



Lexington Public Schools

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To: Paul Ash, Superintendent
From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business
Date: November 21, 2012
Re: FY 2013 – 1st Quarter Financial Report

The current year end balance projected for FY 2013 is \$297,836. The source of these funds is due to the normal fluctuation that occurs in out-of-district tuitions and additional circuit breaker funds.

Appropriation Summary	FY 2013 ATM	FY 2013 Proj. Exp	Balance Favorable/ (Unfavorable)	% Expended
Salaries and Wages	\$ 64,481,249	\$ 64,481,249	\$ -	100%
Expenses	\$ 12,147,107	\$ 11,849,271	\$ 297,836	98%
Total 1100 Lexington Public Schools	\$ 76,628,356	\$ 76,330,520	\$ 297,836	100%

Salaries and Wages: Currently, the district is negotiating all union contracts and the wage settlements are not yet known. Hiring has not yet been fully completed and vacancies are still in the process of being filled. The net change in staffing is 6.02 positions. Projections are based on current filled positions and estimated wage settlements as of the end of September. In Unit A, we have upwards of twenty long-term substitutes covering leave of absences for teachers on medical leave and the addition of 4.48 FTEs across the district. The second quarter report will have more detail available for the staffing fluctuations, the impact of the long-term substitutes, and salary settlements from collective bargaining, if available.

FY 13 BUDGET				Actual Payroll Data as of 10-20-12	
Group Name	Group Code	Sum of FY13 FTE	Sum of FY13 Actual FTE	FTE Favorable/ (Unfavorable)	Notes
1 LEA UNIT A - TEACHERS	SLEA	631.04	635.52	(4.48)	0.5 Asst Guidance Dir. transferred from NonUnion Mgrs, and supplemental requests or Long Term Subs on LEA Contract
2 LEA UNIT A- STIPENDS	SSAA				
3 LEA UNIT A - ATHLETICS	SATH				
4 LEA UNIT D - SECRETARY 10 MONTH	SAID	48.51	46.07	2.44	SSP still filling
4 LEA UNIT D - SECRETARY 12 MONTH	SSEC	21.75	21.81	(0.0666)	
5 NON UNION- MGRS	SCO	19.00	17.50	1.50	K-12 Guidance Director transferred from ALA, Sped Data Mgr transferred from Technology, Admin Asst to LHS Assoc Princ. reclassified and transferred from Technology, and 0.5 Asst Guidance Dir transferred to LEA
7 LEA UNIT C - PARAPROFESSIONALS	SLEX	106.29	116.81	(10.52)	Transfers from Line 7.1 & Supplemental
7.1 NON-UNION PARAPROFESSIONALS	SNON	14.67	9.12	5.55	Transfers of positions to UNIT C and Tech Unit
8 ABA/BCBA	SABA	2.90	2.99	(0.09)	
9 OCCUP THERAPY ASST	SCOT	0.00	3.00	(3.00)	Did not budget - published this way
10 SPECIAL CLASS AIDE	SSCA	11.25	11.32	(0.07)	
13 LEA UNIT - TECHNOLOGY	STEC	14.00	12.00	2.00	Two positions reclassified (Sped Data Mgr , Admin Asst to LHS Assoc Princ) two new positions were filled - checking budget documents
14 CENTRAL ADMINISTRATION	SCO-ADMIN	6.50	6.37	0.13	Partial vacancy of Director of Special Education (moved to grant)
15 PRINCIPALS	SPRI	9.00	9.00	-	
16 ALA UNIT	SALA	26.10	25.50	0.60	Full-time Elem Asst Principals added, K-12 Guidance Dir transferred to NonUnion Mgrs
18 SUBSTITUTES	SSUB			-	
SALARY DIFFERENTIAL	SALDIF				
Grand Total		911.01	917.03	(6.02)	There are still vacancies that need to be filled before this number can be finalized.

Expenses: Overall the expense budget appears to be in balance. At this time of the school year we focus on three specific line items; In-District Transportation, Out-of-District Transportation, and Special Education Out-of –District Tuitions. These are our primary accounts whereby spending can be highly variable.

Extraordinary Expenses: The district has submitted for reimbursement \$160,000 for Bridge/Bowman project expenses that were incurred due to project delays and approximately \$4,000 in expenses related to Hurricane Sandy for food loss and employee overtime.

