Consent Agenda #9A

IN CITY COUNCIL
CITY OF CAMBRIDGE
June 9, 2003

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2002

ORDERED: That the following transfer be made in the General Fund of the City of Cambridge:

FROM	AMOUNT	TO	AMOUNT
School Department	$333,729.00	School Department	$333,729.00
Other Ordinary Maintenance		Salary & Wages Account	($321,947)
		Extraordinary Expenditures	($ 11,782)

REASON: to provide funds for increased salary & wages costs due to medical leaves, overtime, workers' compensation payments, food service subsidies, and to cover costs for equipment for RSTA programs.

In City Council June 9, 2003.
Adopted by a yea and nay vote:-
Yeas 9; Nays 0; Absent 0.
Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:- D. Margaret Drury

D. Margaret Drury
City Clerk

9A

Consent Agenda #9B

IN CITY COUNCIL
CITY OF CAMBRIDGE
June 9, 2003

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2002

ORDERED: That the following transfer be made in the General Fund of the City of Cambridge:

FROM	AMOUNT	TO	AMOUNT
School Department Travel & Training Account	$196,120.00	School Department Extraordinary Expenditures	$196,120.00

REASON: to provide funds for educational equipment including equipment for new shops at RSTA.

In City Council June 9, 2003.
Adopted by a yea and nay vote:-
Yeas 9; Nays 0; Absent 0.
Attest:- D. Margaret Drury, City Clerk.

A true copy;

ATTEST:- D. Margaret Drury

D. Margaret Drury
City Clerk

9B

D. Kole

CAMBRIDGE PUBLIC SCHOOLS

159 THORNDIKE STREET CAMBRIDGE, MASSACHUSETTS 02141

N03-092

May 20,2003

To The Honorable Members of the School Committee:

<u>May 15, 2003 Financial Report, FY2002-2003 End-of-Year Transfers, and Request for Supplemental Appropriation of FY02-03 Excess Medicaid Revenues to Cover Special Education Tuition Costs</u>

Please be notified that; the following information is provided to the Committee in advance of a recommendation that will be submitted at the first meeting in June. The recommendation will include the usual statutory transfers recommendation done at the end of each fiscal year, and an additional recommendation for a supplemental appropriation for FY02-03 to cover the cost of excess special education tuition costs. The information below explains each of these.

Recommendation: That the School Committee approve the following transfers of appropriation within the General Fund budget for FY2002-03 to reallocate funds among the various statutory appropriation categories;

Statutory Category	Projected EOY Balance	Transfer Amount	Remaining Balance
51000 Salaries, Wages & Benefits	$ (321,947)	321,947	0
52000-55000 Supplies, Services & Materials	333,729*	(333,729)	0
57000 Travel & Training	196,340	(196,120)	220
58000/59000 Debt Service and Equipment	(207,902)	207,902	0
Total: General Fund	$220	0	$ 220

* Not including special education tuition costs related to requested supplemental appropriation of $504,198 described below)

And further, that the Committee approve a request to the City Manager and the City Council for a supplemental appropriation of $504,198, funded from excess Medicaid revenues, to cover the cost of Special Education outside tuition costs in excess of the budget.

Description: The attached General Fund financial report as of May 15, 2003 includes a projected end-of-year deficit of ($503,978). This projected deficit is primarily the result of special education tuition costs substantially in excess of the budget ($1.8 million). While we have been able to cover approximately $1.3 million of these costs through savings and expenditure reductions elsewhere, including implementing expenditure control measures in January 2003, we are requesting this supplemental appropriation to cover the balance of the shortfall.

The Cambridge School Department is an equal opportunity / affirmative action employer.

$267,561 of the excess Medicaid revenues have already been received (budget - $900,000, receipts to-date $1,167,561) and we have been advised by the state Comptroller's office that an additional claim of $236,637 will be processed prior to June 30, 2003.

The statutory transfers requested above, in combination with the supplemental appropriation, summarize the needed transfers of funds within the above statutory category accounts to balance our budget as of the end of the fiscal year, June 30, 2003.

These statutory transfers in the operating budget are required for the following reasons;

Salaries and Wages: this projected shortfall of ($321,947) results primarily from over-expenditures in administrative salaries (medical leaves with back-fills and other), overtime, workers' compensation payments, food service subsidies, and the Medicare insurance employer share.

Supplies, Services & Materials: The projected statutory deficit of in this category consists of the aforementioned projected excess special education tuition costs offset by savings in a number of accounts as the result of the expenditure controls put in place in January. Also, fuel oil and natural gas costs are projected to exceed budget estimates, by $51,000 and $120,000 respectively, due to extended cold weather and energy costs increases. This is partially offset by electric costs projected lower than budgeted, by $86,000.

