



# 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: November 1, 2007

Re: 1<sup>st</sup> Quarter Financial Report for Fiscal Year 2008

Attached you will find FY08 Summary Reports. The first is the current year budget report activity with all projections known at this time. The Business Office is currently working on final grant and revolving fund reconciliations for support staff FTEs. A Budget vs. Actual FTE report will be provided with a future report.

The second attachment is an update as to where we are with open FY07 purchase orders that were carried over at the end of the fiscal year.

## **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. We are still reviewing grant positions and turnover of positions to ensure proper accounts are being charged.

Ongoing reconciliation of budgeted positions vs. actual position filled is taking place as we move to implement position control. As you may recall, we are implementing position control into our financial system to provide for a safety net of hiring more positions than budgeted without administrative oversight. In July, we implemented payroll control sheets and balancing procedures. We are uncovering a variety of procedural issues that can cause errors or omissions to occur and delay the processing of each payroll. We are reviewing and monitoring how we receive or obtain information to insure accuracy.

**Expense:** 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 (-\$9314):* 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 did not make the budget for FY2008. Savings salary line items have been identified and allowed the purchase of these materials.

41) *Special Education Tuitions (+\$698,959):* 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. Although it is too soon to tell if we will continue with good fortune, the budget appears to be stabilizing. However, we have added a new category called Watch List. Information regarding the students identified has come from a variety of sources. Some may emerge as out of district placements or settlement cases. There isn't enough information available on the circumstances surrounding these students to know if they will turn into actual commitments on behalf of the school system.

TYPE OF PLACEMENT	FY08 PROJECTED STUDENTS	FY08 REQUEST	Current Student Count	FY08 Update
	21-Mar	21-Mar	29- Oct	29- Oct
Day	42	\$ 2,377,742	40	\$ 2,143,195
Collaborative	30	1,190,232	30	1,133,969
Residential	24	2,662,933	20	2,210,090
Exact Placements TBD	12	609,291	12	608,251
Settlements TBD	3	72,000	3	110,600
Unallocated				
<b>Projected Total Cost</b>	<b>111</b>	<b>\$ 6,912,198</b>	<b>105</b>	<b>6,306,105</b>
Projected Circuit Breaker Offset		(1,954,739)		(2,047,607)
<b>Net Cost to Town</b>		<b>4,957,459</b>		<b>4,258,498</b>
<b>Fund Balance</b>				<b>698,959</b>
Watch List			19	\$ 1,081,502

42) *Special Education Transportation:* The District has joined with LABB and are 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.

44) *Regular Education Transportation:* The transportation budget is currently \$30,000 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. Refunds were issued to families who

request them prior to the end of September. All revenue collected from this program is deposited into the Transportation Revolving fund and is only available for the transportation of students. 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>Actual Budget/ Revenue 10-30-07</i>	<i>Projected Budget</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)	\$842
10	Fees School Bus Riders	\$766,390	\$635,180		585
	214 Administrative Fee for Late payments	\$10,700			
0.5	Kindergarten Buses	(cost share)	\$32,850		
1	Reserve Bus		\$63,518		
	Supplies and Routing/Software Support		\$15,000		
	Additional Staffing Support		\$2,000		
	Transportation Coordinator		\$30,000		
		\$777,090	\$778,548	(\$1,458)	\$593
18	Buses	\$1,224,890	\$1,256,024	(\$31,134)	
	Calculated Fee	\$550			
	(Ratio - Students: Bus)		108.35 :1		
	Total Per Seat Cost	579	658		

*Ridership Count:*

<i>Riders</i>	<i>Budget</i>	<i>Count 10-10-07</i>	<i>Variance</i>
<i>Fee</i>	1,700	1,267	(433)
<i>Family Cap</i>			-
<i>Hayden Day Care/ 2nd Households</i>		43	
<i>Financial Waivers (free, \$25, 50% Reduced)</i>	150	145	(5)
<i>Eligible for Town Paid</i>	300	387	87
	2,150	1,842	(308)
<i>Private School Riders</i>	20	20	
	2,170	1,862	(308)
<i>Number of Buses to Budget with 150:1 ratio</i>	15.00	13.00	(2)

*Financial Assistance Applications*

The Business Office has processed over 209 financial assistance applications. Provided is the results for just Transportation. Not all families are taking advantage of the benefit

	<i>Approved</i>	<i>\$25 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			

54-55) *Utilities Budget:* Patrick Goddard, Facilities Director will be updating the Committee on November 13 specifically on Facilities Budget expenditures for the upcoming fiscal year.

