

**Watervliet City School District**  
**GENERAL FUND APPROPRIATIONS**  
**FISCAL YEAR 2022-23**

		2021-22 FINAL BUDGET	2022-23 PROPOSED BUDGET	2022-23 ADMIN	2022-23 PROGRAM	2022-23 CAPITAL
<b>Board of Education</b>						
A1010	<b>BOARD OF EDUCATION</b>					
	40 Contractual Expenses	1,500	<b>1,500</b>	1,500		
	45 Materials/Supplies	<u>500</u>	<b>500</b>	<u>500</u>		
		2,000	<b>2,000</b>	2,000		
A1040	<b>DISTRICT CLERK</b>					
	16 Salaries Non-instructional	2,000	<b>2,000</b>	2,000		
	40 Contractual Expenses	1,500	<b>1,500</b>	1,500		
	45 Materials/Supplies	<u>500</u>	<b>500</b>	<u>500</u>		
		4,000	<b>4,000</b>	4,000		
A1060	<b>DISTRICT MEETING</b>					
	40 Contractual Expenses	<u>2,000</u>	<b>2,000</b>	<u>2,000</u>		
		2,000	<b>2,000</b>	2,000		
	<b>Total Board of Education</b>	8,000	<b>8,000</b>	8,000		
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<b>Central Administration</b>						
A1240	<b>CHIEF SCHOOL ADMINISTRATOR</b>					
	15 Salaries Instructional	227,000	<b>179,000</b>	179,000		
	16 Salaries Non-instructional	59,000	<b>71,000</b>	71,000		
	40 Contractual Expenses	5,000	<b>5,000</b>	5,000		
	45 Materials/Supplies	<u>2,000</u>	<b>2,000</b>	<u>2,000</u>		
		293,000	<b>257,000</b>	257,000		
	<b>Total Central Administration</b>	293,000	<b>257,000</b>	257,000		
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<b>Finance</b>						
A1310	<b>BUSINESS ADMINISTRATION</b>					
	16 Salaries Non-instructional	198,000	<b>218,000</b>	218,000		
	40 Contractual Expenses	20,000	<b>25,000</b>	25,000		
	45 Materials/Supplies	2,000	<b>2,000</b>	2,000		
	49 BOCES Service	<u>27,000</u>	<b>34,000</b>	<u>34,000</u>		
		247,000	<b>279,000</b>	279,000		
A1320	<b>AUDITING</b>					
	40 Contractual Expenses	<u>48,000</u>	<b>52,000</b>	<u>52,000</u>		
		48,000	<b>52,000</b>	52,000		
A1330	<b>TAX COLLECTOR</b>					
	16 Salaries Non-instructional	<u>2,000</u>	<b>2,000</b>	<u>2,000</u>		
		2,000	<b>2,000</b>	2,000		
A1345	<b>INTERNAL CLAIMS AUDITOR</b>					
	15 Salaries Non-instructional	<u>2,000</u>	<b>2,000</b>	<u>2,000</u>		
		2,000	<b>2,000</b>	2,000		
	<b>Total - Finance</b>	299,000	<b>335,000</b>	335,000		
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		2021-22 FINAL BUDGET	2022-23 PROPOSED BUDGET	2022-23 ADMIN	2022-23 PROGRAM	2022-23 CAPITAL
<b>Staff</b>						
A1420	<b>LEGAL</b>					
40	Contractual Services	<u>50,000</u>	<b>50,000</b>	<u>50,000</u>		
		50,000	<b>50,000</b>	50,000		
A1480	<b>PUBLIC INFORMATION SERVICES</b>					
49	BOCES Services	<u>121,000</u>	<b>165,000</b>	<u>165,000</u>		
		121,000	<b>165,000</b>	165,000		
	<b>Total - Staff</b>	171,000	<b>215,000</b>	215,000		
<b>Central Services</b>						
A1620	<b>OPERATIONS</b>					
20	Equipment	5,000	<b>10,000</b>			10,000
40	Contractual Expenses	120,000	<b>120,000</b>			120,000
41	Water-Telephone-Sewer	31,000	<b>39,000</b>			39,000
43	Electricity	180,000	<b>228,000</b>			228,000
44	Natural Gas	58,000	<b>66,000</b>			66,000
45	Materials/Supplies	<u>70,000</u>	<b>80,000</b>			<u>80,000</u>
		464,000	<b>543,000</b>			543,000
A1621	<b>MAINTENANCE</b>					
16	Salaries Non-instructional	<u>407,000</u>	<b>452,000</b>			<u>452,000</u>
		407,000	<b>452,000</b>			452,000
A1670	<b>CENTRAL PRINTING &amp; MAILING</b>					
40	Contractual Expenses	<u>10,000</u>	<b>10,000</b>	<u>10,000</u>		
		10,000	<b>10,000</b>	10,000		
A1680	<b>CENTRAL DATA PROCESSING</b>					
49	BOCES Service	<u>559,000</u>	<b>573,000</b>	<u>573,000</u>		
		559,000	<b>573,000</b>	573,000		
	<b>Total Central Services</b>	1,440,000	<b>1,578,000</b>	583,000		995,000
<b>Special Item (Contractual Expenses)</b>						
A1910	40 Unallocated Insurance	104,000	<b>110,000</b>	110,000		
A1920	40 School Association Dues	18,000	<b>20,000</b>	20,000		
A1964	40 Refund on Real Property Taxes	5,000	<b>10,000</b>	10,000		
A1981	49 Administration BOCES	<u>162,000</u>	<b>172,000</b>	<u>172,000</u>		
		289,000	<b>312,000</b>	312,000		
	<b>Total Special Items</b>	289,000	<b>312,000</b>	312,000		
<b>TOTAL - GENERAL SUPPORT</b>		2,500,000	<b>2,705,000</b>	1,710,000		995,000