The statutory transfer request of $333,729 ($504,198 minus $170,469 projected deficit) does not include the special education tuition costs included in the $504,198 supplemental appropriation request, since those funds require a separate approval by the City Manager and City Council. However, the May 15, 2003 Financial Report does reflect those projected costs.

Travel & Training: This estimated balance of $196,340 is primarily the result of the expenditure controls implemented in January, and the use of grant funds for a variety of training activities. Also, seminars, conferences and out-of-state travel were discontinued unless funded from grants.

Equipment & Fixed Assets: The transfer of $207,902 is primarily to cover internal re-allocations that were made within the RSTA budget to purchase equipment for the new shops. Funds were reallocated from other salary and non-salary accounts to purchase equipment that enabled us to be certified by the state. We typically submit the statutory transfers for such internal reallocations at the end-of-year.

These statutory category transfers and the supplemental budget request will need to be transmitted to the City Manager for approval by the City Council for the current fiscal year.

Supporting Data: Attached May 15, 2003 General Fund Financial Report
"FY02-03 Hiring Freeze and Expenditure Control", N03-020 dated January 16, 2003

Respectfully submitted,

for Carolyn L. Turk

Carolyn L. Turk, Ed.D.
Interim Superintendent of Schools

Attachment

Cambridge Public Schools

Fiscal Year 2002-03 General Fund Financial Report as of May 15, 2003

FUND: 15000

Account Code	Account Description	Working Budget	Encumbered Amount	Expended Amount	Balance As of 5/15/03	Projected Expenditures to End of Year	Projected End-of-Year Balance
51111	Perm Salaries - Administration	6,794,334.72	0.00	5,951,462.79	842,871.93	1,017,465.00	-174,593.07
51112	Perm Salaries - Teacher	44,997,287.07	0.00	36,454,017.25	8,543,269.82	7,107,162.00	1,436,107.82
51113	Perm Salaries - Custodial	3,484,161.89	0.00	2,712,585.75	771,576.14	577,100.00	194,476.14
51114	Perm Salaries - Food Service	202,859.00	0.00	69,838.12	133,020.88	293,020.00	-159,999.12
51115	Perm Salaries - Clerical	3,293,811.34	0.00	2,639,047.19	654,764.15	514,701.00	140,063.15
51116	Perm Salaries - Paraprof Aids	3,942,344.37	0.00	3,253,827.89	688,516.48	657,192.00	31,324.48
51117	Perm Salaries - Full Time Othe	3,673,315.75	0.00	3,063,653.98	609,661.77	621,600.00	-11,938.23
51118	Perm Salaries - Aides 2/3/4 hr	1,019,105.70	0.00	652,276.43	366,829.27	182,000.00	184,829.27
51119	Perm Salaries - Part time Othe	0.00	0.00	4,409.00	-4,409.00	1,880.00	-6,289.00
51201	Temp Salaries - Professional	776,606.45	0.00	320,100.13	456,506.32	140,000.00	316,506.32
51202	Temporary Salaries/Wages PTO	423,067.50	0.00	513,149.18	-90,081.68	47,624.00	-137,705.68
51203	Substitute Teachers - Daily	609,187.00	0.00	534,305.02	74,881.98	123,950.00	-49,068.02
51204	Extended Term Substitute	466,774.00	0.00	298,649.13	168,124.87	105,300.00	62,824.87
51301	Overtime/Peakload Requirement	380,082.00	0.00	505,227.16	-125,145.16	46,200.00	-171,345.16
51401	Longevity-Administration	0.00	0.00	5,798.00	-5,798.00	0.00	-5,798.00
51402	Longevity-Teachers	0.00	0.00	9,423.00	-9,423.00	0.00	-9,423.00
51404	Longevity-Food Service	0.00	0.00	9,065.00	-9,065.00	0.00	-9,065.00
51405	Longevity-Clerical	0.00	0.00	7,305.00	-7,305.00	0.00	-7,305.00
51406	Longevity-Paraprofessional Art	0.00	0.00	8,048.00	-8,048.00	0.00	-8,048.00
51407	Longevity-Full-Time-Other	0.00	0.00	550.00	-550.00	0.00	-550.00
51410	Attendance Incentives	44,456.00	0.00	57,730.00	-13,274.00	0.00	-13,274.00
51413	Longevity/Non-Pos. Emp	52,988.00	0.00	1,085,774.88	-1,032,786.88	433,264.00	-1,466,050.88
51503	Grievance Payments	30,000.00	0.00	11,710.37	18,289.63	0.00	18,289.63
51504	Worker's Compensation Payments	262,444.00	0.00	329,202.83	-66,758.83	64,817.00	-131,575.83
51505	Sabbatical/Vol Career Chg	0.00	0.00	21,434.64	-21,434.64	5,436.00	-26,870.64
51710	Health Insurance	9,388,378.21	0.00	7,876,561.67	1,511,816.54	1,351,329.00	160,487.54
51720	Dental Insurance	830,937.00	142,336.53	639,101.30	49,499.17	53,792.00	-4,292.83
51730	Pensions	2,711,845.00	0.00	2,711,845.00	0.00	0.00	0.00
51731	MTRS Pensions	148,442.00	0.00	148,250.00	192.00	0.00	192.00
51750	Medicare	528,140.00	0.00	503,849.88	24,290.12	100,768.00	-76,477.88
51760	Clothing Allowance	68,604.00	0.00	36,019.50	32,584.50	0.00	32,584.50
51770	Fringe Benefits	31,015.00	0.00	0.00	31,015.00	0.00	31,015.00
51999	Payroll Reserves/Suspense	0.00	0.00	943,043.03	-943,043.03	-482,064.00	-460,979.03
	Sub-total: Salaries & Fringe Benefits	84,160,186.00	142,336.53	71,377,261.12	12,640,588.35	12,962,536.00	-321,947.65

