



# Lexington Public Schools

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To: Paul Ash, Superintendent  
From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business  
Date: November 2, 2010  
Re: FY2011 First Quarter Report

The first FY11 financial report projects a \$417,713 end-of-year balance. As part of this report, The School Committee and superintendent are being requested to approve transfers that will decrease Salaries and Wages by \$524,052 and increased Expenses by \$524,052. The \$417,713 projected end-of-year balance assumes the Special Town Meeting (Article 2) will transfer \$496,003 into the school department's original appropriation. The transfer amount will cover the costs of the health insurance agreements with the unions, the wage settlement for FY11 with DPF Custodial and Maintenance employees, and the Estabrook PCB related expenses.

	FY11 ATM	FTE Transfers	Anticipated Transfers	Revised FTE	Revised Budget	FY11 Projected FTE	FY11 Projected \$	Variance FTE	Variance \$
Salary & Wages	\$ 57,548,883	(14.01)	\$ (121,590)	862.53	\$ 57,427,293	883.66	\$ 57,511,873	(21.13)	\$ 490,420
Expenses	\$ 11,198,543		\$ 617,593		\$ 11,816,136		\$ 11,888,843		\$ (72,707)
<b>Total 1100 Lexington Public Schools</b>	<b>\$ 68,747,426</b>	<b>(14.01)</b>	<b>\$ 496,003</b>	<b>862.53</b>	<b>\$ 69,243,429</b>	<b>883.66</b>	<b>\$ 69,400,716</b>	<b>(21.13)</b>	<b>\$ 417,713</b>

## Salaries and Wages Summary:

The school district is currently reconciling the variance of 21.13 FTEs. Part of the FTE count is due to the time period where the school district is paying both a long-term substitute and the person on a leave of absence (12.8). Other FTEs are a result of staffing turnover and changes that occur between the operating budget and grant funds every year. An interim personnel report will be issued to the school committee when the reconciliation is complete.

The following staffing changes are currently known as of the first quarter:

1. We are in the process of making staffing allocation corrections to reflect the anticipated reductions of \$147,093 in our federal Title I, Title II grants, and reductions in our state grants for Kindergarten, and METCO.

	FY10	FY11	Change	% Change
Title I	\$185,901	\$160,105	(\$25,796)	-13.88%
Title II	\$108,422	\$107,178	(\$1,244)	-1.15%
Kindergarten	\$262,000	\$237,800	(\$24,200)	-9.24%
METCO	\$1,419,607	\$1,323,754	(\$95,853)	-6.75%
	\$1,975,930	\$1,828,837	(\$147,093)	-7.44%

2. The ALA has agreed for the Director of Lexington Childrens' Place (1.0 FTE) and Lead Nurse (1.0 FTE) to be transferred from the Unit A- LEA contract to the Association of Lexington Administrators' contract (ALA). FTEs and funding were anticipated in the FY11 ALA line item.

3. The salaries for the K-5 Math Coordinator (0.80 FTE) and K-5 Literacy Coordinator (1.0 FTE) were transferred from the Unit A- LEA contract and into our Non-Union District Support/Managers category.
4. The Superintendent approved the conversion of the Evaluation Team Leader positions into Evaluation Team Supervisors. This change required 8 FTEs to be moved from the Unit A line to the ALA line. However, 2.0 of the FTEs were funded by the IDEA Special Education Grant and will continue to be funded from that grant. Currently, all ETS positions are being charged to the operating budget. A correction is currently in process, but until this is completed and grant funds are fully secured, the full cost is being reflected in this report.
5. The federal ARRA stimulus grant must be used for special education services. Therefore, \$409,045 of the total requirement for our Student Support Instructors (SSI) will be removed from the Unit C line item and be charged to the ARRA IDEA grant. The transfer of federal funds into the Unit C line will permit us to transfer out local funds to support the expenditures listed below (FY11 budget document, pages 27-29, and page 35):

