

2021-2022 WCS BUDGET

2019-20 Tax Levy	2020-21 Tax Levy	2021-22 Tax Levy	Dollar Change	% Change
3,407,809	3,481,809	3,550,400	68,591	1.97%

2019-20 Budget	2020-21 Budget	2021-22 Budget	Dollar Change	% Change
11,628,019	11,623,926	11,700,578	76,652	.66%

2019-20 Revenue	2020-21 Revenue	2021-22 Revenue	Dollar Change	% Change
8,220,210	8,142,117	8,150,178	8,061	.01%

2021/2022 Budget Summary

17/18 Complete Budget increase is \$192,703, a 1.74% increase.
 18/19 Complete Budget increase is \$183,349, a 1.63% increase.
 19/20 Complete Budget increase is \$188,190, a 1.65% increase.
 20/21 Complete Budget decrease is \$4,093, a .04% decrease.
 21/22 Complete Budget increase is \$76,652, a .66% increase.

17/18 Revenue increase is \$137,510, a 1.75% increase.
 18/19 Revenue increase is \$117,821, a 1.48% increase.
 19/20 Revenue increase is \$122,353, a 1.51% increase.
 20/21 Revenue decrease is \$78,093, a 0.95% decrease.
 21/22 Revenue increase is \$8,061, a 0.01% increase.

17/18 Tax Levy increase is \$55,193, a 1.71% increase.
 18/19 Tax Levy increase is \$65,528, a 2.00% increase.
 19/20 Tax Levy increase is \$65,837, a 1.97% increase.
 20/21 Tax Levy increase is \$74,000, a 2.17% increase.
 21/22 Tax Levy increase is \$68,591, a 1.97% increase.

2021-2022 Revenue

<u>Revenue</u>		<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Variance 21-22</u> <u>vs 20-21</u>
<u>Local Sources</u>							
A1090	Interest & Penalties	11,000	11,000	11,000	11,000	11,000	0
A1311	Tuition from Individuals	0	0	0	0	0	0
A1410	Admissions to Events	2,000	0	0	0	0	0
A2230	Tuition from Other Districts	10,000	10,000	5,000	0	0	0
A2304	Trans Contract	0	0	0	0	0	0
A2401	Interest Earnings	1,000	1,000	1,000	1,000	1,000	0
A2655	Misc. Sales	0	0	0	0	0	0
A2705	Gifts & Donations	0	0	0	0	0	0
A2770	Misc. Revenues	15,000	15,000	15,000	15,000	15,000	0
A2799	Refunds, Prior Yrs. Exp.	0	0	0	0	0	0
A2801	Trans from Cap. Fund	0	0	0	0	0	0
A4601	Medicaid Reimbursement	10,000	10,000	15,000	20,000	20,000	0
Total - Local Sources		49,000	47,000	47,000	47,000	47,000	0
<u>State Funding Sources</u>							
A3101.00	Foundation Aid	3,569,167	3,756,232	3,887,421	3,868,533	3,984,588	116,055
A3101.00	Excess Cost Aid for HDCP	125,362	110,888	93,386	116,241	117,382	1,141
A3102.00	Lottery Aid	0	0	0	0	0	0
A3103.00	BOCES AID	566,170	518,123	573,836	503,013	527,713	24,700
A3103.00	BOCES Aid - Capital Project	0	0	0	0	0	0
A3260.00	Textbook Aid	25,556	27,685	27,331	27,165	24,824	(2,341)
A3262.00	Software Aid	0	0	0	0	0	0
A3263.00	Library Loan Aid	0	0	0	0	0	0
<u>Other State Aid</u>							
	Aid for Transportation	635,867	676,942	592,940	543,614	606,574	62,960
	Aid for Building Projects	1,978,779	1,970,376	2,047,203	2,085,870	2,086,834	964
	Aid for Extraordinary Need	0	0	0	0	0	0
	Aid for Gifted & Talented	0	0	0	0	0	0
	Aid for Operating Standards	0	0	0	0	0	0
	Aid for ERSA	0	0	0	0	0	0
	Aid for Growth	0	0	0	0	0	0
	Aid for ARRA Education Jobs Restoration	0	0	0	0	0	0
	Aid for Hardware & Technology	5,135	5,611	6,093	5,681	5,263	(418)
Total Aid from State Sources		6,906,036	7,065,857	7,228,210	7,150,117	7,353,178	203,061
Approp Fund Balance & Use of Reserves		1,025,000	985,000	945,000	945,000	750,000	(195,000)
Total Revenue		7,980,036	8,097,857	8,220,210	8,142,117	8,150,178	8,061