Cambridge Public Schools

Fiscal Year 2002-03 General Fund Financial Report as of May 15, 2003

FUND: 15000

Account Code	Account Description	Working Budget	Encumbered Amount	Expended Amount	Balance As of 5/15/03	Projected Expenditures to End of Year	Projected End-of-Year Balance
52101	Energy Summary	0.00	2,000.63	0.00	-2,000.63	0.00	-2,000.63
52102	Fuel Oil	433,466.00	12,808.99	446,046.32	-25,389.31	26,000.00	-51,389.31
52103	Electricity	1,634,567.00	262,653.54	1,199,742.42	172,171.04	85,262.00	86,909.04
52104	Natural Gas	191,896.00	144,814.93	108,097.78	-61,016.71	59,800.00	-120,816.71
52105	Chemicals	0.00	155.00	3,867.00	-4,022.00	0.00	-4,022.00
52401	Repairs and Maint (Services)	0.00	0.00	1,212.00	-1,212.00	0.00	-1,212.00
52402	Maint- Construction (Services)	0.00	0.00	5,601.60	-5,601.60	0.00	-5,601.60
52403	Maint- Plumbing (Services)	30,324.00	8,769.04	46,951.96	-25,397.00	0.00	-25,397.00
52404	Maint- Roof (Services)	61,160.00	17,082.00	36,340.00	7,738.00	0.00	7,738.00
52405	Maint- Floor/Tile (Services)	0.00	0.00	14,825.76	-14,825.76	0.00	-14,825.76
52406	Maint- Gen Carp (Services)	0.00	0.00	36,797.56	-36,797.56	0.00	-36,797.56
52407	Maint- Brickwork (Services)	0.00	0.00	9,735.00	-9,735.00	0.00	-9,735.00
52408	Maint- Electrical (Services)	8,500.00	0.00	21,175.82	-12,675.82	0.00	-12,675.82
52409	Maint- Ground/Fence (Services)	39,198.00	0.00	10,095.00	29,103.00	0.00	29,103.00
52411	Maint- Windows (Services)	0.00	0.00	9,659.00	-9,659.00	0.00	-9,659.00
52412	Maint- HVAC (Services)	161,004.00	9,326.76	89,639.10	62,038.14	15,000.00	47,038.14
52413	Maint- Energy Services	72,796.00	18,240.00	46,855.60	7,700.40	0.00	7,700.40
52420	Maint-Elevator Svs.	0.00	0.00	25,160.35	-25,160.35	0.00	-25,160.35
52702	Rental of Buildings	173,894.00	13,405.84	148,075.16	12,413.00	0.00	12,413.00
52703	Rental of Equipment	24,332.00	241.92	7,548.14	16,541.94	2,500.00	14,041.94
52902	Moving Supplies/Services	13,000.00	0.00	9,752.50	3,247.50	0.00	3,247.50
52903	Trash Disposal	10,410.00	1,820.00	3,340.00	5,250.00	0.00	5,250.00
52904	Custodial Supplies/Services	159,541.00	6,622.68	147,276.15	5,642.17	0.00	5,642.17
52905	Extermination Services/Supplie	25,000.00	5,337.50	19,662.50	0.00	0.00	0.00
52999	Maint - Misc Services	10,500.00	175.00	19,934.05	-9,609.05	0.00	-9,609.05
53101	Professional and Technical Svc	1,655,983.08	550,089.54	913,857.67	192,035.87	73,000.00	119,035.87
53102	Legal Services	92,687.00	51,960.10	38,459.03	2,267.87	-15,000.00	17,267.87
53103	EDP (Computer) Services	10,512.00	0.00	500.00	10,012.00	0.00	10,012.00
53104	Engineering Services	15,860.00	0.00	4,800.00	11,060.00	0.00	11,060.00
53105	Clerical Services	15,155.00	4,212.91	-12,428.27	23,370.36	0.00	23,370.36
53106	Fees	0.00	0.00	1,587.00	-1,587.00	0.00	-1,587.00
53201	Tuition to Other Schools	11,070,368.38	2,926,256.89	8,136,372.96	7,738.53	801,188.00	-793,449.47
53301	Transportation Services	3,126,370.63	849,543.41	2,290,470.72	-13,643.50	-16,500.00	2,856.50
53302	Field Trips	51,857.00	26,641.00	20,621.01	4,594.99	0.00	4,594.99