Proposed Use	Amount
AIMSweb (K-5 literacy assessment tool)	\$ 25,000
Conference Registrations	\$ 10,000
Travel Costs	\$ 10,000
Materials & Supplies	\$ 30,000
Equipment	\$ 10,000
Professional Services	\$ 50,000
Teacher Stipends	\$ 75,000
Technology Integration Specialist	\$ 80,150
P.D. Program Administrative Support	\$ 11,000
Field Technician	\$ 19,500
Software and On-Line Technology to Improve Curriculum/Instruction	\$ 65,000
TeacherWeb Subscriptions (additional 250 subscriptions)	\$ 8,000
District and School Web Sites (Outside content provider subscription plus startup costs)	<u>\$ 25,000</u>
Total in the FY11 Budget Book (as proposed)	\$ 418,650
Amount Available from transfer	<u>\$ 409,045</u>
<b>Variance to be made up from Salary Savings or other operating budget source</b>	<b>\$ 9,605</b>

6. The LESA Line is adjusted to reflect the reduction of 1.50 FTE in our payroll staff that was converted to a 1.0 FTE in the Non-Union District Support/Managers category. An FTE of 0.50 remains vacant in the LESA line pending review of the impact on the operations in the office after the staffing upgrade.
7. Excess budgeted funds for ABA/BCBA services from salary were transferred to Special Education Contracted services. These funds were budgeted under ABA/BCBA as a safe guard against the SSI model failing or for increased needs being identified. While the SSI model has been successful, the district continues to have difficulty in hiring ABA/BCBA staff. The Special Education Department now must hire outside contractors to fill the IEP needs. There is currently a 0.52 FTE ABA vacancy that is anticipated to be filled. The balance of the funds is being transferred to the line item where expenditures are being made.
8. This report does not reflect all staffing additions. Recently, we needed to add one SSI position to the Hasting ILP program. Once the reconciliation is completed for all units, a full FTE report will be provided to the School Committee as an interim quarterly report.

*Lexington Public Schools – FY2011 1st Quarter Report*

Expense Summary:

The only line item projected to be in deficit of significance is -\$69,595 in the Out-of-District tuition budget. This account is highly volatile and changes rapidly month to month.

DOE Function Code	DOE 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
9100	Tuition to Collaboratives	Tuition	1	\$ 47,317			\$ 47,317
	Tuition to Mass. Schools	Tuition	4	\$ 210,779	5	\$255,567	\$ (44,788)
<b>9100 Total</b>			<b>5</b>	<b>\$ 258,096</b>	<b>5</b>	<b>\$255,567</b>	<b>\$ 2,529</b>
9200	Tuition to Non-Public Schools	High Risk Placement Tuition			1	\$15,000	\$ (15,000)
	Tuition to Out-of-State Schools	Personnel Tuition	1	\$ 37,289		\$37,289	\$ (0)
		Settlement Agreements	1	\$ 244,578	2	\$264,480	\$ (19,902)
			1	\$ 15,000			\$ 15,000
<b>9200 Total</b>			<b>2</b>	<b>\$ 296,867</b>	<b>3</b>	<b>\$331,238</b>	<b>\$ (34,371)</b>
9300	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	14	\$1,031,582	\$ (447,147)
		Summer Program	1	\$ 14,946	3	\$49,989	\$ (35,043)
		Tuition	44	\$ 4,257,588	55	\$4,699,582	\$ (441,994)
		Unilateral Placement	1	\$ 47,455			\$ 47,455
		Settlement Agreements	7	\$ 208,097			\$ 208,097
		Unilateral Placement - High Risk			5	\$149,974	\$ (149,974)
<b>9300 Total</b>			<b>64</b>	<b>\$ 3,502,860</b>	<b>77</b>	<b>\$5,999,069</b>	<b>\$ (2,496,209)</b>
9400	Tuition to Collaboratives	45 stabilization				\$18,135	\$ (18,135)
		High Risk Placement	2	\$ 83,343			\$ 83,343
		Tuition	31	\$ 1,541,000	21	\$1,158,267	\$ 382,732
<b>9400 Total</b>			<b>33</b>	<b>\$ 1,624,343</b>	<b>21</b>	<b>\$1,176,402</b>	<b>\$ 447,940</b>
(blank)	(blank)	additional contracted services	1	\$ 3,451	1	\$3,450	\$ 1
<b>(blank) Total</b>			<b>1</b>	<b>\$ 3,451</b>	<b>1</b>	<b>\$3,450</b>	<b>\$ 1</b>
<b>Grand Total</b>			<b>105</b>	<b>\$ 5,685,617</b>	<b>107</b>	<b>\$7,765,727</b>	<b>\$ (2,080,110)</b>

