



DESCRIPTION	GENERAL FUND APPROPRIATIONS		
	BUDGET		NOTES
	PROPOSED 2023-24	ADOPTED 2022-23	

**ADMINISTRATIVE COMPONENT  
GENERAL SUPPORT**

BOARD OF EDUCATION

Board of Education				
Contractual expense	\$ 8,000	\$ 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.
<b>SUBTOTAL</b>	<b>\$ 11,600</b>	<b>\$ 7,100</b>		

CENTRAL ADMINISTRATION

Chief School Administrator				
Instructional salaries	\$ 160,003	\$ 153,183		Annual salary and health insurance buy-out for the Superintendent of Schools & any substitutes.
Non-instructional salaries	44,364	43,074		Salaries of clerical personnel.
Contractual expenses	6,000	2,850		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.
<b>SUBTOTAL</b>	<b>\$ 213,166</b>	<b>\$ 201,907</b>		

FINANCE

Business Administration				
Non-instructional salaries	\$ 60,376	\$ 65,246		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	850	640		Supplies & materials used in the financial office.
BOCES services	74,141	60,679		Participation in a Co-operative Purchase Service, State Aid planning and GASB 75 Post Retirement services.
<b>SUBTOTAL</b>	<b>\$ 153,052</b>	<b>\$ 144,249</b>		

Auditing

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

Non-instructional salaries	\$ 21,237	\$ 24,735		Percentage of salary for the District's Treasurer.
Materials & supplies	650	440		Expenditures for checks & deposit slips.
<b>SUBTOTAL</b>	<b>\$ 21,887</b>	<b>\$ 25,175</b>		

Tax Collector

Non-instructional salaries	\$ 6,500	\$ 6,500		Contractual cost for services of the tax collector.
Contractual expenses	2,480	2,480		Expenditures for printing tax rolls and bills.
Materials & supplies	2,500	2,250		Supplies such as envelopes and postage.
<b>SUBTOTAL</b>	<b>\$ 11,480</b>	<b>\$ 11,230</b>		

Purchasing

Instructional salary	\$ 5,000	\$ 5,000		Salary for the purchasing agent.
Non-instructional salaries	8,798			Salaries for clerical support to the purchasing agent.
<b>SUBTOTAL</b>	<b>\$ 13,798</b>	<b>\$ 5,000</b>		

FINANCE TOTAL

<b>SUBTOTAL</b>	<b>\$ 213,717</b>	<b>\$ 199,154</b>		
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# Willsboro

CENTRAL SCHOOL DISTRICT

DESCRIPTION		GENERAL FUND APPROPRIATIONS			
		BUDGET			
		PROPOSED 2023-24	ADOPTED 2022-23		
<b>STAFF</b>					
Legal					
Contractual expense	\$	10,000	\$	10,000	Expenditures for preparing for hearings, arbitrations, negotiations, and other legal actions.
Personnel					
Contractual expense	\$	500	\$	2,500	Expenditure for the 403B compliance service cost for employees.
BOCES services		25,224		24,303	Facilitation costs of our cooperative health insurance and workers' compensation consortium.
		<b>SUBTOTAL</b>		<b>\$ 26,803</b>	
		<b>\$ 35,724</b>		<b>\$ 36,803</b>	
<b>STAFF TOTAL</b>					
<b>CENTRAL SERVICES</b>					
Central Printing and Mailing					
Contractual expenses	\$	23,000	\$	8,900	Contractual costs for printing newsletters & general school printing, rental of the postage meter and scale.
Materials & supplies		8,500		5,600	Stationary, envelopes, postage, and mailing expenses.
		<b>SUBTOTAL</b>		<b>\$ 14,500</b>	
		<b>\$ 31,500</b>		<b>\$ 14,500</b>	
<b>SPECIAL ITEMS</b>					
Unallocated Insurance	\$	38,000	\$	38,000	Expenditures for various insurances including: liability, comprehensive & student accident.
School Association Dues		6,500		6,500	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		140,810		129,301	Administrative expenditures for the BOCES programs/services.
		<b>SUBTOTAL</b>		<b>\$ 180,301</b>	
		<b>\$ 697,517</b>		<b>\$ 639,765</b>	
<b>GENERAL SUPPORT TOTAL</b>					
<b>INSTRUCTION</b>					
ADMINISTRATION & IMPROVEMENT					
Supervision - Regular School					
Instructional Salaries	\$	86,000	\$	88,100	Salary for the principal.
Materials & supplies		500			Materials & supplies for the principal.
		<b>SUBTOTAL</b>		<b>\$ 88,100</b>	
		<b>\$ 86,500</b>		<b>\$ 88,100</b>	
<b>UNDISTRIBUTED EXPENDITURES</b>					
Employee Benefits					
State Retirement	\$	17,745	\$	18,630	Expenditures for the District's contributions to a non-professional employee's retirement system.
Teachers' Retirement		26,866		25,572	Expenditures for the District's contributions to a professional employee's retirement system.
Social Security & Medicare		30,220		29,727	The District's contribution to employees' social security.
Workers' Compensation Insurance		3,043		2,794	Workers' compensation insurance expenditure for employees.
Unemployment Insurance		565		565	The District's costs for maintaining a reserve fund to pay unemployment compensation.
Health Insurance		118,985		132,471	Expenditures for health insurance for employees.
		<b>SUBTOTAL</b>		<b>\$ 209,758</b>	
		<b>\$ 197,423</b>		<b>\$ 209,758</b>	
<b>UNDISTRIBUTED EXPENDITURES TOTAL</b>					
<b>TOTAL ADMINISTRATIVE COMPONENT</b>		<b>\$ 981,440</b>		<b>\$ 937,623</b>	