Cambridge Public Schools

Fiscal Year 2002-03 General Fund Financial Report as of May 15, 2003

FUND: 15000

Account Code	Account Description	Working Budget	Encumbered Amount	Expended Amount	Balance As of 5/15/03	Projected Expenditures to End of Year	Projected End-of-Year Balance
53402	Telephone	175,017.00	7,116.83	188,711.86	-20,811.69	0.00	-20,811.69
53403	Advertising	75,122.62	4,786.38	42,315.58	28,020.66	8,000.00	20,020.66
53404	Reproduction and Printing	378,255.96	9,076.86	439,185.13	-70,006.03	5,000.00	-75,006.03
53405	Postage	72,143.49	6,750.91	55,927.04	9,465.54	3,500.00	5,965.54
53801	Other Purchased Services	500.00	0.00	64.00	436.00	0.00	436.00
53802	Enviornmental Services	15,000.00	0.00	17,754.99	-2,754.99	0.00	-2,754.99
53803	Security Services	72,410.00	20,299.59	59,148.87	-7,038.46	0.00	-7,038.46
53804	Athletic Services	27,400.00	0.00	36,494.50	-9,094.50	0.00	-9,094.50
53805	Unemployment	192,885.37	0.00	262,638.66	-69,753.29	17,900.00	-87,653.29
53806	MBTA Passes	6,500.00	0.00	7,128.60	-628.60	0.00	-628.60
53807	Insurance	83,027.00	0.00	78,290.20	4,736.80	0.00	4,736.80
54201	Office Supplies Summary	74,122.20	8,301.10	93,294.05	-27,472.95	0.00	-27,472.95
54303	Maint- Plumbing (Supplies)	40,000.00	2,733.77	30,967.61	6,298.62	2,500.00	3,798.62
54304	Maint - Roof (Supplies)	0.00	0.00	385.00	-385.00	0.00	-385.00
54305	Maint - Floor/Tile (Supplies)	7,500.00	0.00	1,646.85	5,853.15	0.00	5,853.15
54306	Maint - Gen Carp (Supplies)	50,000.00	10,119.59	69,145.64	-29,265.23	2,500.00	-31,765.23
54308	Maint - Electrical (Supplies)	59,832.00	6,184.22	32,047.16	21,600.62	3,500.00	18,100.62
54310	Maint- Painting (Supplies)	2,500.00	4,596.37	9,717.40	-11,813.77	0.00	-11,813.77
54311	Maint-Windows Supplies	12,000.00	41.94	12,815.09	-857.03	2,500.00	-3,357.03
54312	Maint-HVAC Supplies	60,000.00	0.00	69,304.19	-9,304.19	4,500.00	-13,804.19
54320	Maint-Elevator Supplies	31,300.00	34,080.00	5,547.25	-8,327.25	0.00	-8,327.25
54321	Equipment Maintenance	142,438.22	11,288.73	56,199.92	74,949.57	1,000.00	73,949.57
54399	Maint- Misc Materials	280,731.00	6,862.55	27,928.04	245,940.41	4,000.00	241,940.41
54801	Vehicle Supplies Summary	0.00	0.00	-22.05	22.05	0.00	22.05
54802	Motor Vehicle Repair	39,577.00	5,141.63	44,042.31	-9,606.94	0.00	-9,606.94
54803	Gasoline and Oil	27,763.00	0.00	12,490.95	15,272.05	7,300.00	7,972.05
54902	Food Supplies	40,315.53	6,216.30	68,423.36	-34,324.13	1,000.00	-35,324.13
55102	Testing Service/Material	48,255.00	122.00	33,630.21	14,502.79	0.00	14,502.79
55103	Instructional Material	1,041,334.87	69,392.02	773,097.67	198,845.18	11,500.00	187,345.18
55104	Athletic Supplies	24,338.00	0.00	23,870.32	467.68	0.00	467.68
55106	Text Books	406,296.15	36,237.81	412,162.78	-42,104.44	0.00	-42,104.44
55107	Instruction Services	0.00	0.00	0.00	0.00	0.00	0.00
55201	Medical Supplies and Services	183,197.38	13,113.00	133,981.76	36,102.62	0.00	36,102.62
55802	Computer Supplies	79,268.18	2,420.15	67,330.93	9,517.10	0.00	9,517.10

