

**Watervliet City School District  
GENERAL FUND APPROPRIATIONS  
FISCAL YEAR 2023-24**

		<b>2022-23 FINAL BUDGET</b>	<b>2023-24 PROPOSED BUDGET</b>	2023-24 ADMIN	2023-24 PROGRAM	2023-24 CAPITAL
<b>Board of Education</b>						
A1010	<b>BOARD OF EDUCATION</b>					
	40 Contractual Expenses	1,500	1,500	1,500		
	45 Materials/Supplies	<u>500</u>	<u>500</u>	<u>500</u>		
		2,000	2,000	2,000		
A1040	<b>DISTRICT CLERK</b>					
	16 Salaries Non-instructional	2,000	2,000	2,000		
	40 Contractual Expenses	1,500	1,500	1,500		
	45 Materials/Supplies	<u>500</u>	<u>500</u>	<u>500</u>		
		4,000	4,000	4,000		
A1060	<b>DISTRICT MEETING</b>					
	40 Contractual Expenses	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>		
		2,000	2,000	2,000		
	<b>Total Board of Education</b>	8,000	8,000	8,000		
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<b>Central Administration</b>						
A1240	<b>CHIEF SCHOOL ADMINISTRATOR</b>					
	15 Salaries Instructional	179,000	179,000	179,000		
	16 Salaries Non-instructional	71,000	73,000	73,000		
	40 Contractual Expenses	5,000	6,000	6,000		
	45 Materials/Supplies	<u>2,000</u>	<u>3,000</u>	<u>3,000</u>		
		257,000	261,000	261,000		
	<b>Total Central Administration</b>	257,000	261,000	261,000		
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<b>Finance</b>						
A1310	<b>BUSINESS ADMINISTRATION</b>					
	16 Salaries Non-instructional	218,000	226,000	226,000		
	40 Contractual Expenses	25,000	50,000	50,000		
	45 Materials/Supplies	2,000	3,000	3,000		
	49 BOCES Service	<u>34,000</u>	<u>11,000</u>	<u>11,000</u>		
		279,000	290,000	290,000		
A1320	<b>AUDITING</b>					
	40 Contractual Expenses	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>		
		52,000	52,000	52,000		
A1330	<b>TAX COLLECTOR</b>					
	16 Salaries Non-instructional	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>		
		2,000	2,000	2,000		
A1345	<b>INTERNAL CLAIMS AUDITOR</b>					
	15 Salaries Non-instructional	<u>2,000</u>	<u>3,000</u>	<u>3,000</u>		
		2,000	3,000	3,000		
	<b>Total - Finance</b>	335,000	347,000	347,000		
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		2022-23 FINAL BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADMIN	2023-24 PROGRAM	2023-24 CAPITAL
<b>Staff</b>						
A1420	<b>LEGAL</b>					
40	Contractual Services	<u>50,000</u> 50,000	<u>50,000</u> 50,000	<u>50,000</u> 50,000		
A1480	<b>PUBLIC INFORMATION SERVICES</b>					
49	BOCES Services	<u>165,000</u> 165,000	<u>167,000</u> 167,000	<u>167,000</u> 167,000		
<b>Total - Staff</b>		215,000	217,000	217,000		
<b>Central Services</b>						
A1620	<b>OPERATIONS</b>					
20	Equipment	10,000	36,000			36,000
40	Contractual Expenses	120,000	150,000			150,000
41	Water-Telephone-Sewer	39,000	39,000			39,000
43	Electricity	228,000	232,000			232,000
44	Natural Gas	66,000	68,000			68,000
45	Materials/Supplies	<u>80,000</u> 543,000	<u>95,000</u> 620,000			<u>95,000</u> 620,000
A1621	<b>MAINTENANCE</b>					
16	Salaries Non-instructional	<u>452,000</u> 452,000	<u>515,000</u> 515,000			<u>515,000</u> 515,000
A1670	<b>CENTRAL PRINTING &amp; MAILING</b>					
40	Contractual Expenses	<u>10,000</u> 10,000	<u>10,000</u> 10,000	<u>10,000</u> 10,000		
A1680	<b>CENTRAL DATA PROCESSING</b>					
49	BOCES Service	<u>573,000</u> 573,000	<u>662,000</u> 662,000	<u>662,000</u> 662,000		
<b>Total Central Services</b>		1,578,000	1,807,000	672,000		1,135,000
<b>Special Item (Contractual Expenses)</b>						
A1910	40 Unallocated Insurance	110,000	132,000	132,000		
A1920	40 School Association Dues	20,000	20,000	20,000		
A1964	40 Refund on Real Property Taxes	10,000	10,000	10,000		
A1981	49 Administration BOCES	<u>172,000</u> 312,000	<u>175,000</u> 337,000	<u>175,000</u> 337,000		
<b>Total Special Items</b>		312,000	337,000	337,000		
<b>TOTAL - GENERAL SUPPORT</b>		2,705,000	2,977,000	1,842,000		1,135,000