DESCRIPTION	BUDGET		GENERAL FUND APPROPRIATIONS	NOTES
	PROPOSED	ADOPTED		
	2023-24	2022-23		

**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

\$ 491,808 \$ 458,889

Salaries for teachers of grades PK - 3.

Teacher salaries 4-6

\$ 308,853 \$ 352,405

Salaries for teachers of grades 4 - 6.

Teacher salaries 7-12

738,960 759,137

Salaries for teachers of grades 7-12.

Substitute teacher salaries

71,000 50,000

Expenditures for substitute teachers.

Other Instruc. & Non-Instruc. salaries

90,755 119,802

Salaries of teaching assistants & aides.

Contractual expense

9,400 37,400

Expenditures associated with graduation, assemblies, field trips or any other student fees.

Material & supplies

44,780 45,580

Expenditures for teacher supplies: instructional materials, lab & art supplies, and copier supplies.

Textbooks

11,000 11,000

Textbooks and workbook replacements.

BOCES Services

69,709 54,742

Arts in education, printing, school improve., computer asst. instruction, summer school, teacher certif. & curriculum develop.

SUBTOTAL \$ 1,836,265 \$ 1,888,955

ADMINISTRATION & IMPROVEMENT

\$ 1,854,505 \$ 1,907,195

SPECIAL APPORTIONMENT PROGRAMS

Programs for Students w/Disabilities

Instructional salaries

\$ 452,660 \$ 414,824

Salaries of teachers & teaching assistants who work with students with disabilities.

Contractual expenses

186,404 208,668

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

172,252 164,049

Student tuition for one (1) residential special education placements.

Textbooks

400 400

Textbooks to be used by students with disabilities.

BOCES Services

1,051,763 1,017,765

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

SUBTOTAL \$ 1,865,239 \$ 1,807,467

Occupational Education

BOCES services

\$ 299,033 \$ 232,579

Programs for High school students that attend CV-Tech and career readiness programs.

SPECIAL APPORTIONMENT PROGRAMS TOTAL

\$ 2,164,272 \$ 2,040,046

INSTRUCTIONAL MEDIA

School Library & Audiovisual

Instructional Salaries

\$ 80,096 \$ 77,463

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

10,359 10,241

Library services agreement.

