



# 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: January 7, 2018  
Re: FY2018 Budget Status Report

Attached to this memo, please find a report outlining the status of our Fiscal Year 2018 Budget as of December 31, 2017, the end of the second quarter of the fiscal year. This report reflects the current status of our budget including actual and encumbered expenditures, available balance, and percent expended as well as projections of remaining non-encumbered expenses and year end surpluses and deficits. The attached report shows that we currently have an unencumbered balance of \$2,954,108 or 6.5% of the original adopted budget.

We are presently projecting remaining expenses of \$2,454,525 through the end of the fiscal year which would result in a favorable year-end balance of \$499,583 or 1.1% of the FY'18 Adopted Budget.

The favorable projected year-end balance is due to several factors, including:

- Seven currently unfilled positions (\$590,000); four of these positions are expected to be filled within the next thirty days while three will remain unfilled resulting in savings of approximately \$300,000.
- FY'17 Circuit Breaker offset exceeded budgeted amount by \$742,418 as grant reimbursement was higher than expected and FY'17 charges to the account were less than anticipated.

There were also a number of unbudgeted expenses that adversely impacted our FY'18 Budget, including:

- Four additional students who were accepted and enrolled at Minuteman Vocational Technical School (\$74,193)
- Expense to transport additional students to Minuteman (\$24,000)
- AHERA consulting services (\$35,000)
- 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)
- AHERA abatement services at WHS, WMS, Cunniff, and Phillips (\$325,000)
- Addition of a Facilities Operation Coordinator to support the newly forming Public Buildings Department (\$25,000)

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

- Unanticipated maintenance expenses
- Custodial overtime in excess of projected due to inclement weather
- Revenue shortfalls resulting in an inability to meet assumed offsets

At this time, revenues from grants, fees, and tuitions are projected to meet budgeted offsets and no major revenue shortfalls are anticipated.