		2021-22 FINAL BUDGET	2022-23 PROPOSED BUDGET	2022-23 ADMIN	2022-23 PROGRAM	2022-23 CAPITAL
<b>INSTRUCTION, ADMINISTRATION AND IMPROVEMENTS</b>						
A2010	<b>Curriculum Development &amp; Supervision</b>					
15	Salaries - Instructional	255,000	249,000	249,000		
16	Salaries Non-instructional	36,000	43,000	43,000		
40	Contractual Expenses	3,000	5,000	5,000		
45	Materials/Supplies	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>		
		295,000	298,000	298,000		
A2020	<b>Supervision Regular School</b>					
15	Salaries - Instructional	557,000	583,000	583,000		
16	Salaries Non-instructional	167,000	164,000	164,000		
40	Contractual Expenses	4,000	6,000	6,000		
45	Materials/Supplies	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>		
		735,000	760,000	760,000		
A2070	<b>In-Service Training - Instruction</b>					
15	Salaries - Instructional	5,000	11,000	11,000		
40	Contractual Expenses	7,000	7,000	7,000		
49	BOCES Staff/Curriculum Development	<u>133,000</u>	<u>146,000</u>	<u>146,000</u>		
		145,000	164,000	164,000		
	<b>Total - Instruction Administration and Improvements</b>	1,175,000	1,222,000	1,222,000		

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**Teaching - Regular School**

A2110	12	Teachers K-3	1,426,000	1,596,000	1,596,000	
	12	Teachers 4-6	1,602,000	1,314,000	1,314,000	
	13	Teachers 7-12	2,976,000	3,606,000	3,606,000	
	140	Substitute Teachers	105,000	122,000	122,000	
	142	Detention	6,000	6,000	6,000	
	143	Home Teaching	5,000	8,000	8,000	
	16	Salaries Non-instructional	109,000	187,000	187,000	
	40	Contractual Services	16,000	16,000	16,000	
	45	Materials/Supplies	90,000	90,000	90,000	
	471	Tuition - Other Districts	125,000	175,000	175,000	
	473	Payments to Charter Schools	870,000	902,000	902,000	
	48	Text Books	10,000	50,000	50,000	
	49	BOCES Service	<u>66,000</u>	<u>93,000</u>	<u>93,000</u>	
			7,406,000	8,165,000	8,165,000	
		<b>Total Teaching - Regular</b>	7,406,000	8,165,000	8,165,000	