Cambridge Public Schools

Fiscal Year 2002-03 General Fund Financial Report as of May 15, 2003

FUND: 15000

Account Code	Account Description	Working Budget	Encumbered Amount	Expended Amount	Balance As of 5/15/03	Projected Expenditures to End of Year	Projected End-of-Year Balance
55803	Graduations/Ceremonies	28,045.00	17,268.52	7,076.71	3,699.77	0.00	3,699.77
55804	Computer Software	128,411.47	4,821.61	98,218.26	25,371.60	0.00	25,371.60
55806	Misc Supplies and Services	545,682.47	18,478.62	227,869.18	299,334.67	26,000.00	273,334.67
	Sub-total: Other Ordinary Maintenance	23,539,550.00	5,217,608.18	17,360,460.91	961,480.91	1,131,950.00	-170,469.09
57101	Business Travel in City	35,104.73	16,048.37	14,268.92	4,787.44	4,500.00	287.44
57102	Business Travel in State	5,844.00	1,200.00	2,969.73	1,674.27	0.00	1,674.27
57103	Seminar/Conf./Training in City	0.00	1,186.42	0.00	-1,186.42	0.00	-1,186.42
57104	Seminar/Conf/Train. (in St.)	10,988.94	1,428.00	30,188.47	-20,627.53	0.00	-20,627.53
57105	Workshops Stipends/Prof. Dev.	288,279.06	370.00	61,128.59	226,780.47	90,000.00	136,780.47
57201	Business Travel Outside State	2,571.60	140.34	1,390.45	1,040.81	0.00	1,040.81
57202	Seminars/Conf/Train. (out St.)	123,537.88	2,948.35	54,409.52	66,180.01	0.00	66,180.01
57301	Dues and Subscriptions Summary	325.00	0.00	701.94	-376.94	0.00	-376.94
57302	Prof Memberships & Affiliation	35,454.78	290.00	34,468.33	696.45	0.00	696.45
57303	Prof Publication/Subscriptions	9,646.01	79.94	3,090.78	6,475.29	0.00	6,475.29
57601	Court Judgements/Damage Settle	7,500.00	0.00	7,800.00	-300.00	0.00	-300.00
57602	LumpSumSettleEmpWorker's Comp	32,316.00	0.00	26,619.04	5,696.96	0.00	5,696.96
	Sub-total: Travel & Training	551,568.00	23,691.42	237,035.77	290,840.81	94,500.00	196,340.81
58302	Energy Conservation Lease -Sch	460,340.00	38,361.63	421,978.37	0.00	0.00	0.00
58501	Additional Equipment Summary	0.00	0.00	0.00	0.00	0.00	0.00
58502	Computer Network	8,258.50	0.00	8,258.50	0.00	0.00	0.00
58504	New Equipment - Motor Vehicle	19,766.71	764.64	3,823.20	15,178.87	0.00	15,178.87
58505	NEquip-SchFurn.(Instructional)	381,791.40	15,300.24	384,841.97	-18,350.81	213,831.80	-232,182.61
58506	NEquip-Educ. Equip. (AV incl)	64,413.32	10,921.14	37,349.18	16,143.00	0.00	16,143.00
58507	NEquip-Furn/Equip-NonInstruct.	18,598.58	9,948.73	14,166.91	-5,517.06	0.00	-5,517.06
58550	Computer Hardware	234,056.15	2,623.00	219,758.50	11,674.65	0.00	11,674.65
58702	Replacement Equip - Motor Veh	0.00	0.00	13,200.14	-13,200.14	0.00	-13,200.14
58801	Major Maintenance Summary	36,990.14	0.00	36,990.14	0.00	0.00	0.00
58805	Flooring Svs/Mat	0.00	0.00	0.00	0.00	0.00	0.00
58920	Construction	9,010.00	0.00	9,010.00	0.00	0.00	0.00
59101	Debt Svs Principal Summary	5,654,168.20	0.00	4,568,000.00	1,086,168.20	1,086,168.70	-0.50
59102	Debt Svs-Principal LTD	0.00	0.00	0.00	0.00	0.00	0.00

Cambridge Public Schools
Fiscal Year 2002-03 General Fund Financial Report as of May 15, 2003

FUND: 15000 Account Code	Account Description	Working Budget	Encumbered Amount	Expended Amount	Balance As of 5/15/03	Projected Expenditures to End of Year	Projected End-of-Year Balance
59201	Debt Svs Interest Summary	0.00	0.00	338,234.00	-338,234.00	-338,234.00	0.00
59202	Debt Svs. LT Debt Interest	1,423,648.00	0.00	916,629.14	507,018.86	507,018.00	0.86
	Sub-total: Equipment/Fixed Assets	8,311,041.00	77,919.38	6,972,240.05	1,260,881.57	1,468,784.50	-207,902.93
	Total:	116,562,345.00	5,461,555.51	95,946,997.85	15,153,791.64	15,657,770.50	-503,978.86

