



Watertown Public Schools

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MEMORANDUM

TO: Watertown School Committee
CC: John Brackett
FROM: Mary C. DeLai
DATE: February 7, 2017
RE: FY'18 Level Service Budget

As the first step in the Watertown School Committee budget development process, a “level service” budget has been developed for Fiscal Year 2018. This level service budget reflects step and cost of living adjustments for all current employees as well as expenditures required to provide the same level of service to the district as is provided in the current fiscal year. The total FY'18 Level Service Budget is \$45,332,330 representing a 4.0% increase over FY'17, an increase of \$1,755,330.

An adjustment of -1.0 FTE has been included based on current anticipated enrollment in our schools. The additional 1.0 FTE to support the expansion of the FLES program has not been included but will be one of our budget priorities in the Superintendent's Recommended Budget. Special education tuition and transportation, as well as Minuteman tuition and transportation expenses have been increased to reflect current year obligations and known or anticipated increases for FY'18. For the most part, all other expense lines were level funded. Also, we should note that the FY'18 Level Service Budget does not account for the \$375,000 “one-time” funds that are being used to support the district in FY'17.

One important change to the FY'18 Level Service Budget presentation is that salary and expense lines are presented as “gross” rather than “net” figures and budgetary offsets are clearly enumerated as separate budget lines. This helps to provide greater clarity and transparency as to the total amount of funds required to operate the school district - both operational dollars and special revenues.

Accompanying this memorandum, you will find four documents for your review. These include:

- 1) The FY'18 Level Service Budget Detail Report as of February 7, 2017
- 2) An Annual Grant Allocations Report showing the historical award amounts for each of the grants that the district has received over the prior five years
- 3) A Revolving Fund Analysis showing the historical activity for those revolving funds where revenues are used to offset the operating budget
- 4) An Analysis of Special Education Tuition Expense and Offsets

We plan to discuss these documents in much greater detail at Monday's School Committee meeting. If anyone has any questions prior to the meeting, please feel free to contact us.

WATERTOWN PUBLIC SCHOOLS
FISCAL YEAR 2018
LEVEL SERVICE BUDGET

	FY'14 ACTUAL EXPENDED	FY'15 ACTUAL EXPENDED	FY'16 FTE COUNT	FY'16 ACTUAL EXPENDED	FY'17 FTE COUNT	FY'17 REVISED BUDGET	FY'18 LS FTE COUNT	FY'18 LEVEL SERVICE BUDGET	% CHG	\$ CHG
SALARY	27,498,000	29,772,092	535.7	32,103,622	562.7	34,926,113	561.7	36,815,939	5.4%	1,889,826
District Administration	849,520	1,110,864	11.0	1,212,807	12.0	2,216,965	11.5	1,465,151	-33.9%	(751,814)
CLERICAL	187,928	193,356	4.0	207,133	4.0	207,672	4.0	211,231		3,559
CLERICAL SICK LEAVE BUY BACK	-	-		7,778		2,123		2,123		-
CLERICAL STIPENDS	2,000	4,200		1,700		1,200		2,000		800
CONFIDENTIAL SECRETARY	-	21,915	1.0	53,300	1.0	98,300	1.0	55,999		(42,301)
CONTRACTUAL STIPENDS	-	4,614		4,871		9,871		9,871		-
DAILY SUBSTITUTES	-	-		268,716		-		-		-
NON-ALIGNED PROFESSIONALS	88,453	570,778	6.0	587,473	6.0	589,938	4.0	327,557		(262,381)
OTH DEPARTMENTAL REVENUE	-	-						(33,704)		(33,704)
OTHER AIDE	-	-		40		-		-		-
PROF SICK LEAVE BUY BACK	-	16,434		53,432		26,679		26,679		-
PROFESSIONAL SALARIES	411,550	3,000	-	7,828	-	-	2.0	345,375		345,375
SALARY OTHER	19,200	19,200	-	20,358	1.0	19,467	0.5	39,147		19,680
SET ASIDE	-	-		-		990,143		250,000		(740,143)
SUBSTITUTES	140,389	277,367		(219)		271,572		268,872		(2,700)
TUTOR	-	-		400		-		-		-
REVOLVING FUND REVENUE	-	-						(40,000)		(40,000)
District Curriculum	790,625	1,183,263	20.0	1,588,535	23.0	1,962,855	23.0	2,366,719	20.6%	403,864
CLERICAL	100,090	55,367	2.0	98,726	2.0	101,725	2.0	106,875		5,150
CONTRACTUAL STIPENDS	26,116	5,417		2,499		45,959		48,501		2,542
IN STATE TRAVEL/CONF	-	-								-
NON-ALIGNED PROFESSIONALS	-	265,526	2.0	244,642	2.0	260,000	1.0	120,822		(139,178)
OTHER AIDE	-	-		2,100		3,600		3,600		-
PROFESSIONAL SALARIES	664,419	854,173	16.0	1,189,137	19.0	1,442,526	20.0	1,977,877		535,351
SUBSTITUTES	-	-		-		17,000		17,000		-
WORKSHOPS	-	2,780	-	51,430		92,045		92,045		-
Regular Day	12,927,845	13,458,778	209.8	13,769,012	218.3	14,567,857	217.5	15,474,750	6.2%	906,893
CLERICAL	408,269	401,027	8.0	354,494	8.0	332,706	8.0	351,545		18,839
CONTRACTUAL STIPENDS	23,819	6,678		6,491		30,693		32,109		1,416
DAILY SUBSTITUTES	271,932	241,219		341,300		241,219	-	241,219		-
INSTRUCTIONAL AIDE	26,338	-	2.8	53,411	3.8	71,131	4.0	109,090		37,959
LUNCH ATTENDANT	85,728	45,790	12.0	44,380	13.0	47,683	13.0	59,982		12,299
NON-ALIGNED PROFESSIONALS	20,009	734,083	6.0	698,191	6.0	698,190	5.0	615,918		(82,272)
OTHER AIDE	16,764	12,531	3.0	10,825	4.0	3,600	4.0	112,200		108,600
PROFESSIONAL SALARIES	12,066,388	12,000,610	178.0	12,256,735	182.5	13,136,410	182.5	14,502,832		1,366,422
SUBSTITUTES	4,848	4,000		3,184		825		825		-