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		2021-22 FINAL BUDGET	2022-23 PROPOSED BUDGET	2022-23 ADMIN	2022-23 PROGRAM	2022-23 CAPITAL
<b>Special Apportionment Programs</b>						
A2250	<b>PROGRAMS FOR SPECIAL EDUCATION</b>					
15	Salaries - Instructional	857,000	934,000		934,000	
15	Salaries -Administration	86,000	102,000		102,000	
15	Salaries - Teacher Assistants	487,000	597,000		597,000	
16	Salaries Non-instructional	35,000	44,000		44,000	
40	Contractual Expenses	50,000	75,000		75,000	
45	Materials/Supplies	3,000	5,000		5,000	
47	Private School Tuition	971,000	933,000		933,000	
473	Charter School SPED	31,000	31,000		31,000	
49	BOCES Services	<u>2,727,000</u>	<u>3,129,000</u>		<u>3,129,000</u>	
		5,247,000	5,850,000		5,850,000	
A2280	<b>OCCUPATIONAL ED</b>					
49	BOCES	<u>351,000</u>	<u>255,000</u>		<u>255,000</u>	
		351,000	255,000		255,000	
<b>Total - Special Apportionment Programs</b>		5,598,000	6,105,000		6,105,000	

**Teaching Summer School**

A2330						
15	Salaries - Instructional	0	0		0	
40	Contractual Expenses	0	0		0	
45	Materials/Supplies	<u>0</u>	<u>0</u>		<u>0</u>	
		0	0		0	
<b>Total - Teaching Summer School</b>		0	0		0	

**Instructional Media**

A2610	<b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>					
15	Salaries - Instructional	86,000	90,000		90,000	
16	Salaries Non-instructional	20,000	25,000		25,000	
45	Materials/Supplies	1,000	2,000		2,000	
46	Library Materials	12,000	15,000		15,000	
49	BOCES Services	<u>32,000</u>	<u>38,000</u>		<u>38,000</u>	
		151,000	170,000		170,000	
<b>COMPUTER ASSISTED INSTRUCTION</b>						
A2630	15 Salaries - Instructional	0	0		0	
	22 State Aid Hardware	32,000	43,000		43,000	
	45 Materials/Supplies	8,000	11,000		11,000	
	46 State Aid Software	5,000	5,000		5,000	
	49 BOCES Services	<u>58,000</u>	<u>75,000</u>		<u>75,000</u>	
		103,000	134,000		134,000	
<b>Total Instructional Media</b>		254,000	304,000		304,000	

		2021-22 FINAL BUDGET	2022-23 PROPOSED BUDGET	2022-23 ADMIN	2022-23 PROGRAM	2022-23 CAPITAL
<b>Pupil Services</b>						
<b>Pupil Personnel Services</b>						
A2805	<b>ATTENDANCE - REGULAR SCHOOL</b>					
16	Salaries Non-instructional	93,000	<b>85,000</b>		85,000	
45	Materials/Supplies	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>	
		94,000	<b>86,000</b>		86,000	
A2810	<b>GUIDANCE - REGULAR SCHOOL</b>					
15	Salaries - Instructional	293,000	<b>370,000</b>		370,000	
16	Salaries Non-instructional	19,000	<b>23,000</b>		23,000	
40	Contractual Expenses	1,000	<b>1,000</b>		1,000	
45	Materials/Supplies	<u>6,000</u>	<u>6,000</u>		<u>6,000</u>	
		319,000	<b>400,000</b>		400,000	
A2815	<b>HEALTH SERVICES - REGULAR SCHOOL</b>					
16	Salaries Non-instructional	92,000	<b>111,000</b>		111,000	
40	Contractual Expenses	110,000	<b>115,000</b>		115,000	
45	Materials/Supplies	<u>5,000</u>	<u>5,000</u>		<u>5,000</u>	
		207,000	<b>231,000</b>		231,000	
A2820	<b>PSYCHOLOGICAL SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	151,000	<b>163,000</b>		163,000	
45	Materials/Supplies	<u>3,000</u>	<u>5,000</u>		<u>5,000</u>	
		154,000	<b>168,000</b>		168,000	
A2825	<b>SOCIAL WORK SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	237,000	<b>302,000</b>		302,000	
45	Materials/Supplies	<u>1,000</u>	<u>2,000</u>		<u>2,000</u>	
		238,000	<b>304,000</b>		304,000	
A2830	<b>SPEECH SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	125,000	<b>118,000</b>		118,000	
45	Materials/Supplies	<u>2,000</u>	<u>2,000</u>		<u>2,000</u>	
		127,000	<b>120,000</b>		120,000	
A2850	<b>CO-CURRICULAR ACTIVITIES REGULAR SCHOOL</b>					
15	Salaries - Instructional	<u>38,000</u>	<u>41,000</u>		<u>41,000</u>	
		38,000	<b>41,000</b>		41,000	
A2855	<b>INTERSCHOLASTIC ATHLETICS REGULAR SCHOOL</b>					
15	Salaries - Instructional	163,000	<b>197,000</b>		197,000	
40	Contractual Expenses	60,000	<b>60,000</b>		60,000	
45	Materials/Supplies	<u>32,000</u>	<u>92,000</u>		<u>92,000</u>	
		255,000	<b>349,000</b>		349,000	
	<b>Total - Pupil Services</b>	1,432,000	<b>1,699,000</b>		<b>1,699,000</b>	

