

STANDING COMMITTEE: **FINANCE AND OPERATIONS**

DATE OF MEETING: Monday, April 12, 2021

ITEM: Administration (August 17, 2020)

To review the status of the FY21 Budget and make appropriate transfers as required.

PRIOR ACTION:

8-27-20 - Mr. Allen stated that this is an interim budget and the final budget will not be proposed until October. The 15.5 million dollar reductions may not necessarily be in the final budget and that adjustments may need to be made.

Mayor Petty hoped that extended day learning, crossing guards and cafeteria worker jobs will be reinstated if the final budget changes.

Miss Biancheria requested that the item be held in order to discuss what can be reduced from the current interim budget by going line by line.

Ms. Novick requested an update on school nutrition services to which Mr. Allen replied that the current plan calls for food distribution in high density areas with fifteen locations for students to pick up their meals.

Miss Biancheria made the following motion:

Request that the item be held.

On a roll call of 2-5 (yea Miss Biancheria and Mr. Monfredo), the motion was defeated.

On a roll call of 6-1 (nay Miss Biancheria), the backup was approved.

Mayor Petty moved to suspend the rules for a reconsideration.

On a roll call of 6-1 (nay Miss Biancheria), the rules were suspended.

On a roll call of 1-6 (yea Miss Biancheria), the reconsideration was denied.

Ms. McCullough made the following motion:

Request that the Administration prioritize reinstating extended learning if additional money becomes available.

On a roll call of 6-1 (nay Ms. Novick), the motion was approved.

On a roll call of 7-0, the item was referred to the Standing Committee on Finance and Operations. **(Continued on page 2.)**

BACKUP:

Annex A (3 pages) contains a copy of the FY21 Budget Third Quarter Budget Status Report.

Annex B (1 page) contains a copy of the 2020-21 Budget Account Summary Third Quarter Report.

PRIOR ACTION (continued)9-9-20 - **STANDING COMMITTEE ON FINANCE AND OPERATIONS**

Mr. Allen spoke to the FY21 Revised Baseline Budget. He stated that on July 30, 2020, the Governor and the State Legislature provided revised baseline FY21 Chapter 70 Aid for school districts. The Massachusetts Department of Elementary and Secondary Education also provided an Administrative Update on Chapter 70 Aid and Net School Spending Requirements based on these revised budget baseline amounts. This state funding commitment included Chapter 70 increases for inflation and enrollment only, that while will keep all school districts at foundation, the new baseline budget does not include any of the funding for the phase-in of the Student Opportunity Act (**a \$15.5 million reduction for the Worcester Public Schools**).

According to DESE, updated charter tuition and reimbursement amounts were not included in the local aid resolution so the amounts listed below are based on final FY20 amounts pending any additional administrative updates or final passage of the budget per state guidance.

| Revenue and Tuition Offset Category: | FY21 Adopted Budget (based on Governor's Budget) | FY21 Revised Baseline Budget | Change from Adopted Budget Amount |
|---------------------------------------|--|------------------------------|-----------------------------------|
| Chapter 70 State Aid & Reimbursement: | | | |
| Chapter 70 State Aid (Total) | 293,503,420 | 277,395,997 | -\$16,107,423 |
| Charter School Reimbursement | \$4,490,822 | \$2,763,726 | -\$1,727,096 |
| Total City Contribution | <u>\$123,327,975</u> | <u>\$123,327,975</u> | <u>\$0</u> |
| Total General Fund Revenues | <u>\$421,322,217</u> | <u>\$403,487,698</u> | <u>-\$17,834,519</u> |
| | | | |
| Less Tuition Assessments: | | | |
| Charter School Tuition Assessment | \$29,496,484 | \$27,154,480 | -\$2,342,004 |
| School Choice Tuition Assessment | \$3,176,771 | \$3,176,771 | \$0 |
| Special Education Revenue Offset | <u>\$193,758</u> | <u>\$193,758</u> | <u>\$0</u> |
| Total Tuition Assessments | <u>\$32,867,013</u> | <u>\$30,525,009</u> | <u>-\$2,342,004</u> |
| | | | |
| Total General Fund Revenue | <u>\$388,455,204</u> | <u>\$372,962,689</u> | <u>-\$15,492,515</u> |

PRIOR ACTION (continued)

9-9-20 - (continued) The Administration prepared and the School Committee approved a reduction of \$15.5 million. These actions preserved Worcester Public Schools' positions to ensure full continuity of instruction, support, and services during the full remote model of the first quarter. Final actions by the School Committee will not be taken until a final budget is adopted by the State Legislature as well as the Worcester City Council.

