



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: March 2, 2010
 Re: 2nd Quarterly Financial Report {revised}

The 2nd quarter report is forecasting a projected surplus for FY10 of \$687,657 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.

TYPE	LINE NUMBER	ROLL UP	Sum of APPROP	Sum of ADJSTMTS	Sum of BUDGET	Sum of PROJ EXP/ENC	Sum of Proj Balance
SALARIES & WAGES Total			\$55,926,576	305,369	56,231,945	\$54,606,199	TBD
EXPENSES Total			\$11,031,717	(305,368)	10,726,350	\$10,038,693	\$687,657
Grand Total			\$66,958,293	1	66,958,295	\$64,644,892	

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

1. the large reduction in state special education Circuit Breaker reimbursement;
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.

Additional deficit liabilities that are being covered by the budget are

1. ARRA funding offset from salaries to cover professional development expenses of \$208,000;
2. Special Education Consulting Services to students of \$211,737; and
3. The projected \$74,490 deficit in Regular Transportation (budget report attached).
4. Projected contracted substitute expenses (\$63,000)

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

1. Special Education: Tuitions netted against the deficit in consultants is \$836,011
2. ARRA funding offset from salaries to cover professional development expenses of \$150,000
3. Special Education Transportation expenses are projected to generate \$408,798 in savings from the collaborative transportation program with LABBB/EDCO.

Budget Transfers:

Transfer Request:

1. \$112,372: Transfer expenses from the Transportation Revolving Fund to the Operating budget to cover the revenue deficit in the program

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.