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 SCHOOL COMMITTEE BUDGET  
BUDGET STATUS AS OF 12/31/2017**

	\$	\$	\$	\$	\$	\$	\$	%	\$	\$	%
	FY2017	FY2018	FY2018	FY2018	EXPENDED	ENCUMBERED	AVAILABLE	AVAILABLE	PROJECTED	PROJECTED	REMAINING
	ACTUAL	ADOPTED	BUDGET	REVISED	AS OF	AS OF	AS OF	AS OF	REMAINING	SURPLUS/ (DEFICIT)	AT
	EXPENDED	BUDGET	TRANSFERS	BUDGET	12/31/2017	12/31/2017	12/31/2017	12/31/2017	EXPENSE	(DEFICIT)	YEAR END
<b>Salary</b>	<b>34,340,098</b>	<b>37,699,222</b>	<b>(26,800)</b>	<b>37,672,422</b>	<b>13,097,397</b>	<b>21,555,466</b>	<b>3,019,559</b>	<b>8.0%</b>	<b>1,302,705</b>	<b>1,716,854</b>	<b>4.6%</b>
District Administration	1,178,350	1,538,854	-	1,538,854	506,802	528,873	503,179	32.7%	572,252	(69,073)	-4.5%
District Curriculum	2,024,981	2,413,127	(25,000)	2,388,127	616,107	1,147,841	624,180	26.1%	218,649	405,531	17.0%
Regular Day	14,929,294	16,316,794	-	16,316,794	5,666,164	10,084,920	565,710	3.5%	157,808	407,901	2.5%
District	55,590	16,980	-	16,980	6,660	-	10,320	60.8%	8,000	2,320	13.7%
High School	4,441,957	4,715,462	-	4,715,462	1,740,626	3,042,108	(67,272)	-1.4%	9,650	(76,922)	-1.6%
Middle School	3,074,515	3,353,717	-	3,353,717	1,227,827	2,124,684	1,206	0.0%	(55,228)	56,434	1.7%
Cunniff	1,692,079	1,897,540	-	1,897,540	616,396	1,148,262	132,882	7.0%	148,169	(15,287)	-0.8%
Hosmer	3,438,089	3,825,196	-	3,825,196	1,210,427	2,250,600	364,168	9.5%	33,166	331,002	8.7%
Lowell	2,227,064	2,507,899	-	2,507,899	864,227	1,519,266	124,405	5.0%	14,051	110,354	4.4%
Student Services	13,666,978	14,846,551	(1,800)	14,844,751	5,094,807	8,741,144	1,008,801	6.8%	74,102	934,699	6.3%
District	1,811,722	1,824,744	(1,800)	1,822,944	838,383	858,856	125,705	6.9%	181,251	(55,546)	-3.0%
High School	2,584,820	2,918,761	-	2,918,761	981,307	1,749,430	188,024	6.4%	(64)	188,088	6.4%
Middle School	2,229,610	2,472,249	-	2,472,249	753,568	1,382,171	336,511	13.6%	-	336,511	13.6%
Cunniff	1,272,317	1,436,354	-	1,436,354	429,750	830,209	176,394	12.3%	26,091	150,303	10.5%
Hosmer	3,848,736	4,120,744	-	4,120,744	1,366,946	2,595,793	158,006	3.8%	(105,952)	263,958	6.4%
Lowell	1,919,774	2,073,699	-	2,073,699	724,853	1,324,686	24,161	1.2%	(27,224)	51,385	2.5%
Athletics	562,746	584,499	-	584,499	252,552	239,187	92,760	15.9%	114,136	(21,376)	-3.7%
Extracurricular	87,278	97,658	-	97,658	29,102	32,133	36,423	37.3%	25,264	11,159	11.4%
Facilities	1,528,322	1,542,122	-	1,542,122	758,143	606,476	177,504	11.5%	150,494	27,010	1.8%
Technology	362,149	359,616	-	359,616	173,721	174,892	11,003	3.1%	(10,000)	21,003	5.8%
<b>Non-Salary</b>	<b>8,434,729</b>	<b>12,841,518</b>	<b>(2,560,474)</b>	<b>10,281,044</b>	<b>4,169,048</b>	<b>3,975,839</b>	<b>2,136,157</b>	<b>20.8%</b>	<b>2,308,354</b>	<b>(172,197)</b>	<b>-1.7%</b>
District Administration	255,451	285,231	-	285,231	139,020	58,940	87,271	30.6%	53,045	34,227	12.0%
District Curriculum	200,411	293,452	25,000	318,452	56,021	1,027	261,404	82.1%	208,947	52,457	16.5%
Regular Day	1,462,983	2,078,279	-	2,078,279	1,166,651	759,629	151,999	7.3%	266,770	(114,771)	-5.5%
District	1,109,978	1,256,284	-	1,256,284	617,841	734,058	(95,615)	-7.6%	10,000	(105,615)	-8.4%
High School	125,526	366,956	-	366,956	227,521	22,852	116,584	31.8%	116,175	409	0.1%
Middle School	81,129	162,314	-	162,314	86,116	14,126	62,073	38.2%	65,844	(3,771)	-2.3%
Cunniff	48,733	91,299	-	91,299	65,755	(9,543)	35,086	38.4%	32,293	2,793	3.1%
Hosmer	60,211	105,532	-	105,532	98,256	(2,166)	9,441	8.9%	16,238	(6,797)	-6.4%
Lowell	37,407	95,894	-	95,894	71,162	303	24,429	25.5%	26,220	(1,790)	-1.9%