59) *Revolving Fund Programs:* We are currently having to support the closing of the District operated Driver's Education Program. 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.

LEXINGTON PUBLIC SCHOOLS  
FY08 BUDGET PROJECTION  
OCTOBER 31, 2007

CURRENT YEAR OPERATNIG BUDGET SUMMARY REPORT

TYPE	LINE NUMBER	ROLL UP	Data			
			Sum of BUDGET	Sum of 2008 PROJECTED	Sum of 2008 Projected vs Budget Favorable/	Sum of % Expended
SALARIES & WAGES	1	UNIT A -LEA	39,818,898	39,701,382	117,516	99.70%
	2	UNIT A - STIPENDS	194,747	195,654	(907)	100.47%
	3	UNIT A - COACHES	458,391	458,391	(0)	100.00%
	4	LESA - SECRETARIES	2,316,989	2,252,977	64,012	97.24%
	5	CO - SUPPORT	297,014	260,581	36,433	87.73%
	6	FACILITIES/PREVENTATIVE MAINTENANCE	271,392	304,679	(33,287)	112.27%
	7	UNIT C - INSTR ASST.	2,718,204	2,718,204	(0)	100.00%
	8	ABA TUTORS	133,734	133,734	0	100.00%
	9	OT ASSISTANTS	151,173	104,113	47,060	68.87%
	10	SCHOOL AIDES	425,437	409,023	16,414	96.14%
	11	SEIU CUSTODIAN/MAINTENANCE	2,494,745	2,464,369	30,376	98.78%
	12	CUSTODIAL OVERTIME	170,000	170,000	(0)	100.00%
	13	TECHNOLOGY	506,750	506,750	(0)	100.00%
	14	CO - ADMINISTRATION	800,296	787,016	13,280	98.34%
	15	PRINCIPALS	1,077,260	1,065,631	11,629	98.92%
	16	ALA - ASST PRINC/SUPVR	1,501,267	1,434,534	66,733	95.55%
	17	NURSE SUBS	10,000	10,000		100.00%
	18	SECY SUBS	35,000	35,000		100.00%
	19	CROSSING GUARDS	134,740	119,327	15,413	88.56%
		20	SICK LEAVE			
	(blank)	SHARED EXPENSES				#DIV/0!
SALARIES & WAGES Total			53,516,037	53,131,366	384,671	99.28%
EXPENSES	1	BOWMAN	24,720	24,720		100.00%
	2	BRIDGE	29,870	29,870		100.00%
	3	ESTABROOK	23,690	23,690		100.00%
	4	FISKE	18,540	18,540		100.00%
	5	HARRINGTON	20,600	20,600		100.00%
	6	HASTINGS	24,300	24,300		100.00%
	7	CLARKE	17,485	17,485		100.00%
	8	DIAMOND	30,495	30,495		100.00%
	9	LHS	147,130	147,130	0	100.00%
	10	K-5 LITERACY	90,967	90,967		100.00%
	11	K-5 MATH	56,052	65,366	(9,314)	116.62%
	12	K-5 SCIENCE	30,544	30,544		100.00%
	13	K-5 SOCIAL STUDIES	25,013	25,013		100.00%
	14	6-8 ENG/LANG ARTS	28,509	28,509		100.00%
	15	6-8 SOCIAL STUDIES	651	651		100.00%
	16	6-8 FOREIGN LANGUAGE	25,083	25,083		100.00%
	17	6-8 MATH	25,116	25,116		100.00%
	18	6-8 SCIENCE	34,580	34,580		100.00%
	19	6-8 SOCIAL STUDIES	17,276	17,276		100.00%
	20	6-8 INFO TECH/BUSINESS	8,549	8,549		100.00%
		9-12 INFO TECH/BUSINESS				#DIV/0!
	21	9-12 ENG/LANG ARTS	28,634	28,634		100.00%
	22	9-12 FOREIGN LANGUAGE	34,909	34,909		100.00%
	23	9-12 MATH	23,690	23,690		100.00%
	24	9-12 SCIENCE	85,453	85,453		100.00%
	25	9-12 SOCIAL STUDIES	36,050	36,050		100.00%
	26	9-12 COMPETITIVE SPEECH	2,060	2,060		100.00%
	27	9-12 POLICY DEBATE	2,060	2,060		100.00%
	28	9-12 GUIDANCE	7,210	7,210		100.00%
	29	K-12 CURRICULUM	199,585	199,585		100.00%
	30	K-12 LIBRARY/MEDIA	152,635	152,635		100.00%
	31	TECHNOLOGY	160,934	160,934		100.00%
	32	ENGLISH LANGUAGE LEARNERS	10,300	10,300		100.00%
	33	K-12 PE/WELLNESS	56,650	56,650		100.00%
	34	K-12 VISUAL ARTS	72,060	72,060	(0)	100.00%
	35	K-12 PERFORMING ARTS	80,850	80,850		100.00%
	36	ATHLETICS	111,546	111,546	0	100.00%
	37	EARLY CHILDHOOD PROGRAM	58,830	58,830		100.00%
	38	HEALTH SERVICES	12,595	12,595		100.00%
	39	PSYCHOLOGIST	77,765	77,765		100.00%
	40	K-12 STUDENT SERVICES	140,410	140,410		100.00%
	41	TUITION * Budget & Projection Net Circuit Breaker Offset	4,957,457	4,258,498	698,959	85.90%
	42	TRANSPORTATION SPECIAL EDUCATION	1,050,179	1,080,121	(29,942)	102.85%
43	SPECIAL EDUCATION CONSULTANTS	776,362	776,362		100.00%	

