



Lexington Public Schools

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To: Paul Ash, Superintendent
From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business
Date: February 7, 2013
Re: FY 2013 – 2nd Quarter Financial Report

The projected surplus for FY 2013 is \$690,488. The source of these funds is due normal changes in staffing, lower out-of-district tuition costs, and additional special education circuit breaker funds.

	Budget	Projected	Balance Favorable/ (Unfavorable)	% Expended
Salary & Wages	\$ 64,481,249	\$ 64,331,575	\$ 149,674	99.77%
Expenses	\$ 12,147,107	\$ 11,606,294	\$ 540,813	95.55%
Total Budget	\$ 76,628,356	\$ 75,937,868	\$ 690,488	99.10%

Salaries and Wages (projected surplus \$149,674): Since the district is currently negotiating the three remaining union contracts, final wage settlements are not yet known. The second quarterly projection is based on current personnel information and estimated wage settlements.

	FY13 ATM	FY13 Prjection	Favorable/ (Unfavorable)	NOTES 1st QTR	NOTES 2nd QTR
LEA Unit A - Teachers	631.04	621.27	9.77	Correction of long term subs to Sub Account, .5 Asst Dir Guidance transferred to Non-Union Mgrs,	9.6 transferred to ALA, vacancies filled with long term subs
LEA Unit A - Stipends					
LEA Unit A - Athletics					
LEA Unit D - Secretary 10 month	48.51	49.04	-0.53	SSP Hours added	SSP hours to be filled
LEA Unit D - Secretary 12 month	21.75	21.81	-0.06		adj of hours
Non Union - MGRS	19.00	20.95	-1.95	K-5 Guidance Director Transferred from ALA, SPED Data Mgr Transferred from Technology, Admin Asst to LHS Assoc Princ reclassified and transferred from technology, and .5 Asst Guidance Transferred from LEA	Vacancy of Finance Manager
LEA Unit C - Paraprofessionals	106.29	120.32	-14.03	Transfers from Non-Union Paraprofessionals & Supplemental	IEP requirements
Non Union - Paraprofessionals	14.67	5.00	9.67	Transfer to Unit C	Overmax Aide hours
ABA/BCBA	2.90	2.90	0.00		
Occup Therapy Asst	-	3.00	-3.00	No budget for OTA at time of vote	
Special Class Aide	11.25	12.55	-1.30	Hours adjustment	IEP requirements
LEA Unit - Technology	14.00	11.00	3.00	Two positions reclassified (Sped Data Mgr, Admin Asst to LHS Assoc Principal	Vacancy
Central Administration	6.50	6.37	0.13	Partial vacancy of Director of Special Education due to interim status	
Principals	9.00	9.00	0.00		
ALA Unit	26.10	35.20	-9.10	Full-Time Elem Asst Principals added, K-12 Guidance Dir transferred to Non-Union Mgrs	Dept Heads Transferred from LEA
Total	911.01	918.42	-7.41		

Lexington Public Schools – FY2013 2nd Quarter Report as of December 31, 2012

Expenses: The expense budget surplus is projected to be \$540,813. There are three accounts that significantly vary from the budget allocation: Transportation (In-district, Out-of-District, Homeless/Aggie), and Special Education Out-of-District Tuitions, and Legal Services.

	Budget	Projected	Balance Favorable/ (Unfavorable)	% Expended
All other Accounts	\$ 4,430,822	\$ 4,430,822	\$ -	100.00%
Tuitions	\$ 5,588,952	\$ 4,869,390	\$ 719,562	87.13%
Transportation-Regular	\$ 889,973	\$ 889,973	\$ -	100.00%
Transportation-Spec. Educ.	\$ 1,015,000	\$ 1,024,517	\$ (9,517)	100.94%
Transportation-Homeless/Aggie	\$ -	\$ 27,231	\$ (27,231)	2723120%
Legal Services	\$ 222,360	\$ 364,360	\$ (142,000)	163.86%
Total	\$ 12,147,107	\$ 11,606,294	\$ 540,813	95.55%

Out-of-district Tuition (projected surplus: \$719,562): The out-of-district tuition budget currently supports 113 students, which is a reduction of nine students since the first quarterly report. There are now three fewer students than budgeted. Part of the surplus is also due to changes in student placements.

