

**WORCESTER PUBLIC SCHOOLS
FY23 BUDGET
SECOND QUARTER BUDGET STATUS REPORT**

The status of all Salary and Ordinary Maintenance accounts as of December 31, 2022 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, 2023. Salary and Ordinary Maintenance Account totals are:

<u>Budget Title</u>	<u>Budget Amount</u>	<u>Expended or Encumbered 12/31/22</u>	<u>Projected Balance 06/30/23</u>
Salaries	\$282,398,569	\$110,111,081	\$428,768
Ordinary Maintenance	\$136,403,583	\$86,385,629	-\$455,755
Total General Fund	\$417,802,152	\$196,496,709	-\$26,987

The following accounts have budget changes based on current operating conditions for the current school year:

Accounts with Budget Impacts:

Custodial Overtime Salaries 540-97203 (-\$760,646): The account reflects additional coverage required to provide schools custodial services due to the count of vacant positions through the second quarter. There are approximately twenty unfilled positions. This account includes estimated projections through the end of the year.

Building Utilities Account 500146-92000 (-\$754,211): District electricity usage has increased due to the continual afterschool programming in buildings, along with a significant increase in the supply rate at the beginning of December. The supply rate increased by approximately 70%; however, the delivery rates have remained consistent. The item also includes the utilization of net metering credits through the City of Worcester. For natural gas consumption, The City continues to utilize Eversource default supply rates while continually assessing market conditions to determine when to enter into a new contract for all City accounts, including the schools. The current supply default rate has increased by nearly 30% from the budget for the winter season. This account will be monitored closely during the remainder of the heating season for potential additional financial transfer during the third quarter report if necessary.

Teacher Substitute Salaries 500-91114 (-\$574,403): This account reflects an increase in necessary coverage for schools that includes daily substitutes, as well as long-term substitute positions. This account will be partially funded through the ESSER II funding source. This account includes estimated projections through the end of the year.

Unemployment Compensation 500137-92000 (-\$319,457): The projected deficit in this account reflects an increase in district unemployment claims. Currently, there are approximately twenty-two prior employees collecting unemployment benefits; sixteen of those are from the prior fiscal year, and three claims are currently being disputed. This account includes estimated projections through the end of the year.

Transportation Overtime Salaries 540-97201 (-\$296,998): The account reflects additional coverage as new drivers and monitors are continued to be onboarded. This account includes estimated projections through the end of the year as new staff is identified and supported through training.

Personal Services 500130-92000 (-\$108,380): The projected deficit in this account includes the contractual rates of the security services for the school locations, as well as the additional coverage for Chandler Elementary Community School. This line also includes recently processed contractual legal settlements.

Accounts with Projected Balances to Offset Deficit Accounts:

Transportation Salaries 540-91117 (\$922,023): The account reflects vacant positions through the end of December and includes estimated projections as new drivers and monitors are continued to be onboarded. We are continuously monitoring as new staff is identified and supported through training. The estimated projections include staff hiring through the end of the school year.

Maintenance Salaries Account 500-91120 (\$587,468): The projected balance in this account represents approximately twelve vacant positions through the end of December. These positions include Assistant Environmental Health & Safety Coordinator, Assistant Coordinator of Building & Grounds, Shop Foreman, and several HVAC and trades positions. The projection includes the cost of replacement positions through the end of the school year; however, while these positions remain vacant, some district maintenance may be provided by vendor services.

School Nurse Salaries Account 500-91133 (\$441,278): The projected balance in this account represents approximately six school-based nursing positions through the end of December, as well as several clinical care coordinator positions. This account includes estimated projections for hiring of nursing staff through the end of the year.

Custodial Salaries Account 500-91120 (\$344,462): The projected balance in this account represents approximately an average of twenty vacant positions through the end of December. This account includes estimated projections of hiring custodial staff through the end of the year.

Transportation 540103-92000 (\$204,753): The projected balance in this account reflects the reduced routes for McKinney Vento placements. The district continuously receives ongoing placements; however, these have been less than prior fiscal years. This account includes estimated projections through the end of the year.

