



Watertown Public Schools

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MEMORANDUM

To: Watertown School Committee
Cc: Dede Galdston, Superintendent of Schools
From: Mary DeLai, Assistant Superintendent, Finance & Operations
Date: December 1, 2017
Re: FY2018 Budget Status Report

Attached to this memo, please find a report outlining the status of our Fiscal Year 2018 Budget as of November 30, 2017. This report reflects the current status of our budget including actual and encumbered expenditures, available balance, and percent expended. The attached report shows that we currently have an unencumbered balance of \$2,739,962 or 6.0% of our original adopted budget. The current unencumbered balance has been reduced by \$414,896 since last month's report. The predominant reason for the reduction is the encumbrance of expenses for asbestos abatement at Watertown High School.

Known unbudgeted expenses that have adversely impacted our FY'18 Budget, include:

- Four additional students who were accepted and enrolled at Minuteman Vocational Technical School (\$74,193)
- Shared transportation expense to transport additional students to Minuteman (\$24,000)
- AHERA consulting services (\$35,000)
- Emergency or extraordinary maintenance expenses (\$80,000)
- Addition of a 0.5 FTE custodian for the school administration building and for coverage of temporary vacancies and extended absences (\$20,000)
- Stipends not budgeted (\$40,000)
- Asbestos abatement work at WHS (\$262,000)

Other variables that may impact our FY'18 Budget include:

- 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
- Additional unanticipated maintenance expenses
- Custodial overtime, snow plowing and snow removal expenses in excess of projected due to inclement weather
- Revenue shortfalls resulting in an inability to meet assumed offsets

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 2018
BUDGET STATUS AS OF 11/30/2017**

CATEGORY	FY2017 REVISED BUDGET	FY2017 ACTUAL EXPENDED	FY2018 ADOPTED BUDGET	FY2018 TRANSFERS	FY2018 REVISED BUDGET	EXPENDED AS OF 11/30/2017	ENCUMBERED AS OF 11/30/2017	REMAINING AS OF 11/30/2017	% EXPENDED AS OF 11/30/2017
SALARY	34,686,113	34,895,151	37,699,222	(1,800)	37,697,422	10,295,915	23,971,173	3,430,334	91%
District Administration	1,815,965	1,351,558	1,538,854	-	1,538,854	419,071	581,839	537,944	65%
District Curriculum	2,060,855	2,024,981	2,413,127	-	2,413,127	486,958	1,274,126	652,043	73%
Regular Day	14,772,637	15,220,314	16,312,794	-	16,312,794	4,421,664	11,221,041	670,090	96%
High School	4,350,385	4,441,957	4,715,462	-	4,715,462	1,360,824	3,404,173	(49,535)	101%
Middle School	3,044,489	3,074,515	3,353,717	-	3,353,717	962,024	2,396,074	(4,381)	100%
Cunniff	1,694,757	1,800,952	1,893,540	-	1,893,540	479,400	1,269,353	144,787	92%
Hosmer	3,443,792	3,570,930	3,825,196	-	3,825,196	937,047	2,449,380	438,770	89%
Lowell	2,222,234	2,276,370	2,507,899	-	2,507,899	675,707	1,702,061	130,130	95%
District	16,980	55,590	16,980	-	16,980	6,660	-	10,320	39%
Student Services	13,627,329	13,757,803	14,850,551	(1,800)	14,848,751	3,988,647	9,797,398	1,062,707	93%
High School	2,543,455	2,584,820	2,918,761	-	2,918,761	759,218	1,929,132	230,411	92%
Middle School	2,305,233	2,229,610	2,472,249	-	2,472,249	577,817	1,580,941	313,491	87%
Cunniff	1,366,178	1,317,449	1,440,354	-	1,440,354	331,534	855,120	253,700	82%
Hosmer	3,774,989	3,848,736	4,120,744	-	4,120,744	1,053,804	2,839,740	227,201	94%
Lowell	1,813,466	1,964,906	2,073,699	-	2,073,699	560,385	1,465,222	48,092	98%
District	1,824,008	1,812,282	1,824,744	(1,800)	1,822,944	705,890	1,127,243	(10,188)	100%
Athletics	567,598	562,746	584,499	-	584,499	194,476	156,957	233,066	60%
Extracurricular	76,871	87,278	97,658	-	97,658	22,680	33,649	41,329	58%
Facilities	1,440,663	1,528,322	1,542,122	-	1,542,122	616,043	704,158	221,921	86%
Technology	324,195	362,149	359,616	-	359,616	146,376	202,006	11,234	97%
NON-SALARY	8,890,887	8,434,729	12,841,518	(2,313,615)	10,527,103	2,929,044	5,814,963	1,783,095	68%
District Administration	310,231	255,451	285,231	-	285,231	109,527	65,444	110,259	61%
District Curriculum	394,388	200,411	293,452	-	293,452	47,296	14,318	231,838	21%
Regular Day	1,763,617	1,462,983	2,078,279	-	2,078,279	584,050	1,368,633	125,596	94%
High School	142,861	125,526	366,956	-	366,956	210,556	42,426	113,974	69%
Middle School	92,273	81,129	162,314	-	162,314	73,411	23,767	65,136	60%
Cunniff	53,854	48,733	91,299	-	91,299	60,699	6,079	24,521	73%
Hosmer	75,753	60,211	105,532	-	105,532	95,811	12,339	(2,618)	102%
Lowell	46,948	37,407	95,894	-	95,894	69,906	12,977	13,010	86%
District	1,351,928	1,109,978	1,256,284	-	1,256,284	73,667	1,271,044	(88,427)	107%