Lexington Public Schools – FY2010 2nd Quarter Report as of December 31, 2008

TYPE	LINE NUMBER	ROLL UP	Sum of APPROP	Sum of ADJSTMTS	Sum of BUDGET	Sum of PROJ EXP/ENC	Sum of Proj Balance	
SALARIES & WAGES	1	UNIT A -LEA	\$42,991,217	0	42,991,217			
	2	UNIT A - STIPENDS	\$302,110	396	302,506			
	3	UNIT A - COACHES	\$513,605	0	513,605			
	4	LESA - SECRETARIES	\$2,513,117	0	2,513,117			
	5	CO - SUPPORT	\$422,900	0	422,900			
	7	UNIT C - INSTR ASST. NONB INSTRUCT PARAPROFESSIONAL	\$3,149,353 \$605,947	0	3,149,353 605,947			
	8	ABA TUTORS	\$469,220	0	469,220			
	9	OT ASSISTANTS	\$157,303	0	157,303			
	10	SCHOOL AIDES	\$358,670	0	358,670			
	13	TECHNOLOGY	\$600,480	0	600,480			
	14	CO - ADMINISTRATION	\$865,384	0	865,384			
	15	PRINCIPALS	\$1,133,300	0	1,133,300			
	16	ALA - ASST PRINC/SUPVR	\$1,620,547	0	1,620,547			
	17	NURSE SUBS TEACHER SUBSTITUTES	\$10,000 \$128,423	0 304,973	10,000 433,396			
	18	SECY SUBS INSTRUC. ASST. SUBS	\$35,000 \$50,000	0	35,000 50,000			
	20	SICK LEAVE BUY BACK	\$0	0	0			
	SALARIES & WAGES Total			\$55,926,576	305,369	56,231,945		
	EXPENSES	1	BOWMAN	\$25,704	0	25,704	\$25,704	\$0
		2	BRIDGE	\$23,274	0	23,274	\$23,274	\$0
		3	ESTABROOK	\$22,032	0	22,032	\$22,032	\$0
4		FISKE	\$26,892	0	26,892	\$26,892	\$0	
5		HARRINGTON	\$21,978	0	21,978	\$21,978	\$0	
6		HASTINGS	\$21,924	0	21,924	\$21,924	\$0	
7		CLARKE	\$23,593	0	23,593	\$23,593	\$0	
8		DIAMOND	\$23,781	335	24,116	\$24,116	\$0	
9		LHS	\$128,090	0	128,090	\$128,090	\$0	
10		K-5 LITERACY	\$87,100	(101)	86,999	\$86,999	\$0	
11		K-5 MATH	\$63,879	(101)	63,778	\$63,778	\$0	
12		K-5 SCIENCE	\$29,719	(101)	29,618	\$29,618	\$0	
13		K-5 SOCIAL STUDIES	\$24,338	0	24,338	\$24,338	\$0	
14		6-8 ENG/LANG ARTS	\$31,610	0	31,610	\$31,610	\$0	
16		6-8 FOREIGN LANGUAGE	\$27,240	(160)	27,080	\$27,080	\$0	
17		6-8 MATH	\$25,262	0	25,262	\$25,262	\$0	
18		6-8 SCIENCE	\$37,298	0	37,298	\$37,298	\$0	
19		6-8 SOCIAL STUDIES	\$21,345	(175)	21,170	\$21,170	\$0	
20		6-8 INFO TECH/BUSINESS	\$8,608	0	8,608	\$8,608	\$0	
		9-12 INFO TECH/BUSINESS	\$0	0	0	\$0	\$0	
21		9-12 ENG/LANG ARTS	\$28,634	0	28,634	\$28,634	\$0	
22		9-12 FOREIGN LANGUAGE	\$34,909	0	34,909	\$34,909	\$0	
23		9-12 MATH	\$23,690	0	23,690	\$23,690	\$0	
24		9-12 SCIENCE	\$85,453	0	85,453	\$85,453	\$0	
25		9-12 SOCIAL STUDIES	\$36,050	(1,000)	35,050	\$35,050	\$0	
26		9-12 COMPETITIVE SPEECH	\$2,060	0	2,060	\$2,060	\$0	
27		9-12 POLICY DEBATE	\$2,060	0	2,060	\$2,060	\$0	
28		9-12 GUIDANCE	\$7,210	0	7,210	\$7,210	\$0	
29		K-12 CURRICULUM	\$298,729	(6,305)	292,424	\$500,424	(\$208,000)	
30		K-12 LIBRARY/MEDIA	\$154,635	0	154,635	\$154,635	\$0	
31		TECHNOLOGY	\$211,762	5,909	217,671	\$217,671	\$0	
32		ENGLISH LANGUAGE LEARNERS	\$10,300	0	10,301	\$10,301	\$0	
33		K-12 PE/WELLNESS	\$56,650	0	56,650	\$56,650	\$0	
34		K-12 VISUAL ARTS	\$72,100	1,000	73,100	\$73,100	\$0	
35		K-12 PERFORMING ARTS	\$77,250	0	77,250	\$77,250	\$0	
36		ATHLETICS	\$111,546	0	111,546	\$111,546	\$0	
37		EARLY CHILDHOOD PROGRAM	\$65,875	0	65,875	\$65,875	\$0	
38		HEALTH SERVICES	\$12,595	0	12,595	\$12,595	\$0	
39		PSYCHOLOGIST	\$86,435	0	86,435	\$86,435	\$0	
40		K-12 STUDENT SERVICES	\$189,414	0	189,414	\$189,414	\$0	
41		TUITION * Budget & Projection Net Circuit Breaker Offset	\$5,237,079	0	5,237,079	\$4,401,068	\$836,011	
42		TRANSPORTATION SPECIAL EDUCATION	\$1,292,153	0	1,292,153	\$883,355	\$408,798	
43		SPECIAL EDUCATION CONSULTANTS	\$533,913	0	533,913	\$745,575	(\$211,662)	
44		TRANSPORTATION	\$444,434	0	444,434	\$518,924	(\$74,490)	
45		PRINT CENTER	\$278,100	304	278,404	\$278,404	\$0	
46		LEGAL SERVICES	\$208,000	0	208,000	\$208,000	\$0	
47		TEACHER SUBSTITUTES	\$415,973	(304,973)	111,000	\$174,000	(\$63,000)	
48		ADMINISTRATION	\$350,316	0	350,316	\$350,316	\$0	
56		TELEPHONE/Cell Phone/Pagers	\$30,725	0	30,725	\$30,725	\$0	
EXPENSES Total			\$11,031,717	(305,368)	10,726,350	\$10,038,693	\$687,657	
Grand Total			\$66,958,293	1	66,958,295			



School Transportation

Fund Number: 25349940

Director/Program Coordinator:	Elaine Celi, Transportation Coordinator Administrator: Mary Ellen Dunn
MGL Authorization:	Ch. 71 § 68
Year Established:	2008
Program Description:	The Transportation Program is responsible for providing transportation to and from school for all Lexington Public School students. A bus fee is charged for this service. Transportation is also provided for Lexington special education students to and from school as indicated in their Individual Education Plan at no cost to the family.
Program Time Table:	School Committee Vote by March 1 for continuation of fee and at what rate; <ul style="list-style-type: none"> • Registration Letters Mailed April 1; • Registration Due May 30; • Payment Due May 30 and June 30; Routes established based on registrations in hand during July; <ul style="list-style-type: none"> • Passes mailed 2 weeks prior to the first day of School.
Fee Structure:	Fee is based on the total cost per seat for the number of riders projected. The Operating Budget pays for all Town Paid Students,
Fund Restrictions	Compensation for employees, contracted services and payment for equipment and materials to run program.

