



# Watertown Public Schools

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## MEMORANDUM

To: Watertown School Committee  
Cc: John Brackett, Interim Superintendent  
From: Mary DeLai, Interim Director of Business Services  
Date: February 7, 2017  
Re: FY2017 Budget Status

Attached to this memo, please find a monthly report detailing the status of our Fiscal Year 2017 Budget as of January 31, 2017. This report shows last year's budgeted and expended amounts; this year's budgeted, expended, and encumbered amounts; the current unencumbered available balance; and the percent expended. Presently, we have an unencumbered, available balance of \$2,537,796 with 94% of the budget expended or encumbered as of January 31<sup>st</sup>.

The most significant change from the prior reporting period is a reduction in the amount encumbered for regional vocational school tuition. We recently obtained accurate enrollment and tuition amounts from Minuteman's business office. We also received our first invoice in January. This information revealed that we were over-encumbered by \$300,000 which was welcome news to receive. The purchase order amount has been reduced returning \$300,000 to our FY'17 available budget. Also, an out of district placement resulted in an additional charge of \$31,525 to the FY'17 Circuit Breaker special revenue fund thereby further reducing the balance available to offset our FY'18 School Department budget.

Expenditures that may result in further reductions in the unencumbered available balance include:

- Unanticipated or pending out of district special education placements (tuition and transportation)
- Unanticipated additional staffing required by changes to IEP's or future referrals for special education services
- Unanticipated snow events or extended cold weather events that result in additional natural gas, snow removal, or custodial overtime expense
- Unanticipated medical or other extended leaves of absences
- Daily substitute 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  
FY'2017 MONTHLY BUDGET REPORT  
AS OF JANUARY 31, 2017**

	FY'16 REVISED BUDGET	FY'16 ACTUAL EXPENDED	FY'17 REVISED BUDGET	FY'17 BUDGET TRANSFERS	EXPENDED AS OF 1/31/2017	ENCUMBERED AS OF 1/31/2017	EXPENDED & ENCUMBERED 1/31/2017	REMAINING AVAILABLE 1/31/2017	% EXPENDED
<b>SALARY</b>	32,231,982	32,103,622	34,926,113	-	15,645,580	17,461,293	33,106,873	1,819,240	95%
DISTRICT ADMINISTRATION	1,485,831	1,212,807	2,216,965		824,861	269,286	1,094,147	1,122,818	49%
DISTRICT CURRICULUM	1,294,471	1,482,106	1,857,966		896,842	933,759	1,830,601	27,365	99%
REGULAR DAY	14,131,632	13,769,012	14,567,857		6,329,528	8,022,797	14,352,325	215,532	99%
District	-	-	16,980		-	-	-	16,980	0%
Cunniff	1,749,594	1,637,636	1,731,757		749,344	903,579	1,652,923	78,834	95%
Hosmer	3,252,210	3,236,450	3,388,792		1,454,977	1,948,713	3,403,690	(14,898)	100%
Lowell	2,085,194	1,975,873	2,177,234		990,007	1,211,159	2,201,166	(23,932)	101%
Middle School	3,002,514	3,058,583	3,134,489		1,321,035	1,674,560	2,995,595	138,894	96%
High School	4,042,120	3,860,470	4,118,605		1,814,165	2,284,787	4,098,952	19,653	100%
<b>STUDENT SERVICES</b>	12,929,725	13,374,854	13,873,998	-	6,267,706	7,631,750	13,899,456	(25,458)	100%
District	1,798,178	1,766,279	1,872,897	-	992,249	931,938	1,924,187	(51,290)	103%
Cunniff	1,296,549	1,277,811	1,271,178		595,436	736,331	1,331,767	(60,589)	105%
Hosmer	3,487,949	3,746,533	3,850,989		1,702,656	2,106,152	3,808,808	42,181	99%
Lowell	1,674,194	1,745,272	1,856,466		797,505	1,011,841	1,809,346	47,120	97%
Middle School	2,241,213	2,325,845	2,355,233		940,420	1,305,354	2,245,773	109,460	95%
High School	2,431,642	2,513,113	2,667,235		1,239,440	1,540,134	2,779,574	(112,339)	104%
<b>ATHLETICS</b>	517,760	527,993	567,598		291,952	138,949	430,902	136,696	76%
District	105,752	115,779	138,738		66,402	83,127	149,529	(10,791)	108%
Middle School	45,074	32,519	45,074		17,837	2,962	20,799	24,275	46%
High School	366,934	379,695	383,786		207,714	52,861	260,574	123,212	68%
<b>EXTRACURRICULAR</b>	31,936	90,910	76,871		16,354	18,396	34,749	42,122	45%
Middle School	3,800	6,775	2,880		427	-	427	2,453	15%
High School	28,136	84,135	73,991		15,927	18,396	34,322	39,669	46%
<b>FACILITIES</b>	1,515,877	1,305,793	1,440,663		811,213	435,587	1,246,800	193,863	87%
District	651,182	444,684	534,734		273,719	48,564	322,282	212,452	60%
Cunniff	93,841	94,195	93,841		55,248	39,335	94,583	(742)	101%
Hosmer	171,433	162,662	171,260		100,879	72,399	173,277	(2,017)	101%
Lowell	135,847	131,714	134,088		74,907	54,279	129,185	4,903	96%
Middle School	234,471	256,059	236,969		161,037	96,801	257,838	(20,869)	109%
Phillips	45,917	37,250	37,035		34,228	27,403	61,631	(24,596)	166%
High School	183,186	179,230	232,736		111,197	96,806	208,003	24,733	89%
<b>TECHNOLOGY</b>	324,750	340,147	324,195		207,124	10,769	217,893	106,302	67%

