



Lexington Public Schools

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To: Paul Ash, Superintendent
From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business
Date: February 10, 2011
Re: FY2011 Second Quarter Report

The second quarter FY11 financial report projects a \$210,416 end-of-year balance. This is a reduction of \$207,297 from the first quarter projection of a \$417,713 end-of-year balance. Transfer requests will occur as part of the third and fourth quarter reports.

	FY11 ATM	FTE Transfers	STM and Approved Transfers	Revised FTE	Revised Budget	FY11 Projected FTE	FY11 Projected \$	Variance FTE	Variance \$
Salary & Wages	\$ 57,548,883	(14.01)	\$ (121,590)	862.53	\$ 57,727,950	862.89	\$ 57,340,136	(0.36)	\$ 387,813
Expenses	\$ 11,198,543		\$ 617,593		\$ 11,515,479		\$ 11,692,876		\$ (177,397)
Total 1100 Lexington Public Schools	\$ 68,747,426	(14.01)	\$ 496,003	862.53	\$ 69,243,429	862.89	\$ 69,033,013	(0.36)	\$ 210,416

Salaries and Wages Summary:

The overall Salaries and Wages surplus is projected to be \$387,813. The projection shows a deficit of \$551,312 in the Substitute Teacher Line. This deficit is due to the cost of long-term teacher substitute teachers, which is more than offset by a surplus in the Unit A-LEA line (\$822,312). The Nurse Substitute line is also projected to be over budget. We anticipate a transfer from the Essential School Health grant to make up these funds at the close of the fiscal year.

Expense Summary:

The overall expense section of the budget is projected to be in deficit by \$177,397. The major factor is a regular education transportation deficit of \$188,112. The components of the regular transportation deficit include: \$3,112 for Estabrook Transportation; \$5,000 for a new student attending Essex Agricultural School; and \$180,000 to the cover accumulated revenue deficits in the Transportation Revolving Fund. Declining ridership from projections and increased financial assistance this year have contributed to a revenue shortfall. The Transportation staff and bus drivers are regularly checking passes and following up on students riding without passes. We are planning to conduct audits of riders on morning routes to verify that only students with passes are riding our school buses. These will be commencing shortly and continuing throughout the end of the school year.

The Out-of-District Tuition Budget currently has a projected fund balance. However, this account is highly volatile and changes rapidly month to month.

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.

Out-of-District Tuition

DESE FUNC TION 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	7	\$262,643	\$ (51,864)
9100 Total			5	\$ 258,096	7	\$262,643	\$ (4,547)
9200	Tuition to Non-Public Schools	High Risk Placement Tuition			1	\$14,469	\$ - \$ (14,469)
	Tuition to Out-of-State Schools	Personnel Tuition	1	\$ 37,289 \$ 244,578	2	\$36,467 \$264,480	\$ 822 \$ (19,902)
		Settlement Agreements	1	\$ 15,000			\$ 15,000
9200 Total			2	\$ 296,867	3	\$315,416	\$ (18,549)
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	11	\$ 50,984	9	\$67,942	\$ (16,958)
		High Risk Placement	1	\$ 584,435	3	\$489,807	\$ 94,628
		Summer Program	1	\$ 14,946	3	\$42,289	\$ (27,343)
		Tuition	44	\$ 4,257,588	61	\$5,147,464	\$ (889,876)
		Unilateral Placement	1	\$ 47,455			\$ 47,455
		Settlement Agreements	7	\$ 208,097			\$ 208,097
		Unilateral Placement - High Risk			6	\$238,722	\$ (238,722)
	undesignated			\$ 3,451		\$3,450	\$ 1
9300 Total			64	\$ 3,506,311	79	\$5,989,674	\$ (2,483,363)
9400	Tuition to Collaboratives	45 stabilization	2	\$ 83,343		\$20,318	\$ (20,318)
		High Risk Placement	31	\$ 1,541,000	22	\$1,097,366	\$ 443,633
9400 Total			33	\$ 1,624,343	22	\$1,117,684	\$ 506,659
Grand Total			104	\$ 5,685,617	111	\$7,685,417	\$ (1,999,800)

	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	\$ 7,685,417	\$ 10,715

All other budget lines appear to have spending occurring at a normal progression rate through the second quarter. There are no anomalies regarding their spending at this time.