  

	<b>Total of all funds available</b>	<b>Total all projected expenses</b>	<b>Variance</b>
<b>FY11 Operating Budget</b>	<b>\$ 5,685,617</b>		
<b>ARRA</b>	<b>\$ 409,045</b>		
<b>ARRA Carry Over</b>	<b>\$ 242,280</b>		
<b>FY11 Actual Circuit Breaker (40%)</b>	<b>\$ 1,359,190</b>		
	<b>\$ 7,696,132</b>	<b>\$ 7,765,727</b>	<b>\$ (69,595)</b>

The Out-of-District Tuition Budget is supported by \$2,010,515 of federal and state funds. We receive state funds from the state's circuit breaker law, which is currently calculated at a 40% reimbursement rate. Previously, the state reimbursed school systems at a 72% level. If the reimbursement rate had remained at 72%, Lexington would have received \$2,548,476.75 this year instead of \$1,359,190. This may translate to a \$1,189,287 shortfall for FY12, if the state does not return us to the 75% reimbursement. Projections for FY12 will be presented with the Superintendent's budget in January. Please note that federal stimulus funds may not be available for FY12.

Despite the fact that the state dropped our reimbursement rate from 72% to 40% in recent years, the district has continued to add to the eligible claims. The increase in eligible claims is a direct result of the work by Ms. Zimmerman, who is the Special Education Finance and Operations Manager. Ms. Zimmerman has worked with the special education staff and technology department's student database administrators to maximize the number of eligible students reported to the state. Due to their work last year, we will receive an additional \$107,599 over the \$1,251,591 budget in FY11, in spite of reductions in state aid. If state aid had not been reduced from 72% to 40%, our claims would have been increased by another \$434,353.