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|--|---|---------------|
| All Salary Accounts | Reduce 2% across all salary accounts. This reduction does not impact current salaries, step increases, or other existing contractual obligations. | \$4,859,362 |
| Various Salary Accounts (Teachers, Instructional Assistants, School Nurses, and School Clerical) | Eliminate extended learning time (common planning time and additional instructional time) at four former Level 4 schools (Burncoat Prep, Chandler Elementary, Elm Park Community, and Union Hill School). | \$1,856,198 |
| Various Salary Accounts | Actual and anticipated vacancy savings for positions through the end of September 2020. | \$391,378 |
| 500-91114 Teacher Substitutes | Reduce day-by-day substitutes for first quarter (full remote model). | \$285,000 |
| 500-91115 Instructional Assistants | Eliminate and reallocate selected Instructional Assistant positions due to full remote model. | \$111,396 |
| 500-91118 Supplemental Program Salaries | Line G. Student Afterschool Drop-Off Center Reduce afterschool student drop-off center for first quarter (based on full remote model). | \$7,500 |
| 500-91120 Maintenance Service Salaries | Eliminate 5 vacant positions (3 electricians and 2 carpenters). | \$271,809 |
| 500-91124 Crossing Guards | Reduce use of crossing guards (completely) for first quarter (full remote model). | \$183,781 |
| 540103-92000 Student Transportation | Reduce contracted student transportation for 10 additional staff development days (no longer student session days). | \$762,458 |
| 540103-92000 Student Transportation | Reduce contracted student transportation for Fridays (full year) due to remote learning model (32 days). | \$2,439,866 |
| 540103-92000 Student Transportation | Reduce contracted student transportation for big buses for first quarter (full remote model) (33 days, Friday dates are included in the above amount). | \$1,383,689 |
| 540103-92000 Student Transportation | Reduce contracted student transportation for mid-size or wheelchair buses for first quarter (full remote model) (33 days, Friday dates are included in the above amount) | \$1,132,421 |
| 540103-92000 Student Transportation | Reduce contracted student transportation for mid-size buses, wheelchair buses, and 7D vans during Summer 2020 | \$336,822 |
| 540103-92000 Student Transportation | Reduce out-of-district special education and McKinney-Vento Transportation based estimated savings for in-district provided services and reduced transportation needs. | \$727,770 |
| 500123-96000 Health Insurance | Savings associated through vacancy factor and position reductions | \$168,610 |
| 500130-92000 Personal Services | Line I. Security Guards Reduce contracted security services (except for Durkin Administration Building) for first quarter (full remote model) | \$81,372 |
| 500-92204 Instructional Supplies | Line A. Instructional Materials Reduce \$10 per pupil instructional supply budget | \$245,780 |
| 500-92204 | Line D. Student Furniture | \$153,000 |
| Instructional Supplies | Eliminate line item for student furniture purchases for this school year | |
| 500136-92000 Miscellaneous Educational OM | Line K. In State Travel Estimated savings for first quarter full remote model | \$5,000 |

PRIOR ACTION (continued)

9-9-20 -
(continued)

| | | |
|--|---|---------------------|
| 500152-92000 Facilities Ordinary Maintenance | Line B. Trash Removal Lower trash removal costs based on first quarter full remote plan | \$89,303 |
| TOTAL RECOMMENDED BUDGET REDUCTIONS | | \$15,492,515 |

Some of these areas could be restored should a final state budget include Student Opportunity Act funds or through additional federal stimulus funds. However, should an all-remote model be continued during the second quarter of the school year, an additional savings totaling \$3.6 million may also be realized in several accounts listed above.

Miss Biancheria made the following motion:

Request that the Administration provide a listing of positions of former or retired Worcester Public Schools' employees without names currently working part-time in the system as mentors of in any other capacity.

On a roll call of 3-0, the motion was approved.