**WATERTOWN PUBLIC SCHOOLS**  
**FISCAL YEAR 2018 SCHOOL COMMITTEE BUDGET**  
**BUDGET STATUS AS OF 12/31/2017**

	\$	\$	\$	\$	\$	\$	\$	%	\$	\$	%
	FY2017	FY2018	FY2018	FY2018	EXPENDED	ENCUMBERED	AVAILABLE	AVAILABLE	PROJECTED	PROJECTED	REMAINING
	ACTUAL	ADOPTED	BUDGET	REVISED	AS OF	AS OF	AS OF	AS OF	REMAINING	SURPLUS/	AT
	EXPENDED	BUDGET	TRANSFERS	BUDGET	12/31/2017	12/31/2017	12/31/2017	12/31/2017	EXPENSE	(DEFICIT)	YEAR END
<b>Student Services</b>	<b>4,068,505</b>	<b>7,557,497</b>	<b>(2,586,674)</b>	<b>4,970,823</b>	<b>1,709,023</b>	<b>2,073,634</b>	<b>1,188,165</b>	<b>23.9%</b>	<b>691,859</b>	<b>496,306</b>	<b>10.0%</b>
District	4,023,538	7,494,078	(2,586,674)	4,907,404	1,702,367	2,072,711	1,132,326	23.1%	637,555	494,771	10.1%
High School	21,970	21,071	-	21,071	2,680	105	18,285	86.8%	17,615	671	3.2%
Middle School	7,032	11,862	-	11,862	695	11	11,156	94.0%	11,156	-	0.0%
Cunniff	1,282	2,304	-	2,304	-	-	2,304	100.0%	1,804	500	21.7%
Hosmer	2,969	14,360	-	14,360	2,681	1,408	10,271	71.5%	9,907	364	2.5%
Lowell	11,713	13,822	(0)	13,822	600	(601)	13,822	100.0%	13,822	-	0.0%
<b>Athletics</b>	<b>270,353</b>	<b>392,801</b>	<b>(1,020)</b>	<b>391,781</b>	<b>159,613</b>	<b>163,064</b>	<b>69,104</b>	<b>17.6%</b>	<b>69,019</b>	<b>86</b>	<b>0.0%</b>
<b>Extracurricular</b>	<b>22,515</b>	<b>30,650</b>	<b>-</b>	<b>30,650</b>	<b>987</b>	<b>10,254</b>	<b>19,409</b>	<b>63.3%</b>	<b>19,132</b>	<b>276</b>	<b>0.9%</b>
<b>Facilities</b>	<b>1,930,091</b>	<b>1,892,446</b>	<b>(82,285)</b>	<b>1,810,161</b>	<b>742,920</b>	<b>889,161</b>	<b>178,080</b>	<b>9.8%</b>	<b>820,988</b>	<b>(642,908)</b>	<b>-35.5%</b>
<b>Technology</b>	<b>224,421</b>	<b>311,162</b>	<b>84,505</b>	<b>395,667</b>	<b>194,813</b>	<b>20,129</b>	<b>180,725</b>	<b>45.7%</b>	<b>178,594</b>	<b>2,131</b>	<b>0.5%</b>
<b>Offset</b>	<b>-</b>	<b>(4,788,882)</b>	<b>2,587,274</b>	<b>(2,201,608)</b>	<b>-</b>	<b>-</b>	<b>(2,201,608)</b>	<b>100.0%</b>	<b>(1,156,534)</b>	<b>(1,045,074)</b>	<b>47.5%</b>
<b>District Administration</b>	<b>-</b>	<b>(73,704)</b>	<b>-</b>	<b>(73,704)</b>	<b>-</b>	<b>-</b>	<b>(73,704)</b>	<b>100.0%</b>	<b>(43,704)</b>	<b>(30,000)</b>	<b>40.7%</b>
<b>District Curriculum</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>100.0%</b>	<b>(81,908)</b>	<b>(18,092)</b>	<b>18.1%</b>
<b>Regular Day</b>	<b>-</b>	<b>(639,000)</b>	<b>-</b>	<b>(639,000)</b>	<b>-</b>	<b>-</b>	<b>(639,000)</b>	<b>100.0%</b>	<b>(518,884)</b>	<b>(120,116)</b>	<b>18.8%</b>
District	-	(60,000)	-	(60,000)	-	-	(60,000)	100.0%	(40,000)	(20,000)	33.3%
High School	-	(91,000)	-	(91,000)	-	-	(91,000)	100.0%	-	(91,000)	100.0%
Middle School	-	(138,000)	-	(138,000)	-	-	(138,000)	100.0%	(50,930)	(87,070)	63.1%
Cunniff	-	(100,000)	-	(100,000)	-	-	(100,000)	100.0%	(87,691)	(12,309)	12.3%
Hosmer	-	(150,000)	-	(150,000)	-	-	(150,000)	100.0%	(193,390)	43,390	-28.9%
Lowell	-	(100,000)	-	(100,000)	-	-	(100,000)	100.0%	(146,873)	46,873	-46.9%
<b>Student Services</b>	<b>-</b>	<b>(3,694,178)</b>	<b>2,587,274</b>	<b>(1,106,904)</b>	<b>-</b>	<b>-</b>	<b>(1,106,904)</b>	<b>100.0%</b>	<b>(262,038)</b>	<b>(844,866)</b>	<b>76.3%</b>
District	-	(3,534,178)	2,587,274	(946,904)	-	-	(946,904)	100.0%	(110,000)	(836,904)	88.4%
Hosmer	-	(160,000)	-	(160,000)	-	-	(160,000)	100.0%	(152,038)	(7,962)	5.0%
<b>Athletics</b>	<b>-</b>	<b>(132,000)</b>	<b>-</b>	<b>(132,000)</b>	<b>-</b>	<b>-</b>	<b>(132,000)</b>	<b>100.0%</b>	<b>(100,000)</b>	<b>(32,000)</b>	<b>24.2%</b>
<b>Facilities</b>	<b>-</b>	<b>(150,000)</b>	<b>-</b>	<b>(150,000)</b>	<b>-</b>	<b>-</b>	<b>(150,000)</b>	<b>100.0%</b>	<b>(150,000)</b>	<b>-</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>42,774,827</b>	<b>45,751,858</b>	<b>(0)</b>	<b>45,751,858</b>	<b>17,266,445</b>	<b>25,531,305</b>	<b>2,954,108</b>	<b>6.5%</b>	<b>2,454,525</b>	<b>499,583</b>	<b>1.1%</b>