



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: November 9, 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 October 31, 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 \$3,154,858 or 6.9% of our original adopted budget. The current unencumbered balance has been reduced by \$235,815 since last month's report.

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 (\$20,000)

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

The current report does not include anticipated expenses for the various asbestos abatement projects which are scheduled to begin within the next week or two. Once the pricing for this work has been finalized and contracts executed, the funds will be encumbered and should be reflected in next month's report. At this time, the anticipated expense is approximately \$250,000.

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 SCHOOL COMMITTEE
FY2018 MONTHLY BUDGET STATUS
AS OF OCTOBER 31, 2017**

CATEGORY	FY2017 REVISED BUDGET	FY2017 ACTUAL EXPENDED	FY2018 ADOPTED BUDGET	FY2018 TRANSFERS	FY2018 REVISED BUDGET	EXPENDED AS OF 10/31/2017	ENCUMBERED AS OF 10/31/2017	REMAINING AS OF 10/31/2017	% EXPENDED AS OF 10/31/2017
Salary	34,686,113	34,895,151	37,699,222	(1,800)	37,697,422	7,668,183	26,618,230	3,411,009	91%
District Administration	1,815,965	1,351,558	1,538,854	-	1,538,854	347,095	657,390	534,368	65%
District Curriculum	2,060,855	2,024,981	2,413,127	-	2,413,127	360,499	1,433,307	619,321	74%
Regular Day	14,772,637	15,220,314	16,316,794	-	16,316,794	3,232,432	12,500,274	584,088	96%
High School	4,350,385	4,441,957	4,715,462	-	4,715,462	990,968	3,754,922	(30,429)	101%
Middle School	3,044,489	3,074,515	3,353,717	-	3,353,717	702,399	2,664,470	(13,152)	100%
Cunniff	1,694,757	1,800,952	1,897,540	-	1,897,540	346,808	1,399,564	151,169	92%
Hosmer	3,443,792	3,570,930	3,825,196	-	3,825,196	697,279	2,759,660	368,258	90%
Lowell	2,222,234	2,276,370	2,507,899	-	2,507,899	489,069	1,921,658	97,172	96%
District	16,980	55,590	16,980	-	16,980	5,910	-	11,070	35%
Student Services	13,627,329	13,757,803	14,846,551	(1,800)	14,844,751	2,902,596	10,773,815	1,168,340	92%
High School	2,543,455	2,584,820	2,918,761	-	2,918,761	538,205	2,138,702	241,854	92%
Middle School	2,305,233	2,229,610	2,472,249	-	2,472,249	410,452	1,765,078	296,718	88%
Cunniff	1,366,178	1,317,449	1,436,354	-	1,436,354	233,317	952,875	250,161	83%
Hosmer	3,774,989	3,848,736	4,120,744	-	4,120,744	745,342	3,111,672	263,731	94%
Lowell	1,813,466	1,964,906	2,073,699	-	2,073,699	395,757	1,611,175	66,767	97%
District	1,824,008	1,812,282	1,824,744	(1,800)	1,822,944	579,524	1,194,311	49,109	97%
Athletics	567,598	562,746	584,499	-	584,499	150,964	198,058	235,478	60%
Extracurricular	76,871	87,278	97,658	-	97,658	17,350	31,579	48,729	50%
Facilities	1,440,663	1,528,322	1,542,122	-	1,542,122	538,215	794,688	209,220	86%
Technology	324,195	362,149	359,616	-	359,616	119,032	229,119	11,465	97%
Non Salary	8,890,887	8,434,729	12,841,518	(1,914,291)	10,927,227	2,497,508	6,014,625	2,616,640	78%
District Administration	310,231	255,451	285,231	-	285,231	66,337	74,841	158,847	49%
District Curriculum	394,388	200,411	293,452	-	293,452	45,562	15,240	243,339	21%
Regular Day	1,763,617	1,462,983	2,078,279	-	2,078,279	558,163	1,374,490	189,785	93%
High School	142,861	125,526	366,956	-	366,956	204,253	41,123	125,249	67%
Middle School	92,273	81,129	162,314	-	162,314	67,148	27,331	67,925	58%
Cunniff	53,854	48,733	91,299	-	91,299	59,035	6,511	38,363	72%
Hosmer	75,753	60,211	105,532	-	105,532	93,929	10,434	16,301	99%
Lowell	46,948	37,407	95,894	-	95,894	66,896	13,105	28,550	83%

**WATERTOWN SCHOOL COMMITTEE
FY2018 MONTHLY BUDGET STATUS
AS OF OCTOBER 31, 2017**

CATEGORY	FY2017 REVISED BUDGET	FY2017 ACTUAL EXPENDED	FY2018 ADOPTED BUDGET	FY2018 TRANSFERS	FY2018 REVISED BUDGET	EXPENDED AS OF 10/31/2017	ENCUMBERED AS OF 10/31/2017	REMAINING AS OF 10/31/2017	% EXPENDED AS OF 10/31/2017
District	1,351,928	1,109,978	1,256,284	-	1,256,284	66,901	1,275,986	(86,604)	107%
Student Services	3,728,824	4,068,505	7,557,497	(1,915,491)	5,642,006	1,183,427	3,374,409	1,088,701	81%
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	675	31	11,156	6%
Cunniff	2,854	1,282	2,304	-	2,304	-	-	2,304	0%
Hosmer	5,607	2,969	14,360	-	14,360	2,470	668	11,222	22%
Lowell	12,486	11,713	13,822	(0)	13,822	600	-	13,822	4%
District	3,666,916	4,023,538	7,494,078	(1,915,491)	5,578,587	1,177,002	3,373,710	1,031,806	82%
Athletics	254,010	270,353	392,801	(1,020)	391,781	66,729	254,133	75,428	82%
Extracurricular	32,450	22,515	30,650	-	30,650	477	8,522	21,838	29%
Facilities	2,172,446	1,930,091	1,892,446	(82,285)	1,810,161	422,682	815,388	640,965	68%
Technology	234,921	224,421	311,162	84,505	395,667	154,131	97,602	197,737	64%
Budget Offset	-	-	(4,788,882)	1,916,091	(2,872,791)	-	-	(2,872,791)	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)	1,916,091	(1,778,087)	-	-	(1,778,087)	0%
Hosmer	-	-	(160,000)	-	(160,000)	-	-	(160,000)	0%
District	-	-	(3,534,178)	1,916,091	(1,618,087)	-	-	(1,618,087)	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)	45,751,858	10,165,692	32,632,855	3,154,858	94%