Miss Biancheria questioned if it was already determined to eliminate IA positions and, if so, what school sites will be impacted. She also inquired as to the number of cafeteria workers that will be furloughed.

Mr. Allen stated that the Human Resources Office continues to work through the reallocation of the IA positions and the report will be finalized in approximately two weeks. The furlough process for the cafeteria workers will involve 240 of the 330 positions and the plan will be completed this week.

Miss Biancheria questioned if crossing guards will be furloughed and with they collect unemployment.

Mr. Allen stated that, as long as they meet the criteria, they can collect unemployment.

Miss Biancheria made the following motion:

Request that the Administration provide, within two weeks, a complete list of all positions that will be furloughed.

On a roll call of 3-0, the motion was approved.

Miss Biancheria made the following motion:

Request that the Administration provide a complete list of all donations made to the Worcester Public Schools by individuals and different organizations.

On a roll call of 3-0, the motion was approved.

Miss Biancheria questioned if there were any discussions with the WRTA regarding discounts on bus passes for students. She also

asked if the Worcester Public Schools had purchased any bus passes and, if so, how many.

Mr. Allen stated that the WPS spent \$20,000 to purchase reduced WRTA bus passes for athletic transportation.

9-17-20 - SCHOOL COMMITTEE MEETING - The School Committee approved the action of the Standing Committee as stated.

PRIOR ACTION (continued)

11-17-20 - STANDING COMMITTEE ON FINANCE AND OPERATIONS
Mr. Allen spoke to the status of the FY21 Budget and appropriate transfers.

It was moved to approve the following transfers:

DUE TO CURRENT STATE BUDGET REDUCTION:

| <u>Amount</u> | <u>From Account</u> | <u>Account Title</u> | <u>To Account</u> | <u>Account Title</u> |
|---------------|---------------------|-----------------------------------|-------------------|----------------------------------|
| \$7,467,509 | 540103-92000 | Transportation | 500-92204 | Instructional Materials, Line E. |
| \$4,335,139 | 500-91111 | Teacher Salaries | 500-92204 | Instructional Materials, Line E. |
| \$799,707 | 500-91115 | Instructional Assistants Salaries | 500-92204 | Instructional Materials, Line E. |
| \$515,780 | 500-92204 | Instructional Materials | 500-92204 | Instructional Materials, Line E. |
| \$324,318 | 500-91114 | Teacher Substitutes Salaries | 500-92204 | Instructional Materials, Line E. |
| \$317,161 | 500-91120 | Maintenance Service Salaries | 500-92204 | Instructional Materials, Line E. |
| \$301,372 | 500130-92000 | Personal Services | 500-92204 | Instructional Materials, Line E. |
| \$276,610 | 500123-96000 | Health Insurance | 500-92204 | Instructional Materials, Line E. |
| \$241,441 | 500-91110 | Administration Salaries | 500-92204 | Instructional Materials, Line E. |
| \$334,482 | 540-91124 | Crossing Guard Salaries | 500-92204 | Instructional Materials, Line E. |
| \$149,314 | 500-91119 | Custodial Salaries | 500-92204 | Instructional Materials, Line E. |
| \$138,272 | 500-91134 | Educational Support Salaries | 500-92204 | Instructional Materials, Line E. |
| \$117,162 | 500-91133 | School Nurse Salaries | 500-92204 | Instructional Materials, Line E. |
| \$89,303 | 500152-92000 | Facilities Ordinary Maintenance | 500-92204 | Instructional Materials, Line E. |
| \$86,223 | 540-91117 | Transportation Salaries | 500-92204 | Instructional Materials, Line E. |
| \$70,598 | 500-91121 | Administrative Clerical Salaries | 500-92204 | Instructional Materials, Line E. |

PRIOR ACTION (continued)

