



DESCRIPTION	GENERAL FUND APPROPRIATIONS		
	BUDGET		NOTES
	PROPOSED 2022-23	ADOPTED 2021-22	

ADMINISTRATIVE COMPONENT

GENERAL SUPPORT

BOARD OF EDUCATION

Board of Education

Contractual expense \$ 3,500 \$ 3,500 Expenses for bids, advertisements, legal notices and policy services.

District Clerk

Non-Instructional Salaries 2,750 \$ 2,750 Stipend for District Clerk

District Meeting

Contractual expense 850 850 Costs for legal notices, voting machine, custodians and expenses in conjunction with the Annual Meeting.

SUBTOTAL \$ 7,100 \$ 7,100

CENTRAL ADMINISTRATION

Chief School Administrator

Instructional salaries \$ 153,183 \$ 147,682 Annual salary and health insurance buy-out for the Superintendent of Schools.

Non-instructional salaries 43,074 44,853 Salaries of clerical personnel.

Contractual expenses 2,850 2,700 Membership dues and meetings attended by the Superintendent in connection with his duties.

Materials & supplies 2,800 2,800 Supplies & materials used in the administrative offices.

SUBTOTAL \$ 201,907 \$ 198,035

FINANCE

Business Administration

Non-instructional salaries \$ 65,246 \$ 97,006 Percentage of salaries for the District Treasurer, Account Clerk and Claims Auditor.

Contractual expenses 17,685 17,685 Expenses for payroll & accounting software, fiscal advisors & inventory valuation.

Materials & supplies 640 640 Supplies & materials used in the financial office.

BOCES services 60,679 56,142 Participation in a Co-operative Purchase Service, State Aid planning and GASB 75 Post Retirement services.

SUBTOTAL \$ 144,249 \$ 171,473

Auditing

Contractual expenses \$ 13,500 \$ 12,000 Expense of a legally required independent audit.

Treasurer

Non-instructional salaries \$ 24,735 \$ 10,050 Percentage of salary for the District's Treasurer.

Materials & supplies 440 440 Expenditures for checks & deposit slips.

SUBTOTAL \$ 25,175 \$ 10,490

Tax Collector

Non-instructional salaries \$ 6,500 \$ 6,250 Contractual cost for services of the tax collector.

Contractual expenses 2,480 2,480 Expenditures for printing tax rolls and bills.

Materials & supplies 2,250 1,920 Supplies such as envelopes and postage.

SUBTOTAL \$ 11,230 \$ 10,650

Purchasing

Instructional salary \$ 5,000 \$ 5,000 Salary for the Purchasing Agent.

FINANCE TOTAL

\$ 199,154 \$ 209,613

Willsboro

CENTRAL SCHOOL DISTRICT

DESCRIPTION	GENERAL FUND APPROPRIATIONS			NOTES
	BUDGET			
	PROPOSED 2022-23	ADOPTED 2021-22		
STAFF				
Legal				
Contractual expense	\$ 10,000	\$ 10,000		Expenditures for preparing for hearings, arbitrations, negotiations, and other legal actions.
Personnel				
Contractual expense	\$ 2,500	\$ 2,500		Expenditure for the 403B compliance service cost for employees.
BOCES services	24,303	22,587		Facilitation costs of our cooperative health insurance and workers' compensation consortium.
	SUBTOTAL	\$ 26,803	\$ 25,087	
STAFF TOTAL	\$ 36,803	\$ 35,087		
CENTRAL SERVICES				
Central Printing and Mailing				
Contractual expenses	\$ 8,900	\$ 8,900		Contractual costs for printing newsletters & general school printing, rental of the postage meter and scale.
Materials & supplies	5,600	5,600		Stationary, envelopes, postage, and mailing expenses.
	SUBTOTAL	\$ 14,500	\$ 14,500	
SPECIAL ITEMS				
Unallocated Insurance	\$ 38,000	\$ 37,000		Expenditures for various insurances including: liability, comprehensive & student accident.
School Association Dues	6,500	6,250		School association memberships.
Assessments on school property	6,500	6,500		Capital outlay portion of the town sewer bill for the school and bus garage buildings.
BOCES Administrative cost	129,301	121,039		Administrative expenditures for the BOCES programs/services.
	SUBTOTAL	\$ 180,301	\$ 170,789	
GENERAL SUPPORT TOTAL	\$ 639,765	\$ 635,124		
INSTRUCTION				
ADMINISTRATION & IMPROVEMENT				
Supervision - Regular School				
Instructional Salaries	\$ 88,100	\$ 6,000		Negotiated cost associated with the Dean of Students.
INSTRUCTION TOTAL	\$ 88,100	\$ 6,000		
UNDISTRIBUTED EXPENDITURES				
Employee Benefits				
State Retirement	\$ 18,630	\$ 28,914		Expenditures for the District's contributions to a non-professional employee's retirement system.
Teachers' Retirement	25,572	15,562		Expenditures for the District's contributions to a professional employee's retirement system.
Social Security & Medicare	29,727	28,009		The District's contribution to employees' social security.
Workers' Compensation Insurance	2,794	1,405		Workers' compensation insurance expenditure for employees.
Unemployment Insurance	565	562		The District's costs for maintaining a reserve fund to pay unemployment compensation.
Health Insurance	132,471	151,518		Expenditures for health insurance for employees.
UNDISTRIBUTED EXPENDITURES TOTAL	\$ 209,758	\$ 225,970		
TOTAL ADMINISTRATIVE COMPONENT	\$ 937,623	\$ 867,094		