FY11 TRANSPORTATION RIDER ESTIMATES

<i>Riders</i>	<i>FY07 ACTUAL</i>	<i>FY08 ACTUAL</i>	<i>FY09 ACTUAL</i>	<i>FY10 Projected Riders</i>	<i>Actual Rider Count 11/13/ 09</i>	<i>Variance</i>	<i>FY11 Projected Riders</i>	<i>Budget to Budget Variance</i>
<i>Fee Rider</i>	1,749	1,436	1,119	1,400	1,249	(151)	1,325	(75.00)
<i>Family Cap</i>	121	5	52		7	7		-
<i>Hayden Day Care/ 2nd Households</i>	80	46	47		56	56		-
<i>Financial Waivers (free, \$25, 50% Reduced)</i>	?	115	150	150	174	24	170	20.00
<i>Subsidized Fee Based Riders</i>			148					
<i>Eligible for Town Paid</i>	728	304	380	300	396	96	375	75.00
<i>Total Public School Riders</i>	2,678	1,906	1,896	1,850	1,882	32	1,870	20.00
<i>Private School Riders</i>	20	21	18	0	-	-	-	-
Total Transportation Program Participants	2,698	1,927	1,914	1,850	1,882	32	1,870	20.00
Number of Buses to Budget with 150:1 ratio	18	13	13	12	13	1	12	-
Riders to Bus with 150:1 Ratio	150	148	147	154	145	32	156	1.67
Actual Number of Buses	18	18	18	17	17	0	17	-
Actual Riders to Bus Ratio (Prior Year)	150	107	106	109	111	2	110	1.18



Budget History:

	Actual FY07 Cash Flow	Actual FY08 Cash Flow	Actual FY09 Cash Flow	Projected FY10 Budget	Projected FY 11 Budget
Revenue					
Prior Spring Program Fees Collections		621,242	471,255	429,275	-
Pending Revenue Correction				76,431	
Current Year Program Collections		159,117	203,039	216,078	692,313
Subtotal Program Fee Collections		780,359	674,294	721,784	692,313
Next Program Year Collections	622,670	531,828	473,990		
Revenue Correction FY08					
Prior Year Purchase Orders			3,350	103	
Total Projected Revenue	622,670	1,312,187	1,151,634	721,887	692,313
Expenses					
Salary & Wages					
Transportation Coordinator		29,431	55,714	12,50	12,500
Additional Staffing Support	1,300	621	388		3,000
Sub-Total Staffing					
Regular Education Buses		796,117	657,119	738,738	788,778
Supplies and Routing Software	128.00	14,763.00	9,138.00	6,590	8,000
Total Operating Expenses	1,428	840,932	722,359	757,828	812,278
Operating Budget Transfer				(35,941.00)	
Total Expenses	1,428	840,932	722,359	721,887	812,278
Projected Final Balance	621,242	471,255	429,275	-	(119,965)
Revenue Correction					
Fy08 Private School Bus Charged to Revolving Fund in error		(60,573)	60,573	60,573	
			(44,715)	15,858	
Prior Year Revenue Corrections		60,573	15,858	76,431	
Fy10 Declining Ridership failed to produce necessary revenue				35,941	
Fy10 Operating Budget Impact				112,372	