**Worcester Central School
Budget Comparison Summary**

ADMINISTRATIVE COMPONENT	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	21-22 Budget	Variance	Explanation
Board of Education								
1010-400 Contractual	9,300	9,917	8,700	15,030	17,200	9,700	(7,500)	
1010-490 BOCES Services-CASSC	900	205	500	175	500	500	0	
Total BOE	10,200	10,122	9,200	15,205	17,700	10,200	(7,500)	Budgetary Decrease -42%
District Clerk								
1040-160 Salary	4,500	4,462	4,630	4,752	5,100	5,253	153	
Total District Clerk	4,500	4,462	4,630	4,752	5,100	5,253	153	Budgetary Increase 3%
District Meetings								
1060-400 Contractual	0	0	0	0	0	0	0	
1060-450 Supplies	0	0	0	0	0	0	0	
Total District Meetings	0	0	0	0	0	0	0	Budgetary Increase 0%
Total Board of Education	14,700	14,584	13,830	19,957	22,800	15,453	(7,347)	Budgetary Decrease -32%
Central Administration								
1240-150 Sal. Supt.	135,000	142,892	129,330	129,329	134,180	138,205	4,025	
1240-151 Health Insurance Buy Out	0	0	0	1,333	2,000	2,000	0	
1240-160 Sal. Clerical	53,089	58,101	57,842	53,092	60,286	61,900	1,614	
1240-161 Health Insurance Buy Out	4,500	4,500	4,500	4,500	4,500	4,500	0	
1240-200 Equipment	0	0	0	0	0	0	0	
1240-400 Contractual	11,400	4,907	11,200	5,171	6,840	6,600	(240)	
1240-450 Supplies	1,800	1,584	1,800	1,477	2,000	2,000	0	
Central Admin Total	205,789	211,984	204,672	194,901	209,806	215,205	5,399	Budgetary Increase 3%
Building Admin & Curr Development								
2010-150 Instructional Salaries	11,000	6,816	11,000	0	11,000	11,000	0	
2010-400 Contractual	500	0	500	0	500	500	0	
2010-450 Supplies	0	0	0	0	0	0	0	
2010-490 BOCES Curriculum Dev	500	19	500	0	500	500	0	
2020-150 Sal. Bldg Principals	133,742	133,742	138,758	134,356	151,938	156,496	4,558	
2020-151 Health Insurance Buy Out	0	0	0	0	0	0	0	
2020-160 Sal. Sec & Rec	17,928	17,194	18,739	17,355	19,448	20,189	741	
2020-161 Health Insurance Buy Out	1,000	83	0	0	0	0	0	
2020-200 Equipment	0	0	0	0	0	0	0	
2020-400 Contractual	2,700	1,745	2,700	1,589	2,700	2,700	0	
2020-450 Supplies	3,000	4,180	3,200	3,405	4,500	4,500	0	
2060-490 BOCES Research, Planning	103,010	34,360	86,959	34,009	85,664	87,869	2,205	
Bldg Admin Total	273,380	198,139	262,356	190,714	276,250	283,754	7,504	Budgetary Increase 3%
Total Central Administration	479,169	410,123	467,028	385,615	486,056	498,959	12,903	Budgetary Increase 3%

