



Lexington Public Schools

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To: Paul Ash, Superintendent
From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business
Date: May 7, 2010
Re: 3rd Quarterly Financial Report

The 3rd quarter report is forecasting a projected surplus for FY10 of \$250,775 for the expense portion of the budget. The final personal services balance will not be known until the completion of collective bargaining. The net balance for personal services will not be below \$0.00. The School Committee and Superintendent have approved transfers that have a net change of increasing Salaries and Wages by \$82,089 and decreasing expenses by \$82,089.

TYPE	Sum of APPROP	Sum of ADJSTMTS	Sum of BUDGET	Sum of PROJ EXP/ENC	Sum of Proj Balance
SALARIES & WAGES Total	\$ 55,926,576	\$ 82,089	\$ 56,008,665	\$ 56,008,665	\$ -
EXPENSES Total	\$ 11,009,793	\$ (82,089)	\$ 10,927,703	\$ 10,676,928	\$ 250,775
Grand Total	\$ 66,936,369	\$ -	\$ 66,936,368	\$ 66,685,593	\$ 250,775

The district has been able to absorb previously reported unfunded liabilities;

1. The large reduction in state special education Circuit Breaker reimbursement (\$602,121);
2. Reductions in our federal Title I, Title II grants;
3. Additional reductions in Kindergarten and Department of Public Health Nursing grants; and
4. Program realignment within our MST, Fine Arts, and Performing Arts programming requiring additional FTEs to be added to the budget.
5. Funded \$112,372 deficit in Regular Transportation;
6. ARRA funding offset from salaries to cover professional development expenses of \$208,000;

Additional deficit liabilities for this quarter that are being covered by the budget are

1. Special Education Consulting Services to students of (\$219,196);
2. Projected contracted substitute expenses have increased \$216,165 from last quarter. Substitute costs are being reviewed and monitored.
3. Current Legal Services expenses are over budget by approximately \$177,000. Collective bargaining, personnel and special education cases are continuing to be negotiated and settled;
4. School Committee approved the expense for a Student Services Staffing & Financial Assessment RFP (\$50,000); and
5. Data Teams Summit (Diamond, Clarke, Student Services, and HS Social Studies Dept.): Dr. Douglas B. Reeves, Dr. John Hattie, Laura Besser, and several international experts illustrate powerful practices that lead to the development of a deeper and richer understanding of Data Teams, how to infuse them into PLCs, and where to leverage them to achieve measurable results.

The source of the surplus of funds is generating at this point in time from the following areas

1. Special Education Transportation expenses are projected to generate \$400,128 in savings from the collaborative transportation program with LABBB/EDCO.

