

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

The status of all Salary and Ordinary Maintenance accounts as of March 31, 2023, 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 March 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 03/31/23</u>	<u>Projected Balance 06/30/23</u>
Salaries	\$281,398,569	\$180,515,684	\$1,032,434
Ordinary Maintenance	<u>\$136,403,583</u>	<u>\$111,190,185</u>	<u>-\$1,081,474</u>
Total General Fund	\$417,802,152	\$291,705,870	-\$49,040

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

Accounts with Budget Impacts:

Teacher Substitute Salaries 500-91114 (-\$1,196,254): This account reflects an increase in coverage for schools that includes building substitutes, daily substitutes, and long-term substitutes for authorized leaves of absence. The district had previously reinstated the use of daily substitutes. This account includes estimated projections through the end of the year.

Miscellaneous Educational OM 500136-92000 (-\$1,064,983): This line item includes technology purchases that will expand the districts' storage and server capacity. Additional purchases will also include the consolidation of the various district ticketing systems such as the IT help desk, facilities work order requests, and building rental permits. This will allow for decentralized access, more efficiency, and robust reporting. This line item also includes the anticipated purchase of instructional technology items for schools including, document cameras, projectors carts, chrome book carts, and student headphones. These purchases will allow for distribution to schools before the start of the new school year.

Unemployment Compensation 500137-92000 (-\$233,652): The projected deficit in this account reflects an increase in district unemployment claims from the FY23 budget, however, is an anticipated decrease from the second quarter based on current claims. This account includes estimated projections through the end of the year.

Overtime Accounts 500; 540-97200 (-\$956,509): The projected combined deficit in the district's transportation, and custodial are largely due to vacant positions and ensuring the coverage of transportation routes, and cleanliness of buildings. The non-instructional overtime usage is primarily for the ongoing support of staff with the new student information system.

Accounts with Projected Balances to Offset Deficit Accounts:

Transportation Salaries 540-91117 (\$1,845,667): This account reflects vacant positions through the end of the school year and includes estimated projections as new drivers and monitors are continued to be onboarded. This line also includes the projected amount for the end-of-the-school-year contractual payments.

Maintenance Salaries Account 500-91120 (\$753,583): The projected balance in this account continues to include the vacancies of the Shop Foreman, several HVAC, and trades positions. The projection includes the cost of replacement positions through the end of June, however, while these positions remain vacant, necessary district maintenance has been provided by vendor services as needed.

School Nurse Salaries Account 500-91133 (\$663,808): The projected balance in this account represents vacant school-based nursing and clinical care coordination positions through the end of the school year. This account includes estimated projections through the end of the year.

Tuition 500132-92000 (\$368,545): This line item supports the placement of students in more restrictive settings (state-approved special education day and residential programs) when a special education team determines that this is the most appropriate placement to meet educational needs. This line included funds for approximately 100 students, however, the district has experienced a decline in students participating in out-of-district programming due to continually increased capacity with in-district programming.

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

Amount	From Account	Account Title	To Account	Account Title
\$500,000	500-91120	Maintenance Service Salaries	500152-92000	Facilities Ordinary Maintenance
\$1,000,000	540-91117	Transportation Salaries	500136-92000	Miscellaneous Educational OM

**WORCESTER PUBLIC SCHOOLS
2022-2023 BUDGET ACCOUNT SUMMARY
THIRD 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	\$12,169,445	-\$622,801
500-91111	Teacher Salaries	\$203,401,816		\$203,401,816	\$119,553,624	\$719,100
500-91112	School Committee Salaries	\$101,880		\$101,880	\$76,410	\$0
500-91114	Teacher Substitutes Salaries	\$1,894,737		\$1,894,737	\$3,493,651	-\$1,196,254
500-91115	Instructional Assistants Salaries	\$12,031,054		\$12,031,054	\$10,752,832	-\$1,346,174
500-91116	Coach Salaries	\$776,243		\$776,243	\$478,259	\$75,150
540-91117	Transportation Salaries	\$14,700,483	-\$1,500,000	\$13,200,483	\$8,567,753	\$1,845,667
500-91118	Supplemental Program Salaries	\$1,239,530		\$1,239,530	\$1,454,441	\$58,952
500-91119	Custodial Salaries	\$8,051,779	-\$500,000	\$7,551,779	\$5,277,465	\$489,093
500-91120	Maintenance Service Salaries	\$2,194,745		\$2,194,745	\$1,069,142	\$753,583
500-91121	Administrative Clerical Salaries	\$3,937,942		\$3,937,942	\$2,908,334	\$78,867
500-91122	School Clerical Salaries	\$2,629,038		\$2,629,038	\$1,620,707	\$218,612
500-91123	Non Instructional Salaries	\$3,736,366	-\$400,000	\$3,336,366	\$3,156,347	-\$169,695
540-91124	Crossing Guard Salaries	\$472,626		\$472,626	\$318,593	\$23,295
500-91133	School Nurse Salaries	\$6,901,216		\$6,901,216	\$3,754,802	\$663,808
500-91134	Educational Support Salaries	\$2,048,487		\$2,048,487	\$2,762,663	\$11,296
540-97201	Transportation Overtime Salaries	\$907,348	\$500,000	\$1,407,348	\$1,289,766	-\$450,247
500-97203	Custodial Overtime Salaries	\$1,300,000	\$500,000	\$1,800,000	\$1,533,507	-\$352,576
500-97204	Maintenance Overtime Salaries	\$100,000		\$100,000	\$30,818	\$56,444
500-97205	Support Overtime Salaries	<u>\$200,000</u>		<u>\$200,000</u>	<u>\$247,124</u>	<u>-\$153,686</u>
	Salary Total	\$282,798,569	-\$1,400,000	\$281,398,569	\$180,515,684	\$702,434
500101-96000	Retirement	\$21,595,715		\$21,595,715	\$22,366,506	\$37,305
540103-92000	Transportation	\$5,938,697	\$500,000	\$6,438,697	\$5,690,051	\$422,991
500122-92000	Athletic Ordinary Maintenance	\$476,346		\$476,346	\$301,460	\$0
500123-96000	Health Insurance	\$57,513,385	-\$1,150,000	\$56,363,385	\$36,273,726	\$276,724
500129-96000	Workers Compensation	\$2,238,447		\$2,238,447	\$1,452,846	\$25,291
500130-92000	Personal Services	\$1,919,679		\$1,919,679	\$2,662,580	-\$89,459
500132-92000	Tuition	\$20,622,330		\$20,622,330	\$18,638,143	\$368,545
500-92204	Instructional Materials	\$3,666,774		\$3,666,774	\$2,343,907	-\$120,000
500136-92000	Miscellaneous Educational OM	\$5,876,124	\$650,000	\$6,526,124	\$7,588,016	-\$1,264,983
500137-96000	Unemployment Compensation	\$371,247		\$371,247	\$424,322	-\$233,652
500146-92000	Building Utilities	\$7,163,652	\$1,400,000	\$8,563,652	\$6,505,806	-\$126,529
500152-92000	Facilities Ordinary Maintenance	<u>\$7,621,187</u>		<u>\$7,621,187</u>	<u>\$6,942,823</u>	<u>-\$47,707</u>
	Non Salary Total	\$135,003,583	\$1,400,000	\$136,403,583	\$111,190,185	-\$751,474
Total General Fund Budget		\$417,802,152	\$0	\$417,802,152	\$291,705,870	-\$49,040