	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	21-22 Budget	Variance	Explanation
Finance								
Business Admin								
1310-490 B. Adm/Comp/Health/Dent	138,437	138,437	143,979	143,048	145,497	155,879	10,382	
Total Business Admin	138,437	138,437	143,979	143,048	145,497	155,879	10,382	Budgetary Increase 7%
Audit Expense								
1320-400 Contractual	10,500	9,000	10,500	9,000	10,500	10,000	(500)	
Total Audit Expense	10,500	9,000	10,500	9,000	10,500	10,000	(500)	Budgetary Decrease -5%
Business Office								
1325-160 Sal Treasurer & Help	55,728	55,386	58,280	57,977	60,409	63,749	3,340	
1325-200 Equipment	0	0	0	0	0	0	0	
1325-400 Contractual	1,700	1,379	1,700	1,450	1,700	1,700	0	
1325-450 Supplies	500	0	500	183	500	500	0	
Total Business Office	57,928	56,765	60,480	59,610	62,609	65,949	3,340	Budgetary Increase 5%
Tax Collection								
1330-160 Salary	3,050	3,035	3,150	3,149	3,270	3,368	98	
1330-400 Contractual	1,800	1,440	1,800	1,629	2,000	3,060	1,060	
1330-450 Supplies	300	0	300	146	300	300	0	
Total Tax Collection	5,150	4,475	5,250	4,924	5,570	6,728	1,158	Budgetary Increase 21%
Purchasing								
1345-400 Contractual	500	0	500	0	500	500	0	
1345-490 BOCES CO-OP Bid	2,500	2,239	2,500	2,802	2,600	2,800	200	
Total Purchasing	3,000	2,239	3,000	2,802	3,100	3,300	200	Budgetary Increase 6%
Fiscal Agent								
1380-400 Contractual	5,000	0	5,000	0	5,000	5,000	0	
Total Audit Expense	5,000	0	5,000	0	5,000	5,000	0	Budgetary Increase 0%
Total Finance	220,015	210,915	228,209	219,384	232,276	246,856	14,580	Budgetary Increase 6%
ADM Staff Needs								
Legal Services								
1420-400 Legal Help	19,000	11,434	16,000	16,184	20,000	20,000	0	
1430-490 BOCES Personnel Serv	28,082	28,082	28,684	28,600	28,958	29,338	380	
1460-160 Records Management	10,000	7,530	10,000	5,522	7,000	7,000	0	
1460-490 BOCES Records Management	0	0	0	0	0	0	0	
Total Legal Services	57,082	47,045	54,684	50,306	55,958	56,338	380	Budgetary Increase 1%
Public Info								
1480-400 Contractual	3,500	1,537	3,500	1,288	2,500	6,000	3,500	
1480-490 BOCES Public Information	0	0	0	0	0	0	0	
Total Public Info	3,500	1,537	3,500	1,288	2,500	6,000	3,500	Budgetary Increase 140%
Total Adm Staff Needs	60,582	48,582	58,184	51,594	58,458	62,338	3,880	Budgetary Increase 7%

	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	21-22 Budget	Variance	Explanation
Instructional Media - Library								
2610-150 Salary - Librarian	1,200	240	1,200	227	1,200	1,200	0	
2610-160 Salary - Library Aide	19,548	19,189	20,771	20,292	21,590	22,437	847	
2610-162 Health Ins Buy-Out	1,000	967	1,000	1,000	1,000	1,000	0	
2610-200 Equipment	0	0	0	0	0	0	0	
2610-400 Contractual	200	0	200	0	200	200	0	
2610-450 Supplies	500	50	500	493	500	500	0	
2610-460 Library Program	2,500	2,496	2,500	2,477	2,500	2,500	0	
2610-490 BOCES	72,675	88,873	97,169	90,652	108,181	108,937	756	
Total Instr Media-Library	97,623	111,815	123,340	115,141	135,171	136,774	1,603	Budgetary Increase 1%
Computer Service								
2630-160 Computer-IT Support	68,952	71,036	71,601	70,093	74,041	77,810	3,769	
2630-220 Computer Hardware	6,000	8,194	6,000	5,305	10,000	10,000	0	
2630-400 Contractual	5,840	4,575	6,340	3,901	6,200	6,200	0	
2630-450 Supplies - Computer	8,400	3,250	5,900	5,260	5,900	5,900	0	
2630-460 Software State Aid	12,600	11,645	12,100	3,191	12,100	12,100	0	
2630-490 BOCES	0	0	0	0	0	0	0	
Total Computer Service	101,792	98,701	101,941	87,750	108,241	112,010	3,769	Budgetary Increase 3%
Total Instr Media-Computer Combined	199,415	210,515	225,281	202,891	243,412	248,784	5,372	Budgetary Increase 2%