11-17-20 (continued)

| | | | | |
|----------|--------------|----------------------------------|-----------|----------------------------------|
| \$55,473 | 500-91123 | Non Instructional Salaries | 500-92204 | Instructional Materials, Line E. |
| \$44,357 | 500-91122 | School Clerical Salaries | 500-92204 | Instructional Materials, Line E. |
| \$27,500 | 500-91118 | Supplemental Program Salaries | 500-92204 | Instructional Materials, Line E. |
| \$22,001 | 500-97203 | Custodial Overtime Salaries | 500-92204 | Instructional Materials, Line E. |
| \$14,000 | 540-97201 | Transportation Overtime Salaries | 500-92204 | Instructional Materials, Line E. |
| \$5,000 | 500136-92000 | Miscellaneous Educational OM | 500-92204 | Instructional Materials, Line E. |
| \$3,169 | 500-97204 | Maintenance Overtime Salaries | 500-92204 | Instructional Materials, Line E. |
| \$1,447 | 500-97205 | Support Overtime Salaries | 500-92204 | Instructional Materials, Line E. |

OPERATIONAL BUDGET TRANSFERS

| | | | | |
|-------------|--------------|-----------------------------------|--------------|-------------------------------|
| \$1,131,200 | 500-91134 | Educational Support Salaries | 500-91111 | Teacher Salaries |
| \$180,000 | 500-91115 | Instructional Assistants Salaries | 500-91111 | Teacher Salaries |
| \$157,612 | 500130-92000 | Personal Services | 500-91118 | Supplemental Program Salaries |
| \$40,000 | 500-91118 | Supplemental Program Salaries | 500-91111 | Teacher Salaries |
| \$15,680 | 500-92204 | Instructional Materials | 500-91111 | Teacher Salaries |
| \$5,500 | 500-91118 | Supplemental Program Salaries | 500130-92000 | Personal Services |
| \$590,000 | 500-91114 | Teacher Substitutes | 500137-96000 | Unemployment Compensation |
| \$230,000 | 500-91115 | Instructional Assistants Salaries | 500137-96000 | Unemployment Compensation |
| \$280,000 | 500-91119 | Custodial Salaries | 500137-96000 | Unemployment Compensation |
| \$250,000 | 500-91123 | Non Instructional Salaries | 500137-96000 | Unemployment Compensation |

PRIOR ACTION (continued)

11-17-20 (continued)

| Grants | FY21 Adopted Budget | FY21 Award | Difference |
|------------------------------|---------------------|--------------|------------|
| Title I | \$11,585,589 | \$11,065,503 | -\$520,086 |
| Title II Teacher Quality | \$1,238,673 | \$1,114,170 | -\$124,503 |
| Title III | \$1,120,151 | \$1,193,397 | \$73,246 |
| Title IV | \$789,078 | \$837,290 | \$48,212 |
| IDEA | \$7,827,865 | \$7,888,049 | \$60,184 |
| Perkins Secondary Allocation | \$474,016 | \$456,639 | -\$17,377 |

On a roll call of 3-0, the motion was approved.

On a roll call of 3-0, the item was held for the Second Quarter Report.

12-3-20 -

SCHOOL COMMITTEE MEETING – The School Committee approved the action of the Standing Committee as amended.

Ms. Novick made the following motion:

Request that the financial quarterly reports be posted on the WPS finance budget webpage.

On a roll call of 7-0, the motion was approved.

It was moved to approve the following transfers:

DUE TO CURRENT STATE BUDGET REDUCTION:

| Amount | From Account | Account Title | To Account | Account Title |
|-------------|--------------|-----------------------------------|------------|----------------------------------|
| \$7,467,509 | 540103-92000 | Transportation | 500-92204 | Instructional Materials, Line E. |
| \$4,335,139 | 500-91111 | Teacher Salaries | 500-92204 | Instructional Materials, Line E. |
| \$799,707 | 500-91115 | Instructional Assistants Salaries | 500-92204 | Instructional Materials, Line E. |
| \$515,780 | 500-92204 | Instructional Materials | 500-92204 | Instructional Materials, Line E. |
| \$324,318 | 500-91114 | Teacher Substitutes Salaries | 500-92204 | Instructional Materials, Line E. |
| \$317,161 | 500-91120 | Maintenance Service Salaries | 500-92204 | Instructional Materials, Line E. |
| \$301,372 | 500130-92000 | Personal Services | 500-92204 | Instructional Materials, Line E. |
| \$276,610 | 500123-96000 | Health Insurance | 500-92204 | Instructional Materials, Line E. |

PRIOR ACTION (continued)