		2022-23 FINAL BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADMIN	2023-24 PROGRAM	2023-24 CAPITAL
<b>INSTRUCTION, ADMINISTRATION AND IMPROVEMENTS</b>						
A2010	<b>Curriculum Development &amp; Supervision</b>					
15	Salaries - Instructional	249,000	293,000	293,000		
16	Salaries Non-instructional	43,000	145,000	145,000		
40	Contractual Expenses	5,000	5,000	5,000		
45	Materials/Supplies	<u>1,000</u>	<u>3,000</u>	<u>3,000</u>		
		298,000	446,000	446,000		
A2020	<b>Supervision Regular School</b>					
15	Salaries - Instructional	583,000	594,000	594,000		
16	Salaries Non-instructional	164,000	165,000	165,000		
40	Contractual Expenses	6,000	66,000	66,000		
45	Materials/Supplies	<u>7,000</u>	<u>8,000</u>	<u>8,000</u>		
		760,000	833,000	833,000		
A2070	<b>In-Service Training - Instruction</b>					
15	Salaries - Instructional	11,000	14,000	14,000		
40	Contractual Expenses	7,000	7,000	7,000		
49	BOCES Staff/Curriculum Development	<u>146,000</u>	<u>152,000</u>	<u>152,000</u>		
		164,000	173,000	173,000		
	<b>Total - Instruction Administration and Improvements</b>	1,222,000	1,452,000	1,452,000		

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**Teaching - Regular School**

A2110	12 Teachers K-3	1,596,000	1,521,000		1,521,000	
	12 Teachers 4-5	1,314,000	1,289,000		1,289,000	
	13 Teachers 6-12	3,606,000	4,118,000		4,118,000	
	140 Substitute Teachers	122,000	107,000		107,000	
	142 Detention	6,000	6,000		6,000	
	143 Home Teaching	8,000	8,000		8,000	
	16 Salaries Non-instructional	187,000	197,000		197,000	
	40 Contractual Services	16,000	16,000		16,000	
	45 Materials/Supplies	90,000	90,000		90,000	
	471 Tuition - Other Districts	175,000	185,000		185,000	
	473 Payments to Charter Schools	902,000	1,057,000		1,057,000	
	48 Text Books	50,000	50,000		50,000	
	49 BOCES Service	<u>93,000</u>	<u>133,000</u>		<u>133,000</u>	
		8,165,000	8,777,000		8,777,000	
	<b>Total Teaching - Regular</b>	8,165,000	8,777,000		8,777,000	

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		2022-23 FINAL BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADMIN	2023-24 PROGRAM	2023-24 CAPITAL
<b>Special Apportionment Programs</b>						
A2250	<b>PROGRAMS FOR SPECIAL EDUCATION</b>					
15	Salaries - Instructional	934,000	911,000		911,000	
15	Salaries -Administration	102,000	108,000		108,000	
15	Salaries - Teacher Assistants	597,000	653,000		653,000	
16	Salaries Non-instructional	44,000	46,000		46,000	
40	Contractual Expenses	75,000	175,000		175,000	
45	Materials/Supplies	5,000	5,000		5,000	
47	Private School Tuition	933,000	1,787,000		1,787,000	
473	Charter School SPED	31,000	40,000		40,000	
49	BOCES Services	<u>3,129,000</u>	<u>2,660,000</u>		<u>2,660,000</u>	
		5,850,000	6,385,000		6,385,000	
A2280	<b>OCCUPATIONAL ED</b>					
49	BOCES	<u>255,000</u>	<u>165,000</u>		<u>165,000</u>	
		255,000	165,000		165,000	
<b>Total - Special Apportionment Programs</b>		6,105,000	6,550,000		6,550,000	

**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 Schoo</b>		0	0		0	

**Instructional Media**

A2610	<b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>					
15	Salaries - Instructional	90,000	99,000		99,000	
16	Salaries Non-Instructional	25,000	30,000		30,000	
45	Materials/Supplies	2,000	2,000		2,000	
46	Library Materials	15,000	15,000		15,000	
49	BOCES Services	<u>38,000</u>	<u>40,000</u>		<u>40,000</u>	
		170,000	186,000		186,000	
	<b>COMPUTER ASSISTED INSTRUCTION</b>					
A2630	16	Salaries Non-Instructional	0	25,000	25,000	
	22	State Aid Hardware	43,000	37,000	37,000	
	45	Materials/Supplies	11,000	12,000	12,000	
	46	State Aid Software	5,000	5,000	5,000	
	49	BOCES Services	<u>75,000</u>	<u>76,000</u>	<u>76,000</u>	
		134,000	155,000		155,000	
<b>Total Instructional Media</b>		304,000	341,000		341,000	

