

# Worcester Central School

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STRIVE, SUPPORT, SUCCEED!

## Budget Presentation

April 17, 2024

6:30 p.m.

# Budget Goals

Propose an operating budget that supports WCS and the goals of the Board of Education.

Continue to appropriately manage the fund balance.







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**THE PROPOSED BUDGET CARRIES A 5.16% INCREASE**

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**THE PROPOSED TAX LEVY IS 3.27%. IT IS BELOW THE NYS CALCULATED AMOUNT OF 4.74%**

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**A MAJORITY VOTE OF 50% +1 IS REQUIRED (SIMPLE MAJORITY)**

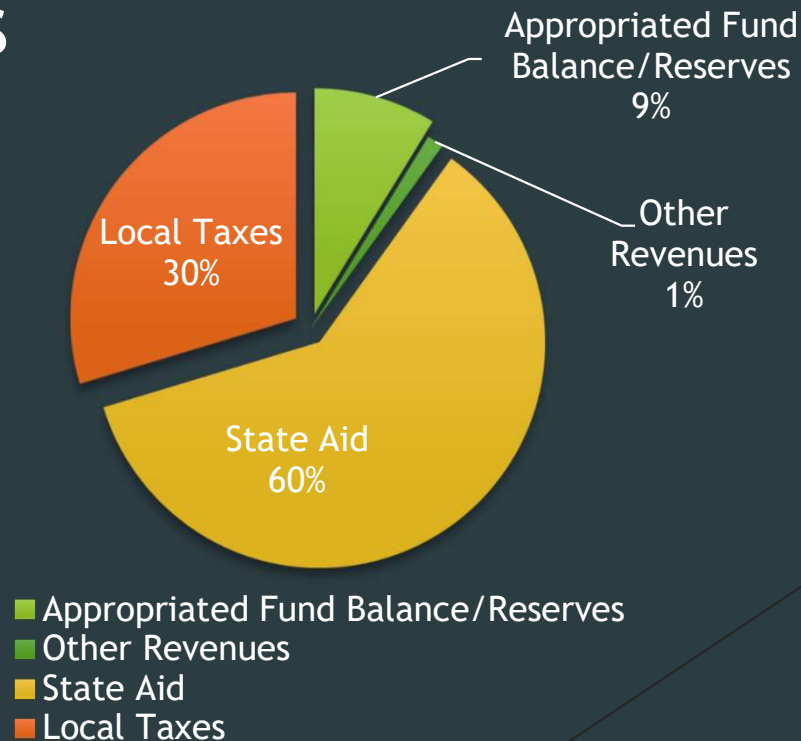
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**WCS WILL HAVE TO USE FUND BALANCE, (BORROW FROM ITSELF) BECAUSE REVENUE WILL NOT MEET THE NEEDED EXPENSES**

