



Watertown Public Schools

School Business Office
30 Common Street
Watertown, Massachusetts 02472-3492
Phone: 617-926-7700
Fax: 617-923-1234

John Brackett, Ed.D., Interim Superintendent
john.brackett@watertown.k12.ma.us

Mary C. DeLai, Director of Business Services
mary.delai@watertown.k12.ma.us

MEMORANDUM

To: Watertown School Committee
Cc: John Brackett, Interim Superintendent
From: Mary DeLai, Director of Business Services
Date: June 1, 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 May 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 \$1,120,691 with 97% of the budget expended or encumbered as of May 31, 2017. This is a reduction of \$672,045 from the available balance as of April 30, 2017.

Variables that will impact this remaining available balance include:

- Payments due to employees as a result of the yet to be settled Unit D collective bargaining agreement
- 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.

At the meeting of June 19, 2017, we anticipate making a request to the Committee for budget transfers and adjustments as part of the year end close process. The last FY'17 warrant will be paid on July 14, 2017. At the School Committee meeting in August, we will plan to present a near final FY'17 Budget Status report.

WATERTOWN PUBLIC SCHOOLS
FY'18 MONTHLY BUDGET STATUS
AS OF MAY 31, 2017

	FY'16 REVISED BUDGET	FY'16 ACTUAL EXPENDED	FY'17 ADOPTED BUDGET	FY'17 TRANSFERS	FY'17 REVISED BUDGET	EXPENDED AS OF MAY 31, 2017	ENCUMBERED AS OF MAY 31, 2017	AVAILABLE AS OF MAY 31, 2017	% EXPENDED
Salary	32,231,982	32,103,622	34,926,113	(225,000)	34,701,113	27,779,168	6,522,583	399,361	99%
District Administration	1,485,831	1,212,807	2,216,965	(386,000)	1,830,965	1,194,591	86,814	549,560	70%
District Curriculum	1,417,383	1,588,535	1,962,855	98,000	2,060,855	1,638,455	390,124	32,277	98%
Regular Day	14,131,632	13,769,012	14,567,857	(27,000)	14,540,857	11,481,498	3,147,403	(88,045)	101%
District	-	-	16,980	-	16,980	12,660	-	4,320	75%
Cunniff	1,749,594	1,637,636	1,731,757	(37,000)	1,694,757	1,340,806	333,387	20,564	99%
Hosmer	3,252,210	3,236,450	3,388,792	55,000	3,443,792	2,693,018	761,965	(11,191)	100%
Lowell	2,085,194	1,975,873	2,177,234	45,000	2,222,234	1,746,679	474,015	1,541	100%
Middle School	3,002,514	3,058,583	3,134,489	(90,000)	3,044,489	2,392,896	665,089	(13,496)	100%
High School	4,042,120	3,860,470	4,118,605	-	4,118,605	3,295,440	912,948	(89,782)	102%
Student Services	12,806,813	13,268,425	13,769,109	90,000	13,859,109	11,197,175	2,739,974	(78,040)	101%
District	1,675,266	1,659,850	1,768,008	56,000	1,824,008	1,493,759	327,766	2,483	100%
Cunniff	1,296,549	1,277,811	1,271,178	95,000	1,366,178	1,047,301	271,304	47,573	97%
Hosmer	3,487,949	3,746,533	3,850,989	(76,000)	3,774,989	3,109,985	753,468	(88,464)	102%
Lowell	1,674,194	1,745,272	1,856,466	(43,000)	1,813,466	1,520,251	377,179	(83,964)	105%
Middle School	2,241,213	2,325,845	2,355,233	(50,000)	2,305,233	1,771,051	455,938	78,243	97%
High School	2,431,642	2,513,113	2,667,235	108,000	2,775,235	2,254,828	554,318	(33,911)	101%
Athletics	517,760	527,993	567,598	-	567,598	496,919	56,320	14,359	97%
Extracurricular	31,936	90,910	76,871	-	76,871	46,584	9,603	20,684	73%
Facilities	1,515,877	1,305,793	1,440,663	-	1,440,663	1,388,606	87,832	(35,775)	102%
Technology	324,750	340,147	324,195	-	324,195	335,341	4,513	(15,659)	105%
Non-Salary	9,220,018	9,347,602	8,650,887	225,000	8,875,887	6,519,006	1,629,916	721,330	92%
District Administration	285,968	391,152	325,231	(30,000)	295,231	197,195	28,713	69,322	77%
District Curriculum	294,660	383,139	269,948	124,440	394,388	176,213	38,642	179,533	54%
Regular Day	1,737,720	1,873,126	1,616,936	146,681	1,763,617	1,311,682	126,077	325,858	82%
District	1,373,670	1,401,624	1,231,928	120,000	1,351,928	1,016,868	57,526	277,534	79%
Cunniff	42,669	52,403	53,854	-	53,854	37,628	11,334	4,892	91%
Hosmer	70,865	115,611	50,753	25,000	75,753	55,967	7,982	11,805	84%

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AS OF MAY 31, 2017**

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Lowell	48,656	39,412	48,278	(1,330)	46,948	32,422	5,289	9,238	80%
Middle School	70,101	147,105	90,246	2,027	92,273	68,510	14,604	9,159	90%
High School	131,759	116,972	141,877	984	142,861	100,287	29,342	13,232	91%
Student Services	4,107,524	3,789,628	3,729,974	(1,150)	3,728,824	2,920,965	618,424	189,434	95%
District	3,985,148	3,734,269	3,672,916	(6,000)	3,666,916	2,878,011	616,318	172,587	95%
Cunniff	11,477	4,707	2,854	-	2,854	1,282	-	1,572	45%
Hosmer	29,638	4,556	5,607	-	5,607	2,671	326	2,610	53%
Lowell	13,579	7,753	13,636	(1,150)	12,486	11,601	113	773	94%
Middle School	28,505	14,724	18,162	-	18,162	7,032	-	11,130	39%
High School	39,177	23,620	16,799	6,000	22,799	20,369	1,667	763	97%
Athletics	237,353	193,131	254,010	-	254,010	159,841	64,432	29,737	88%
Extracurricular	31,153	22,130	32,450	-	32,450	15,614	9,975	6,861	79%
Facilities	2,083,986	2,225,737	2,187,417	(14,971)	2,172,446	1,606,522	644,243	(83,954)	104%
Technology	441,654	469,559	234,921	-	234,921	130,974	99,410	4,537	98%
Grand Total	41,452,000	41,451,225	43,577,000	-	43,577,000	34,298,175	8,152,499	1,120,691	97%