**WATERTOWN PUBLIC SCHOOLS
FISCAL YEAR 2018
LEVEL SERVICE BUDGET**

	FY'14 ACTUAL EXPENDED	FY'15 ACTUAL EXPENDED	FY'16 FTE COUNT	FY'16 ACTUAL EXPENDED	FY'17 FTE COUNT	FY'17 REVISED BUDGET	FY'18 LS FTE COUNT	FY'18 LEVEL SERVICE BUDGET	% CHG	\$ CHG
TUTOR	3,750	3,510		-	1.0	5,400	1.0	28,030		22,630
WORKSHOPS	-	9,330		-		-		-		-
FEDERAL GRANT REVENUE	-	-						(229,000)		(229,000)
REVOLVING FUND REVENUE	-	-						(350,000)		(350,000)
Student Services	10,823,250	11,851,425	264.2	13,268,425	277.4	13,769,109	277.8	14,973,688	8.7%	1,204,579
CLERICAL	102,088	105,163	4.0	185,824	4.0	195,684	4.0	209,571		13,887
CONTRACTUAL STIPENDS	71,846	47,934		64,044		66,596		77,732		11,136
NON-ALIGNED PROFESSIONALS	-	115,000	1.0	108,595	-	140,000	-	-		(140,000)
OTHER AIDE	-	35,555		45,863		51,408		51,408		-
PROFESSIONAL SALARIES	7,830,873	8,183,892	125.2	9,341,643	134.0	9,741,656	135.8	10,852,675		1,111,019
SALARY OTHER	47,454	40,639	1.0	38,606	1.0	37,357	1.0	39,161		1,804
SPED INSTRUCTIONAL ASSISTANT	2,725,309	3,303,540	133.0	3,469,903	138.4	3,518,408	137.0	3,984,891		466,483
TUTOR	45,679	19,703		13,525		18,000		18,250		250
WORKSHOPS	-	-		420		-		-		-
STATE GRANT REVENUE	-	-						(10,000)		(10,000)
REVOLVING FUND REVENUE	-	-						(250,000)		(250,000)
Athletics	493,562	521,758	1.4	527,993	2.0	567,598	2.0	543,734	-4.2%	(23,864)
CLERICAL	-	-	0.4	7,383	1.0	30,342	1.0	44,124		13,782
COACHING SALARIES	372,217	396,993		393,114		409,997		426,309		16,312
CONTRACTUAL STIPENDS	3,000	150		237		-		-		-
PROFESSIONAL SALARIES	118,345	105,752	1.0	108,396	1.0	108,396	1.0	114,439		6,043
SALARY OTHER	-	18,863		18,863		18,863		18,863		(0)
REVOLVING FUND REVENUE	-	-						(60,000)		(60,000)
Extracurricular	53,752	83,727		90,910		76,871		90,158	17.3%	13,287
CONTRACTUAL STIPENDS	53,752	83,657		90,910		76,871		90,158		13,287
WORKSHOPS	-	70		-		-		-		-
Facilities	1,255,285	1,233,756	24.5	1,305,793	25.0	1,440,663	25.0	1,542,122	7.0%	101,459
CLERICAL	(709)	-		-		-		-		-
CLOTHING ALLOWANCE	13,200	19,090		17,100		35,870		17,600		(18,270)
CUSTODIAL OT	55,327	122,708		127,325		135,447		135,447		-
CUSTODIAL OTHER	5,305	8,856		7,736		9,776		9,776		-
CUSTODIAL/MAINTENANCE	1,120,942	1,000,970	23.5	1,012,532	24.0	1,132,690	24.0	1,249,919		117,229
NON-ALIGNED PROFESSIONALS	61,220	82,132	1.0	113,804	1.0	100,000	1.0	102,500		2,500
SALARY OTHER	-	-		27,296		26,880		26,880		-
Technology	304,161	328,521	4.8	340,147	5.0	324,195	5.0	359,616	10.9%	35,421
CONTRACTUAL STIPENDS	3,000	5,000		-		-		-		-
NON-ALIGNED PROFESSIONALS	149,256	158,500	2.0	165,250	2.0	142,250	2.0	167,462		25,212