Statutory Totals:	Sub-total: Salaries & Fringe Benefits	84,160,186.00	142,336.53	71,377,261.12	12,640,588.35	12,962,536.00	(321,947.65)
	Sub-total: Other Ordinary Maintenance	23,539,550.00	5,217,608.18	17,360,460.91	961,480.91	1,131,950.00	(170,469.09)
	Sub-total: Travel & Training	551,568.00	23,691.42	237,035.77	290,840.81	94,500.00	196,340.81
	Sub-total: Equipment/Fixed Assets	8,311,041.00	77,919.38	6,972,240.05	1,260,881.57	1,468,784.50	(207,902.93)
	Total:	116,562,345.00	5,461,555.51	95,946,997.85	15,153,791.64	15,657,770.50	(503,978.86)

Cambridge Public Schools

Memo

To: James Conry

From: Fred Centanni

Date: 5/20/2003

Re: Medicaid Reimbursement Revenue

Please be advised that we are projecting the following available excess Medicaid Reimbursement revenue:

Original FY03 Budget	Received as of 5-19-03	Projected Payment for Quarter Ending 3-31-03*	Projected Available Revenue
$ 900,000.00	$ 1,167,561.00	$ 236,637.00	$ 504,198.00

*Per phone conversation with Jerry Beauderault (617) 210-5061 at the State Comptroller's office on 5-20-03, the $236,637 Medicaid reimbursement payment for the quarter ending 3-31-03 will be received by 6-30-03.

CITY OF CAMBRIDGE
REVENUE LEDGER AS OF 05192003
PRINTED 05192003 14:16:13

FUND: 105 SCHOOL DEPT FUND
DEPT: 5000 EDUCATION
COST: 00

DATE	SRC	TRID	JE #	BATCH	CK #	DESCRIPTION	EST REVENUE	RECEIVED	BALANCE
OBJECT: 45906 MEDICAID REIMBURSEMENT									
07182002	000	999	000000	071821	0		.00	365,711.00	-365,711.00
09302002	000	999	000000	093021	0		.00	141,154.00	-506,865.00
12172002	000	999	000000	121741	0		.00	81,660.00	-588,525.00
01232003	000	999	000000	012321	0		.00	247,715.00	-836,240.00
04242003	000	999	000000	042441	0		.00	331,221.00	-1,167,461.00
TOTAL FOR OBJECT: 45906 MEDICAID REIMBURSEMENT							.00	1,167,461.00	-1,167,461.00
OBJECT: 46909 MISC SCHOOL RECEIPTS									
07102002	469	999	000000	071011	0		.00	10,926.00	-1,178,387.00
07312002	469	999	000000	073151	0		.00	250.88	-1,178,637.88
10312002	469	999	000022	103161	0		.00	-260.00	-1,178,377.88
TOTAL FOR OBJECT: 46909 MISC SCHOOL RECEIPTS							.00	10,916.88	-10,916.88
OBJECT: 46909 MISC SCHOOL RECEIPTS									
07262002	000	999	000000	072661	0		.00	48.14	-48.14
07312002	000	999	000000	073151	0		.00	324.74	-372.88
08162002	000	999	000000	081671	0		.00	360.82	-733.70
10182002	000	999	000000	101871	0		.00	260.00	-993.70
10292002	000	999	000000	102951	0		.00	59.39	-1,053.09
12132002	000	999	000000	121371	0		.00	6.63	-1,059.72
01232003	000	999	000000	012321	0		.00	88.65	-1,148.37
04092003	000	999	000000	040951	0		.00	302.20	-1,450.57
04162003	000	999	000000	041611	0		.00	46.25	-1,496.82
TOTAL FOR OBJECT: 46909 MISC SCHOOL RECEIPTS							.00	1,496.82	-1,496.82
TOTAL COST CENTER: 89 FINANCIAL CONTROL							.00	1,496.82	-1,496.82
TOTAL FOR DEPARTMENT: 5000 EDUCATION							.00	1,179,874.70	-1,179,874.70

Cambridge Public Schools
159 Thorndike Street
Cambridge, MA 02141

I certify, that to the best of my knowledge, the Administrative Claim (AAC) for the QUARTER ENDING 03/31/03 represents actual expenses accumulated under the CAMBRIDGE PUBLIC SCHOOLS provider agreement with the Massachusetts Division of Medical Assistance. The claim amount is solely related to our Administrative Activity Agreement with the Massachusetts Division of Medical Assistance and does not duplicate any Federal claims for reimbursement.