## Circuit Breaker Summary

FY10 CIRCUIT BREAKER STUDENT DETAILS						FY11 REIMBURSEMENT					
Students Claimed	Projected Claim Amount	Total Cost Share	Adj FY09FY10 Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	40% Reimb	Total Reimb	Adj	Total Adjusted Reimb
147	7,870,593		7,145,661	3,747,692	3,397,969	\$ 23,115	27.77%	\$ 1,359,190	\$ 1,359,190		1,359,190
FY09 CIRCUIT BREAKER STUDENT DETAILS						FY10 REIMBURSEMENT					
Students Claimed	Projected Claim Amount	Total Cost Share	Adj FY09 Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	40% Reimb	Total Reimb	Adj	Total Adjusted Reimb
88	4,479,314		6,042,236	3,247,536	2,794,700	\$ 31,758	5.08%	\$ 1,117,880			1,117,880
FY08 CIRCUIT BREAKER STUDENT DETAILS						FY09 REIMBURSEMENT					
Students Claimed	Projected Claim Amount	Total Cost Share	Adj FY08 Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	72% Reimb	Total Reimb	Adj	Total Adjusted Reimb
70	5,138,076		5,138,076	2,478,560	2,659,516	\$ 37,993	-6.48%	\$ 1,914,856			1,914,856
FY07 CIRCUIT BREAKER STUDENT DETAILS						FY08 REIMBURSEMENT					
Students Claimed	Projected Claim Amount	Total Cost Share	Adj FY07 Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	72% Reimb	Total Reimb	Adj	Total Adjusted Reimb
91	5,994,627	84,028	5,910,599	3,066,700	2,843,899	\$ 31,252	20.54%	\$ 2,047,607			\$ 2,047,607
FY06 CIRCUIT BREAKER STUDENT DETAILS						FY07 REIMBURSEMENT					
Students Claimed	Total Claim Amount	Total Cost Share	Adj FY06 Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	75% Reimb	Total Reimb	Adj	Total Adjusted Reimb
80	4,964,705	93,561	4,572,353	2,213,120	2,359,233	\$ 29,490	36.82%	\$ 1,769,425	1,769,425	-31,520	1,737,905
FY05 CIRCUIT BREAKER STUDENT DETAILS						FY06 REIMBURSEMENT					
Students Claimed	Total Claim Amount	Total Cost Share	Adj FY05 Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	75% Reimb	Total Reimb	Adj	Total Adjusted Reimb
66	3,794,719	67,933	3,726,786	2,002,440	1,724,346	\$ 26,126	-5.36%	\$ 1,293,260	1,293,260		1,293,260
FY04 CIRCUIT BREAKER STUDENT DETAILS						FY05 REIMBURSEMENT					
Students Claimed	Total Claim Amount	Total Cost Share	Adj FY04 Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	72% Reimb	Total Reimb	Adj	Total Adjusted Reimb
86	4,449,306	105,704	4,343,602	2,521,520	1,822,082	\$ 21,187	-3.84%	\$ 1,311,904	1,311,904	54,662	1,366,566
FY03 CIRCUIT BREAKER STUDENT DETAILS						FY04 REIMBURSEMENT					
Students Claimed	Total Claim Amount	Total Cost Share	Allowable Claim Amount	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	35% Reimb	Total Reimb	Adj DOE Residential Payments	Total Adjusted Reimb
89	4,556,061	150,504	4,405,557	2,536,163	1,894,747	\$ 21,289		\$ 663,161		-71,907	591,254