TRANSPORTATION PROGRAM FINANCIAL SUMMARY	FY07 Actual	FY08 ACTUAL	FY09 ACTUAL	FY10 Budget	FY10 Projected Actual	Proj Budget Variance	Average Per Seat Cost	FY11 Budget Request	Budget Variance	Average Per Seat Cost		
INCOME					approx 11/13/2009			11/13/2009				
Operating Budget Funded (Statutory & Financial Assistance)		\$ 386,200	\$ 425,876	470	\$ 444,434	396 \$ 437,760	\$ (6,674)	\$ 422,449	\$ (21,985)			
Carry Forward /Revenue Correction						\$ 112,373	\$ 112,373	\$ 119,966	\$ 119,966			
Private School Bus			\$ 61,030			tbid	\$ -	\$ -	\$ -			
Sub-total	\$ -	\$ 386,200	\$ 486,906	\$ 444,434	\$ 550,134	\$ 105,700	\$ 965	\$ 542,415	\$ 97,981	\$ 775		
Spring Revenue Collections- Prior Year		\$ 621,242	\$ 471,254			\$ 429,274		\$ (0)	\$ (0)			
Fees	Estimated	School Bus \$ 159,117	\$ 203,039	\$ 770,000	\$ 216,078			1,259 95%	\$ 692,313	\$ (77,688)		
Spring Revenue Collections - Next Program Year		\$ 622,670	\$ 531,828	\$ 473,990								
Carry Forward Purchase Orders			\$ 3,350			\$ 103						
Sub-total	\$ 622,670	\$ 1,312,186	\$ 1,151,633	\$ 770,000	1,249	\$ 645,455	\$ (124,545)	\$ 692,312	\$ (77,688)			
Total Program Income	\$ 622,670	\$ 1,698,386	\$ 1,638,539	\$ 1,214,434	\$ 1,195,588	\$ (18,846)	\$ 635	\$ 1,234,727	\$ 20,293	\$ 660		
Expenses												
Subtotal Staffing	\$ 1,300	\$ 30,052	\$ 56,102	1.00	\$ 57,080	0.50	\$ 25,000	\$ 32,080	0.50	\$ 28,000	\$ (29,080)	
Subtotal Regular Education Buses	-	1,182,317	1,082,995	17	1,183,172	17	1,149,718	33,454	16.50	1,178,167	\$ (5,005)	
Subtotal Regular Education Buses - Specialty Services	128	14,763	70,168		15,000		20,870	(5,870)		28,560	\$ 13,560	
Total Program Expense	\$ 1,428	\$ 1,227,132	\$ 1,209,265	17.00	\$ 1,255,252	17.00	\$ 1,195,589	\$ 59,663	\$ 635	\$ 1,234,727	\$ (20,525)	\$ 660
Balance	\$ 621,242	\$ 471,254.27	\$ 429,274	\$ (40,818)	\$ (0)	\$ (0)		\$ 0				
Calculated Fee		\$ 550	\$ 550	\$ 550	\$ 550	\$ 550		\$ 550				
Operating Fee Subsidy		\$ 87	\$ 82	\$ 129	\$ 85	\$ 85		\$ 110				
Total Per Seat Cost		\$ 637	\$ 632	\$ 679	\$ 635	\$ 635		\$ 660				



Recent Developments: The Transportation Program is in the third year of its modified financial structure as well as its service delivery structure. The number of fee based riders has decreased while the number of distance eligible riders has increased. This is most widely attributable to the fee of \$600 per seat with an early bird sign up of \$550. The number of riders qualifying for financial assistance has also increased. In FY10 we implemented online bill payment (MCC) for parents to pay for transportation with a credit card or electronic check. We hope this will allow families flexibility with the payment.

Current Challenges: We continue to be concerned that students are riding without a pass and are beginning to implement various methods of identifying students without passes. We are in the process of transitioning all transportation to the Business Office. This includes all special education students and METCO students. We are working with the LABBB/EDCO Transportation Network to share costs for out of district students with surrounding towns.

Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact: The district will issue an RFP for a new contract for FY11. We will be activating the Town's bylaw allowing for a five year contract. Our hope is that a five year contract will allow for capitalization be spread over a reasonable depreciation schedule. The district has removed from the program 0.75 FTE of the transportation coordinator and moved it to the operating budget. The transfer reflects that maturity of the program and an appropriate allocation of time to the functions of the office (Regular Educations, Special Education, and METCO).

Proposed FY11 Fee: The Lexington Public Schools has one of the highest fees in the state for transportation and pays one of the highest per day bus costs as well. In order to keep the fee flat, the operating budget has absorbed more of the costs each year as the per day bus cost rises according to contract.

On the Horizon: We are also exploring the possibility of using a GPS system on the buses. Drivers have Nextel phones. There is a GPS application that can be activated and monitored by computer. More information is needed about the cost and capabilities of this application.