WATERTOWN PUBLIC SCHOOLS
FISCAL YEAR 2018
LEVEL SERVICE BUDGET

	FY'14 ACTUAL EXPENDED	FY'15 ACTUAL EXPENDED	FY'16 FTE COUNT	FY'16 ACTUAL EXPENDED	FY'17 FTE COUNT	FY'17 REVISED BUDGET	FY'18 LS FTE COUNT	FY'18 LEVEL SERVICE BUDGET	% CHG	\$ CHG
SALARY OTHER	151,906	165,021	2.8	174,897	3.0	181,945	3.0	192,154		10,209
NON-SALARY	8,455,534	9,455,438		9,347,602		8,650,887		8,516,391	-1.6%	(134,496)
District Administration	190,127	225,792		391,152		295,231		295,231	0.0%	-
ADVERTISING	4,900	4,350		8,331		6,090		6,090		-
CONTRACT SERVICES CONSULTANTS	45,000	85,802		51,935		94,412		94,412		-
CONTRACT SERVICES OTHER	12,920	52,728		226,396		76,480		76,480		-
EQUIPMENT	-	-		-		-		-		-
IN STATE TRAVEL/CONF	(89)	1,166		5,858		6,948		6,948		-
MEMBERSHIPS/SUBSCRIPTIONS	11,035	11,605		16,519		16,455		16,455		-
OFFICE SUPPLIES	6,651	11,096		14,939		11,500		11,500		-
OTHER EQUIPMENT - NEW	-	415		1,212		1,000		1,000		-
OUT OF STATE TRAVEL	-	-		2,209		1,700		1,700		-
POSTAGE	9,954	10,134		16,623		19,000		19,000		-
PRINTING/COPYING	5,310	8,483		8,980		10,247		10,247		-
PROPERTY/LIABILITY INSURANCE	8,484	8,590		7,428		7,799		7,799		-
REPAIR/MAINTENANCE	1,759	-		-		-		-		-
SUPPLIES OTHER	-	-		1,106		-		-		-
TOWN CENSUS	3,836	3,508		3,682		3,600		3,600		-
UNEMPLOYMENT	80,367	27,915		25,934		40,000		40,000		-
District Curriculum	196,637	144,250		383,139		314,713		315,249	0.2%	536
CONTRACT SERVICES CONSULTANTS	-	-		4,278		-		-		-
CONTRACT SERVICES OTHER	48,365	70,855		36,682		48,171		48,171		-
EMPLOYEE TUITION REIMBURSEMENT	-	-		44,789		60,000		60,000		-
IN STATE TRAVEL/CONF	800	2,140		4,230		54,496		54,496		-
INSTRUCTIONAL EQUIPMENT - NEW	-	-		105,646		23,600		23,600		-
INSTRUCTIONAL MATERIALS	1,571	12,930		67,647		26,514		26,514		-
MEMBERSHIPS/SUBSCRIPTIONS	30,506	41,469		57,762		72,023		72,023		-
OFFICE SUPPLIES	1,487	778		1,363		600		1,136		536
OTHER EQUIPMENT - NEW	-	4,525		-		-		-		-
REPAIR/MAINTENANCE	-	-		2,486		1,500		1,500		-
SOFTWARE	-	-		668		-		-		-
SUPPLIES OTHER	-	8,374		20,962		12,309		12,309		-
TECHNOLOGY EQUIPMENT -NEW	-	-		5,310		-		-		-
TEXTBOOKS	113,908	3,179		31,316		15,500		15,500		-
Regular Day	1,108,805	1,527,215		1,873,126		1,617,142		1,582,791	-2.1%	(34,351)
CONTRACT SERVICES OTHER	(1,440)	17,254		15,380		18,937		19,190		253
EQUIPMENT	-	-		3,928		-		-		-