Budget Summary Report

TYPE	LINE NUMBER	ROLL UP	Sum of APPROP	Sum of ADJSTMTS	Sum of BUDGET	Sum of PROJ EXP/ENC	Sum of Proj Balance	
SALARIES & V	1	UNIT A -LEA	\$ 42,991,217	\$ 201,045	\$ 43,192,262			
	2	UNIT A - STIPENDS	\$ 302,110	\$ (14,884)	\$ 287,226			
	3	UNIT A - COACHES	\$ 513,605	\$ -	\$ 513,605			
	4	LESA - SECRETARIES	\$ 2,513,117	\$ -	\$ 2,513,117			
	5	CO - SUPPORT	\$ 422,900	\$ -	\$ 422,900			
	7	UNIT C - INSTR ASST. NONB INSTRUCT PARAPROFESSIONAL	\$ 3,149,353 \$ 605,947	\$ - \$ (409,045)	\$ 3,149,353 \$ 196,902			
	8	ABA TUTORS	\$ 469,220	\$ -	\$ 469,220			
	9	OT ASSISTANTS	\$ 157,303	\$ -	\$ 157,303			
	10	SCHOOL AIDES	\$ 358,670	\$ -	\$ 358,670			
	13	TECHNOLOGY	\$ 600,480	\$ -	\$ 600,480			
	14	CO - ADMINISTRATION	\$ 865,384	\$ -	\$ 865,384			
	15	PRINCIPALS	\$ 1,133,300	\$ -	\$ 1,133,300			
	16	ALA - ASST PRINC/SUPVR	\$ 1,620,547	\$ -	\$ 1,620,547			
	17	NURSE SUBS TEACHER SUBSTITUTES	\$ 10,000 \$ 128,423	\$ - \$ 304,973	\$ 10,000 \$ 433,396			
	18	SECY SUBS INSTRUC. ASST. SUBS	\$ 35,000 \$ 50,000	\$ - \$ -	\$ 35,000 \$ 50,000			
	20	SICK LEAVE BUY BACK	\$ -	\$ -	\$ -			
	SALARIES & WAGES Total			\$ 55,926,576	\$ 82,089	\$ 56,008,665		
	EXPENSES	1	BOWMAN	\$ 25,704	\$ -	\$ 25,704	\$25,544	\$160
		2	BRIDGE	\$ 23,274	\$ -	\$ 23,274	\$21,013	\$2,261
		3	ESTABROOK	\$ 22,032	\$ -	\$ 22,032	\$19,151	\$2,881
4		FISKE	\$ 26,892	\$ -	\$ 26,892	\$23,552	\$3,340	
5		HARRINGTON	\$ 21,978	\$ -	\$ 21,978	\$21,960	\$18	
7		CLARKE	\$ 23,593	\$ -	\$ 23,593	\$35,025	(\$11,432)	
8		DIAMOND	\$ 23,781	\$ 335	\$ 24,116	\$36,154	(\$12,038)	
9		LHS	\$ 128,090	\$ -	\$ 128,090	\$98,215	\$29,875	
10		K-5 LITERACY	\$ 87,100	\$ (101)	\$ 86,999	\$84,553	\$2,446	
11		K-5 MATH	\$ 63,879	\$ (101)	\$ 63,778	\$63,466	\$312	
12		K-5 SCIENCE	\$ 29,719	\$ (101)	\$ 29,618	\$29,523	\$95	
13		K-5 SOCIAL STUDIES	\$ 24,338	\$ -	\$ 24,338	\$3,882	\$20,456	
14		6-8 ENG/LANG ARTS	\$ 31,610	\$ -	\$ 31,610	\$31,027	\$583	
16		6-8 FOREIGN LANGUAGE	\$ 27,240	\$ (160)	\$ 27,080	\$26,863	\$217	
17		6-8 MATH	\$ 25,262	\$ -	\$ 25,262	\$22,899	\$2,363	
18		6-8 SCIENCE	\$ 37,298	\$ -	\$ 37,298	\$37,105	\$193	
19		6-8 SOCIAL STUDIES	\$ 21,345	\$ (175)	\$ 21,170	\$20,384	\$786	
20		6-8 INFO TECH/BUSINESS 9-12 INFO TECH/BUSINESS	\$ 8,608 \$ -	\$ - \$ -	\$ 8,608 \$ -	\$6,879 \$0	\$1,729 \$0	
21		9-12 ENG/LANG ARTS	\$ 28,634	\$ -	\$ 28,634	\$27,983	\$651	
22		9-12 FOREIGN LANGUAGE	\$ 34,909	\$ (180)	\$ 34,729	\$34,596	\$133	
23		9-12 MATH	\$ 23,690	\$ -	\$ 23,690	\$23,499	\$191	
24		9-12 SCIENCE	\$ 85,453	\$ -	\$ 85,453	\$84,245	\$1,208	
25		9-12 SOCIAL STUDIES	\$ 36,050	\$ (1,000)	\$ 35,050	\$32,853	\$2,197	
26		9-12 COMPETITIVE SPEECH	\$ 2,060	\$ -	\$ 2,060	\$425	\$1,635	
27		9-12 POLICY DEBATE	\$ 2,060	\$ -	\$ 2,060	\$1,834	\$226	
28		9-12 GUIDANCE	\$ 7,210	\$ -	\$ 7,210	\$6,794	\$416	
29		K-12 CURRICULUM	\$ 298,729	\$ 199,247	\$ 497,976	\$497,976	\$0	
30		K-12 LIBRARY/MEDIA	\$ 154,635	\$ 182	\$ 154,817	\$152,815	\$2,002	
31		TECHNOLOGY	\$ 211,762	\$ 5,909	\$ 217,671	\$219,503	(\$1,832)	
32		ENGLISH LANGUAGE LEARNERS	\$ 10,300	\$ 1	\$ 10,300	\$10,041	\$260	
33		K-12 PE/WELLNESS	\$ 56,650	\$ -	\$ 56,650	\$54,946	\$1,704	
34		K-12 VISUAL ARTS	\$ 72,100	\$ 1,000	\$ 73,100	\$65,269	\$7,831	
35		K-12 PERFORMING ARTS	\$ 77,250	\$ 1	\$ 77,251	\$73,394	\$3,857	
36		ATHLETICS	\$ 111,546	\$ -	\$ 111,546	\$62,182	\$49,364	
37		EARLY CHILDHOOD PROGRAM	\$ 65,875	\$ -	\$ 65,875	\$14,122	\$51,753	
38		HEALTH SERVICES	\$ 12,595	\$ -	\$ 12,595	\$12,565	\$30	
39		PSYCHOLOGIST	\$ 86,435	\$ -	\$ 86,435	\$7,363	\$79,072	
40		K-12 STUDENT SERVICES	\$ 189,414	\$ -	\$ 189,414	\$166,227	\$23,187	
41		TUITION * Budget & Projection Net Circuit Breaker Offset	\$ 5,237,079	\$ -	\$ 5,237,079	\$5,182,329	\$54,750	
42		TRANSPORTATION SPECIAL EDUCATION	\$ 1,292,153	\$ -	\$ 1,292,153	\$894,162	\$397,991	
43		SPECIAL EDUCATION CONSULTANTS	\$ 533,913	\$ -	\$ 533,913	\$753,109	(\$219,196)	
44		TRANSPORTATION	\$ 444,434	\$ 2,443	\$ 446,877	\$523,783	(\$76,906)	
45		PRINT CENTER	\$ 278,100	\$ 304	\$ 278,404	\$278,404	(\$0)	
46		LEGAL SERVICES	\$ 208,000	\$ -	\$ 208,000	\$385,031	(\$177,031)	
47		TEACHER SUBSTITUTES	\$ 415,973	\$ (304,973)	\$ 111,000	\$111,000	\$0	
48		ADMINISTRATION	\$ 350,316	\$ 15,280	\$ 365,596	\$365,596	\$0	
56		TELEPHONE/Cell Phone/Pagers	\$ 30,725	\$ -	\$ 30,725	\$27,685	\$3,040	
EXPENSES Total			\$ 11,009,793	\$ (82,089)	\$ 10,927,703	\$10,676,928	\$250,776	
Grand Total			\$ 66,936,369	\$ -	\$ 66,936,368			