DESCRIPTION	GENERAL FUND APPROPRIATIONS		
	BUDGET		NOTES
	PROPOSED 2022-23	ADOPTED 2021-22	

PROGRAM COMPONENT

GENERAL SUPPORT

STAFF

Legal

Contractual expense \$ 10,000 \$ 10,000 Expenditures for preparing for hearings, arbitrations, negotiations, and other legal actions.

GENERAL SUPPORT TOTAL \$ 10,000 \$ 10,000

INSTRUCTION

ADMINISTRATION & IMPROVEMENT

In- Service Training

Contractual Expenses \$ 18,000 \$ 18,000 Contractual obligations for workshops, programs, courses & curriculum development.

Materials & Supplies 240 240 Materials and supplies for In-Service training and Professional Development days.

SUBTOTAL \$ 18,240 \$ 18,240

Teaching -Regular School

Teacher salaries PK-3 \$ 458,889 \$ 472,486 Salaries for teachers of grades PK - 3. *NOTE: 2020/21 BUDGET YEAR CATEGORY WAS PK - 6

Teacher salaries 4-6 \$ 352,405 \$ 353,067 Salaries for teachers of grades 4 - 6. *NOTE: NEW BUDGET CATEGORY

Teacher salaries 7-12 759,137 753,585 Salaries for teachers of grades 7-12.

Substitute teacher salaries 50,000 64,550 Expenditures for substitute teachers.

Other Instruc. & Non-Instruc. salaries 119,802 45,075 Salaries of teaching assistants & aides.

Contractual expense 37,400 33,900 Expenditures associated with graduation, assemblies, field trips and counseling services.

Material & supplies 45,580 45,420 Expenditures for teacher supplies: instructional materials, lab & art supplies, and copier supplies.

Textbooks 11,000 11,000 Textbooks and workbook replacements.

BOCES Services 54,742 44,359 Arts in education, printing, school improve., computer asst. instruction, summer school, teacher certif. & curriculum develop.

SUBTOTAL \$ 1,888,955 \$ 1,823,442

ADMINISTRATION & IMPROVEMENT \$ 1,907,195 \$ 1,841,682

SPECIAL APPORTIONMENT PROGRAMS

Programs for Students w/Disabilities

Instructional salaries \$ 414,824 \$ 446,489 Salaries of teachers & teaching assistants who work with students with disabilities.

Contractual expenses 208,668 310,917 Expenditures for summer services, non-district evaluations, and residential room and board.

Materials & supplies 1,760 1,760 Materials and supplies purchased by the district's teachers of students with disabilities.

Tuition Paid 164,049 317,281 Student tuition for two (2) residential special education placements.

Textbooks 400 400 Textbooks to be used by students with disabilities.

BOCES Services 1,017,765 1,088,359 Services provided in self contained classes at BOCES or through itinerant servs. provided at school (PT, OT & speech therapy).

SUBTOTAL \$ 1,807,467 \$ 2,165,206

Occupational Education

BOCES services \$ 232,579 \$ 204,572 Programs for High school students that attend CV-Tech and career readiness programs.

