

**WORCESTER PUBLIC SCHOOLS
FY22 BUDGET
SECOND QUARTER BUDGET STATUS REPORT**

The status of all Salary and Ordinary Maintenance accounts as of December 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 31, and the projected balance at the closing on June 30, 2022. Salary and Ordinary Maintenance Account totals are:

<u>Budget Title</u>	<u>Budget Amount</u>	<u>Expended or Encumbered 12/31/21</u>	<u>Projected Balance 06/30/22</u>
Salaries	\$252,130,930	\$101,796,731	-\$1,159,201
Ordinary Maintenance	\$136,341,124	\$101,753,051	\$1,169,033
Total General Fund	\$388,472,088	\$203,549,782	\$9,832

At this point in the fiscal year, a total of \$203,549,782 (52%) has been expended or committed. A description of the projected balances is as follows:

The Administration has identified \$4.1 million in continued budget savings resulting primarily from position vacancies, related health insurance savings, and transportation savings. Therefore, the Administration recommends that spending that was moved to the ESSER in FY22 as “enrollment hold harmless funding” be applied to the general fund budget to address the budget savings and use ESSER funds for a second year to address the projected FY23 level service budget gap.

Accounts with Budget Impacts:

Teacher Substitute Salaries Account 500-91114 (-\$2,026,241): This balance is due to the ongoing shortage of day-by-day substitutes, as well as instructional assistants that provide daily coverage to classrooms due to vacancies. However, this account includes the addition of 70 building-based substitutes beginning in December through the end of the school year. This account also includes the transfer of Hold Harmless funds for day-by-day substitutes, as described in the table below.

Facilities Ordinary Maintenance Account 500152-92000 (-\$1,562,669): This account represents the increase in HVAC (Heating, Ventilation & Air Condition Systems) and environmental management expenditures. These increases include the use of HVAC contractual services due to vacant district positions to address equipment repair and winter-related heating issues, routine abatement projects, and disposal of hazardous waste. This line also includes the estimated cost for necessary lead and copper testing for the district’s drinking water.

Supplemental Salaries Account 500-91118 (-\$646,448): This account includes the various Hold Harmless changes that are included in the table below. In addition, this account includes the projected increase for translation services provided by the district’s part-time staff, as well as the additional support required for the student after school drop-off center and the need for

school coverage due to the late bus schedule occurring throughout the district with the consolidation of big bus routes.

Building Utilities Account 500146-92000 (-\$625,676): The projected deficit in this account reflects the changes of the City of Worcester's new gas supply contract as noted in the Quarter 1 report, as well as actual usage trends through December. The City will be utilizing the Eversource default rate and reassessing the market conditions before the end of the current fiscal year.

Non-Instructional Salaries Account 500-91123 (-\$314,143): This account reflects the reallocation of the EPL Testers (Educational Support Salaries 500-91134; Line B) to Parent Liaisons with the most recent collective bargaining agreement. This account also includes the transfer of Hold Harmless funds for Parent Liaisons as described in the table below.

Administrative Clerical Salaries 500-91121 (-\$18,314): The account reflects an additional Quality Assurance Specialist for the Human Resource Department.

Accounts with Projected Balances to Offset Deficit Accounts:

Instructional Assistant Salaries Account 500-91115 (\$2,603,371): This account includes approximately seventy-eight (78) vacant positions through the end of December, and the projection includes the cost of replacement of these positions through the end of the school year.

Transportation Account 540103-92000 (\$2,240,149): The projected balance in this account represents the twenty-seven bus routes that Durham School Services is currently not providing through the end of December, as well as the projections through June. This line also includes the reduction in special education out-of-town routes based on the number of students attending an out-of-district placement.

Health Insurance Account 500123-92000 (\$1,537,433): The projected balance of this account is based on the significant vacancies that are occurring within the district. This line item includes vacant positions through the end of December and the cost of replacement of positions through the end of the school year.

Teacher Salaries Account 500-91111 (\$865,703): This account includes approximately sixty (60) vacant teaching positions through the end of December. The projection includes the cost of replacement of these positions through the end of the school year.