**WATERTOWN PUBLIC SCHOOLS
FISCAL YEAR 2018
LEVEL SERVICE BUDGET**

	FY'14 ACTUAL EXPENDED	FY'15 ACTUAL EXPENDED	FY'16 FTE COUNT	FY'16 ACTUAL EXPENDED	FY'17 FTE COUNT	FY'17 REVISED BUDGET	FY'18 LS FTE COUNT	FY'18 LEVEL SERVICE BUDGET	% CHG	\$ CHG
EQUIPMENT-COPY	7,908	-		-		-		-		-
IN STATE TRAVEL/CONF	495	-		30		-		-		-
IN TOWN TRAVEL	-	378		1,032		650		650		-
INSTRUCTIONAL EQUIPMENT - NEW	-	7,986		109,953		14,908		13,899		(1,009)
INSTRUCTIONAL MATERIALS	166,003	133,819		161,654		208,953		209,992		1,039
MEMBERSHIPS/SUBSCRIPTIONS	6,054	4,954		20,947		5,635		5,635		-
OFFICE SUPPLIES	966	-		-		-		-		-
OTHER BOOKS	5,577	-		7,738		18,016		18,016		-
POSTAGE	4,319	3,784		10,908		11,000		11,000		-
PRINTING/COPYING	54,510	64,529		111,679		55,027		55,027		-
R&M TECHNOLOGY	-	-		2,232		-		-		-
REPAIR/MAINTENANCE	343	2,811		9,748		13,121		14,130		1,009
SOFTWARE	5,472	-		3,495		5,189		5,189		-
TECHNOLOGY SUPPLIES	-	-		798		1,986		1,986		-
TEXTBOOKS	5,526	1,283		11,850		31,555		31,555		-
TRANSPORTATION	193,949	142,709		274,432		227,624		293,341		65,717
TRANSPORTATION REIMBURSEMENT	-	237		132		237		237		-
TUITION COLLAB	659,124	-		-		-		-		-
TUITION MA SCHOOLS	-	1,147,471		1,127,192		1,004,304		962,943		(41,361)
STATE GRANT REVENUE	-	-						(10,000)		(10,000)
REVOLVING FUND REVENUE	-	-						(50,000)		(50,000)
Student Services	4,853,392	5,164,370		3,789,628		3,729,974		3,856,383	3.4%	126,409
CONTRACT SERVICES CONSULTANTS	-	8,338		83,475		80,000		80,000		-
CONTRACT SERVICES OTHER	36,772	48,696		32,161		56,850		60,350		3,500
CONTRACT SERVICES SPED	443,410	569,072		544,419		627,448		607,448		(20,000)
EQUIPMENT	-	-		1,652		1,000		1,000		-
IN STATE TRAVEL/CONF	-	-		910		-		-		-
IN TOWN TRAVEL	-	-		289		500		500		-
INSTRUCTIONAL EQUIPMENT - NEW	-	-		34,834		1,075		1,075		-
INSTRUCTIONAL MATERIALS	12,725	9,012		55,198		89,858		89,858		-
MEMBERSHIPS/SUBSCRIPTIONS	2,505	309		1,230		3,660		3,430		(230)
OFFICE SUPPLIES	787	461		1,277		6,000		6,000		-
OTHER BOOKS	-	-		2,040		-		-		-
OTHER EQUIPMENT - NEW	-	-		3,595		1,829		1,829		-
PRINTING/COPYING	6,625	3,835		3,573		3,102		3,102		-
PUBLICATIONS	-	-		-		209		209		-
REPAIR/MAINTENANCE	-	-		929		500		500		-

