



# 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: March 9, 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 February 28, 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 \$2,191,001 with 95% of the budget expended or encumbered as of February 28, 2017.

As you can see in the report, transfers approved at the February School Committee meeting have been applied with the result of clearing most of the deficits in salary lines. Any remaining deficits will be addressed with future transfer requests. The deficit in the non-salary district administration budget will be cleared with the capital fund transfers requested this evening which will permit us to transfer pre-school design and construction expenses that were charged to this cost center. At this time, we have no concerns with respect to the projected status of our budget at year end.

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 FEBRUARY 28, 2017

CATEGORY	FY'16 REVISED BUDGET	FY'16 ACTUAL EXPENDED	FY'17 ORIGINAL BUDGET	FY'17 BUDGET TRANSFERS	FY'17 REVISED BUDGET	EXPENDED AS OF 2/28/2017	ENCUMBERED AS OF 2/28/2017	EXPENDED & ENCUMBERED 2/28/2017	REMAINING AVAILABLE 2/28/2017	% EXPENDED 2/28/2017
<b>SALARY</b>										
DISTRICT ADMINISTRATION	1,485,831	1,212,807	2,216,965	(386,000)	1,830,965	954,562	206,546	1,161,107	669,858	63%
DISTRICT CURRICULUM	1,417,383	1,588,535	1,962,855	98,000	2,060,855	1,166,576	790,918	1,957,494	103,361	95%
REGULAR DAY	14,131,632	13,769,012	14,567,857	(27,000)	14,540,857	8,047,202	6,448,989	14,496,191	44,666	100%
Cunniff	1,749,594	1,637,636	1,731,757	(37,000)	1,694,757	940,200	718,639	1,658,839	35,918	98%
District	-	-	16,980	-	16,980	6,120	-	6,120	10,860	36%
High School	4,042,120	3,860,470	4,118,605	-	4,118,605	2,327,494	1,849,275	4,176,769	(58,164)	101%
Hosmer	3,252,210	3,236,450	3,388,792	55,000	3,443,792	1,859,335	1,557,145	3,416,480	27,312	99%
Lowell	2,085,194	1,975,873	2,177,234	45,000	2,222,234	1,240,748	965,399	2,206,147	16,087	99%
Middle School	3,002,514	3,058,583	3,134,489	(90,000)	3,044,489	1,673,306	1,358,531	3,031,837	12,652	100%
STUDENT SERVICES	12,806,813	13,268,425	13,769,109	90,000	13,859,109	7,833,126	5,945,097	13,778,224	80,885	99%
Cunniff	1,296,549	1,277,811	1,271,178	95,000	1,366,178	746,771	533,927	1,280,698	85,480	94%
District	1,675,266	1,659,850	1,768,008	56,000	1,824,008	1,103,906	669,698	1,773,604	50,404	97%
High School	2,431,642	2,513,113	2,667,235	108,000	2,775,235	1,565,221	1,216,999	2,782,221	(6,986)	100%
Hosmer	3,487,949	3,746,533	3,850,989	(76,000)	3,774,989	2,170,327	1,642,324	3,812,652	(37,663)	101%
Lowell	1,674,194	1,745,272	1,856,466	(43,000)	1,813,466	1,033,976	845,286	1,879,262	(65,796)	104%
Middle School	2,241,213	2,325,845	2,355,233	(50,000)	2,305,233	1,212,925	1,036,862	2,249,787	55,446	98%
ATHLETICS	517,760	527,993	567,598	-	567,598	358,948	82,045	440,994	126,604	78%
District	105,752	115,779	138,738	-	138,738	83,547	65,054	148,601	(9,863)	107%
High School	366,934	379,695	383,786	-	383,786	255,583	16,011	271,594	112,192	71%
Middle School	45,074	32,519	45,074	-	45,074	19,819	980	20,799	24,275	46%
EXTRACURRICULAR	31,936	90,910	76,871	-	76,871	26,044	20,116	46,161	30,710	60%
High School	28,136	84,135	73,991	-	73,991	21,606	20,116	41,722	32,269	56%
Middle School	3,800	6,775	2,880	-	2,880	4,438	-	4,438	(1,558)	154%
FACILITIES	1,515,877	1,305,793	1,440,663	-	1,440,663	941,806	318,559	1,260,365	180,298	87%
Cunniff	93,841	94,195	93,841	-	93,841	64,445	28,704	93,149	692	99%
District	651,182	444,684	534,734	-	534,734	313,875	35,533	349,408	185,326	65%
High School	183,186	179,230	232,736	-	232,736	133,681	70,643	204,324	28,412	88%
Hosmer	171,433	162,662	171,260	-	171,260	117,570	53,436	171,006	254	100%
Lowell	135,847	131,714	134,088	-	134,088	87,438	39,609	127,046	7,042	95%
Middle School	234,471	256,059	236,969	-	236,969	183,945	70,639	254,584	(17,615)	107%
Phillips	45,917	37,250	37,035	-	37,035	40,851	19,997	60,848	(23,813)	164%
TECHNOLOGY	324,750	340,147	324,195	-	324,195	248,525	11,128	259,653	64,542	80%