<b>TOTAL - INSTRUCTION</b>	15,865,000	<b>17,495,000</b>	1,222,000	16,273,000
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		2021-22 FINAL BUDGET	2022-23 PROPOSED BUDGET	2022-23 ADMIN	2022-23 PROGRAM	2022-23 CAPITAL
<b>Pupil Transportation</b>						
A5510	<b>DISTRICT TRANSPORTATION SERVICES</b>					
16	Salaries Non-instructional	126,000	<b>170,000</b>		170,000	
40	Contractual Expenses	90,000	<b>115,000</b>		115,000	
45	Materials/Supplies	<u>25,000</u>	<u>40,000</u>		<u>40,000</u>	
		241,000	<b>325,000</b>		325,000	
A5530	<b>BUS GARAGE</b>					
40	Contractual Expenses	17,000	<b>21,000</b>		21,000	
45	Materials/Supplies	<u>3,000</u>	<u>6,000</u>		<u>6,000</u>	
		20,000	<b>27,000</b>		27,000	
	<b>CONTRACT TRANSPORTATION</b>					
A5540	40 Contract Transportation	1,128,000	<b>1,511,000</b>		1,511,000	
A5550	40 Public Transportation	<u>4,000</u>	<u>5,000</u>		<u>5,000</u>	
		1,132,000	<b>1,516,000</b>		1,516,000	
<b>Total - Pupil Transportation</b>		1,393,000	<b>1,868,000</b>		1,868,000	

<b>TOTAL - TRANSPORTATION</b>	1,393,000	<b>1,868,000</b>		1,868,000
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**UNDISTRIBUTED ITEMS**

**Employee Benefits**

<b>Benefits</b>						
A9010	80 State Retirement	201,000	<b>223,000</b>	76,000	67,000	80,000
A9020	80 Teacher's Retirement	1,029,000	<b>1,179,000</b>	130,000	1,049,000	0
A9030	80 Social Security	858,000	<b>916,000</b>	128,000	751,000	37,000
A9040	80 Worker's Compensation	124,000	<b>142,000</b>	20,000	116,000	6,000
A9050	80 Unemployment Insurance	50,000	<b>50,000</b>		50,000	0
A9060	80 Hospital and Medical Insurance	4,853,000	<b>4,979,000</b>	<u>697,000</u>	4,083,000	<u>199,000</u>
A9089	80 Non-Elective 403B Contributions	<u>72,000</u>	<u>0</u>		<u>0</u>	
		7,187,000	<b>7,489,000</b>	1,051,000	6,116,000	322,000
<b>Total - Employee Benefits</b>		7,187,000	<b>7,489,000</b>	1,051,000	6,116,000	322,000

**Bonds and Debt**

A9711	60 Serial Bonds - School Construction	2,420,000	<b>2,515,000</b>			2,515,000
A9731	70 Bond Anticipation Notes	<u>0</u>	<u>595,000</u>			<u>595,000</u>
		2,420,000	<b>3,110,000</b>			3,110,000
<b>Interest on Debt Service</b>						
A9711	70 Serial Bonds - School Construction	904,000	<b>803,000</b>			803,000
A9731	70 Bond Anticipation Notes	125,000	<b>175,000</b>			175,000
A9770	70 Tax Anticipation Notes	<u>9,000</u>	<u>9,000</u>			<u>9,000</u>
		1,038,000	<b>987,000</b>			987,000
<b>TOTAL - DEBT SERVICE</b>		3,458,000	<b>4,097,000</b>			4,097,000