**WATERTOWN PUBLIC SCHOOLS
FISCAL YEAR 2018
LEVEL SERVICE BUDGET**

	FY'14 ACTUAL EXPENDED	FY'15 ACTUAL EXPENDED	FY'16 FTE COUNT	FY'16 ACTUAL EXPENDED	FY'17 FTE COUNT	FY'17 REVISED BUDGET	FY'18 LS FTE COUNT	FY'18 LEVEL SERVICE BUDGET	% CHG	\$ CHG
SOFTWARE	-	5,703		19,514		21,000		21,000		-
SUPPLIES OTHER	-	-		313		1,050		1,050		-
TESTING	11,498	4,613		7,085		8,500		8,500		-
TEXTBOOKS	1,001	1,866		(501)		700		700		-
TRANSPORTATION	832,967	933,406		975,128		1,151,056		1,261,056		110,000
TRANSPORTATION REIMBURSEMENT	3,534	6,760		8,920		8,850		8,850		-
TUITION COLLAB	-	33,208		279,032		166,414		637,404		470,990
TUITION MA SCHOOLS	3,501,569	151,524		65,329		166,500		200,000		33,500
TUITION NON-PUBLIC	-	3,387,568		1,669,226		1,333,873		4,316,700		2,982,827
FEDERAL GRANT REVENUE	-	-						(535,000)		(535,000)
STATE GRANT REVENUE	-	-						(2,919,178)		(2,919,178)
Athletics	255,368	113,100		193,131		254,010		256,920	1.1%	2,910
CONTRACT SERVICES OTHER	202,960	61,124		129,150		148,825		151,735		2,910
EQUIPMENT	44,548	3,980		6,728		-		-		-
IN STATE TRAVEL/CONF	-	-		760		1,400		1,400		-
INSTRUCTIONAL MATERIALS	-	17,035		4,389		15,593		15,593		-
MEMBERSHIPS/SUBSCRIPTIONS	7,860	1,471		11,449		22,025		22,025		-
OFFICE SUPPLIES	-	-		-		500		500		-
SUPPLIES OTHER	-	29,490		40,654		65,667		65,667		-
REVOLVING FUND REVENUE	-	-						-		-
Extracurricular	19,625	18,027		22,130		32,450		32,450	0.0%	-
CONTRACT SERVICES OTHER	19,224	8,175		12,781		17,350		17,350		-
INSTRUCTIONAL MATERIALS	401	9,852		8,681		14,100		14,100		-
MEMBERSHIPS/SUBSCRIPTIONS	-	-		668		1,000		1,000		-
Facilities	1,634,369	1,912,517		2,225,737		2,172,446		1,942,446	-10.6%	(230,000)
BUILDING MAINTENANCE	2,036	3,078		14,639		-		-		-
CONTRACT SERVICES OTHER	99,503	153,861		205,323		322,489		242,489		(80,000)
CUSTODIAL SUPPLIES	92,425	83,438		82,262		110,000		110,000		-
ELECTRICITY	604,342	609,678		866,576		571,672		571,672		-
MAINTENANCE SUPPLIES	50,101	91,755		139,621		98,290		98,290		-
MEMBERSHIPS/SUBSCRIPTIONS	3,065	310		7,534		8,000		8,000		-
NATURAL GAS	522,292	543,444		359,797		674,642		674,642		-
OTHER EQUIPMENT - NEW	347	31,525		34,652		35,000		35,000		-
REPAIR/MAINTENANCE	251,968	366,389		485,271		285,353		285,353		-
TELEPHONE	8,291	29,040		30,062		67,000		67,000		-
REVOLVING FUND REVENUE	-	-						(150,000)		(150,000)
Technology	197,211	350,167		469,559		234,921		234,921	0.0%	-

**WATERTOWN PUBLIC SCHOOLS
FISCAL YEAR 2018
LEVEL SERVICE BUDGET**

	FY'14 ACTUAL EXPENDED	FY'15 ACTUAL EXPENDED	FY'16 FTE COUNT	FY'16 ACTUAL EXPENDED	FY'17 FTE COUNT	FY'17 REVISED BUDGET	FY'18 LS FTE COUNT	FY'18 LEVEL SERVICE BUDGET	% CHG	\$ CHG
BUILDING SECURITY	-	597		600		8,925		8,925		-
CONTRACT SERVICES OTHER	54,526	78,004		48,054		60,394		60,394		-
INSTRUCTIONAL EQUIPMENT - NEW	102,947	121,173		163,652		12,000		12,000		-
R&M TECHNOLOGY	17,449	19,887		20,035		30,440		30,440		-
SOFTWARE	8,950	24,749		27,431		45,530		45,530		-
TECHNOLOGY EQUIPMENT - LEASED	-	85,342		85,342		-		-		-
TECHNOLOGY EQUIPMENT - REPLACE	-	-		8,214		-		-		-
TECHNOLOGY EQUIPMENT -NEW	-	-		93,148		46,332		46,332		-
TECHNOLOGY SUPPLIES	13,338	20,415		23,084		31,300		31,300		-
Grand Total	35,953,534	39,227,530	535.7	41,451,225	562.7	43,577,000	561.7	45,332,330	4.0%	1,755,330