LEXINGTON PUBLIC SCHOOLS  
 FY08 BUDGET PROJECTION  
 OCTOBER 31, 2007

TYPE	LINE NUMBER	ROLL UP	Sum of BUDGET	Sum of 2008 PROJECTED	Sum of 2008	
					Projected vs Budget Favorable/	Sum of % Expended
EXPENSES	44	TRANSPORTATION	447,800	477,476	(29,676)	106.63%
	45	PRINT CENTER	274,500	274,500		100.00%
	46	LEGAL SERVICES	126,793	126,793		100.00%
	47	TEACHER SUBSTITUTES	458,047	458,047		100.00%
	48	ADMINISTRATION	257,190	260,812	(3,622)	101.41%
	49	FACILITIES - CUSTODIAL	280,160	280,160		100.00%
	50	FACILITIES - BLDG REPAIR & MAINTENANCE	543,943	543,943		100.00%
	51	FACILITIES - GROUNDS & VEHICLES	56,650	56,650		100.00%
	52	PREVENTATIVE MAINTENANCE	559,290	559,290	0	100.00%
	53	ELECTRICITY	1,610,977	1,610,977		100.00%
	54	FUEL OIL	401,800	401,800		100.00%
	55	NATURAL GAS	728,702	728,702		100.00%
	56	TELEPHONE/Cell Phone/Pagers	161,500	161,500		100.00%
	57	WATER & SEWER	55,200	40,000	15,200	72.46%
	58	PRIOR YEAR EXPENSES				#DIV/0!
59	REVOLVING FUND PROGRAMS		15,560	(15,560)	#DIV/0!	
60	PROGRAM ELIMINATION				#DIV/0!	
EXPENSES Total			14,779,946	14,153,901	626,045	95.76%
Grand Total			68,295,983	67,285,266	1,010,717	98.52%