Maintenance Salaries Account 500-91120 (\$340,986): The projected balance in this account represents several vacant positions through the end of December. This projected balance will be transferred to the Facilities Ordinary Maintenance (500152-92000) to provide necessary contracted services for the district.

Tuition Account 500132-92000 (\$356,646): The projected balance of this account is based on fewer students that are being serviced through the out-of-district specialized program than budgeted.

Accounts with Projected Balances to Offset Hold Harmless Accounts: The FY22 Budget included twenty-one general fund accounts that have reallocated funds to the federal ESSER funding to balance the FY22 Budget. The continued vacant positions since the First Quarter Budget Status Report, in addition to the 27 big bus routes that Durham School Services continues not to provide to the district, creates an overall Second Quarter Budget Status projected balance in excess of \$4.0 million. The projected balance includes the year-to-date savings, as well as the projected amounts through June 30, 2022. The following amounts will be charged to the general fund.

Account	Account Title	Account Line Item	Amounts
500-91114	Teacher Substitutes Salaries	Day by Day Substitutes	\$372,320
500-91118	Supplemental Program Salaries	Recreation Worcester	\$60,000
500-91118	Supplemental Program Salaries	Gerald Creamer Evening Programs	\$295,000
500-91118	Supplemental Program Salaries	Advanced Placement Salaries	\$22,000
500-91118	Supplemental Program Salaries	AVID Salaries	\$8,000
500-91118	Supplemental Program Salaries	Mentor Stipends	\$44,000
500-91118	Supplemental Program Salaries	Music Enrichment Program Salaries	\$15,000
500-91118	Supplemental Program Salaries	Summer & Evening Guidance	\$12,054
500-91123	Non-Instructional Salaries	Parent Liaisons	\$375,305
500-91133	School Nurse Salaries	Clinical Care Program	\$894,153
500-97203	Custodial Overtime Salaries		\$1,200,000
500-92204	Instructional Materials	Instruction and School Leadership	\$775,961
	TOTAL		\$4,073,793

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

Account Title	<u>FY22</u> <u>Budget</u>	<u>Paid</u> <u>09/25/21</u>	<u>Paid</u> <u>01/01/22</u>	<u>Vacant</u> <u>Positions</u>
Teacher Salaries	2,547	2,467	2,485	62
Instructional Assistants Salaries	659	572	581	78
Custodial Salaries	158	146	142	16
Transportation Salaries	126	109	114	12
Educational Support Salaries	104	48	47	57
Maintenance Service Salaries	28	18	17	11

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

Amount	From Account	Account Title	To Account	Account Title
\$94,000	500-91134	Ed Support	500-91123	Non-Instructional
\$155,000	500-91111	Teacher Salaries	500-91134	Educational Support Salaries
\$220,000	540103-92000	Transportation	540-97201	Transportation Overtime Salaries
\$250,000	540103-92000	Transportation	500-91118	Supplemental Salaries
\$850,000	540103-92000	Transportation	540103-93000	Transportation
\$373,320	500-91111	Teacher Salaries	500-91114	Teacher Substitutes Salaries
\$450,000	500-91115	Instructional Assistants	500-91118	Supplemental Program Salaries
\$375,000	500-91115	Instructional Assistants	500-91123	Non-Instructional Salaries
\$894,000	500-91115	Instructional Assistants	500-91133	School Nurse Salaries
\$776,000	500-91115	Instructional Assistants	500-92204	Instructional Materials
\$1,200,000	500123-96000	Health Insurance	500-97203	Custodial Overtime Salaries
\$370,000	500-91119	Custodial Salaries	500152-92000	Facilities Ordinary Maintenance
\$340,000	500-91120	Maintenance Service Salaries	500152-92000	Facilities Ordinary Maintenance
\$790,000	540103-92000	Transportation	500152-92000	Facilities Ordinary Maintenance