Annual Grant Allocations

Grant Name	Funding Agency	FY17 Award Amount	FY16 Award Amount	FY15 Award Amount	FY14 Award Amount	FY13 Award Amount
Quality Full-Day Kindergarten	DoE		\$81,370	\$81,370	\$107,229	\$107,229
Inclusive Preschool Learning Environments	EEC	15,935	15,935	15,935	14,715	15,705
Academic Support Services	DoE	0	0	8,400	11,800	13,100
Universal Pre-K	EEC	42,000	42,000	63,189	46,640	0
Coordinated Family & Community Engagement	EEC	148,600	148,600	148,600	138,079	137,317
Kindergarten Early Assessment RTTT	EEC	0	0	0	0	25,732
School Transportation	DoE	11,900	5,575	77,491	0	0
Foundation Reserve Awards (AKA 'pot hole')	DoE	0	250,000	0	55,000	
Early Childhood Special Education	EEC	36,862	35,787	35,864	35,047	35,881
Title III - Limited English Proficiency Support	DoE	49,719	38,606	35,908	44,823	45,933
Occ-Ed Vocational Skills (Perkins Act Alloc.)	DoE	31,758	31,458	30,901	28,982	28,920
SPED 94-142 Allocation	DoE	846,607	801,920	835,218	820,127	840,012
SPED Program Improvement	DoE	20,000	20,118	21,531	11,558	20,082
Title IIA - Teacher Quality	DoE	76,928	79,190	78,237	79,523	82,936
Title IIA Carryover	DoE	34,095	50,973	19,227	3,721	4,650
Title I Distribution	DoE	363,756	371,390	318,825	309,696	318,239
Title I Carryover	DoE	107,433	63,189	126,380	56,980	47,183
84.215F Physical Education Project	Fed DoE	0	116,936	126,034	391,269	0
Physical Education Project Carryover	Fed DoE	206,593	89,657	175,763	0	0
Watertown Healthy Youth Project	Fed DoE	0	0	0	0	41,684
Title III LEP Carryover	DoE	0	0	2,390	0	1,135
Tydings Early Childhood Carryover	EEC	0	250	0	312	297
SPED Early Childhood Program Improvement	DoE	0	2,250	8,000	4,000	4,250
Professional Practice Innovation RTTT	DoE	0	0	0	35,000	
SPED 94-142 Transition	DoE	0	0	0	1,600	
Title III - English Language Acquisition	DoE	0	1,526	2,063		
MOVA Antiterrorism Emergency Assistance	DoJ	150,000	150,000			
School Nutrition Equipment Assistance	DoE	6,633				
		\$2,148,818	\$2,396,730	\$2,211,326	\$2,196,102	\$1,770,285
SPED Circuit Breaker	DoE	1,834,542	2,030,405	2,338,628	2,107,433	1,910,463
SPED Circuit Breaker Carryover	DoE	891,604	1,595,362	976,668		
TOTAL Grant Funds Available		\$4,874,964	\$6,022,497	\$5,526,621	\$4,303,535	\$3,680,748

NOTE: Estimated awards are highlighted

**WATERTOWN PUBLIC SCHOOLS
REVOLVING FUND ANALYSIS**

ATHLETICS REVOLVING

	<u>FY'12</u>	<u>FY'13</u>	<u>FY'14</u>	<u>FY'15</u>	<u>FY'16</u>	<u>FY'17 YTD</u>	<u>FY'17 EOY</u>	<u>FY'18</u>
Start of Year Balance	370	17,750	6,778	37,701	6,239	68,332		70,805
Transfers In	79,215	86,941	126,093	158,944	183,729	84,849	128,559	130,000
Transfers Out	-	(600)	(50)	-	(480)	(224)		
Revised Budget	79,585	104,091	132,820	196,645	189,489	152,957	196,891	200,805
Actual Expended	61,835	97,313	95,119	190,496	121,156	49,527	126,086	140,000
Encumbrances	-	-	-	(90)	-	6,560		
Available	17,750	6,778	37,701	6,239	68,332	96,871	70,805	60,805
Percent Used	78%	93%	72%	97%	64%	32%	64%	

