



# Watertown Public Schools

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To: Watertown School Committee  
Cc: John Brackett, Interim Superintendent  
From: Mary DeLai, Interim Director of Business Services  
Date: January 6, 2017  
Re: FY2017 Budget Status

Attached to this memo, you will find a report outlining the status of our Fiscal Year 2017 Budget as of December 31, 2016. This report reflects our best estimate of the current status as of our budget with actual, encumbered, and projected expenditures through year end. The attached reports show that we are currently projecting a year-end balance of \$162,294. It is important to note that this is a relatively tight projection at this point in the school year and there are still many unknown and unanticipated factors, favorable and unfavorable, that could impact this projected balance.

There are a number of factors that have impacted our current financial position for this fiscal year including the major items listed below.

- Construction costs for Preschool classrooms at the Phillips School (\$200,000)
- Facility Master Plan consulting services (\$48,000)
- De-funding of Kindergarten Grant (\$75,000)
- Additional 6.0 FTE Instructional Assistant positions (\$127,000)
- Reduction in Pre-K and Preschool offsets as typical revenues are not sufficient to support projected offsets included in the FY'17 budget (\$150,000)
- Unbudgeted elementary math consumable materials (\$25,000)
- Unanticipated boiler repair at Watertown Middle School (\$35,000)
- Unanticipated water heater replacement at Watertown High School (\$45,000)
- Six additional students attending Minuteman beyond budgeted amount (\$135,000)
- Nine additional special education out of district placements (\$360,000)

The items listed above total \$1.2 million and most were not anticipated during the FY'17 budget development process. Despite these challenges, our district leadership team is working hard to ensure that we end the year with a positive balance. We intend to monitor and give serious consideration to the necessity of expenditures as we progress through the remainder of the school year, including the necessity of replacing vacated positions.

While these efforts to monitor expenses on a regular basis will assist us in our goal of closing the year with a positive balance, there are still a number of risk factors that may impact our budgetary position. These are listed below.

- Unanticipated out of district special education placements (tuition and transportation expenses)
- Unanticipated additional staffing required by changes to IEP's
- Unanticipated snow events or extended cold weather events that result in additional natural gas, snow removal, or custodial expenses
- Unanticipated medical or other extended leaves of absences beyond budgeted amounts
- Daily sub usage beyond budgeted amounts
- Revenue shortfalls resulting in an inability to meet assumed offsets

Please know that we will continue to monitor and report expenditures on a monthly basis and make adjustments as needed to meet our objective of ending the year with a positive balance.

**Watertown Public Schools**  
**Fiscal Year 2017**  
**Budget Status as of December 31, 2016**

Responsibility Center	FY'17 Adopted Budget 12/31/2016	FY'17 Transfers & Adjustments	FY'17 Revised Budget 12/31/2016	Expended as of 12/31/2016	Encumbered as of 12/31/2016	Remaining Available 12/31/2016	Projected Remaining Expense	Projected Surplus (Deficit)
<b>Salary</b>	<b>34,926,113</b>	-	<b>34,926,113</b>	<b>13,004,970</b>	<b>19,810,100</b>	<b>1,947,143</b>	<b>1,278,562</b>	<b>668,581</b>
<b>District Administration</b>	<b>2,216,965</b>	-	<b>2,216,965</b>	<b>729,713</b>	<b>333,379</b>	<b>1,023,019</b>	<b>363,854</b>	<b>659,165</b>
<b>District Curriculum</b>	<b>1,962,855</b>	-	<b>1,962,855</b>	<b>781,843</b>	<b>1,127,422</b>	<b>53,590</b>	<b>151,329</b>	<b>(97,739)</b>
<b>Athletics</b>	<b>567,598</b>	-	<b>567,598</b>	<b>238,754</b>	<b>187,162</b>	<b>140,755</b>	<b>151,343</b>	<b>(10,588)</b>
<b>Extracurricular</b>	<b>76,871</b>	-	<b>76,871</b>	<b>13,835</b>	<b>20,836</b>	<b>42,199</b>	<b>21,200</b>	<b>20,999</b>
<b>Facilities</b>	<b>1,440,663</b>	-	<b>1,440,663</b>	<b>687,349</b>	<b>494,053</b>	<b>237,232</b>	<b>146,424</b>	<b>90,808</b>
<b>Technology</b>	<b>324,195</b>	-	<b>324,195</b>	<b>176,036</b>	<b>12,308</b>	<b>135,851</b>	<b>135,851</b>	-
<b>Regular Day</b>	<b>14,567,857</b>	-	<b>14,567,857</b>	<b>5,256,492</b>	<b>9,008,453</b>	<b>295,713</b>	<b>235,677</b>	<b>60,037</b>
District	16,980	-	16,980	-	-	16,980	16,980	-
High School	4,118,605	-	4,118,605	1,524,693	2,548,330	43,156	29,668	13,488
Middle School	3,134,489	-	3,134,489	1,126,631	1,849,095	157,081	43,031	114,051
Cunniff	1,731,757	-	1,731,757	620,259	1,026,536	83,754	28,651	55,103
Hosmer	3,388,792	-	3,388,792	1,166,214	2,210,376	10,896	65,119	(54,223)
Lowell	2,177,234	-	2,177,234	818,694	1,374,115	(16,154)	52,228	(68,383)
<b>Student Services</b>	<b>13,769,109</b>	-	<b>13,769,109</b>	<b>5,120,948</b>	<b>8,626,487</b>	<b>18,783</b>	<b>72,884</b>	<b>(54,101)</b>
District	1,233,777	-	1,233,777	617,220	638,622	(23,790)	-	(23,790)
High School	1,715,784	-	1,715,784	639,298	1,157,506	(81,019)	9,206	(90,225)
Middle School	1,942,609	-	1,942,609	666,157	1,192,357	84,095	28,962	55,133
Cunniff	934,613	-	934,613	377,965	646,117	(89,469)	-	(89,469)
Hosmer	2,282,630	-	2,282,630	839,737	1,265,549	177,052	20,229	156,823
Lowell	1,414,460	-	1,414,460	487,284	840,520	86,656	13,488	73,168
Preschool	793,798	-	793,798	280,114	576,423	(62,738)	-	(62,738)
ELL	1,495,705	-	1,495,705	543,197	1,043,486	(90,978)	-	(90,978)
SEL	1,585,693	-	1,585,693	533,567	1,016,375	34,878	1,000	33,878
Health	370,040	-	370,040	136,411	249,532	(15,903)	-	(15,903)