**Budget Summary Report**

TYPE	LINE No	ROLL UP	FY11 FTE	FY11 ATM	FTE Trans.	Anticipated Transfers	Revised FTE	Revised Budget	FY11 Projected 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	615.80	\$ 43,444,241	0.00	\$ 529,308
	2	UNIT A - STIPENDS		\$ 369,506		\$ 90,000	-	\$ 459,506		\$ 502,806	-	\$ (43,300)
	3	UNIT A - COACHES		\$ 513,605			-	\$ 513,605		\$ 513,605	-	\$ -
	4	LESA - SECRETARIES	67.55	\$ 2,603,315	(1.50)	\$ (43,835)	66.05	\$ 2,559,480	67.08	\$ 2,538,723	(1.03)	\$ 20,757
	5	NON-UNION DISTRICT SUPPORT/MGRS	15.00	\$ 958,071	2.80	\$ 230,249	17.80	\$ 1,188,320	13.00	\$ 917,988	4.80	\$ 270,332
	7	UNIT C - INSTR ASST.	87.34	\$ 2,592,382			87.34	\$ 2,592,382	91.77	\$ 2,496,432	(4.43)	\$ 95,950
	7.2	UNIT C - STUDENT SUPPORT INSTRUCTORS	21.23	\$ 489,432	(17.51)	\$ (409,045)	3.72	\$ 80,387	3.72	\$ 143,686	-	\$ (63,299)
	7.1	NON-UNION PARAPROFESSIONALS	4.55	\$ 189,215			4.55	\$ 189,215	3.87	\$ 35,116	0.69	\$ 154,099
	8	ABA/BCBA INSTRUCTORS	3.41	\$ 549,037		\$ (300,657)	3.41	\$ 248,380	2.89	\$ 209,380	0.52	\$ 39,000
	9	OT ASSISTANTS	3.33	\$ 153,510			3.33	\$ 153,510	3.00	\$ 141,946	0.33	\$ 11,564
	10	SCHOOL AIDES	13.02	\$ 410,797			13.02	\$ 410,797	12.34	\$ 367,035	0.68	\$ 43,762
	13	TECHNOLOGY UNIT	5.00	\$ 232,584		\$ 19,500	5.00	\$ 252,084	6.00	\$ 279,958	(1.00)	\$ (27,873)
	13.1	TECHNOLOGY NON-BARGAINING					-	\$ -	9.00	\$ 306,677	(9.00)	\$ (306,677)
	13.2	TECHNOLOGY ADMINISTRATION					-	\$ -			-	\$ -
	14	CENTRAL ADMINISTRATORS	6.50	\$ 919,372			6.50	\$ 919,372	6.40	\$ 944,050	0.10	\$ (24,678)
	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	27.00	\$ 2,643,349	-	\$ (360,103)
	17	NURSE SUBS		\$ 10,000				\$ 10,000		\$ 10,000	-	\$ -
		TEACHER SUBSTITUTES		\$ 443,396				\$ 443,396	12.80	\$ 823,868	(12.80)	\$ (380,472)
	18	SECRETARY SUBSTITUTES		\$ 50,000				\$ 50,000		\$ 50,000	-	\$ -
		PARAPROFESSIONAL SUBSTITUTES		\$ 35,000				\$ 35,000		\$ 35,000	-	\$ -
	20	SICK LEAVE BUY BACK						\$ -		\$ -	-	\$ -
		Benefits Transfer \$500 Settlement				\$ 487,900		\$ 487,900			-	\$ 487,900
		Sal Dif		\$ (500,000)		\$ (75,000)		\$ (575,000)			-	\$ -
TOWN		SHARED EXPENSES		\$ 46,753		\$ (25,438.00)		\$ 21,315			-	\$ 21,315
<b>SALARIES &amp; WAGES Total</b>			<b>876.54</b>	<b>\$ 57,548,883</b>	<b>(14.01)</b>	<b>\$ (121,590)</b>	<b>862.53</b>	<b>\$ 57,427,293</b>	<b>883.66</b>	<b>\$ 57,511,873</b>	<b>(21.13)</b>	<b>\$ 490,420</b>
1000	48	ADMINISTRATION		\$ 350,316				\$ 350,316		\$ 350,316		\$ -
1000	46	LEGAL SERVICES		\$ 208,000				\$ 208,000		\$ 208,000		\$ -
2000	29	K-12 CURRICULUM		\$ 434,066		\$ 200,395		\$ 634,461		\$ 634,461		\$ -
2000	30	K-12 LIBRARY/MEDIA		\$ 155,014				\$ 155,014		\$ 155,014		\$ -
2000	31	TECHNOLOGY		\$ 242,281		\$ 98,000		\$ 340,281		\$ 340,281		\$ -
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				\$ 73,277		\$ 73,277		\$ -
2000	35	K-12 PERFORMING ARTS		\$ 77,439				\$ 77,439		\$ 77,439		\$ -
2000	40.4	K-12 STUDENT SERVICES		\$ 156,531				\$ 156,531		\$ 156,531		\$ -
2000	40.4	K-12 GUIDANCE						\$ -		\$ -		\$ -
2000	43	SPECIAL EDUCATION CONSULTANTS		\$ 592,530		\$ 300,657		\$ 893,187		\$ 893,187		\$ -
2000	39	PSYCHOLOGIST (Combined with Student Services lines by Level)						\$ -		\$ -		\$ -
2000	37	EARLY CHILDHOOD PROGRAM		\$ 65,875				\$ 65,875		\$ 65,875		\$ -
2000	40.1	K-5 STUDENT SERVICES		\$ 30,050				\$ 30,050		\$ 30,050		\$ -
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				\$ 29,272		\$ 29,272		\$ -
2000	45	PRINT CENTER		\$ 278,100				\$ 278,100		\$ 278,100		\$ -
2000	47	TEACHER SUBSTITUTES		\$ 111,000				\$ 111,000		\$ 111,000		\$ -
2000	58	PRIOR YEAR EXPENSES						\$ -		\$ -		\$ -
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		\$ 42,247		\$ 42,247		\$ -
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	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	7	CLARKE		\$ 23,624				\$ 23,624		\$ 23,624		\$ -
2000	8	DIAMOND		\$ 22,997				\$ 22,997		\$ 22,997		\$ -
2000	14	6-8 ENG/LANG ARTS		\$ 31,108				\$ 31,108		\$ 31,108		\$ -
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				\$ 24,927		\$ 24,927		\$ -
2000	20	6-8 INFO TECH/BUSINESS (Distributed to 6-8 Science and 6-8 Social Studies)						\$ -		\$ -		\$ -
2000	9	LHS		\$ 127,443				\$ 127,443		\$ 127,443		\$ -
2000	21	9-12 ENG/LANG ARTS		\$ 28,489				\$ 28,489		\$ 28,489		\$ -
2000	22	9-12 FOREIGN LANGUAGE		\$ 34,733				\$ 34,733		\$ 34,733		\$ -
2000	23	9-12 MATH		\$ 23,571				\$ 23,571		\$ 23,571		\$ -
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				\$ 7,174		\$ 7,174		\$ -
3000	36	ATHLETICS		\$ 111,820				\$ 111,820		\$ 111,820		\$ -
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		\$ 545,527		\$ (3,112)
4000	56	TELEPHONE/Cell Phone/Pagers		\$ 30,725				\$ 30,725		\$ 30,725		\$ -
7000	59	REVOLVING FUND PROGRAMS						\$ -		\$ -		\$ -
9000	41	TUITION * Net Circuit Breaker Offset		\$ 5,685,617				\$ 5,685,617		\$ 5,755,212		\$ (69,595)
<b>EXPENSES Total</b>				<b>\$ 11,198,543</b>		<b>\$ 617,593</b>		<b>\$ 11,816,136</b>		<b>\$ 11,888,843</b>		<b>\$ (72,707)</b>
<b>Grand Total</b>				<b>\$ 68,747,426</b>		<b>\$ 496,003</b>		<b>\$ 69,243,429</b>		<b>\$ 69,400,716</b>		<b>\$ 417,713</b>