LEXINGTON PUBLIC SCHOOLS  
FY08 BUDGET PROJECTION  
OCTOBER 31, 2007

CARRY FORWARD BUDGET SUMMARY REPORT

TYPE	LINE NUMBER	ROLL UP	Data			
			Sum of CF BUDGET	Sum of CF YTD EXPENDED	Sum of CF ENC	Sum of CF BALANCE
SALARIES & WAGES	1	UNIT A -LEA	25,877	25,877		(0)
	2	UNIT A - STIPENDS				
	3	UNIT A - COACHES				
	4	LESA - SECRETARIES	3,191	3,192		(1)
	5	CO - SUPPORT	832	832		
	6	FACILITIES/PREVENTATIVE MAINTENANCE	350	350		0
	7	UNIT C - INSTR ASST.	724	724		0
	8	ABA TUTORS				
	9	OT ASSISTANTS				
	10	SCHOOL AIDES				
	11	SEIU CUSTODIAN/MAINTENANCE	611	611		0
	12	CUSTODIAL OVERTIME	970	970		(0)
	13	TECHNOLOGY				
	14	CO - ADMINISTRATION	4,328	4,328		0
	15	PRINCIPALS				
	16	ALA - ASST PRINC/SUPVR	3,925	3,925		(0)
	17	NURSE SUBS				
	18	SECY SUBS	96	96		
	19	CROSSING GUARDS				
		20	SICK LEAVE			
	(blank)	SHARED EXPENSES				
SALARIES & WAGES Total			40,904	40,904		(0)
EXPENSES	1	BOWMAN				
	2	BRIDGE				
	3	ESTABROOK				
	4	FISKE				
	5	HARRINGTON	264	2	262	(0)
	6	HASTINGS				
	7	CLARKE	425		424	1
	8	DIAMOND	420	420		
	9	LHS	1,044	29	1,015	(0)
	10	K-5 LITERACY				
	11	K-5 MATH	103		103	(0)
	12	K-5 SCIENCE	120		120	0
	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				
	21	9-12 INFO TECH/BUSINESS				
	22	9-12 ENG/LANG ARTS				
	23	9-12 FOREIGN LANGUAGE	266		266	0
	24	9-12 MATH	1,292		1,292	(0)
	25	9-12 SCIENCE	1,440	393	1,047	(0)
	26	9-12 SOCIAL STUDIES				
	27	9-12 COMPETITIVE SPEECH				
	28	9-12 POLICY DEBATE				
	29	9-12 GUIDANCE				
	29	K-12 CURRICULUM	21,599	17,596	2,597	1,406
	30	K-12 LIBRARY/MEDIA	1,164		1,164	(0)
	31	TECHNOLOGY	2,175	1,158	1,017	0
	32	ENGLISH LANGUAGE LEARNERS	150		150	
	33	K-12 PE/WELLNESS	2,988	2,663	325	0
	34	K-12 VISUAL ARTS	207	110	97	0
	35	K-12 PERFORMING ARTS	2,398	617	1,781	0
	36	ATHLETICS	7,701	201	7,500	(0)
	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	

LEXINGTON PUBLIC SCHOOLS  
 FY08 BUDGET PROJECTION  
 OCTOBER 31, 2007

TYPE	LINE NUMBER	ROLL UP	Sum of CF BUDGET	Sum of CF YTD EXPENDED	Sum of CF ENC	Sum of CF BALANCE
EXPENSES	44	TRANSPORTATION	2,175		2,175	
	45	PRINT CENTER	8,750		8,749	1
	46	LEGAL SERVICES	30,006	28,567		1,439
	47	TEACHER SUBSTITUTES	29,491	1,195	28,296	0
	48	ADMINISTRATION	10,873	3,805	7,063	6
	49	FACILITIES - CUSTODIAL	9,602	2,319	5,147	2,137
	50	FACILITIES - BLDG REPAIR & MAINTENANCE	105,535	31,966	73,522	48
	51	FACILITIES - GROUNDS & VEHICLES	6,292	3,591	2,583	117
	52	PREVENTATIVE MAINTENANCE	273,952	128,612	142,003	3,337
	53	ELECTRICITY	89,885	82,840	7,045	0
	54	FUEL OIL	130,816		130,816	0
	55	NATURAL GAS	4,024	1,539	2,485	(0)
	56	TELEPHONE/Cell Phone/Pagers	12,075	1,482	10,585	8
	57	WATER & SEWER	29,360		29,360	(0)
	58	PRIOR YEAR EXPENSES	50,000	6,466	43,734	(200)
	59	REVOLVING FUND PROGRAMS				
	60	PROGRAM ELIMINATION				
EXPENSES Total			1,209,608	570,962	599,204	39,442
Grand Total			1,250,512	611,866	599,204	39,441