**WATERTOWN PUBLIC SCHOOLS
FISCAL YEAR 2018
BUDGET STATUS AS OF 11/30/2017**

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Student Services	3,728,824	4,068,505	7,557,497	(2,314,815)	5,241,882	1,345,287	2,641,276	1,255,319	53%
High School	22,799	21,970	21,071	-	21,071	2,680	-	18,391	13%
Middle School	18,162	7,032	11,862	-	11,862	695	11	11,156	6%
Cunniff	2,854	1,282	2,304	-	2,304	-	-	2,304	0%
Hosmer	5,607	2,969	14,360	-	14,360	2,517	4,051	7,792	46%
Lowell	12,486	11,713	13,822	(0)	13,822	600	-	13,221	4%
District	3,666,916	4,023,538	7,494,078	(2,314,815)	5,178,463	1,338,794	2,637,214	1,202,455	53%
Athletics	254,010	270,353	392,801	(1,020)	391,781	126,612	195,782	69,388	82%
Extracurricular	32,450	22,515	30,650	-	30,650	570	8,522	21,559	30%
Facilities	2,172,446	1,930,091	1,892,446	(82,285)	1,810,161	545,238	1,423,030	(158,107)	104%
Technology	234,921	224,421	311,162	84,505	395,667	170,464	97,960	127,243	86%
BUDGET OFFSET	-	-	(4,788,882)	2,315,415	(2,473,467)	-	-	(2,473,467)	0%
District Administration	-	-	(73,704)	-	(73,704)	-	-	(73,704)	0%
District Curriculum	-	-	(100,000)	-	(100,000)	-	-	(100,000)	0%
Regular Day	-	-	(639,000)	-	(639,000)	-	-	(639,000)	0%
High School	-	-	(91,000)	-	(91,000)	-	-	(91,000)	0%
Middle School	-	-	(138,000)	-	(138,000)	-	-	(138,000)	0%
Cunniff	-	-	(100,000)	-	(100,000)	-	-	(100,000)	0%
Hosmer	-	-	(150,000)	-	(150,000)	-	-	(150,000)	0%
Lowell	-	-	(100,000)	-	(100,000)	-	-	(100,000)	0%
District	-	-	(60,000)	-	(60,000)	-	-	(60,000)	0%
Student Services	-	-	(3,694,178)	2,315,415	(1,378,763)	-	-	(1,378,763)	0%
Hosmer	-	-	(160,000)	-	(160,000)	-	-	(160,000)	0%
District	-	-	(3,534,178)	2,315,415	(1,218,763)	-	-	(1,218,763)	0%
Athletics	-	-	(132,000)	-	(132,000)	-	-	(132,000)	0%
Facilities	-	-	(150,000)	-	(150,000)	-	-	(150,000)	0%
Grand Total	43,577,000	43,329,880	45,751,858	(0)	45,751,058	13,224,959	29,786,136	2,739,962	94%