# Where does the money come from?

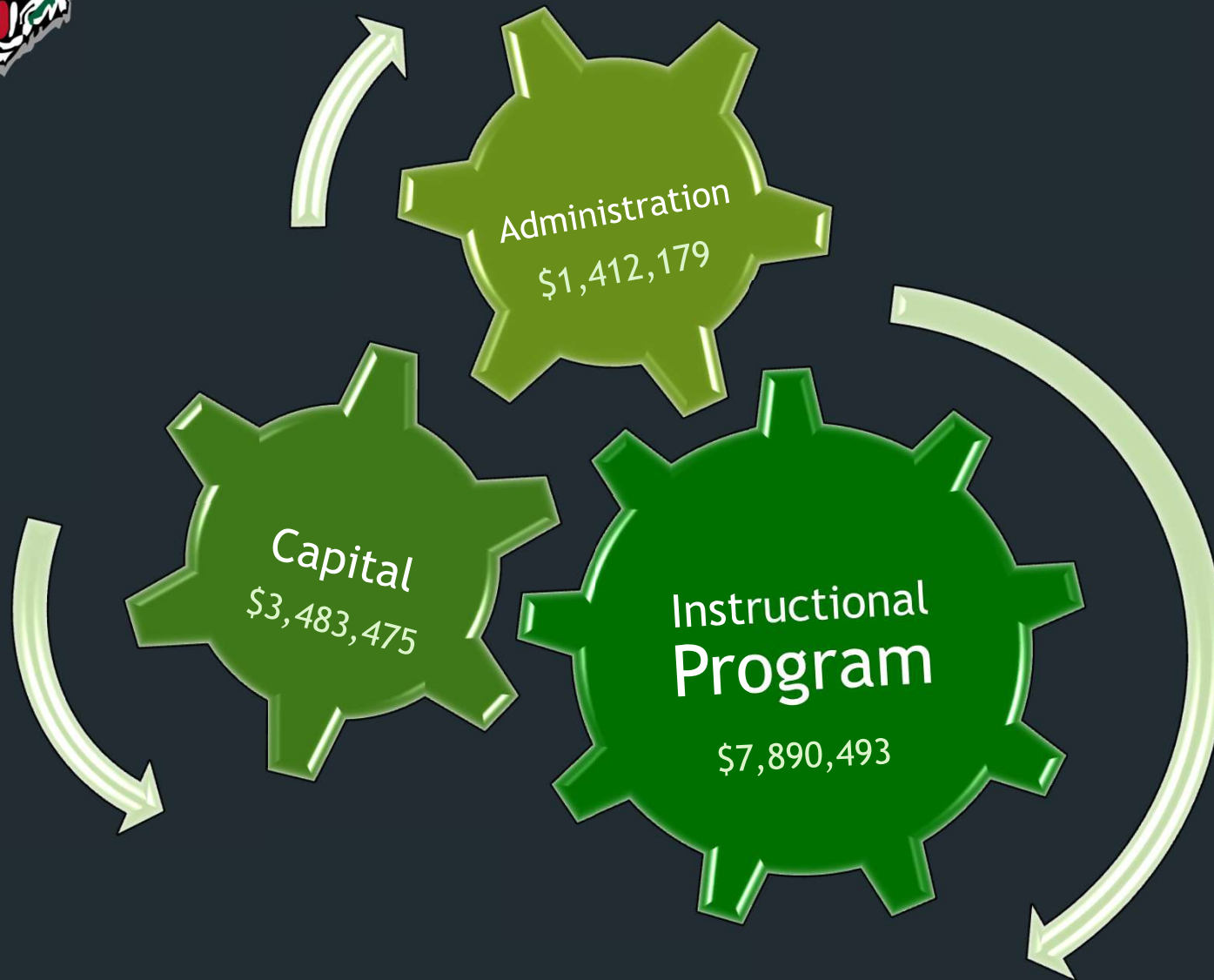
REVENUES	2023-24 Budget	2024-25 Proposed	% Change
Appropriated Fund Balance/Reserves	\$675,000	\$1,117,629	65.57%
Other Revenues	\$49,000	\$151,000	2.08%
State Aid	\$7,761,713	\$7,723,830	-.48%
Local Taxes	\$3,673,033	\$3,793,288	3.27%
<b>TOTAL</b>	<b>\$12,158,746</b>	<b>\$12,785,747</b>	<b>5.16%</b>