12-3-20 (continued)

| | | | | |
|-----------|--------------|----------------------------------|-----------|----------------------------------|
| \$241,441 | 500-91110 | Administration Salaries | 500-92204 | Instructional Materials, Line E. |
| \$334,482 | 540-91124 | Crossing Guard Salaries | 500-92204 | Instructional Materials, Line E. |
| \$149,314 | 500-91119 | Custodial Salaries | 500-92204 | Instructional Materials, Line E. |
| \$138,272 | 500-91134 | Educational Support Salaries | 500-92204 | Instructional Materials, Line E. |
| \$117,162 | 500-91133 | School Nurse Salaries | 500-92204 | Instructional Materials, Line E. |
| \$89,303 | 500152-92000 | Facilities Ordinary Maintenance | 500-92204 | Instructional Materials, Line E. |
| \$86,223 | 540-91117 | Transportation Salaries | 500-92204 | Instructional Materials, Line E. |
| \$70,598 | 500-91121 | Administrative Clerical Salaries | 500-92204 | Instructional Materials, Line E. |
| \$55,473 | 500-91123 | Non Instructional Salaries | 500-92204 | Instructional Materials, Line E. |
| \$44,357 | 500-91122 | School Clerical Salaries | 500-92204 | Instructional Materials, Line E. |
| \$27,500 | 500-91118 | Supplemental Program Salaries | 500-92204 | Instructional Materials, Line E. |
| \$22,001 | 500-97203 | Custodial Overtime Salaries | 500-92204 | Instructional Materials, Line E. |
| \$14,000 | 540-97201 | Transportation Overtime Salaries | 500-92204 | Instructional Materials, Line E. |
| \$5,000 | 500136-92000 | Miscellaneous Educational OM | 500-92204 | Instructional Materials, Line E. |
| \$3,169 | 500-97204 | Maintenance Overtime Salaries | 500-92204 | Instructional Materials, Line E. |
| \$1,447 | 500-97205 | Support Overtime Salaries | 500-92204 | Instructional Materials, Line E. |

OPERATIONAL BUDGET TRANSFERS

| | | | | |
|-------------|-----------|-----------------------------------|-----------|------------------|
| \$1,131,200 | 500-91134 | Educational Support Salaries | 500-91111 | Teacher Salaries |
| \$180,000 | 500-91115 | Instructional Assistants Salaries | 500-91111 | Teacher Salaries |

PRIOR ACTION (continued)

12-3-20 (continued)

| | | | | |
|-----------|--------------|-----------------------------------|--------------|-------------------------------|
| \$157,612 | 500130-92000 | Personal Services | 500-91118 | Supplemental Program Salaries |
| \$40,000 | 500-91118 | Supplemental Program Salaries | 500-91111 | Teacher Salaries |
| \$15,680 | 500-92204 | Instructional Materials | 500-91111 | Teacher Salaries |
| \$5,500 | 500-91118 | Supplemental Program Salaries | 500130-92000 | Personal Services |
| \$590,000 | 500-91114 | Teacher Substitutes | 500137-96000 | Unemployment Compensation |
| \$230,000 | 500-91115 | Instructional Assistants Salaries | 500137-96000 | Unemployment Compensation |
| \$280,000 | 500-91119 | Custodial Salaries | 500137-96000 | Unemployment Compensation |
| \$250,000 | 500-91123 | Non Instructional Salaries | 500137-96000 | Unemployment Compensation |

| Grants | FY21 Adopted Budget | FY21 Award | Difference |
|------------------------------|----------------------------|-------------------|-------------------|
| Title I | \$11,585,589 | \$11,065,503 | -\$520,086 |
| Title II Teacher Quality | \$1,238,673 | \$1,114,170 | -\$124,503 |
| Title III | \$1,120,151 | \$1,193,397 | \$73,246 |
| Title IV | \$789,078 | \$837,290 | \$48,212 |
| IDEA | \$7,827,865 | \$7,888,049 | \$60,184 |
| Perkins Secondary Allocation | \$474,016 | \$456,639 | -\$17,377 |

On a roll call of 7-0, the motion was approved.

On a roll call of 7-0, the item was held for the Second Quarter Report.