Transportation:

Regular Transportation: 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.

However, we will need to make an adjustment for the cost impact of the Elementary Afterschool Transportation (no additional fee charged) and for the installation of camera and video equipment required by contract in the second quarterly report. Elaine Celi, Transportation Coordinator, has been working with C&W Transportation on finalizing the routes and schedules for the elementary program. In addition, they have also been working out the contract terms for selecting and installing video equipment on all of our school buses.

Homeless Transportation: 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.

Special Education Transportation: Special Education transportation appears to be appropriately funded. While our out-of-district transportation costs are declining, the in-district transportation is increasing. In addition, the budget projection does not hold any transportation funds in reserve for any of the 27 projected high risk students who may be placed in out-of-district schools before the close of the school year.

Out-of-district Tuition: The out-of-district tuition budget is currently supporting 122 students. This is an increase of 6 students over budget. However, the increase in Circuit Breaker funds received will cover the increase and is currently projecting to leave a balance of \$297,836 in the Out-of-district tuition line. There are some out-of-district schools who have applied for reconstruction or special circumstances adjustments that have not been notified of the award to date. We are projecting the highest potential cost.

Lexington Public Schools – FY2013 1st Quarter Report as of September 30, 2012

DOE Function Code	DOE Function Title	Status	Program Type	Sum of FY13 ATM Budget Head Count	Sum of FY 13 ATM Budget	Sum of FY13 CURRENT HEAD COUNT	Sum of FY13 anticipated cost
9100	Tuition to Mass. Schools	High Risk Placement	1:1 Aide				4,359
			day	1	36,633	4	105,441
		Tuition	day	5	276,124	6	306,837
			extended services summer short term	1	8,396 30,098	2	8,396 42,523
9100 Total				7	351,252	12	467,556
9200	Tuition to Out-of-State Schools	Personnel	1:1 Aide		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	day	9	526,383	13	540,657
			residential	1	93,641	2	320,224
			summer		6,806		
		Personnel	1:1 Aide		69,244		59,452
		summer program	1	33,161	1	33,161	
		Summer Program	summer program	2	18,771	2	27,973
		Tuition	day	41	2,473,200	44	2,622,124
			residential summer short term	11	2,106,853 29,147 56,066	10	1,964,055 27,667 56,066
Unilateral Placement - High Risk	day	7	221,040	2	83,171		
9300 Total				73	5,634,313	74	5,734,548
9400	Tuition to Collaboratives	High Risk Placement	day	2	106,814	5	219,565
			summer & day			3	96,888
		Personnel	1:1 Aide		73,961		90,394
		summer & day		49,500			
		Tuition	day	3	133,394	27	1,153,172
			extended services summer summer & day short term		18,409 2,530 1,453,550 8,320		27,553 123,292 2,974 8,320
9400 Total				34	1,846,478	35	1,722,159
Grand Total				116	8,157,381	122	8,215,483

	Total of all funds available	Revised	Total of all funds available	Variance	Projected	Balance of all funds available
FY13 Operating Budget	\$ 5,588,952		\$ 5,588,952	\$ -	\$ 5,291,116	\$ 297,836
LABBB CREDIT	\$ 250,000		\$ 250,000	\$ -	\$ 250,000	\$ -
FY13 estimated Circuit Breaker (60%)	\$ 2,318,428	70%	\$ 2,674,367	\$ 355,939	\$ 2,674,367	\$ -
Projected FY13 Level Fund	\$ 8,157,380		\$ 8,513,319	\$ 355,939	\$ 8,215,483	\$ 297,836

All high risk students are projected as of November 1, 2012. The Student Services Department has added a net of 14 students to the high risk roster.

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9100	Tuition to Mass. Schools	High Risk Placement	1:1 Aide day	1	36,633	4	105,441
9100 Total				1	36,633	4	109,800
9300	Tuition to Non-Public Schools	High Risk Placement	day	9	526,383	13	540,657
			residential	1	93,641	2	320,224
			summer		6,806		
9300 Total				10	626,830	15	860,880
9400	Tuition to Collaboratives	High Risk Placement	day summer & day	2	106,814	5	219,565
9400 Total				2	106,814	8	316,453
Grand Total				13	770,277	27	1,287,133