	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	21-22 Budget	Variance	Explanation
Pupil Personnel Services									
Guidance									
2810-150 Salary - Counselors	109,737	87,268	113,935	92,142	118,707	121,824	121,824	3,117	
2810-160 Salary - Guidance Secretary	48,378	47,379	49,986	49,295	52,024	54,067	54,067	2,043	
2810-162 Health Ins Buy-Out	0	0	0	0	0	0	0	0	
2810-200 Equipment	0	0	0	0	0	0	0	0	
2810-400 Contractual	1,200	2,392	1,700	1,253	2,300	2,300	2,300	0	
2810-450 Supplies	1,200	1,262	1,200	1,143	1,300	1,300	1,300	0	
Total Guidance	160,515	138,300	166,821	143,833	174,331	179,491	179,491	5,160	Budgetary Increase

	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	21-22 Budget	Variance	Explanation
Nurse Services									
2815-160 Salary - RN	48,395	45,948	48,952	46,327	50,567	51,908	51,908	1,341	
2815-162 Health Ins Buy-Out	0	0	0	0	0	0	0	0	
2815-200 Equipment for Nurse	0	0	0	0	0	0	0	0	
2815-400 Contractual	800	404	800	603	800	800	800	0	
2815-450 Supplies	1,500	1,341	1,500	902	1,500	1,500	1,500	0	
2815-490 BOCES for Student Assistance	12,636	12,636	12,886	12,886	0	13,633	13,633	13,633	
Total Nurse	63,331	60,330	64,138	60,718	52,867	67,841	67,841	14,974	Budgetary Increase

	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	21-22 Budget	Variance	Explanation
School Psychology									
2820-490 BOCES Psychologist	57,415	57,415	58,565	58,565	59,284	60,461	60,461	1,177	
2825-490 BOCES Social Work	500	0	500	0	500	500	500	0	
Total School Psychology	57,915	57,415	59,065	58,565	59,784	60,961	60,961	1,177	Budgetary Increase
Total Pupil Personnel Services	281,761	256,045	290,024	263,116	286,982	308,293	308,293	21,311	Budgetary Increase

	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	21-22 Budget	Variance	Explanation
Pupil Activities									
2850-150 Salary for Advisors	20,224	19,128	20,674	14,813	21,382	23,785	23,785	2,403	
2850-400 Contractual For Clubs	3,500	3,167	3,500	1,779	3,500	3,500	3,500	0	
2855-150 Salaries for Athletics	65,911	64,613	67,419	54,400	68,841	70,906	70,906	2,065	
2855-200 Equipment for Athletics	0	0	0	4,690	0	0	0	0	
2855-400 Contr. Refs & Physicals	21,500	19,356	21,000	14,201	21,500	22,000	22,000	500	
2855-450 Supplies	9,500	10,463	9,500	10,887	10,000	11,000	11,000	1,000	
2855-490 BOCES for Scheduling	2,428	2,427	2,600	3,152	3,500	3,600	3,600	100	
Total Pupil Activities	123,063	119,154	124,693	103,922	128,723	134,791	134,791	6,068	Budgetary Increase
Total Instruction	4,454,182	4,045,570	4,675,610	4,120,623	4,587,005	4,603,172	4,603,172	16,167	Budgetary Increase

