \$ (43,835) | | | 66.05 | \$ 2,559,480 | 66.89 | \$ 2,547,171 | (0.84) | \$ 12,310 |
| | 5 | NON-UNION DISTRICT SUPPORT/MGRS | 15.00 | \$ 958,071 | 2.80 | \$ 230,249 | | \$ (412,957) | 17.80 | \$ 775,363 | 9.00 | \$ 469,070 | 8.80 | \$ 306,293 |
| | 7 | UNIT C - INSTR ASST. | 87.34 | \$ 2,592,382 | | \$ - | | \$ 110,629 | 87.34 | \$ 2,703,011 | 91.66 | \$ 2,914,699 | (4.32) | \$ (211,688) |
| | 7.2 | UNIT C - STUDENT SUPPORT INSTRUCTORS | 21.23 | \$ 489,432 | (17.51) | \$ (409,045) | | \$ 300,657 | 3.72 | \$ 381,044 | 12.91 | \$ 531,949 | (9.19) | \$ (150,906) |
| | 7.3 | NON-UNION PARAPROFESSIONALS | 4.55 | \$ 189,215 | | | | | 4.55 | \$ 189,215 | 1.27 | \$ 45,201 | 3.28 | \$ 144,014 |
| | 8 | ABA/BCBA INSTRUCTORS | 3.41 | \$ 549,037 | | \$ (300,657) | | \$ (110,629) | 3.41 | \$ 137,751 | 2.89 | \$ 195,408 | 0.52 | \$ (57,657) |
| | 9 | OT ASSISTANTS | 3.33 | \$ 153,510 | | | | | 3.33 | \$ 153,510 | 3.00 | \$ 164,561 | 0.33 | \$ (11,051) |
| | 10 | SCHOOL AIDES | 13.02 | \$ 410,797 | | | | | 13.02 | \$ 410,797 | 14.21 | \$ 420,950 | (1.19) | \$ (10,153) |
| | 13 | TECHNOLOGY UNIT | 5.00 | \$ 232,584 | | \$ 19,500 | | \$ 412,957 | 5.00 | \$ 665,041 | 14.00 | \$ 674,830 | (9.00) | \$ (9,789) |
| | 13.1 | TECHNOLOGY NON-BARGAINING | | | | | | | - | \$ - | | | - | \$ - |
| | 13.2 | TECHNOLOGY ADMINISTRATION | | | | | | | - | \$ - | | | - | \$ - |
| | 14 | CENTRAL ADMINISTRATORS | 6.50 | \$ 919,372 | | | | | 6.50 | \$ 919,372 | 6.40 | \$ 911,659 | 0.10 | \$ 7,713 |
| | 15 | PRINCIPALS | 9.00 | \$ 1,130,847 | | | | | 9.00 | \$ 1,130,847 | 9.00 | \$ 1,108,013 | - | \$ 22,834 |
| | 16 | ALA - ASST PRINC/SUPERVISORS | 19.00 | \$ 1,892,552 | 8.00 | \$ 390,694 | | | 27.00 | \$ 2,283,246 | 22.28 | \$ 2,176,077 | 4.72 | \$ 107,169 |
| | 17 | NURSE SUBS | | \$ 10,000 | | | | | | \$ 10,000 | | \$ 14,881 | - | \$ (4,881) |
| | | TEACHER SUBSTITUTES | | \$ 443,396 | | | | | | \$ 443,396 | | \$ 1,375,749 | - | \$ (932,353) |
| | 18 | SECRETARY SUBSTITUTES | | \$ 50,000 | | | | | | \$ 50,000 | | \$ 4,519 | - | \$ 45,481 |
| | | PARAPROFESSIONAL SUBSTITUTES | | \$ 35,000 | | | | | | \$ 35,000 | | \$ 35,150 | - | \$ (150) |
| | 20 | SICK LEAVE BUY BACK | | | | | | | | \$ - | | \$ - | - | \$ - |
| | | Benefits Transfer \$500 Settlement | | | | \$ 487,900 | | | | \$ 487,900 | | \$ - | - | \$ 487,900 |
| | | Sal Dir | | \$ (500,000) | | \$ (75,000) | | | | \$ (575,000) | | \$ - | - | \$ (575,000) |
| | TOWN | SHARED EXPENSES | | \$ 46,753 | | \$ (25,438.00) | | | | \$ 21,315 | | \$ 152 | - | \$ 21,163 |
| SALARIES & WAGES Total | | | 876.54 | \$ 57,548,883 | (14.01) | \$ (121,590) | | \$ 300,657 | 862.53 | \$ 57,727,950 | 846.58 | \$ 57,274,191 | 15.95 | \$ 453,759 |
| 1000 | 46 | LEGAL SERVICES | | \$ 208,000 | | | | | | \$ 208,000 | | \$ 208,000 | | \$ - |