**WORCESTER PUBLIC SCHOOLS
 FY21 BUDGET
 THIRD QUARTER BUDGET STATUS REPORT**

The status of all Salary and Ordinary Maintenance accounts as of March 31, 2021 are shown in Annex B. Presented for each account is the amount budgeted for the current fiscal year, the amount expended or committed as of December 31st, and the projected balance at the closing on June 30, 2021. Salary and Ordinary Maintenance Account totals are:

| <u>Budget Title</u> | <u>Adopted Budget</u> | <u>Final Budget</u> | <u>Expended or Encumbered 03/31/21</u> | <u>Projected Balance 06/30/21</u> |
|---------------------------|-----------------------|----------------------|--|-----------------------------------|
| Salaries | \$254,170,164 | \$247,088,400 | \$148,405,944 | -\$1,695,142 |
| Ordinary Maintenance | \$134,285,040 | \$125,310,268 | \$103,774,514 | \$1,677,977 |
| Total General Fund | \$388,455,203 | \$372,398,668 | \$252,180,458 | -\$17,165 |

At this point in the fiscal year, a total of \$252,180,458 (67%) has been expended or committed. A description of the projected balances is as follows:

Accounts with Budget Impacts:

Personal Services Account 500130-92000 (-\$681,272): This accounts include the increase of the district’s legal consultation line (\$214,309) item, as well as several legal settlements (\$229,463) that have recently occurred. Additional contracts for student services in the special education department (\$200,000) have been incorporated. This account also includes the graduating seniors’ caps, gowns, and tassels (\$37,500) that will be purchased by the district. Similar to last fiscal year, the student AP exams will be processed from Title IV grant funds.

Miscellaneous OM Account 500136-92000 (-\$336,722): The highlights of this account represents the educational programs including STAR assessments and AVID licenses (\$31,514) which were increased from the FY21 budget amount and also includes the addition of rental space for the expanding dual language (\$51,000) program, as well as the increase leasing costs of the St. Casimir’s (\$42,927) program. This line also includes the move that will occur in June 2021 of South High classrooms (\$120,000) to the new facility.

Facilities Ordinary Maintenance Account 500152-92000 (-\$250,000): This account increase represents the expenditures to the environmental management line item. The increase includes the ability to proactively complete maintenance due to the students being fully remote for the majority of the year, as well as heating related issues, routine abatement projects, disposal of hazardous waste and the commissioning of an online training platform.

Building Utilities 500146-92000 (-\$98,542): As a result of the installation of the needlepoint bipolar ionization equipment and the ventilation systems continuously running for the remainder of the school year, the electrical demands are higher at school locations.

Support Overtime Account 500-97205 (-\$60,775): This account includes the necessary support from the technology department for the previous preparation and implementation of the district’s remote learning model. The district currently provides parental support after hours and weekends for any issues that arise can be resolved immediately.

Accounts with Projected Balances to Offset Deficit Accounts:

Health Insurance Account 500123-96000 (\$962,269): The projected balance in this account reflects the vacant positions that have occurred through the third quarter for health insurance and other related costs in this account.

Transportation 540103-92000 (\$932,121): The decision to extend remote learning has created additional projected saving with contracted student transportation.

Educational Support Salaries Account 500-91134 (\$503,318): The remaining projected amount is the delay of implementing elementary literacy tutors until the third quarter, as well as several vacant positions. The projection includes the cost of replacement positions through the end of the school year.

Tuition 500132-92000 (\$443,196): The current students attending out of district placement is has been less than the budgeted amount through the third quarter and has a projected balance that will be reallocated within the special education department for several required student service contracts, supplies and materials.

Maintenance Salaries Account 500-91120 (\$252,676): The projected balance in this account represents several vacant positions. These funds will be moved to Facilities Ordinary Maintenance in order to provide additional environmental management through vendor services.

Athletic Coach Salaries Account 500-91116 (\$197,838): The projected balance in this account represents the elimination of the winter sport season for students.