**Budget Transfers:** All transfers within building/department other than those noted below are in compliance with the School Committee policy of under \$50,000.

Requested budget transfers to date by the School Committee:

- 1) Special Town Meeting, Article 2: Amend FY2011 Operating and Enterprise Fund Budgets (496,003 net).

- a) The Town Finance Department has received a transfer request for \$487,900 for the \$500 Health Insurance Settlement to assist us in funding our recently negotiated contracts. The request is still under review and has not been made final. The transfer will increase our budget appropriation. However, it will not be final until Town Meeting votes at the Special Town Meeting.

The amount is calculated by counting the number of individuals who are receiving the full \$500 plus the FTEs for those that would receive a portion of the \$500 and multiplying by \$500.

Head Count	FTE Count	Total	Request
266	709.8003	975.8003	\$487,900

- b) The Report reflects a budget transfer from the School Department to the Department of Public Facilities for the final settlement of the SEIU contract currently under negotiation for FY11-14. A transfer amount will reduce our budget by \$25,438 (\$23,838 for wages plus \$1,600 for the anticipated impact of the wage settlement on overtime expenses).
- c) The report reflects a budget transfer of \$33,541 for the Estabrook environmental concerns. The total amount projected covers field trip costs, additional staffing costs, transportation and time paid to staff for moving classrooms. More detail can be found in reports submitted by Patrick Goddard, Director of Public Facilities.

	Original	Revised	Variance	STM Transfer	LPS Budget
Salary	\$53,000	\$58,300	\$5,300	15,000	43,300
Expenses	<u>\$17,401</u>	<u>\$21,653</u>	<u>\$4,252</u>	<u>18,541</u>	<u>3,112</u>
	\$70,401	\$79,953	\$9,552	33,541	46,412

- 2) Operating Budget Transfers:

- a) ARRA Transfers (\$223,395 net from Salaries to Expenses):

Salaries: \$185,650 of \$409,045 was removed from the SSI line Number 7: NonB Instruct Paraprofessional and moved to other salary lines to fund ARRA supported professional development programs. The breakdown is as follows: \$75,000 for Unit A Stipends; \$19,500 for Technology; \$11,000 LESA; and \$80,150 for other personnel costs associated with technology services and professional development salaries.