| 1000 | 48 | ADMINISTRATION | | \$ 350,316 | | | | | | \$ 350,316 | | \$ 350,316 | | \$ - |
| 2000 | 1 | BOWMAN | | \$ 26,082 | | | | | | \$ 26,082 | | \$ 26,082 | | \$ - |
| 2000 | 2 | BRIDGE | | \$ 24,300 | | | | | | \$ 24,300 | | \$ 24,300 | | \$ - |
| 2000 | 3 | ESTABROOK | | \$ 23,706 | | \$ 18,541 | \$ 1 | | | \$ 42,248 | | \$ 42,248 | | \$ - |
| 2000 | 4 | FISKE | | \$ 31,352 | | | | | | \$ 31,352 | | \$ 31,352 | | \$ - |
| 2000 | 5 | HARRINGTON | | \$ 21,168 | | | | | | \$ 21,168 | | \$ 21,168 | | \$ - |
| 2000 | 6 | HASTINGS | | \$ 22,842 | | | | | | \$ 22,842 | | \$ 22,842 | | \$ - |
| 2000 | 7 | CLARKE | | \$ 23,624 | | | \$ 916 | | | \$ 24,540 | | \$ 24,540 | | \$ - |
| 2000 | 8 | DIAMOND | | \$ 22,997 | | | | | | \$ 22,997 | | \$ 22,997 | | \$ - |
| 2000 | 9 | LHS | | \$ 127,443 | | | | | | \$ 127,443 | | \$ 127,443 | | \$ - |
| 2000 | 10 | K-5 LITERACY | | \$ 88,725 | | | | | | \$ 88,725 | | \$ 88,725 | | \$ - |
| 2000 | 11 | K-5 MATH | | \$ 65,071 | | | | | | \$ 65,071 | | \$ 65,071 | | \$ - |
| 2000 | 12 | K-5 SCIENCE | | \$ 30,274 | | | | | | \$ 30,274 | | \$ 30,274 | | \$ - |
| 2000 | 13 | K-5 SOCIAL STUDIES | | \$ 24,792 | | | | | | \$ 24,792 | | \$ 24,792 | | \$ - |
| 2000 | 14 | 6-8 ENG/LANG ARTS | | \$ 31,108 | | | \$ (597) | | | \$ 30,511 | | \$ 30,511 | | \$ - |
| 2000 | 16 | 6-8 FOREIGN LANGUAGE | | \$ 26,807 | | | | | | \$ 26,807 | | \$ 26,807 | | \$ - |
| 2000 | 17 | 6-8 MATH | | \$ 24,861 | | | | | | \$ 24,861 | | \$ 24,861 | | \$ - |
| 2000 | 18 | 6-8 SCIENCE | | \$ 41,254 | | | | | | \$ 41,254 | | \$ 41,254 | | \$ - |
| 2000 | 19 | 6-8 SOCIAL STUDIES | | \$ 24,927 | | | \$ (319) | | | \$ 24,608 | | \$ 24,608 | | \$ - |
| 2000 | 20 | 6-8 INFO TECH/BUSINESS (Distributed to 6-8 Science and 6-8 Social Studies) | | \$ - | | | | | | \$ - | | \$ - | | \$ - |
| 2000 | 21 | 9-12 ENG/LANG ARTS | | \$ 28,489 | | | | | | \$ 28,489 | | \$ 28,489 | | \$ - |
| 2000 | 22 | 9-12 FOREIGN LANGUAGE | | \$ 34,733 | | | \$ (263) | | | \$ 34,470 | | \$ 34,470 | | \$ - |
| 2000 | 23 | 9-12 MATH | | \$ 23,571 | | | \$ (263) | | | \$ 23,308 | | \$ 23,308 | | \$ - |
| 2000 | 24 | 9-12 SCIENCE | | \$ 85,022 | | | | | | \$ 85,022 | | \$ 85,022 | | \$ - |
| 2000 | 25 | 9-12 SOCIAL STUDIES | | \$ 34,871 | | | | | | \$ 34,871 | | \$ 34,871 | | \$ - |
| 2000 | 26 | 9-12 COMPETITIVE SPEECH | | \$ 4,099 | | | | | | \$ 4,099 | | \$ 4,099 | | \$ - |
| 2000 | 27 | 9-12 POLICY DEBATE (Combined with Line #26) | | \$ - | | | | | | \$ - | | \$ - | | \$ - |
| 2000 | 28 | 9-12 GUIDANCE | | \$ 7,174 | | | \$ 525 | | | \$ 7,699 | | \$ 7,699 | | \$ - |
| 2000 | 29 | K-12 CURRICULUM | | \$ 434,066 | | \$ 200,395 | \$ (44) | | | \$ 634,417 | | \$ 634,417 | | \$ - |
| 2000 | 30 | K-12 LIBRARY/MEDIA | | \$ 155,014 | | | \$ (900) | | | \$ 154,114 | | \$ 154,114 | | \$ - |