Budget Summary Report

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	608.91	\$ 43,150,646	6.89	\$ 822,903
	2	UNIT A - STIPENDS		\$ 369,506		\$ 90,000			-	\$ 459,506		\$ 459,506	-	\$ -
	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	67.33	\$ 2,540,460	(1.28)	\$ 19,020
	5	NON-UNION DISTRICT SUPPORT/MGRS	15.00	\$ 958,071	2.80	\$ 230,249		\$ (412,957)	17.80	\$ 775,363	9.00	\$ 521,255	8.80	\$ 254,108
	7	UNIT C - INSTR ASST.	87.34	\$ 2,592,382		\$ -		\$ 110,629	87.34	\$ 2,703,011	93.22	\$ 2,883,262	(5.88)	\$ (180,250)
	7.2	UNIT C - STUDENT SUPPORT INSTRUCTORS	21.23	\$ 489,432	(17.51)	\$ (409,045)		\$ 300,657	3.72	\$ 381,044	12.85	\$ 529,786	(9.13)	\$ (148,743)
	7.1	NON-UNION PARAPROFESSIONALS	4.55	\$ 189,215					4.55	\$ 189,215	0.79	\$ 22,650	3.77	\$ 166,565
	8	ABA/BCBA INSTRUCTORS	3.41	\$ 549,037		\$ (300,657)		\$ (110,629)	3.41	\$ 137,751	1.89	\$ 137,751	1.52	\$ (0)
	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	\$ 420,951	(1.19)	\$ (10,153)
	13	TECHNOLOGY UNIT	5.00	\$ 232,584		\$ 19,500		\$ 412,957	5.00	\$ 665,041	13.00	\$ 665,042	(8.00)	\$ (0)
	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	23.28	\$ 2,270,416	3.72	\$ 12,830
	17	NURSE SUBS		\$ 10,000						\$ 10,000		\$ 10,000		\$ (7,200)
		TEACHER SUBSTITUTES		\$ 443,396						\$ 443,396		\$ 994,708	-	\$ (551,312)
	18	SECRETARY SUBSTITUTES		\$ 50,000						\$ 50,000		\$ 1,579	-	\$ 48,421
		PARAPROFESSIONAL SUBSTITUTES		\$ 35,000						\$ 35,000		\$ 27,034	-	\$ 7,966
	20	SICK LEAVE BUY BACK								\$ -			-	\$ -
		Benefits Transfer \$500 Settlement				\$ 487,900				\$ 487,900			-	\$ 487,900
		Sal Dif		\$ (500,000)		\$ (75,000)				\$ (575,000)			-	\$ (575,000)
TOWN		SHARED EXPENSES		\$ 46,753		(25,438.00)				\$ 21,315		\$ 52	-	\$ 21,263
SALARIES & WAGES Total			876.54	\$ 57,548,883	(14.01)	\$ (121,590)		\$ 300,657	862.53	\$ 57,727,950	862.89	\$ 57,340,136	(0.36)	\$ 387,813
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			\$ (600)			\$ 111,220		\$ 111,220		\$ -
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		\$ 730,527		\$ (188,112)
4000	56	TELEPHONE/Cell Phone/Pagers		\$ 30,725			\$ 600			\$ 31,325		\$ 31,325		\$ -
7000	59	REVOLVING FUND PROGRAMS								\$ -		\$ -		\$ -
9000	41	TUITION * Net Circuit Breaker Offset		\$ 5,685,617						\$ 5,685,617		\$ 5,674,902		\$ 10,715
EXPENSES Total				\$ 11,198,543		\$ 617,593	\$ -	\$ (300,657)		\$ 11,515,479		\$ 11,692,876		\$ (177,397)
Grand Total				\$ 68,747,426		\$ 496,003	\$ -	\$ -		\$ 69,243,429		\$ 69,033,013		\$ 210,416