Based on the Third Quarter Budget Status Report, the Administration recommends the following actions:

| Amount | From Account | Account Title | To Account | Account Title |
|-----------|--------------|----------------------|--------------|---------------------------------|
| \$200,000 | 500132-92000 | Tuition | 500130-92000 | Personal Services |
| \$100,000 | 500132-92000 | Tuition | 500-92204 | Instructional Materials |
| \$250,000 | 500-91120 | Maintenance Salaries | 500152-92000 | Facilities Ordinary Maintenance |
| \$900,000 | 500123-96000 | Health Insurance | 500-91111 | Teacher Salaries |
| \$400,000 | 540103-92000 | Transportation | 500130-92000 | Personal Services |
| \$300,000 | 540103-92000 | Transportation | 500136-92000 | Miscellaneous Educational OM |
| \$400,000 | 540103-92000 | Transportation | 540103-93000 | Transportation |

The following table represents paid positions through the end of the second and third quarter:

| <u>Account Title</u> | <u>FY21 Budget</u> | <u>Paid 12/31/20</u> | <u>Paid 03/31/21</u> |
|-----------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Administration Salaries | 115.00 | 114.00 | 114.00 |
| Teacher Salaries | 2,445.00 | 2421.00 | 2,400.00 |
| Instructional Assistants Salaries | 644.00 | 589.00 | 584.00 |
| Transportation Salaries | 113.00 | 109.00 | 109.00 |
| Custodial Salaries | 154.00 | 151.00 | 152.00 |
| Maintenance Service Salaries | 31.00 | 22.00 | 22.00 |
| Administrative Clerical Salaries | 68.00 | 68.00 | 68.00 |
| School Clerical Salaries | 74.00 | 72.00 | 71.00 |
| Non Instructional Salaries | 54.50 | 52.00 | 52.00 |
| School Nurse & Clinical Salaries | 98.00 | 90.00 | 87.00 |
| Educational Support Salaries | 98.40 | 46.00 | 48.00 |