| 2000 | 31 | TECHNOLOGY | | \$ 242,281 | | \$ 98,000 | \$ 1,825 | | | \$ 342,106 | | \$ 342,106 | | \$ - |
| 2000 | 32 | ENGLISH LANGUAGE LEARNERS | | \$ 10,325 | | | | | | \$ 10,325 | | \$ 10,325 | | \$ - |
| 2000 | 33 | K-12 PE/ WELLNESS | | \$ 56,789 | | | | | | \$ 56,789 | | \$ 56,789 | | \$ - |
| 2000 | 34 | K-12 VISUAL ARTS | | \$ 73,277 | | | \$ (925) | | | \$ 72,352 | | \$ 72,352 | | \$ - |
| 2000 | 35 | K-12 PERFORMING ARTS | | \$ 77,439 | | | | | | \$ 77,439 | | \$ 77,439 | | \$ - |
| 2000 | 37 | EARLY CHILDHOOD PROGRAM | | \$ 65,875 | | | | | | \$ 65,875 | | \$ 65,875 | | \$ - |
| 2000 | 39 | PSYCHOLOGIST (Combined with Student Services lines by Level) | | \$ - | | | | | | \$ - | | \$ - | | \$ - |
| 2000 | 40.1 | K-5 STUDENT SERVICES | | \$ 30,050 | | | \$ 350 | | | \$ 30,400 | | \$ 30,400 | | \$ - |
| 2000 | 40.1 | K-5 GUIDANCE | | \$ - | | | | | | \$ - | | \$ - | | \$ - |
| 2000 | 40.2 | 6-8 Student Services | | \$ 75,183 | | | | | | \$ 75,183 | | \$ 75,183 | | \$ - |
| 2000 | 40.2 | 6-8 GUIDANCE | | \$ - | | | | | | \$ - | | \$ - | | \$ - |
| 2000 | 40.3 | 9-12 Student Services | | \$ 29,272 | | | \$ (425) | | | \$ 28,847 | | \$ 28,847 | | \$ - |
| 2000 | 40.4 | K-12 STUDENT SERVICES | | \$ 156,531 | | | \$ 75 | | | \$ 156,606 | | \$ 156,606 | | \$ - |
| 2000 | 40.4 | K-12 GUIDANCE | | \$ - | | | | | | \$ - | | \$ - | | \$ - |
| 2000 | 43 | SPECIAL EDUCATION CONSULTANTS | | \$ 592,530 | | \$ 300,657 | | \$ (300,657) | | \$ 592,530 | | \$ 592,530 | | \$ - |
| 2000 | 45 | PRINT CENTER | | \$ 278,100 | | | \$ 44 | | | \$ 278,144 | | \$ 278,144 | | \$ - |
| 2000 | 47 | TEACHER SUBSTITUTES | | \$ 111,000 | | | | | | \$ 111,000 | | \$ 111,000 | | \$ - |
| 2000 | 58 | PRIOR YEAR EXPENSES | | \$ - | | | | | | \$ - | | \$ - | | \$ - |
| 3000 | 36 | ATHLETICS | | \$ 111,820 | | | \$ (838) | | | \$ 110,982 | | \$ 110,982 | | \$ - |
| 3000 | 38 | HEALTH SERVICES | | \$ 12,626 | | | | | | \$ 12,626 | | \$ 12,626 | | \$ - |
| 3000 | 42 | TRANSPORTATION SPECIAL EDUCATION | | \$ 970,000 | | | | | | \$ 970,000 | | \$ 970,000 | | \$ - |
| 3000 | 44 | TRANSPORTATION | | \$ 542,415 | | | | | | \$ 542,415 | | \$ 728,024 | | \$ (185,609) |
| 4000 | 56 | TELEPHONE/Cell Phone/Pagers | | \$ 30,725 | | | \$ 838 | | | \$ 31,563 | | \$ 31,563 | | \$ - |
| 7000 | 59 | REVOLVING FUND PROGRAMS | | \$ - | | | | | | \$ - | | \$ - | | \$ - |
| 9000 | 41 | TUITION * Net Circuit Breaker Offset | | \$ 5,685,617 | | | | | | \$ 5,685,617 | | \$ 5,530,277 | | \$ 155,340 |
| EXPENSES Total | | | | \$ 11,198,543 | | \$ 617,593 | \$ - | \$ (300,657) | | \$ 11,515,479 | | \$ 11,545,748 | | \$ (30,269) |
| Grand Total | | | | \$ 68,747,426 | | \$ 496,003 | \$ - | \$ - | | \$ 69,243,429 | | \$ 68,819,939 | | \$ 423,490 |