



# 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: April 27, 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 April 30, 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 \$1,792,736 with 96% of the budget expended or encumbered as of April 30, 2017. This is a reduction of \$139,512 from the available balance as of March 31, 2017.

Variables that will impact this remaining available balance include:

- Payments due to employees as a result of recent settlements of Unit B and Unit C contracts as well as contracts with the two SEIU associations - custodial, maintenance, and food service staff and administrative assistants (estimated retroactive payments owed is \$150,000)
- Payment of vacation and sick leave buyback for eligible departing employees (estimated liability is \$50,000)
- Payment of stipends to Middle School and High School club advisors pending receipt of verification from principals (estimated liability is \$37,000)

Other variables that may impact this remaining available balance include:

- Unanticipated building maintenance and repair expenses
- Unanticipated out of district special education placements (tuition and transportation expense)
- Unanticipated additional staffing required by changes to IEP's
- 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 note that we are still awaiting approval of Town Council to utilize additional prior year capital funds to offset the preschool construction costs. This will result in the addition of \$120,000 to our FY'17 available balance.

As stated in prior reports, it would be our recommendation to utilize any balance remaining in the FY'17 Operating Budget to pay tuitions that have been charged to the FY'17 Circuit Breaker which would allow for a stronger reserve position going into FY'18.

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 4/30/2017**

	FY'16 REVISED BUDGET	FY'16 ACTUAL EXPENDED	FY'17 ORIGINAL BUDGET	FY'17 BUDGET TRANSFERS	FY'17 REVISED BUDGET	EXPENDED AS OF 4/30/2017	ENCUMBERED AS OF 4/30/2017	EXPENDED & ENCUMBERED 4/30/2017	REMAINING AVAILABLE 4/30/2017	% EXPENDED 4/30/2017
<b>SALARY</b>	32,231,982	32,103,622	34,926,113	(225,000)	34,701,113	23,614,825	10,259,320	33,874,145	826,968	98%
<b>DISTRICT ADMINISTRATION</b>	1,485,831	1,212,807	2,216,965	(386,000)	1,830,965	1,077,963	178,365	1,256,327	574,638	69%
<b>DISTRICT CURRICULUM</b>	1,417,383	1,588,535	1,962,855	98,000	2,060,855	1,391,448	596,937	1,988,385	72,470	96%
<b>REGULAR DAY</b>	14,131,632	13,769,012	14,567,857	(27,000)	14,540,857	9,771,183	4,815,838	14,587,021	(46,164)	100%
District	-	-	16,980	-	16,980	7,110	-	7,110	9,870	42%
Cunniff	1,749,594	1,637,636	1,731,757	(37,000)	1,694,757	1,138,144	532,145	1,670,289	24,468	99%
Hosmer	3,252,210	3,236,450	3,388,792	55,000	3,443,792	2,266,160	1,171,030	3,437,190	6,602	100%
Lowell	2,085,194	1,975,873	2,177,234	45,000	2,222,234	1,495,087	718,974	2,214,061	8,173	100%
Middle School	3,002,514	3,058,583	3,134,489	(90,000)	3,044,489	2,031,568	1,010,844	3,042,413	2,076	100%
High School	4,042,120	3,860,470	4,118,605	-	4,118,605	2,833,114	1,382,844	4,215,958	(97,353)	102%
<b>STUDENT SERVICES</b>	12,806,813	13,268,425	13,769,109	90,000	13,859,109	9,507,795	4,325,700	13,833,495	25,614	100%
District	1,675,266	1,659,850	1,768,008	56,000	1,824,008	1,296,435	501,150	1,797,584	26,424	99%
Cunniff	1,296,549	1,277,811	1,271,178	95,000	1,366,178	900,934	400,815	1,301,749	64,429	95%
Hosmer	3,487,949	3,746,533	3,850,989	(76,000)	3,774,989	2,642,079	1,201,100	3,843,179	(68,190)	102%
Lowell	1,674,194	1,745,272	1,856,466	(43,000)	1,813,466	1,275,776	611,233	1,887,009	(73,543)	104%
Middle School	2,241,213	2,325,845	2,355,233	(50,000)	2,305,233	1,493,052	725,546	2,218,599	86,634	96%
High School	2,431,642	2,513,113	2,667,235	108,000	2,775,235	1,899,519	885,856	2,785,375	(10,140)	100%
<b>ATHLETICS</b>	517,760	527,993	567,598	-	567,598	419,209	124,385	543,593	24,005	96%
<b>EXTRACURRICULAR</b>	31,936	90,910	76,871	-	76,871	40,053	14,775	54,828	22,043	71%
<b>FACILITIES</b>	1,515,877	1,305,793	1,440,663	-	1,440,663	1,116,582	195,500	1,312,082	128,581	91%
<b>TECHNOLOGY</b>	324,750	340,147	324,195	-	324,195	290,592	7,820	298,412	25,783	92%
<b>NON-SALARY</b>	9,220,018	9,347,602	8,650,887	225,000	8,875,887	5,251,413	2,658,706	7,910,119	965,768	89%
<b>DISTRICT ADMINISTRATION</b>	285,968	391,152	325,231	(30,000)	295,231	202,501	54,181	256,682	38,549	87%
<b>DISTRICT CURRICULUM</b>	294,660	383,139	269,948	124,440	394,388	164,200	64,992	229,192	165,196	58%
<b>REGULAR DAY</b>	1,737,720	1,873,126	1,616,936	145,621	1,762,557	870,870	534,874	1,405,745	356,812	80%
District	1,373,670	1,401,624	1,231,928	120,000	1,351,928	593,300	499,558	1,092,858	259,070	81%
Cunniff	42,669	52,403	53,854	-	53,854	36,910	1,943	38,853	15,001	72%
Hosmer	70,865	115,611	50,753	25,000	75,753	51,652	4,974	56,626	19,127	75%
Lowell	48,656	39,412	48,278	(2,480)	45,798	30,779	3,418	34,197	11,601	75%