**WATERTOWN PUBLIC SCHOOLS  
FY'2017 MONTHLY BUDGET REPORT  
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NON-SALARY	9,220,018	9,347,602	8,650,887	-	3,735,961	4,196,370	7,932,331	718,556	92%
DISTRICT ADMINISTRATION	285,968	391,152	295,231	(30,000)	419,530	63,512	483,042	(187,811)	164%
DISTRICT CURRICULUM	294,660	383,139	314,713	44,765	158,436	68,560	226,996	87,717	72%
REGULAR DAY	1,737,720	1,873,126	1,617,142	206	750,576	614,249	1,364,825	252,317	84%
District	1,373,670	1,401,624	1,231,928		509,447	558,924	1,068,371	163,557	87%
Cunniff	42,669	52,403	53,854		33,006	3,550	36,556	17,298	68%
Hosmer	70,865	115,611	50,753		47,273	3,725	50,998	(245)	100%
Lowell	48,656	39,412	48,278		27,319	8,958	36,278	12,000	75%
Middle School	70,101	147,105	89,793	(453)	55,097	14,659	69,757	20,036	78%
High School	131,759	116,972	142,536	659	78,433	24,432	102,865	39,671	72%
STUDENT SERVICES	4,107,524	3,789,628	3,729,974	-	1,172,941	2,355,453	3,528,395	201,579	95%
District	3,985,148	3,734,269	3,666,916	(6,000)	1,140,169	2,353,418	3,493,587	173,329	95%
Cunniff	11,477	4,707	2,854		879	775	1,654	1,200	58%
Hosmer	29,638	4,556	5,607		2,581	207	2,788	2,819	50%
Lowell	13,579	7,753	13,636		11,479	120	11,599	2,037	85%
Middle School	28,505	14,724	18,162		6,869	395	7,264	10,898	40%
High School	39,177	23,620	22,799	6,000	10,965	539	11,504	11,295	50%
ATHLETICS	237,353	193,131	254,010		86,941	69,711	156,651	97,359	62%
District	76,334	30,615	1,900		964	-	964	936	51%
Middle School	-	200	48,308		6,610	29,335	35,945	12,363	74%
High School	161,019	162,316	203,802		79,366	40,376	119,742	84,060	59%
EXTRACURRICULAR	31,153	22,130	32,450		6,529	7,939	14,468	17,982	45%
High School	31,153	22,130	32,450		6,529	7,939	14,468	17,982	45%
FACILITIES	2,083,986	2,225,737	2,172,446	(14,971)	1,017,889	995,280	2,013,169	159,277	93%
District	2,083,986	1,674,384	2,172,446	(14,971)	1,017,889	995,280	2,013,169	159,277	93%
Phillips	-	551,353	-		-	-	-	-	0%
TECHNOLOGY	441,654	469,559	234,921		123,118	21,667	144,786	90,136	62%
<b>Grand Total</b>	<b>41,452,000</b>	<b>41,451,225</b>	<b>43,577,000</b>	<b>-</b>	<b>19,381,541</b>	<b>21,657,663</b>	<b>41,039,204</b>	<b>2,537,796</b>	<b>94%</b>