Cambridge Provide No. 1950177

GROSS:

Gross AAC Expenses Reimbursed at 50%:	$	472,231
Gross AAC Expenses Reimbursed at 90%:	$	579
Total GROSS Claim Amount:	$	472,810

NET:

Net AAC Expenses Reimbursed at 50%:	$	236,115
Net AAC Expenses Reimbursed at 90%:	$	521
Total NET Claim Amount:	$	236,637

Total NET Reimbursement: $ 236,637

FRED CENTANNI III, ACTING MANAGER OF FINANCIAL SERVICES
Name and Title (Please Print)

F. C— III
Signature

4-14-03
Date

CAMBRIDGE PUBLIC SCHOOLS

159 THORNDIKE STREET CAMBRIDGE, MASSACHUSETTS 02141

N03-020

January 16, 2003

To The Honorable Members of the School Committee:

FY02-03 Hiring Freeze and Expenditure Control

Please Be Notified That; attached for your information is a memorandum that was issued to all administrators today, notifying them of an immediate hiring freeze on non-essential positions and implementation of systemwide expenditure controls.

As described in the memorandum, this action was taken to respond to the recent extraordinary news from the state level that already-budgeted local revenues will be significantly reduced in the current fiscal year, and the state will not be paying their share of residential school tuitions in the 4th quarter of this year.

The City Manager has taken a similar action (see attached) and we will be working closely with him and his staff to determine the impact of these state actions when more information is made available.

Respectfully submitted,

Bobbie D'Alessandro

Bobbie D'Alessandro
Superintendent of Schools

BD/tg

CAMBRIDGE PUBLIC SCHOOLS

159 THORNDIKE STREET CAMBRIDGE, MASSACHUSETTS 02141

To: All Administrators Date: 1/16/03

From: Bobbie D'Alessandro, Superintendent of Schools

Subject: Expenditure Controls for Remainder of FY02-03:

As a result of the extraordinary news from the state level that local aid payments to cities and towns will be significantly reduced this fiscal year, we are immediately implementing a hiring freeze on all non-essential positions for the remainder of this fiscal year. We are also immediately implementing an expenditure control plan for all non-salary expenditures for the remainder of the fiscal year.

These actions are being taken in light of; the news in early January that the state would not be paying their 4th quarter portion of the so-called "50/50" share of tuition for special education students in residential placements; the news this week that the Governor has requested, and the legislature is approving, authority to cut already-budgeted local aid payments; internal budget deficits in special education tuition accounts due to a significant increase in the number of students in outside placements.

These actions are similar to those being taken by municipalities and districts across the state, and are a possible indication of the financial environment for the next few years. Until the state informs cities and towns of the actual reductions that will be made, we believe it is prudent to take contingency measures to reduce expenditures. The City Manager has also issued a hiring moratorium notice (attached) to all City departments.

We are immediately forming an Expenditure Control Board consisting of Chief Operating Officer James Maloney, Deputy Superintendent Carolyn Turk, Chief Financial Officer James Conry, and Executive Director of Human Resources Barbara Allen. The ECB will meet frequently to review all position requests, general fund expenditure requests (except those noted below) and other expenditure issues that may arise. Administrators will be informed of ECB decisions.

The following should be noted;

1. Only General Fund positions and expenditures are subject to this moratorium at this time. Grant requisitions and positions will continue to be processed.

2. All requests to fill essential positions will be reviewed by the ECB. Obviously, if a classroom teacher goes out on an extended medical leave, we will backfill with an extended term substitute. No administrator has authority,

The Cambridge School Department is an equal opportunity / affirmative action employer.

without ECB approval, to place new hires (temporary or otherwise), offer a position, or proceed with interviews.

3. All overtime and temporary help is to be discontinued, except for health and safety emergencies, outside details (paid by outside users) or other <u>emergency</u> situations.

4. <u>School SIP funds and PDP funds will be approved</u> and are not subject to the freeze at this time.

5. All other general fund expenditure requests will be subject to review, including service agreements and reimbursements. Administrators should not make any assumptions about after-the-fact approval of such expenditures.

BD/tg

CITY OF CAMBRIDGE • EXECUTIVE DEPARTMENT

Robert W. Healy, City Manager *Richard C. Rossi, Deputy City Manager*

January 13, 2003

MEMORANDUM

TO: Department Heads

FROM: Robert W. Healy
City Manager

RE: Temporary Hiring Moratorium/Reduce Overtime

As a result of the extraordinary announcement by Governor Mitt Romney, indicating that he is seeking legislative authority to withhold from cities and towns monies already budgeted for FY 03, I have decided to declare a moratorium on all hiring for the immediate future.

There remain many questions about what the Governor's intentions are, and how they will affect Cambridge this fiscal year. Until we learn more about what reductions in this year's state aid we may expect, it is prudent to suspend regular hiring and filling of vacancies, effective immediately.

If an approved offer letter has already been issued and accepted, the hiring may go forward. Any outstanding offer letters that have not yet been accepted should be reviewed immediately with the Assistant City Manager for Fiscal Affairs and the Personnel Director. They will discuss the matter with me to determine whether the offer should be withdrawn or can stand. If an offer is rejected no new offer to another candidate should issue without my explicit approval.