SUBTOTAL \$ 94,458 \$ 91,706



DESCRIPTION	BUDGET		GENERAL FUND APPROPRIATIONS
	PROPOSED	ADOPTED	NOTES
	2023-24	2022-23	
Computer Assisted Instruction			
Non-Instructional Salaries	\$ 63,594	\$ 61,814	Salary of one full-time Network Systems Technician
Equipment	-	5,000	Purchases of computer equipment scheduled for replacement or for upgrade.
Contractual	17,500	17,500	Contractual expenditures for internet service and software update contracts.
Materials & Supplies	27,000	27,000	Materials such as computer paper, printer cartridges and toners.
Software	8,000	8,000	Software to be used with the school system's computers.
BOCES Services	65,649	58,282	Services provided by the BOCES for instructional technology, & network administration.
SUBTOTAL	\$ 181,742	\$ 177,596	
<b>INSTRUCTIONAL MEDIA TOTAL</b>	<b>\$ 276,200</b>	<b>\$ 269,302</b>	
<b>PUPIL SERVICES</b>			
Guidance			
Instructional salaries	\$ 103,632	\$ 101,870	Salary for a guidance counselor.
Non-instructional salaries	\$ 41,467	\$ 48,462	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	\$ 146,849	\$ 152,081	
Health Services			
Non-instructional salaries	\$ 37,561	\$ 35,296	Salary of a school nurse.
Contractual expense	10,000	10,000	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	\$ 49,561	\$ 47,296	
Psychological Services			
Instructional salaries	\$ 60,000	\$ -	Salary for a psychologist which was previously staffed as a BOCES Service part time.
Material & supplies	\$ 1,000	-	Testing materials and other supplies used by the psychologist.
SUBTOTAL	\$ 61,000	\$ -	
Social Work Services			
Instructional salaries	\$ 49,791	\$ 55,000	Salary for Student Advocate
Material & supplies	\$ 240	-	Materials for Student Advocate
SUBTOTAL	\$ 50,031	\$ 55,000	
Co-Curricular Activities			
Instructional salaries	\$ 47,534	\$ 53,442	Salary expenditures for various clubs and class activities.
Interscholastic Athletics			
Instructional salaries	\$ 58,137	\$ 64,316	Salary expenditures of all coaching staff.
Contractual expense	8,800	26,800	Expenditures for sports officials services who work various home games as well as league dues.
Materials & supplies	10,000	10,000	Athletic supplies such as bats, balls, nets, uniforms, etc.
BOCES Services	20,437	3,901	Services provided by the BOCES for scheduling of officials.
SUBTOTAL	\$ 97,374	\$ 105,017	
<b>PUPIL SERVICES TOTAL</b>	<b>\$ 452,349</b>	<b>\$ 412,836</b>	
<b>INSTRUCTION TOTAL</b>	<b>\$ 4,747,327</b>	<b>\$ 4,629,379</b>	



GENERAL FUND APPROPRIATIONS

DESCRIPTION	BUDGET		NOTES
	PROPOSED	ADOPTED	
	2023-24	2022-23	

**PUPIL TRANSPORTATION**

District Transportation Services

Non-instructional Salaries	\$ 202,802	\$ 184,440	Salaries for the Supervisor of Transportation, bus drivers, bus monitors, and substitutes.
Equipment	5,000	5,000	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	6,067	4,719	Bus driver training, drug and alcohol testing and BOCES coordination of the FM radio system.

SUBTOTAL \$ 317,869 \$ 298,159

Garage Building

Non-instructional Salaries	\$ 21,759	\$ 50,696	Salary for the bus mechanic.
Equipment	2,500	2,500	Equipment expenditure for the bus garage.
Contractual expense	24,900	23,950	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 \$ 50,459 \$ 78,446

**PUPIL TRANSPORTATION TOTAL**

**\$ 368,328 \$ 376,605**

**UNDISTRIBUTED EXPENDITURES**

Employee Benefits

State Retirement	\$ 45,239	\$ 53,966	Expenditures for the District's contributions to a non-professional employee's retirement system.
Teachers' Retirement	273,289	257,044	Expenditures for the District's contributions to a professional employee's retirement system.
Social Security & Medicare	223,411	220,921	The District's contribution to employees' social security.
Workers' Compensation Insurance	22,493	20,763	Workers' compensation insurance expenditure for employees.
Unemployment Insurance	4,179	4,198	The District's costs for maintaining a reserve fund to pay unemployment compensation.
Health Insurance	2,087,305	2,040,491	Expenditures for health insurance for employees.