## REVENUES





# Where does the money go?



## Three Part Expenditure Breakdown

Administration = 11%    Capital = 27%    Instructional Program = 62%

# Three Part Budget Detail and Comparison

Category		2023-24	2024-25	Change	% Change	% of Budget
<b>Administrative Budget</b>						
Board of Education	<i>Includes Board of Education Workshops, Training, Conferences, District Clerk, BOE Meetings</i>	18,200	18,150	(50)	0%	.1%
Central Administration	<i>Supervisory and Support Salaries, BOCES Professional Development, District Supplies</i>	532,248	520,452	(11,796)	-2.2%	4.1%
Finance	<i>Includes Business Office, Auditors, Tax Collection, Fiscal Agent Fees, Treasurer</i>	263,362	274,556	11,194	4.3%	2.2%
Legal and Administrative Services	<i>Legal Fees, BOCES Labor Relations, Public Information, Records Management</i>	57,815	55,995	(1,820)	-3.2%	.4%
Central Services	<i>District Software &amp; Support, District Internet Services, Printing</i>	120,292	135,730	15,438	12.8%	1.1%
BOCES Administration	<i>BOCES Administrative Expenses, BOCES Rent</i>	141,223	158,876	17,653	12.5%	1.2%
Employee Benefits	<i>Administrative Employees Benefit Costs</i>	233,836	284,420	14,584	6.2%	1.9%
<b>Total Administrative Budget</b>		<b>\$ 1,366,976</b>	<b>\$ 1,412,179</b>	<b>\$ 45,203</b>	<b>3.3%</b>	<b>11%</b>

# Three Part Budget Detail and Comparison

Category		2023-24	2024-25	Change	% Change	% of Budget
<b>Instructional Program Budget</b>						
General Education	<i>Instructional Salaries, Supplies, Equipment</i>	2,063,277	2,177,876	114,599	5.6%	17%
Special Services	<i>Instructional Salaries, Supplies, Equipment, CSE Chairperson</i>	1,709,868	1,578,341	(131,527)	-7.7%	12.3%
BOCES Occupational ED	<i>BOCES Occupational Student Programs</i>	313,394	332,903	19,509	6.2%	2.6%
English as a New Language	<i>ENL Services</i>	-	70,388	70,388	100%	.6%
Instructional Media & Computers	<i>Library Program, Computer Hardware, Comp. Software</i>	228,914	264,839	35,925	15.7%	2.1%
Pupil Personnel	<i>Guidance, Health &amp; Psychological Services</i>	303,470	316,907	13,437	4.4%	2.5%
Student Activities	<i>Extra-Curricular Salaries and Stipends, Athletics</i>	144,601	153,419	8,818	6.1%	1.2%
Student Transportation	<i>Local Student, Out-of-District and Bus Garage</i>	674,968	791,063	116,095	17.2%	6.2%
Inter-fund Transfers	<i>Cafeteria and Special Education Summer School</i>	84,000	84,000	0	0%	.7%
Employee Benefits	<i>Program Employees Benefit Costs</i>	2,033,478	2,120,757	87,279	4.3%	16.6%
<b>Total Instructional Program Budget</b>		<b>\$ 7,55,970</b>	<b>\$ 7,890,493</b>	<b>\$ 334,523</b>	<b>4.4%</b>	<b>61.7%</b>

# Three Part Budget Detail and Comparison

Category		2023-24	2024-25	Change	% Change	% of Budget
<b>Capital Budget</b>						
Operations and Maintenance	<i>Salaries, Equipment, Supplies, Oil, Propane, Electricity, Phone</i>	617,055	611,912	(5,143)	-.8%	4.8%
Employee Benefits	<i>D &amp; M Employee Benefits</i>	192,836	203,268	10,432	5.4%	1.6%
Debt Service	<i>Serial Bonds, Capital Project Bond Interest, Bus Serial Bonds</i>	2,425,909	2,667,895	241,986	10%	20.9%
<b>Total Capital Budget</b>		<b>\$ 3,235,800</b>	<b>\$ 3,483,075</b>	<b>\$ 247,275</b>	<b>7.6%</b>	<b>27.3%</b>



# Three Part Budget Comparison

Category	2023-24	2024-25	Change	% Change	% of Budget
Total Administrative Budget	\$ 1,366,976	\$ 1,412,179	\$ 45,203	3%	11%
Total Instructional Program Budget	\$ 7,555,970	\$ 7,890,493	\$ 334,523	4%	62%
Total Capital Budget	\$ 3,235,800	\$ 3,483,475	\$ 247,275	8%	27%
Total Budget	\$ 12,158,746	\$ 12,785,747	\$ 627,001	5.16%	100%



# Additions from Mr. Pochkar

## Questions?



**Thank  
you!**