TRANSPORTATION REVOLVING

	<u>FY'12</u>	<u>FY'13</u>	<u>FY'14</u>	<u>FY'15</u>	<u>FY'16</u>	<u>FY'17 YTD</u>	<u>FY'17 EOY</u>	<u>FY'18</u>
Start of Year Balance	1,366	2,840	2,385	7,067	3,465	32,693		27,455
Transfers In	49,002	53,730	81,620	57,512	44,113	46,762	46,762	49,462
Transfers Out	(300)	(270)	(1,938)	(118)	-	-		
Revised Budget	50,068	56,273	82,067	64,461	47,578	79,455	79,455	76,918
Actual Expended	47,228	53,888	75,000	60,996	14,885	23,003	52,000	50,000
Encumbrances	-	2,385	-	-	-	28,997		
Available	2,840	96	7,067	3,465	32,693	27,455	27,455	26,918
Percent Used	94%	96%	91%	95%	31%	29%	65%	

FACILITY RENTAL REVOLVING

	<u>FY'12</u>	<u>FY'13</u>	<u>FY'14</u>	<u>FY'15</u>	<u>FY'16</u>	<u>FY'17 YTD</u>	<u>FY'17 EOY</u>	<u>FY'18</u>
Start of Year Balance	81,986	40,574	26,621	20,971	13,048	1,569		-
Transfers In	142,213	154,929	74,463	86,854	65,019	32,373	75,445	75,445
Transfers Out	(4,888)	-	-	-	-	-		
Revised Budget	219,312	195,503	101,084	107,825	78,067	33,942	77,015	75,445
Actual Expended	178,738	168,882	80,113	94,778	76,497	43,960	83,796	75,445
Encumbrances	-	-	-	-	-	-		
Available	40,574	26,621	20,971	13,048	1,569	(10,017)	(6,781)	0
Percent Used	81%	86%	79%	88%	98%	130%	109%	

**WATERTOWN PUBLIC SCHOOLS
REVOLVING FUND ANALYSIS**

PRE-K REVOLVING

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17 YTD	FY'17 EOY	FY'18
Start of Year Balance	48,646	37,645	24,331	54,155	240,382	114,894		-
Transfers In	366,419	309,657	388,610	403,700	397,603	147,590	397,603	395,000
Transfers Out	(14,980)	(1,400)	(38,531)	(12,455)	(5,320)	(2,980)		
Revised Budget	400,085	345,902	374,410	445,400	632,666	259,504	512,498	395,000
Actual Expended	362,441	321,571	320,254	205,018	517,772	174,175	528,645	350,000
Encumbrances	-	-	-	-	-	354,469		
Available	37,645	24,331	54,155	240,382	114,894	(269,141)	(16,147)	45,000
Percent Used	91%	93%	86%	46%	82%	204%	103%	

PRESCHOOL REVOLVING

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17 YTD	FY'17 EOY	FY'18
Start of Year Balance	43,698	28,524	12,835	29,021	36,545	35,890		43,921
Transfers In	172,176	189,185	181,065	219,870	214,220	111,610	214,220	200,000
Transfers Out	(1,730)	(1,200)	(640)	(620)	(3,280)	-		
Revised Budget	214,144	216,509	193,260	248,271	247,485	147,500	250,110	243,921
Actual Expended	185,620	203,674	164,239	211,727	211,594	102,697	206,189	200,000
Encumbrances	-	-	-	-	-	103,492		
Available	28,524	12,835	29,021	36,545	35,890	(58,689)	43,921	43,921
Percent Used	87%	94%	85%	85%	85%	70%	82%	

COMMUNITY EDUCATION

	FY'12	FY'13	FY'14	FY'15	FY'16	FY'17 YTD	FY'17 EOY	FY'18
Start of Year Balance	598,646	689,473	850,988	921,367	951,774	892,122		956,323
Transfers In	1,091,332	1,124,459	1,374,386	1,037,537	1,503,987	490,495	1,305,304	1,305,304
Transfers Out	(19,198)	(32,138)	(52,981)	(52,097)	(46,388)	(328)		
Revised Budget	1,670,780	1,781,795	2,172,392	1,906,808	2,409,373	1,382,289	2,197,426	2,261,626
Actual Expended	981,307	930,807	1,251,025	955,033	1,517,251	427,454	1,241,103	1,241,103
Encumbrances	-	-	-	-	-	62,165		
Available	689,473	850,988	921,367	951,774	892,122	892,670	956,323	1,020,523
Percent Used	59%	52%	58%	50%	63%	31%	56%	