SUBTOTAL \$ 2,655,917 \$ 2,597,382

Interfund Transfers

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

**\$ 2,747,917 \$ 2,689,382**

**TOTAL PROGRAM COMPONENT \$ 7,873,572 \$ 7,705,367**

**CAPITAL COMPONENT**

**GENERAL SUPPORT**

CENTRAL SERVICES

Operation of Plant

Non-instructional salaries	\$ 112,243	\$ 123,782	Salaries for cleaners/custodians, along with a portion of the salary for a Supervisor of Building and Grounds.
Equipment	-	5,000	Equipment costs needed for the operation of the school.
Contractual expenses	177,000	170,500	Utilities: heating oil, electricity, LP gas, telephone, water, sewer and trash removal.
Materials & supplies	35,000	27,000	Custodial supplies.
BOCES services	8,843	10,156	Safety Risk Management services.

SUBTOTAL \$ 333,086 \$ 336,438



DESCRIPTION	GENERAL FUND APPROPRIATIONS		
	BUDGET		NOTES
	PROPOSED 2023-24	ADOPTED 2022-23	

Security of Plant  
 Contractual expenses \$ 60,000 \$ - Contract with Essex County Sheriff for providing a school resource officer.

Maintenance of Plant  
 Non-instructional salaries \$ 66,453 \$ 39,719 Salaries for a maintenance worker and supervisor.  
 Equipment 24,650 35,000 Equipment costs needed for the maintenance of the school.  
 Contractual expenses 85,000 74,000 Expenditures for maintenance/service agreements.  
 Materials & supplies 18,000 13,500 Materials and supplies to repair and maintain the school's facilities and equipment.

SUBTOTAL \$ 194,103 \$ 162,219

**GENERAL SUPPORT TOTAL** \$ 587,189 \$ 498,657

**UNDISTRIBUTED EXPENDITURES**

Employee Benefits  
 State Retirement \$ 22,016 \$ 21,404 Expenditures for the District's contributions to a non-professional employee's retirement system.  
 Social Security & Medicare 13,670 12,508 The District's contribution to employees' social security.  
 Workers' Compensation Insurance 1,376 1,176 Workers' compensation insurance expenditure for employees.  
 Unemployment Insurance 256 238 The District's costs for maintaining a reserve fund to pay unemployment compensation.  
 Health Insurance 274,779 258,738 Expenditures for health insurance for employees.

SUBTOTAL \$ 312,098 \$ 294,064

Debt Service  
 Serial Bonds School Construction/Principal \$ 580,000 \$ 570,000 Principal amount on the bonds issued to pay for the construction of the school.  
 Serial Bonds School Construction/Interest 98,200 103,900 Interest payments on the bonds mentioned above  
 Serial Bonds BOCES/Principal 45,000 40,000 Principal amount on the bonds issued for the BOCES construction project.  
 Serial Bonds BOCES/Interest 10,081 10,982 Interest payment on the BOCES construction mentioned above.  
 BANS/Principal - School Construction 75,500 - Principal amount on the BANS issued for the fire alarm project voted on in the 2022-23 budget.  
 BANS/Interest - School Construction 18,220 - Interest payment on the BANS issued for the fire alarm project voted on in the 2022-23 budget.  
 BANS/Principal - Transportation 75,371 80,223 Principal amount on the BANS issued for transportation.  
 BANS/Interest - Transportation 6,391 2,407 Interest payment on the BANS mentioned above.  
 EPC/Principal 95,000 90,000 Principal amount on the bonds issued to pay for the EPC Project.  
 EPC/Interest 43,431 46,661 Interest payment on the EPC Project mentioned above.

SUBTOTAL \$ 1,047,194 \$ 944,173

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.

**UNDISTRIBUTED EXPENDITURES TOTAL** \$ 1,459,292 \$ 1,338,237

<b>TOTAL CAPITAL COMPONENT</b>	<b>\$ 2,046,481</b>	<b>\$ 1,836,894</b>
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<b>2022-23 SCHOOL BUDGET</b>	<b>\$ 10,901,493</b>	<b>\$ 10,479,884</b>
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