Carry Forward Funds from FY2008 & FY2009

The School Department carried forward \$1,337,695 from FY09 and \$554,152 from FY08 for a total of \$1,891,847 in prior year funds. Within the projected balance remaining of \$1,464,844, \$310,348 of FY08 and \$314,520 of FY09 funds were reserved for Special Education litigation expenses and settlements that were in process at the close of each fiscal year. Most of these cases have concluded or the statute of limitations has expired. The School Department anticipates returning the balance of unexpended funds in the range of \$1,300,000. This number is subject to change as the fiscal year comes to a close

Fiscal Year	Carry Forward	Expended YTD	Projected Balance Prior to Review	Reserved for Open District Sped and Non Sped cases	Projected Release
FY08	\$554,152			\$50,000	
FY09	\$1,337,695			\$100,000	
Total	\$1,891,847	\$427,003	\$1,464,844	\$150,000	\$1,314,844

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

Salary & Wage Accounts

Approved budget transfers to date by the School Committee:

1. \$304,973: The first was a transfer of all funds related to the payment of teacher substitutes from Expenses Line #47 to Salary & Wages Line #17.
2. \$409,045 was removed from the SSI line Number 7: NonB Instruct Paraprofessional to K-12 Curriculum for ARRA Professional Development Programs (\$208,000), and \$201,045 for Unit A and other personnel costs associated with technology services and professional development salaries.

Approved Transfers under School Committee Superintendent Transfer Policy

1. Unit A – Stipend Account Net Transfer of \$14,884:
 - a. \$396 transferred from K-12 Curriculum PD to Unit A – Stipends to fund Professional Development work
 - b. \$15,280 transferred from Human Resources Mentorship Stipend Account to Human Resources Expenses to correct funding of the mentorship program (\$69,720 Stipends and \$15,280 Expenses)

Expense Accounts:

Approved budget transfers to date by the School Committee:

1. \$304,973: The first was a transfer of all funds related to the payment of teacher substitutes from Expenses Line #47 to Salary & Wages Line #17.
2. \$112,372: Transfer expenses from the Transportation Revolving Fund to the Operating Budget to cover the revenue deficit in the program.
3. \$243,776 carry forward of ARRA Tuition Funds to FY11 Grant Year;
4. \$409,045 was removed from the SSI line Number 7: NonB Instruct Paraprofessional and moved to K-12 Curriculum expenses to fund ARRA supported professional development programs (\$208,000), and \$201,045 for Unit A and other personnel costs associated with technology services and professional development salaries.