**Analysis of Special Education Tuition
Expense and Offsets**

Circuit Breaker Claim and Award						
Fiscal Year	Eligible Students Claimed	Total Eligible Expense	Foundation Amount	Net Claim	Total Reimbursed	Rate
FY13	74	5,076,361	2,814,072	2,262,289	1,554,377	68.7%
FY14	90	6,455,991	3,646,080	2,809,911	2,107,433	75.0%
FY15	89	6,864,471	3,685,312	3,179,159	2,338,628	73.5%
FY16	75	5,927,173	3,145,800	2,781,373	2,086,030	75.0%
FY17	68	5,512,478	2,891,700	2,620,778	1,834,542	70.0%
FY18*	78	6,075,352	3,399,874	2,675,479	1,872,835	70.0%
FY19*	78	6,227,236	3,484,871	2,742,366	1,919,656	70.0%
FY20*	78	6,382,917	3,571,992	2,810,925	1,967,647	70.0%

* Projected

Use of Circuit Breaker Funds						
Fiscal Year	Current Year Circuit Breaker Received	Prior Year Carry forward Offset	Current Year Offset	Current Year Carried Forward	% of Current Year CB Used	% of Current Year CB Carried Forward
FY14	2,107,433	-	1,130,765	976,668	54%	46%
FY15	2,338,628	770,800	395,266	1,943,362	17%	83%
FY16	2,086,030	1,943,362	148,426	1,937,604	7%	93%
FY17*	1,834,542	1,937,604	505,570	1,328,972	28%	72%
FY18*	1,872,835	1,328,972	1,340,207	532,628	72%	28%
FY19*	1,919,656	532,628	1,919,656	-	100%	0%
FY20*	1,967,647	-	1,967,647	-	100%	0%

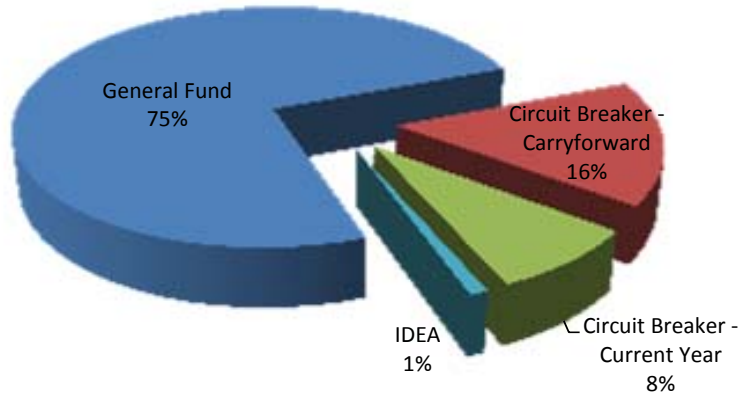
* Projected

Fiscal Year	Tuition Expense	Tuition Funding Sources						
		General Fund	Increase to General Fund	Circuit Breaker - Carryforward	Circuit Breaker - Current Year	Circuit Breaker Total	Foundation Reserve	IDEA
FY15	4,788,506	3,575,732		770,800	395,266	1,166,066		46,708
FY16	4,502,779	2,013,588	(1,562,144)	1,943,362	148,426	2,091,788		397,403
FY17*	4,972,461	1,766,787	(246,801)	1,937,604	505,570	2,443,174	247,521	546,503
FY18*	5,154,104	2,012,163	245,376	1,328,972	1,340,207	2,669,179	250,000	425,000
FY19*	5,282,957	2,155,673	143,510	532,628	1,919,656	2,452,284	250,000	425,000
FY20*	5,415,031	2,772,383	616,711	-	1,967,647	1,967,647	250,000	425,000

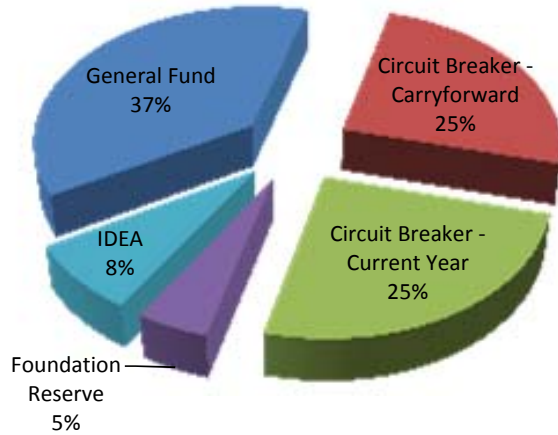
* Projected

Analysis of Special Education Tuition
Expense and Offsets

FY2015 Special Education Tuition Funding Sources



FY2018 Special Education Funding Sources



FY2020 Special Education Tuition Funding Sources