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

Amount	From Account	Account Title	To Account	Account Title
\$500,000	500123-96000	Custodial Salaries	500146-92000	Building Utilities
\$500,000	540-91117	Transportation Salaries	500-97203	Custodial Overtime Salaries

**WORCESTER PUBLIC SCHOOLS
2022-2023 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	\$16,173,280		\$16,173,280	\$8,093,970	-\$199,139
500-91111	Teacher Salaries	\$203,401,816		\$203,401,816	\$71,379,241	\$581,657
500-91112	School Committee Salaries	\$101,880		\$101,880	\$50,940	\$0
500-91114	Teacher Substitutes Salaries	\$1,894,737		\$1,894,737	\$1,967,426	-\$574,403
500-91115	Instructional Assistants Salaries	\$12,031,054		\$12,031,054	\$6,432,246	-\$933,612
500-91116	Coach Salaries	\$776,243		\$776,243	\$278,116	\$70,234
540-91117	Transportation Salaries	\$14,700,483	-\$1,000,000	\$13,700,483	\$5,490,095	\$922,023
500-91118	Supplemental Program Salaries	\$1,239,530		\$1,239,530	\$1,005,184	\$994
500-91119	Custodial Salaries	\$8,051,779	-\$500,000	\$7,551,779	\$3,492,802	\$344,462
500-91120	Maintenance Service Salaries	\$2,194,745		\$2,194,745	\$712,225	\$587,468
500-91121	Administrative Clerical Salaries	\$3,937,942		\$3,937,942	\$1,886,565	\$86,664
500-91122	School Clerical Salaries	\$2,629,038		\$2,629,038	\$1,094,329	\$216,343
500-91123	Non Instructional Salaries	\$3,736,366	-\$400,000	\$3,336,366	\$2,023,025	-\$134,470
540-91124	Crossing Guard Salaries	\$472,626		\$472,626	\$195,262	\$66,981
500-91133	School Nurse Salaries	\$6,901,216		\$6,901,216	\$2,278,440	\$441,278
500-91134	Educational Support Salaries	\$2,048,487		\$2,048,487	\$1,739,806	\$45,992
540-97201	Transportation Overtime Salaries	\$907,348	\$500,000	\$1,407,348	\$782,657	-\$296,998
500-97203	Custodial Overtime Salaries	\$1,300,000		\$1,300,000	\$992,605	-\$760,646
500-97204	Maintenance Overtime Salaries	\$100,000		\$100,000	\$17,586	\$60,076
500-97205	Support Overtime Salaries	<u>\$200,000</u>		<u>\$200,000</u>	<u>\$198,561</u>	<u>-\$96,136</u>
	Salary Total	\$282,798,569	-\$1,400,000	\$281,398,569	\$110,111,081	\$428,768
500101-96000	Retirement	\$21,595,715		\$21,595,715	\$22,074,059	\$37,305
540103-92000	Transportation	\$5,938,697	\$500,000	\$6,438,697	\$5,076,009	\$204,753
500122-92000	Athletic Ordinary Maintenance	\$476,346		\$476,346	\$252,871	\$0
500123-96000	Health Insurance	\$57,513,385	-\$650,000	\$56,863,385	\$25,773,197	\$586,659
500129-96000	Workers Compensation	\$2,238,447		\$2,238,447	\$1,037,235	\$156,586
500130-92000	Personal Services	\$1,919,679		\$1,919,679	\$2,138,080	-\$108,380
500132-92000	Tuition	\$20,622,330		\$20,622,330	\$12,609,804	\$272,755
500-92204	Instructional Materials	\$3,666,774		\$3,666,774	\$2,075,444	-\$169,376
500136-92000	Miscellaneous Educational OM	\$5,876,124	\$650,000	\$6,526,124	\$5,955,842	-\$354,983
500137-96000	Unemployment Compensation	\$371,247		\$371,247	\$390,704	-\$319,457
500146-92000	Building Utilities	\$7,163,652	\$900,000	\$8,063,652	\$3,900,485	-\$754,211
500152-92000	Facilities Ordinary Maintenance	<u>\$7,621,187</u>		<u>\$7,621,187</u>	<u>\$5,101,899</u>	<u>-\$7,406</u>
	Non Salary Total	\$135,003,583	\$1,400,000	\$136,403,583	\$86,385,629	-\$455,755
Total General Fund Budget		\$417,802,152	\$0	\$417,802,152	\$196,496,709	-\$26,987