Expenses: \$223,395 of \$409,045 was removed from the SSI line Number 7: NonB Instruct Paraprofessional and moved to K-12 Curriculum (\$125,395), and Technology (98,000) expenses to fund ARRA supported professional development and technology programs.

- b) Contractual Transfers outlined in Salary and Wages Summary (\$300,657 net from Salaries to Expenses):

The net reduction from salaries as outlined in the Salary and Wages Summary for

*Lexington Public Schools – FY2011 1st Quarter Report*

ABA/BCBA services is \$300,657 which was transferred to Special Education Consultants under expenses.

c) Other Transfers (\$75,000 net):

\$75,000 included in salaries and wages is being moved to K-12 Curriculum expenses to support professional development programs.

Approved Transfers under School Committee Superintendent Transfer Policy

1. None pending or identified at this time.

**Carry Forward Funds from FY2008, FY2009, & FY10**

The School Department reserved prior year funds in FY08, FY09, and FY10 for either Special Education litigation expenses and settlements or other district invoice disputes.

Fiscal Year	Carry Forward	Expended YTD	Projected Balance Prior to Review	Reserved for Open District Sped and Non Sped cases	Release to Town June 30, 2011
FY08	\$23,365				
FY09	\$158,646				
FY10	\$1,292,831.00				
Total	\$1,474,842.00	\$626,970.45	\$847,871.60	\$847,871.60	TBD

Due to the volume of FY10 encumbrances, a listing has not been provided as part of this report. An open and outstanding list is generated after one fiscal year for those that have been kept open for extraordinary reasons.

The following FY08 and FY09 encumbrances are being kept active for the fiscal year.

ORG	OBJEC	Description	APPRO	ADJSTMTS	BUDGET CR	YTD EXPE	ENCUMBRA	BALANCE	USED	%	EOY ACTION	PO #	Amount
340220	52131	TUITN O/D		\$ 831,683.00	\$ 831,683.00	\$373,889.01	\$ 517,776.06	\$ (69,982.00)	107.2	%	KEEP ONLY	93991	\$149,680.25
340550	52142	EQUIP SERV		\$ 7,800.00	\$ 7,800.00		\$ 7,800.00		100	%	KEEP ONLY	92404; 92920; 92884	\$ 7,800.00
340731	52119	BENEFITS		\$ 33,238.00	\$ 33,238.00	\$ 4,353.76	\$ 28,883.74		100	%	KEEP ONLY	82158	\$ 20,037.50
390752	52142	EQUIP SERV		\$ 2,516.00	\$ 2,516.00		\$ 2,516.00		100	%	KEEP ONLY	63440	\$ 2,516.00
390752	54131	SUP/MAT		\$ 811.00	\$ 811.00		\$ 811.43		100	%	KEEP ONLY	60332	\$ 811.43

PO #	Amount	Reason
93991	\$149,680.25	These are Special Education potential claims where cases are currently in process and the district has some exposure for settlement for FY09 services.
92404; 92920; 92884	\$ 7,800.00	Reports for X2 that were to be generated and have yet to be completed.
82158	\$ 20,037.50	MUNIS Chart of Accounts Conversion Project costs.
63440	\$2,516.00	Werner Fuchs Claim for payment for interest on storage units ordered by former Facilities Director without Purchase Order and proper contract authorization
60332	\$811.43	Interest claimed to be owed by GE Capital from an unauthorized ACE HARDWARE - Lexington Store Account opened and signed by a custodian. All invoices for products purchased were paid, however interest accrued due to timing of invoicing and processing. Account closed 2007/8
	\$180,845.18	TOTAL to Carry Forward from Prior Years (FY08 & FY09) to FY11