	FY13 Budget	Revised Revenue	Total of all funds available	Projected Expense	Balance
FY13 Operating Budget	\$ 5,588,952		\$ 5,588,952	\$ 4,869,390	\$ 719,562
LABBB CREDIT	\$ 250,000		\$ 250,000	250,000	\$ -
**FY13 estimated Circuit Breaker	\$ 2,318,428	\$ 355,939	\$ 2,674,367	2,674,367	\$ -
Projected FY13 Level Fund	\$ 8,157,380	\$ 355,939	\$ 8,513,319	\$ 7,793,757	\$ 719,562

DOE Function Code	DOE Function Title	Status	Program Type	FY13 ATM Head Count	FY13 ATM Budget	FY13 11-28-12 Head Count	FY13 projected cost	
9100	Tuition to Mass. Schools	High Risk Placement	1:1 Aide day summer	1	\$ 36,633	4	\$ 4,359	
			Tuition	5	\$ 276,124	6	\$ 306,837	
			extended services summer short term	1	\$ 8,396	1	\$ 8,396	
							\$ 42,523	
9100 Total			7	\$ 351,252	11	\$ 449,060		
9200	Tuition to Out-of-State Schools	Personnel	1:1 Aide residential	1	\$ 39,491		\$ 39,917	
		Tuition	residential	1	\$ 264,431	1	\$ 251,303	
		Unilateral Placement - High Risk	day	1	\$ 21,416			
9200 Total			2	\$ 325,338	1	\$ 291,220		
9300	Tuition to Non-Public Schools	High Risk Placement	1:1 Aide day residential summer & day	9	\$ 526,383	9	\$ 295,195	
			Personnel	1:1 Aide summer program	1	\$ 93,641	2	\$ 243,106
			Summer Program	summer program	2	\$ 6,806		\$ 51,702
			Tuition	day residential summer short term	41	\$ 69,244	1	\$ 59,452
		Unilateral Placement - High Risk	day summer	2	\$ 33,161	1	\$ 33,161	
							\$ 27,973	
							\$ 27,973	
			day residential summer short term	11	\$ 2,473,200	45	\$ 2,656,556	
				1	\$ 2,106,853	9	\$ 1,964,055	
				1	\$ 29,147	1	\$ 27,667	
					\$ 56,066			
					\$ 56,066			
9300 Total			73	\$ 5,634,313	69	\$ 5,458,333		
9400	Tuition to Collaboratives	High Risk Placement	day summer summer & day	2	\$ 106,814	2	\$ 68,380	
			Personnel	1:1 Aide summer & day			3	\$ 121,057
		Tuition	day extended services summer summer & day short term	3	\$ 73,961		\$ 90,394	
							\$ 49,500	
							\$ 133,394	
							\$ 18,409	
					\$ 27,553			
					\$ 2,530			
					\$ 123,292			
					\$ 2,974			
					\$ 8,320			
					\$ 8,320			
9400 Total			34	\$ 1,846,478	32	\$ 1,595,143		
Grand Total			116	\$ 8,157,381	113	\$ 7,793,757		

Transportation:

Regular Transportation (potential deficit of \$103,500): We are still negotiating with C & W the cost impact of the Elementary Afterschool Transportation and for the installation of camera and video equipment required by contract. Elaine Celi, Transportation Coordinator, and C&W Transportation have finalized the routes and schedules for the elementary program. In addition, we have worked out the contract terms for selecting and installing video equipment on all of our school buses. The adjustment to the Transportation budget could be as high as \$103,500. Review of revenue collections and actual costs are being calculated in order to know the final budget impact.

As reported in the October 24, 2012 memorandum "Update on School Bus Ridership"; the School Department will need to use \$285,365 of the \$316,000 Annual Town Meeting, Article 17 subsidy. The program is charging a fee of \$300 for yellow bus transportation and \$50 for the FlexPass option. The increase in ridership, combined with the Town Meeting subsidy means parents are now paying 45% of the cost per seat. Last year, parents paid 80% of the cost per seat.

Homeless Transportation (projected deficit: \$27,231): The district is anticipating an increase in supporting homeless students at the Quality Inn (440 Bedford Street) in Diamond/Estabrook district. We have learned that this site is under contract with the U.S. State Department and Mass. Dept. of Housing and Community Development. Under the McKinney Vento Act, the school district where the student resides and the school district the student attends split the cost of transportation to and from school. Currently, we are sharing costs for students from Boston, Somerville, Everett, and Burlington. These students do not attend our schools. Our current projected cost for this service is \$27,231, which will increase if we continue to have more homeless students living in our district for the remainder of the school year.

Special Education Transportation (projected deficit: \$9,517): While our out-of-district transportation costs are declining, the in-district transportation is increasing. The budget projection does not hold any transportation funds in reserve for any of the twenty-seven projected high risk students who may be placed in out-of-district schools before the close of the school year.

Legal Services (projected deficit: \$142,000): Recent personnel and special education legal expenses have resulted in a growing deficit in this account. The amount projected is the current best estimate of what will be expended by the end of the fiscal year.