SPECIAL APPORTIONMENT PROGRAMS TOTAL \$ 2,040,046 \$ 2,369,778



DESCRIPTION	BUDGET		NOTES
	PROPOSED	ADOPTED	
	2022-23	2021-22	

GENERAL FUND APPROPRIATIONS

INSTRUCTIONAL MEDIA			
School Library & Audiovisual			
Instructional Salaries	\$ 77,463	\$ 74,826	Salary of one full-time school librarian.
Materials & supplies	240	240	Materials and supplies for the library.
Library Books	3,763	3,763	Library books expenditures for student use.
BOCES services	10,241	5,480	Library services agreement.
SUBTOTAL	\$ 91,706	\$ 84,308	
Computer Assisted Instruction			
Non-Instructional Salaries	\$ 61,814	\$ 66,227	Salary of one full-time Network Systems Technician
Equipment	5,000	8,000	Purchases of computer equipment scheduled for replacement or for upgrade.
Contractual	17,500	22,000	Contractual expenditures for internet service and software update contracts.
Materials & Supplies	27,000	16,200	Materials such as computer paper, printer cartridges and toners.
Software	8,000	3,000	Software to be used with the school system's computers.
BOCES Services	58,282	45,984	Services provided by the BOCES for instructional technology, & network administration. *NOTE: Was previously coded elsewhere.
SUBTOTAL	\$ 177,596	\$ 161,411	
INSTRUCTIONAL MEDIA TOTAL	\$ 269,302	\$ 245,719	
PUPIL SERVICES			
Guidance			
Instructional salaries	\$ 101,870	\$ 100,637	Salary for a guidance counselor.
Non-instructional salaries	\$ 48,462	\$ 46,536	Salary for guidance administrative assistant.
Contractual expense	1,150	1,150	Guidance software maintenance and updates.
Material & supplies	600	600	Student testing and assessment materials.
SUBTOTAL	\$ 152,081	\$ 148,923	
Health Services			
Non-instructional salaries	\$ 35,296	\$ 33,776	Salary of a school nurse.
Contractual expense	10,000	7,500	Contract expenditure for services of a health facility.
Materials & supplies	2,000	2,000	Materials as tape, bandages, cold packs and splints necessary for the health office.
SUBTOTAL	\$ 47,296	\$ 43,276	
Social Work Services			
Instructional salaries	\$ 55,000	\$ -	Salary for Crisis Counselor
Co-Curricular Activities			
Instructional salaries	\$ 53,442	\$ 51,810	Salary expenditures for various clubs and class activities.
Interscholastic Athletics			
Instructional salaries	\$ 64,316	\$ 64,607	Salary expenditures of all coaching staff.
Contractual expense	26,800	26,800	Expenditures for sports officials services who work various home games as well as league dues.
Materials & supplies	10,000	8,800	Athletic supplies such as bats, balls, nets, uniforms, etc.
BOCES Services	3,901	-	Services provided by the BOCES for scheduling of officials.
SUBTOTAL	\$ 105,017	\$ 100,207	
PUPIL SERVICES TOTAL	\$ 412,836	\$ 344,216	
INSTRUCTION TOTAL	\$ 4,629,379	\$ 4,801,395	



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PUPIL TRANSPORTATION

District Transportation Services

Non-instructional Salaries	\$ 184,440	\$ 157,918	Salaries for the Supervisor of Transportation, bus drivers, bus monitors, and substitutes.
Equipment	5,000	2,500	Equipment purchases such as bus parts or tools used in the operation of the transportation program.
Contractual	34,000	34,000	Services such as repairs to the buses, as well as insurance expenditure for the bus fleet.
Materials & Supplies	70,000	70,000	Supplies and materials such as parts, fuel, oil and tires.
BOCES services	4,719	4,501	Bus driver training, drug and alcohol testing and BOCES coordination of the FM radio system.

SUBTOTAL \$ 298,159 \$ 268,919

Garage Building

Non-instructional Salaries	\$ 50,696	\$ 41,154	Salary for the bus mechanic.
Equipment	2,500	2,500	Equipment expenditure for the bus garage.
Contractual expense	23,950	23,400	Utilities, building repairs, building insurance, and phone service for the bus garage.
Supplies & materials	1,300	1,300	Supplies and materials for the building.