Any vacancies already approved that have been advertised or posted may be processed through candidate screening—but no job offers can be made without my express approval. A detailed written justification for proceeding with hiring at this time will be required as part of the review. It is anticipated that such hiring will be approved in only the rarest of circumstances.

Any vacancies not yet approved should be held without action pending further clarification of our fiscal circumstances. If there are any vacancies that, in the view of the department head are so essential as to require immediate action, a detailed justification for proceeding should be submitted with the vacancy. It is anticipated that such vacancies will be approved in only the rarest of circumstances. These matters will be reviewed again at Departmental budget hearings.

It is also essential that overtime accounts be very aggressively managed to be sure that any overtime approved is absolutely essential.

If you have any questions concerning this process, please contact the Assistant City Manager for Fiscal Affairs or the Personnel Director. The City has experienced difficult fiscal circumstances before, and I am confident this time, as previously, we can maintain essential services and manage our way sensibly through the difficulties ahead.

795 Massachusetts Avenue, Cambridge, Massachusetts 02139
Voice: 617.349.4300 Fax: 617.349.4307 TTY: 617.349.4242 Web: www.ci.cambridge.ma.us

To: All Administrators Date: 5/15/03

From: James M. Cotry, Chief Financial Officer

Subject: Expenditure Freeze for Remainder of FY02-03:

Please be advised that effective immediately, an expenditure freeze is in effect on all General Fund, discretionary spending for the remainder of this fiscal year. This action is being taken at this time as a further expenditure control measure to avoid an end-of-year deficit.

The following information is provided to respond to questions that have been asked regarding a freeze;

1. Previously Encumbered Funds: if a Purchase Order has already been issued for services or materials, that order and related expenditure will be processed as usual. Purchasing Office staff will continue to work directly with schools and departments on expediting those orders and payments.
2. Previously Approved Service Agreements: service agreements which have already been submitted and approved will be honored. Administrators are requested to submit signed payment vouchers as soon as work is completed (not in advance) so that payment can be made. Please be reminded that employee payment vouchers submitted after June 10, 2003 will be processed in July, and therefore will be charged to FY03-04 (see attached memo dated 1/27/03).
3. Overtime & Temporary Help: no overtime or temporary help is authorized without prior approval by the Expenditure Control Board, except overtime related to a health or safety emergency.
4. Invoices Not Yet Submitted on Requisitions: administrators who have in their possession invoices or payment vouchers that have not yet been encumbered on a purchase order, must submit such items to Purchasing with a standard signed requisition by no later that May 22, 2003. Please insure that you have sufficient funds remaining in your A/U budget before submitting any such invoices.
5. Grant Funds: as previously communicated, grant expenditures will continue to be approved with grant budgets and time periods. The Purchasing Office will issue a follow-up memo on the submission timelines for various grant requisitions, depending upon grant end-dates.

Please contact me at ext. 6427, or send an e-mail, if you have any questions regarding the above.

JMC/tg

Cc: C. Turk, Interim Superintendent of Schools
J. Maloney, Chief Operating Officer
Leadership Team

9.

CITY OF CAMBRIDGE • EXECUTIVE DEPARTMENT

Robert W. Healy, City Manager *Richard C. Rossi, Deputy City Manager*

795 Massachusetts Avenue, Cambridge, Massachusetts 02139
Voice: 617.349.4300 Fax: 617.349.4307 TTY: 617.349.4242 Web: www.cambridgema.gov

June 9, 2003

To the Honorable, the City Council:

I am hereby requesting the transfer of $333,729 from the School Other Ordinary Maintenance account to the School Salaries and Wages account ($321,947) and to the School Extraordinary Expenditures account ($11,782). In addition, I am requesting a transfer of $196,120 from the School Travel and Training account to the School Extraordinary Expenditures account ($196,120).

These end-of-year transfers are required to cover increased salary and wages costs ($321,947) due to medical leaves with back-fills, overtime, workers' compensation payments, food service subsidies and the like. In addition, this transfer will be used to cover the cost of equipment purchases for the RSTA Program ($207,902).

The School Committee approved this transfer on June 3, 2003.

Very truly yours,

Robert W. Healy
City Manager

RWH/mec

F-47

Consent Agenda #9

Transmitting communication from Robert W. Healy, City Manager, relative to the transfer of $333,729 from the School Other Ordinary Maintenance Account to the School Salaries and Wages Account ($321,947) and to the School Extraordinary Expenditures Account ($11,782); and additionally the transfer of $196,120 from the School Travel & Training account to the School Extraordinary Expenditures Account to cover increased salary and wages costs due to medical leaves, overtime, workers' compensation payments, food service subsidies and to cover the cost of equipment purchases for the RSTA program.

In City Council June 9, 2003

ORDER ADOPTED
ROLL CALL 9-0-0