**WATERTOWN PUBLIC SCHOOLS  
FISCAL YEAR 2017  
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Middle School	70,101	147,105	90,246	2,027	92,273	64,405	9,664	74,069	18,204	80%
High School	131,759	116,972	141,877	1,074	142,951	93,825	15,317	109,142	33,809	76%
STUDENT SERVICES	4,107,524	3,789,628	3,729,974	-	3,729,974	2,401,435	1,138,304	3,539,739	190,235	95%
District	3,985,148	3,734,269	3,672,916	(6,000)	3,666,916	2,359,003	1,135,531	3,494,534	172,382	95%
Cunniff	11,477	4,707	2,854	-	2,854	923	704	1,627	1,227	57%
Hosmer	29,638	4,556	5,607	-	5,607	2,671	-	2,671	2,936	48%
Lowell	13,579	7,753	13,636	-	13,636	11,601	113	11,713	1,923	86%
Middle School	28,505	14,724	18,162	-	18,162	6,869	395	7,264	10,898	40%
High School	39,177	23,620	16,799	6,000	22,799	20,369	1,561	21,930	869	96%
ATHLETICS	237,353	193,131	254,010	(90)	253,920	133,181	77,583	210,763	43,157	83%
EXTRACURRICULAR	31,153	22,130	32,450	-	32,450	12,955	10,239	23,194	9,256	71%
FACILITIES	2,083,986	2,225,737	2,187,417	(14,971)	2,172,446	1,336,740	765,465	2,102,206	70,240	97%
TECHNOLOGY	441,654	469,559	234,921	-	234,921	129,530	13,069	142,599	92,322	61%
<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>28,866,238</b>	<b>12,918,027</b>	<b>41,784,264</b>	<b>1,792,736</b>	<b>96%</b>