**Watertown Public Schools**  
**Fiscal Year 2017**  
**Budget Status as of December 31, 2016**

Responsibility Center	FY'17 Adopted Budget 12/31/2016	FY'17 Transfers & Adjustments	FY'17 Revised Budget 12/31/2016	Expended as of 12/31/2016	Encumbered as of 12/31/2016	Remaining Available 12/31/2016	Projected Remaining Expense	Projected Surplus (Deficit)
<b>Non-Salary</b>	<b>8,650,887</b>	-	<b>8,650,887</b>	<b>2,394,238</b>	<b>5,193,164</b>	<b>1,063,484</b>	<b>1,569,771</b>	<b>(506,287)</b>
<b>District Administration</b>	<b>325,231</b>	<b>(30,000)</b>	<b>295,231</b>	<b>381,611</b>	<b>65,498</b>	<b>(151,878)</b>	<b>126,657</b>	<b>(278,534)</b>
<b>District Curriculum</b>	<b>269,948</b>	<b>44,765</b>	<b>314,713</b>	<b>152,684</b>	<b>74,616</b>	<b>87,412</b>	<b>99,626</b>	<b>(12,214)</b>
<b>Athletics</b>	<b>254,010</b>	-	<b>254,010</b>	<b>71,167</b>	<b>78,067</b>	<b>104,776</b>	<b>105,740</b>	<b>(964)</b>
<b>Extracurricular</b>	<b>32,450</b>	-	<b>32,450</b>	<b>5,702</b>	<b>4,139</b>	<b>22,609</b>	<b>22,644</b>	<b>(35)</b>
<b>Facilities</b>	<b>2,187,417</b>	<b>(14,971)</b>	<b>2,172,446</b>	<b>695,719</b>	<b>1,094,303</b>	<b>382,425</b>	<b>398,498</b>	<b>(16,074)</b>
<b>Technology</b>	<b>234,921</b>	-	<b>234,921</b>	<b>95,985</b>	<b>34,170</b>	<b>104,766</b>	<b>121,341</b>	<b>(16,575)</b>
<b>Regular Day</b>	<b>1,616,936</b>	<b>206</b>	<b>1,617,142</b>	<b>294,315</b>	<b>1,355,035</b>	<b>(32,208)</b>	<b>124,830</b>	<b>(157,038)</b>
District	1,231,928	-	1,231,928	67,052	1,301,795	(136,919)	3,705	(140,624)
High School	141,877	659	142,536	73,701	23,051	45,783	45,783	0
Middle School	90,246	(453)	89,793	49,393	16,921	23,479	23,479	-
Cunniff	53,854	-	53,854	31,480	2,830	19,544	19,544	-
Hosmer	50,753	-	50,753	46,621	3,646	486	16,900	(16,414)
Lowell	48,278	-	48,278	26,067	6,792	15,419	15,419	-
<b>Student Services</b>	<b>3,729,974</b>	-	<b>3,729,974</b>	<b>697,055</b>	<b>2,487,337</b>	<b>545,582</b>	<b>570,436</b>	<b>(24,853)</b>
District	3,318,587	(6,000)	3,312,587	575,723	2,308,851	428,012	450,114	(22,102)
High School	13,499	6,000	19,499	7,974	539	10,986	10,986	-
Middle School	12,162	-	12,162	6,836	423	4,903	4,903	-
Cunniff	1,654	-	1,654	879	775	0	0	-
Hosmer	3,892	-	3,892	2,101	76	1,715	1,715	-
Lowell	7,636	-	7,636	6,629	120	887	887	(0)
Preschool	215	-	215	-	-	215	215	-
ELL	25,900	-	25,900	5,758	9,124	11,017	11,500	(483)
SEL	324,800	-	324,800	76,829	162,323	85,647	87,916	(2,269)
Health	21,629	-	21,629	14,325	5,105	2,198	2,198	-
<b>Grand Total</b>	<b>43,577,000</b>	-	<b>43,577,000</b>	<b>15,399,208</b>	<b>25,003,265</b>	<b>3,010,627</b>	<b>2,848,333</b>	<b>162,294</b>