<b>TOTAL - UNDISTRIBUTED</b>	10,645,000	<b>11,586,000</b>	1,051,000	6,116,000	4,419,000
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		2021-22 FINAL BUDGET	2022-23 PROPOSED BUDGET	2022-23 ADMIN	2022-23 PROGRAM	2022-23 CAPITAL
<b>Interfund Transfers</b>						
A9901	95	Transfer -Special Aid Fund	<u>60,000</u> 60,000	<u>82,000</u> 82,000		<u>82,000</u> 82,000
<b>Total - Interfund Transfer</b>			60,000	<b>82,000</b>		82,000

<b>TOTAL - GENERAL FUND</b>		30,463,000	<b>33,736,000</b>	3,983,000	24,257,000	5,496,000
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**GENERAL FUND - REVENUES**

		<i>2021-22 FINAL BUDGET</i>	<i>2022-23 PROPOSED BUDGET</i>
	<b>Real Property Tax Items</b>		
A1001	Real Property Taxes	7,275,000	<b>7,426,000</b>
	<b>Total Real Property Tax Items</b>	7,275,000	<b>7,426,000</b>
	<b>Other Tax Items</b>		
A1081	Other Payments in Lieu of Taxes	205,000	<b>215,000</b>
A1090	Interest Penalties - Real Property Tax	<u>31,000</u>	<b><u>28,000</u></b>
		236,000	<b>243,000</b>
	<b>Total Other Tax Items</b>	236,000	<b>243,000</b>
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	<b>Non Property Tax Items</b>		
A1111	Tax on Consumers Utility Bills	<u>335,000</u>	<b><u>350,000</u></b>
	<b>Total - Non Property Tax Items</b>	335,000	<b>350,000</b>
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	<b>Charges for Services</b>		
A1410	Admissions	12,000	<b>12,000</b>
A2230	Day School Tuition-Other Districts	<u>20,000</u>	<b><u>23,000</u></b>
		32,000	<b>35,000</b>
	<b>Total - Charges for Services</b>	32,000	<b>35,000</b>
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	<b>Use of Money and Property</b>		
A2410	Use of Buildings	<u>5,000</u>	<b><u>5,000</u></b>
	<b>Total Use of Money &amp; Property</b>	5,000	<b>5,000</b>
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	<b>Miscellaneous</b>		
A2701	Refund of Prior Years Expenses	150,000	<b>150,000</b>
A2770	Other Unclassified	<u>30,000</u>	<b><u>30,000</u></b>
		180,000	<b>180,000</b>
	<b>Total - Miscellaneous</b>	180,000	<b>180,000</b>



	2021-22 FINAL BUDGET	2022-23 PROPOSED BUDGET
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**State Aid**

A3101	Basic Formula	21,095,000	<b>24,198,000</b>
A3103	Board of Cooperative Services	935,000	<b>1,035,000</b>
A3260	Text Books	10,000	<b>16,000</b>
A3262	Computer Software Aid	5,000	<b>8,000</b>
A3263	Library Materials	<u>12,000</u>	<b><u>12,000</u></b>
		22,057,000	<b>25,269,000</b>
	<b>Total - State Aid</b>	22,057,000	<b>25,269,000</b>

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**Federal Sources**

A4107	Impact Aid	15,000	<b>12,000</b>
A4289	Interest Subsidy for QSCB	153,000	<b>141,000</b>
A4601	Medicaid Reimbursement	<u>75,000</u>	<b><u>75,000</u></b>
		243,000	<b>228,000</b>
	<b>Total Federal Sources</b>	243,000	<b>228,000</b>

**Fund Balance & Reserves**

A511	Reserve for EBALR	0	0
A599	Appropriated Fund Balance	<u>100,000</u>	<u>0</u>
	<b>Total Appropriated Reserves</b>	100,000	<b>0</b>

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<b>TOTAL - GENERAL FUND REVENUES</b>	30,463,000	33,736,000
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