WORCESTER PUBLIC SCHOOLS
2021-2022 BUDGET ACCOUNT SUMMARY
SECOND QUARTER REPORT

<u>Account</u>	<u>Account Title</u>	<u>Adopted</u>	<u>Transfer</u>	<u>Budget</u>	<u>Expended or Encumbered</u>	<u>Balance</u>
500-91110	Administration Salaries	\$14,406,265	\$400,000	\$14,806,265	\$7,518,392	-\$52,231
500-91111	Teacher Salaries	\$189,377,358	-\$400,000	\$188,977,358	\$70,010,394	\$865,703
500-91112	School Committee Salaries	\$99,626		\$99,626	\$49,313	\$0
500-91114	Teacher Substitutes Salaries	\$1,583,050		\$1,583,050	\$845,142	-\$2,026,241
500-91115	Instructional Assistants Salaries	\$13,283,250		\$13,283,250	\$6,300,542	\$2,603,371
500-91116	Coach Salaries	\$712,702		\$712,702	\$271,280	\$35,635
540-91117	Transportation Salaries	\$4,515,683		\$4,515,683	\$2,050,947	-\$352,772
500-91118	Supplemental Program Salaries	\$1,245,628		\$1,245,628	\$892,903	-\$646,448
500-91119	Custodial Salaries	\$7,729,888		\$7,729,888	\$3,634,333	\$371,158
500-91120	Maintenance Service Salaries	\$2,089,933	-\$190,000	\$1,899,933	\$759,482	\$340,986
500-91121	Administrative Clerical Salaries	\$3,504,115	\$50,000	\$3,554,115	\$1,817,633	-\$18,314
500-91122	School Clerical Salaries	\$2,530,977		\$2,530,977	\$1,056,343	\$237,279
500-91123	Non Instructional Salaries	\$2,601,814	\$140,000	\$2,741,814	\$1,791,530	-\$314,143
540-91124	Crossing Guard Salaries	\$483,239		\$483,239	\$173,965	\$45,187
500-91133	School Nurse Salaries	\$5,407,329		\$5,407,329	\$2,280,290	-\$894,153
500-91134	Educational Support Salaries	\$1,606,277		\$1,606,277	\$1,395,763	\$212,239
540-97201	Transportation Overtime Salaries	\$713,714		\$713,714	\$419,225	-\$331,637
500-97203	Custodial Overtime Salaries	\$0		\$0	\$376,828	-\$1,222,639
500-97204	Maintenance Overtime Salaries	\$164,860		\$164,860	\$18,398	\$130,654
500-97205	Support Overtime Salaries	<u>\$75,255</u>		<u>\$75,255</u>	<u>\$134,027</u>	<u>-\$142,835</u>
	Salary Total	\$252,130,963	\$0	\$252,130,963	\$101,796,731	-\$1,159,201
500101-96000	Retirement	\$21,746,307		\$21,746,307	\$22,545,827	\$52,000
540103-92000	Transportation	\$17,949,410		\$17,949,410	\$16,232,688	\$2,240,149
500122-92000	Athletic Ordinary Maintenance	\$457,707		\$457,707	\$185,955	\$0
500123-96000	Health Insurance	\$53,647,839		\$53,647,839	\$23,911,882	\$1,537,433
500125-92000	Other Insurance Programs	\$66,030		\$66,030	\$26,729	-\$3,485
500129-96000	Workers Compensation	\$1,983,982		\$1,983,982	\$913,750	-\$76,743
500130-92000	Personal Services	\$2,156,939		\$2,156,939	\$2,189,268	-\$269,564
500132-92000	Tuition	\$20,441,132		\$20,441,132	\$19,811,158	\$356,646
500133-92000	Printing & Postage	\$317,459		\$317,459	\$255,867	-\$15,000
500-92204	Instructional Materials	\$2,218,356		\$2,218,356	\$1,928,113	-\$775,961
500136-92000	Miscellaneous Educational OM	\$3,740,917		\$3,740,917	\$3,044,801	\$133,939
500137-96000	Unemployment Compensation	\$522,637		\$522,637	\$127,673	\$177,964
500146-92000	Building Utilities	\$6,514,506		\$6,514,506	\$5,492,671	-\$625,676
500152-92000	Facilities Ordinary Maintenance	<u>\$4,577,904</u>		<u>\$4,577,904</u>	<u>\$5,086,668</u>	<u>-\$1,562,669</u>
	Non Salary Total	\$136,341,125	\$0	\$136,341,125	\$101,753,051	\$1,169,033
Total General Fund Budget		\$388,472,088	\$0	\$388,472,088	\$203,549,782	\$9,832