	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	21-22 Budget	Variance	Explanation
Transportation								
5510-160 Sal. Drivers, Mechanics	327,488	259,386	306,680	250,176	316,826	321,782	4,956	
5510-160 Transportation Coordinator	23,863	23,863	24,758	24,758	25,686	26,457	771	
5510-161 Salaries for extra driving	94,000	71,161	90,000	42,248	85,000	85,000	0	
5510-162 Health Ins Buy-Out	2,000	7,000	7,000	7,000	7,000	7,000	0	
5510-200 Equipment	0	0	0	0	0	0	0	
5510-400 Contractual	24,000	20,491	24,000	21,846	24,500	24,500	0	
5510-410 Contr Radio Tower	350	281	350	279	350	350	0	
5510-450 Regular Supplies	11,000	6,797	10,000	7,571	10,000	10,000	0	
5510-451 Fuel for Vehicles	63,095	39,972	61,026	23,557	61,183	52,017	(9,166)	
5510-452 Oil and Antifreeze	2,000	1,180	2,000	0	2,000	2,000	0	
5510-453 Tires	4,000	3,250	4,000	1,426	4,000	4,000	0	
5510-490 BOCES for Cert & training	1,684	1,747	2,204	2,119	2,397	2,031	(366)	
Total Transportation	553,480	435,127	532,018	380,980	538,942	535,137	(3,805)	Budgetary Decrease -1%
Garage								
5530-160 Non Inst Salaries	6,225	5,772	6,136	6,276	6,640	7,464	824	
5530-200 Equipment	4,000	4,000	2,500	2,500	0	3,500	3,500	
5530-400 Contractual	19,400	19,125	18,700	15,121	18,700	18,700	0	
5530-401 Propane	11,916	8,635	15,000	6,573	11,592	9,945	(1,647)	
5530-450 Supplies	5,000	2,926	5,000	2,679	5,000	5,000	0	
Total Garage	46,541	40,457	47,336	33,149	41,932	44,609	2,677	Budgetary Increase 6%
Contract Transportation								
5540-400 Rome, Albany	0	0	0	0	0	0	0	
Total Contract Trans	0	0	0	0	0	0	0	Budgetary Increase None
Total Transportation	600,021	475,584	579,354	414,129	580,874	579,746	(1,128)	Budgetary Decrease 0%
Interfund Transfers								
9901-950 Trans to Cafeteria	50,000	51,825	55,000	55,000	60,000	60,000	0	
9901-950 Special Ed Summer 4408	16,000	11,580	14,000	9,799	12,000	12,000	0	
Total Interfund Trans.	66,000	63,405	69,000	64,799	72,000	72,000	0	Budgetary Increase 0%
Benefits for Instr & Trans								
Employee's Retirement	123,123		119,412		120,861	131,751	10,890	
Teacher's Retirement	265,652		236,293		243,264	242,923	(341)	
Social Security	248,339		252,213		248,738	250,671	1,933	
Workers Comp	27,048		29,105		29,105	30,906	1,801	
Unemployment Ins.	22,716		23,852		25,045	26,297	1,252	
Disability	4,356		4,574		4,574	4,574	0	
Health Insurance, Active	849,493		857,988		857,988	857,988	0	
Health Insurance, Retirees	293,143		304,937		304,956	311,055	6,099	
Dental Insurance	22,274		23,388		23,622	24,803	1,181	
Total Benefits	1,856,144		1,848,762		1,858,153	1,880,968	22,815	Budgetary Increase 1%
Total Instructional Component	6,976,347	4,584,559	7,172,726		7,098,032	7,135,886	37,854	Budgetary Decrease 1%

Budget Comparison	18-19 Budget	19-20 Budget	20-21 Budget	21-22 Budget	Variance
Administrative Component	1,220,998	1,230,551	1,257,555	1,283,311	25,756 Budgetary Increase 2%
Capital Component	3,242,484	3,224,742	3,268,339	3,281,381	13,042 Budgetary Increase 0%
Program Component	6,976,347	7,172,726	7,098,032	7,135,886	37,854 Budgetary Increase 1%
Total Budget	11,439,829	11,628,019	11,623,926	11,700,578	76,652 Budgetary Increase 1%