SUBTOTAL \$ 78,446 \$ 68,354

PUPIL TRANSPORTATION TOTAL

\$ 376,605 \$ 337,273

UNDISTRIBUTED EXPENDITURES

Employee Benefits

State Retirement	\$ 53,966	\$ 41,685	Expenditures for the District's contributions to a non-professional employee's retirement system.
Teachers' Retirement	257,044	238,031	Expenditures for the District's contributions to a professional employee's retirement system.
Social Security & Medicare	220,921	208,555	The District's contribution to employees' social security.
Workers' Compensation Insurance	20,763	16,833	Workers' compensation insurance expenditure for employees.
Unemployment Insurance	4,198	4,181	The District's costs for maintaining a reserve fund to pay unemployment compensation.
Health Insurance	2,040,491	1,783,861	Expenditures for health insurance for employees.

SUBTOTAL \$ 2,597,382 \$ 2,293,146

Interfund Transfers

Transfer to School Food Service	\$ 92,000	\$ 15,000	Interfund transfer to the Food Service Account
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UNDISTRIBUTED EXPENDITURES TOTAL

\$ 2,689,382 \$ 2,308,146

TOTAL PROGRAM COMPONENT \$ 7,705,367 \$ 7,456,814

CAPITAL COMPONENT

GENERAL SUPPORT

CENTRAL SERVICES

Operation of Plant

Non-instructional salaries	\$ 123,782	\$ 136,551	Salaries for cleaners/custodians, along with a portion of the salary for a Supervisor of Building and Grounds.
Equipment	5,000	3,000	Equipment costs needed for the operation of the school.
Contractual expenses	170,500	170,500	Utilities: heating oil, electricity, LP gas, telephone, water, sewer and trash removal.
Materials & supplies	27,000	27,000	Custodial supplies.
BOCES services	10,156	8,805	Safety Risk Management services.

SUBTOTAL \$ 336,438 \$ 345,856



DESCRIPTION	GENERAL FUND APPROPRIATIONS		
	BUDGET		NOTES
	PROPOSED 2022-23	ADOPTED 2021-22	

Maintenance of Plant

Non-instructional salaries	\$ 39,719	\$ 31,349	Salaries for a maintenance worker and supervisor.
Equipment	35,000	3,000	Equipment costs needed for the maintenance of the school.
Contractual expenses	74,000	74,000	Expenditures for maintenance/service agreements.
Materials & supplies	13,500	13,500	Materials and supplies to repair and maintain the school's facilities and equipment.

SUBTOTAL	\$ 162,219	\$ 121,849
GENERAL SUPPORT TOTAL	\$ 498,657	\$ 467,705

UNDISTRIBUTED EXPENDITURES

Employee Benefits

State Retirement	\$ 21,404	\$ 23,402	Expenditures for the District's contributions to a non-professional employee's retirement system.
Social Security & Medicare	12,508	12,844	The District's contribution to employees' social security.
Workers' Compensation Insurance	1,176	5,235	Workers' compensation insurance expenditure for employees.
Unemployment Insurance	238	257	The District's costs for maintaining a reserve fund to pay unemployment compensation.
Health Insurance	258,738	208,680	Expenditures for health insurance for employees.

SUBTOTAL	\$ 294,064	\$ 250,418
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Debt Service

Serial Bonds School Construction/Principal	\$ 570,000	\$ 560,000	Principal amount on the bonds issued to pay for the construction of the school.
Serial Bonds School Construction/Interest	103,900	115,100	Interest payments on the bonds mentioned above
Serial Bonds BOCES/Principal	40,000	40,000	Principal amount on the bonds issued for the BOCES construction project.
Serial Bonds BOCES/Interest	10,982	11,881	Interest payment on the BOCES construction mentioned above.
BANS/Principal	80,223	104,223	Principal amount on the BANS issued for transportation.
BANS/Interest	2,407	1,457	Interest payment on the BANS mentioned above.
EPC/Principal	90,000	90,000	Principal amount on the bonds issued to pay for the EPC Project.
EPC/Interest	46,661	49,891	Interest payment on the EPC Project mentioned above.

SUBTOTAL	\$ 944,173	\$ 972,552
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Interfund Transfers

Transfer to Capital	\$ 100,000	\$ 100,000	Interfund transfer for the capital outlay improvement project for: 2021-22 Upgrading the fire monitoring system.
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UNDISTRIBUTED EXPENDITURES TOTAL

	\$ 1,338,237	\$ 1,322,970
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TOTAL CAPITAL COMPONENT	\$ 1,836,894	\$ 1,790,675
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2022-23 SCHOOL BUDGET	\$ 10,479,884	\$ 10,114,584
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