WATERTOWN PUBLIC SCHOOLS  
 FY'2017 MONTHLY BUDGET REPORT  
 AS OF FEBRUARY 28, 2017

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<b>NON-SALARY</b>										
DISTRICT ADMINISTRATION	285,968	391,152	325,231	(30,000)	295,231	343,101	52,825	395,926	(100,695)	134%
DISTRICT CURRICULUM	294,660	383,139	269,948	124,440	394,388	158,601	69,000	227,602	166,786	58%
REGULAR DAY	1,737,720	1,873,126	1,616,936	145,531	1,762,467	816,978	601,655	1,418,633	343,834	80%
Cunniff	42,669	52,403	53,854	-	53,854	34,466	2,364	36,830	17,024	68%
District	1,373,670	1,401,624	1,231,928	120,000	1,351,928	558,293	556,210	1,114,503	237,425	82%
High School	131,759	116,972	141,877	984	142,861	86,791	19,492	106,283	36,578	74%
Hosmer	70,865	115,611	50,753	25,000	75,753	47,374	6,782	54,156	21,597	71%
Lowell	48,656	39,412	48,278	(2,480)	45,798	29,998	3,902	33,900	11,898	74%
Middle School	70,101	147,105	90,246	2,027	92,273	60,055	12,906	72,962	19,311	79%
STUDENT SERVICES	4,107,524	3,789,628	3,729,974	-	3,729,974	1,690,545	1,830,336	3,520,881	209,093	94%
Cunniff	11,477	4,707	2,854	-	2,854	923	704	1,627	1,227	57%
District	3,985,148	3,734,269	3,672,916	(6,000)	3,666,916	1,657,148	1,828,898	3,486,046	180,870	95%
High School	39,177	23,620	16,799	6,000	22,799	11,515	-	11,515	11,284	51%
Hosmer	29,638	4,556	5,607	-	5,607	2,612	176	2,788	2,819	50%
Lowell	13,579	7,753	13,636	-	13,636	11,479	162	11,641	1,995	85%
Middle School	28,505	14,724	18,162	-	18,162	6,869	395	7,264	10,898	40%
ATHLETICS	237,353	193,131	254,010	-	254,010	126,727	40,902	167,629	86,381	66%
District	76,334	30,615	1,900	-	1,900	964	-	964	936	51%
High School	161,019	162,316	203,802	-	203,802	106,416	24,275	130,691	73,111	64%
Middle School	-	200	48,308	-	48,308	19,347	16,627	35,974	12,334	74%
EXTRACURRICULAR	31,153	22,130	32,450	-	32,450	6,529	7,939	14,468	17,982	45%
High School	31,153	22,130	32,450	-	32,450	6,529	7,939	14,468	17,982	45%
FACILITIES	2,083,986	2,225,737	2,187,417	(14,971)	2,172,446	1,186,414	885,514	2,071,928	100,518	95%
District	2,083,986	1,674,384	2,187,417	(14,971)	2,172,446	1,186,414	885,514	2,071,928	100,518	95%
Phillips	-	551,353	-	-	-	-	-	-	-	0%
TECHNOLOGY	441,654	469,559	234,921	-	234,921	124,931	43,811	168,743	66,178	72%
<b>Grand Total</b>	<b>41,452,000</b>	<b>41,451,225</b>	<b>43,577,000</b>	<b>-</b>	<b>43,577,000</b>	<b>24,030,617</b>	<b>17,355,381</b>	<b>41,385,999</b>	<b>2,191,001</b>	<b>95%</b>