**WORCESTER PUBLIC SCHOOLS
 2020-2021 BUDGET ACCOUNT SUMMARY
 THIRD QUARTER REPORT**

| <u>Account</u> | <u>Account Title</u> | <u>Adopted</u> | <u>Reduced Appropriation</u> | <u>Final Budget</u> | <u>Transfer</u> | <u>Budget</u> | <u>Expended or Encumbered</u> | <u>Balance</u> |
|----------------|-----------------------------------|----------------------|----------------------------------|----------------------|-----------------|----------------------|-----------------------------------|------------------|
| 500-91110 | Administration Salaries | \$14,249,909 | -\$241,441 | \$14,008,468 | | \$14,008,468 | \$10,460,645 | -\$332,087 |
| 500-91111 | Teacher Salaries | \$185,342,212 | -\$4,335,139 | \$181,007,073 | \$1,366,880 | \$182,373,953 | \$106,847,540 | -\$3,191,015 |
| 500-91112 | School Committee Salaries | \$98,628 | | \$98,628 | | \$98,628 | \$73,969 | \$0 |
| 500-91114 | Teacher Substitutes Salaries | \$2,439,515 | -\$324,318 | \$2,115,197 | -\$590,000 | \$1,525,197 | \$700,968 | \$73,956 |
| 500-91115 | Instructional Assistants Salaries | \$13,962,930 | -\$799,707 | \$13,163,223 | -\$410,000 | \$12,753,223 | \$8,350,692 | \$86,496 |
| 500-91116 | Coach Salaries | \$712,702 | | \$712,702 | | \$712,702 | \$20,098 | \$197,838 |
| 540-91117 | Transportation Salaries | \$4,374,990 | -\$86,223 | \$4,288,767 | | \$4,288,767 | \$2,711,836 | -\$45,178 |
| 500-91118 | Supplemental Program Salaries | \$1,635,466 | -\$27,500 | \$1,607,966 | \$112,112 | \$1,720,078 | \$881,025 | \$228,487 |
| 500-91119 | Custodial Salaries | \$7,541,209 | -\$149,314 | \$7,391,895 | -\$280,000 | \$7,111,895 | \$5,312,464 | -\$150,313 |
| 500-91120 | Maintenance Service Salaries | \$2,322,454 | -\$317,161 | \$2,005,293 | | \$2,005,293 | \$1,290,966 | \$252,676 |
| 500-91121 | Administrative Clerical Salaries | \$3,607,045 | -\$70,598 | \$3,536,447 | | \$3,536,447 | \$2,585,962 | \$15,761 |
| 500-91122 | School Clerical Salaries | \$2,420,178 | -\$44,357 | \$2,375,821 | | \$2,375,821 | \$1,527,562 | \$95,776 |
| 500-91123 | Non Instructional Salaries | \$2,738,924 | -\$55,473 | \$2,683,451 | -\$250,000 | \$2,433,451 | \$2,063,573 | -\$98,644 |
| 540-91124 | Crossing Guard Salaries | \$518,320 | -\$334,482 | \$183,838 | | \$183,838 | \$0 | \$61,853 |
| 500-91133 | School Nurse Salaries | \$5,973,882 | -\$117,162 | \$5,856,720 | | \$5,856,720 | \$3,426,045 | \$71,915 |
| 500-91134 | Educational Support Salaries | \$4,174,342 | -\$138,272 | \$4,036,070 | -\$1,131,200 | \$2,904,870 | \$1,502,691 | \$503,318 |
| 540-97201 | Transportation Overtime Salaries | \$700,000 | -\$14,000 | \$686,000 | | \$686,000 | \$14,359 | \$409,130 |
| 500-97203 | Custodial Overtime Salaries | \$1,122,051 | -\$22,001 | \$1,100,050 | | \$1,100,050 | \$551,566 | \$46,790 |
| 500-97204 | Maintenance Overtime Salaries | \$161,627 | -\$3,169 | \$158,458 | | \$158,458 | \$7,795 | \$138,873 |
| 500-97205 | Support Overtime Salaries | \$73,780 | -\$1,447 | \$72,333 | | \$72,333 | \$76,187 | -\$60,775 |
| | Salary Total | \$254,170,164 | -\$7,081,764 | \$247,088,400 | -\$1,182,208 | \$245,906,192 | \$148,405,944 | -\$1,695,142 |
| 500101-96000 | Retirement | \$19,683,751 | | \$19,683,751 | | \$19,683,751 | \$19,683,330 | \$10,640 |
| 540103-92000 | Transportation | \$18,030,031 | -\$7,467,509 | \$10,562,522 | | \$10,562,522 | \$9,440,262 | \$932,121 |
| 500122-92000 | Athletic Ordinary Maintenance | \$465,819 | | \$465,819 | | \$465,819 | \$114,060 | \$0 |
| 500123-96000 | Health Insurance | \$51,521,725 | -\$276,610 | \$51,245,115 | | \$51,245,115 | \$34,521,827 | \$962,269 |
| 500125-92000 | Other Insurance Programs | \$63,086 | | \$63,086 | | \$63,086 | \$83,965 | -\$9,944 |
| 500129-96000 | Workers Compensation | \$1,967,646 | | \$1,967,646 | | \$1,967,646 | \$1,277,244 | \$148,616 |
| 500130-92000 | Personal Services | \$2,662,087 | -\$301,372 | \$2,360,715 | -\$152,112 | \$2,208,603 | \$2,569,432 | -\$681,272 |
| 500132-92000 | Tuition | \$20,068,553 | | \$20,068,553 | | \$20,068,553 | \$19,393,126 | \$443,196 |
| 500133-92000 | Printing & Postage | \$317,272 | | \$317,272 | | \$317,272 | \$293,374 | \$21,416 |
| 500-92204 | Instructional Materials | \$3,965,969 | -\$834,977 | \$3,130,992 | -\$15,680 | \$3,115,312 | \$2,543,159 | \$0 |
| 500136-92000 | Miscellaneous Educational OM | \$4,141,378 | -\$5,000 | \$4,136,378 | | \$4,136,378 | \$4,063,449 | -\$336,722 |
| 500137-96000 | Unemployment Compensation | \$732,000 | | \$732,000 | \$1,350,000 | \$2,082,000 | \$0 | \$536,199 |
| 500146-92000 | Building Utilities | \$6,230,254 | | \$6,230,254 | | \$6,230,254 | \$5,846,245 | -\$98,542 |
| 500152-92000 | Facilities Ordinary Maintenance | \$4,435,469 | -\$89,303 | \$4,346,166 | | \$4,346,166 | \$3,945,041 | -\$250,000 |
| | Non Salary Total | \$134,285,040 | -\$8,974,771 | \$125,310,269 | \$1,182,208 | \$126,492,477 | \$103,774,514 | \$1,677,977 |
| | Total General Fund Budget | \$388,455,203 | -\$16,056,535 | \$372,398,668 | \$0 | \$372,398,668 | \$252,180,458 | -\$17,165 |