		2022-23 FINAL BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADMIN	2023-24 PROGRAM	2023-24 CAPITAL
<b>Pupil Services</b>						
<b>Pupil Personnel Services</b>						
A2805	<b>ATTENDANCE - REGULAR SCHOOL</b>					
16	Salaries Non-instructional	85,000	89,000		89,000	
45	Materials/Supplies	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>	
		86,000	90,000		90,000	
A2810	<b>GUIDANCE - REGULAR SCHOOL</b>					
15	Salaries - Instructional	370,000	403,000		403,000	
16	Salaries Non-instructional	23,000	24,000		24,000	
40	Contractual Expenses	1,000	1,000		1,000	
45	Materials/Supplies	<u>6,000</u>	<u>6,000</u>		<u>6,000</u>	
		400,000	434,000		434,000	
A2815	<b>HEALTH SERVICES - REGULAR SCHOOL</b>					
16	Salaries Non-instructional	111,000	123,000		123,000	
40	Contractual Expenses	115,000	140,000		140,000	
45	Materials/Supplies	<u>5,000</u>	<u>6,000</u>		<u>6,000</u>	
		231,000	269,000		269,000	
A2820	<b>PSYCHOLOGICAL SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	163,000	237,000		237,000	
45	Materials/Supplies	<u>5,000</u>	<u>6,000</u>		<u>6,000</u>	
		168,000	243,000		243,000	
A2825	<b>SOCIAL WORK SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	302,000	257,000		257,000	
45	Materials/Supplies	<u>2,000</u>	<u>2,000</u>		<u>2,000</u>	
		304,000	259,000		259,000	
A2830	<b>SPEECH SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	118,000	67,000		67,000	
45	Materials/Supplies	<u>2,000</u>	<u>2,000</u>		<u>2,000</u>	
		120,000	69,000		69,000	
A2850	<b>CO-CURRICULAR ACTIVITIES REGULAR SCHOOL</b>					
15	Salaries - Instructional	<u>41,000</u>	<u>46,000</u>		<u>46,000</u>	
		41,000	46,000		46,000	
A2855	<b>INTERSCHOLASTIC ATHLETICS REGULAR SCHOOL</b>					
15	Salaries - Instructional	197,000	234,000		234,000	
40	Contractual Expenses	60,000	70,000		70,000	
45	Materials/Supplies	<u>92,000</u>	<u>84,000</u>		<u>84,000</u>	
		349,000	388,000		388,000	
<b>Total - Pupil Services</b>		1,699,000	1,798,000		1,798,000	

<b>TOTAL - INSTRUCTION</b>	17,495,000	18,918,000	1,452,000	17,466,000
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		2022-23 FINAL BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADMIN	2023-24 PROGRAM	2023-24 CAPITAL
<b>Pupil Transportation</b>						
A5510	<b>DISTRICT TRANSPORTATION SERVICES</b>					
16	Salaries Non-instructional	170,000	293,000		293,000	
40	Contractual Expenses	115,000	165,000		165,000	
45	Materials/Supplies	<u>40,000</u>	<u>75,000</u>		<u>75,000</u>	
		325,000	533,000		533,000	
A5530	<b>BUS GARAGE</b>					
40	Contractual Expenses	21,000	21,000		21,000	
45	Materials/Supplies	<u>6,000</u>	<u>6,000</u>		<u>6,000</u>	
		27,000	27,000		27,000	
	<b>CONTRACT TRANSPORTATION</b>					
A5540	40 Contract Transportation	1,511,000	2,084,000		2,084,000	
A5550	40 Public Transportation	<u>5,000</u>	<u>5,000</u>		<u>5,000</u>	
		1,516,000	2,089,000		2,089,000	
	<b>Total - Pupil Transportation</b>	1,868,000	2,649,000		2,649,000	

<b>TOTAL - TRANSPORTATION</b>	1,868,000	2,649,000		2,649,000
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**UNDISTRIBUTED ITEMS**

**Employee Benefits**

		<b>Benefits</b>				
A9010	80 State Retirement	223,000	228,000	79,000	82,000	68,000
A9020	80 Teacher's Retirement	1,179,000	1,182,000	131,000	1,051,000	0
A9030	80 Social Security	916,000	980,000	137,000	803,000	40,000
A9040	80 Worker's Compensation	142,000	154,000	21,000	127,000	6,000
A9050	80 Unemployment Insurance	50,000	50,000	0	50,000	0
A9060	80 Hospital and Medical Insurance	4,979,000	5,796,000	811,000	4,751,000	233,000
A9089	80 Non-Elective 403B Contributions	<u>0</u>	<u>83,000</u>	<u>0</u>	<u>83,000</u>	<u>0</u>
		7,489,000	8,473,000	1,179,000	6,947,000	347,000
	<b>Total - Employee Benefits</b>	7,489,000	8,473,000	1,179,000	6,947,000	347,000

**Bonds and Debt**

A9711	60 Serial Bonds - School Construction	2,515,000	2,615,000			2,615,000
A9731	60 Bond Anticipation Notes	<u>595,000</u>	<u>1,000,000</u>			<u>1,000,000</u>
		3,110,000	3,615,000			3,615,000
	<b>Interest on Debt Service</b>					
A9711	70 Serial Bonds - School Construction	803,000	698,000			698,000
A9731	70 Bond Anticipation Notes	175,000	325,000			325,000
A9770	70 Tax Anticipation Notes	<u>9,000</u>	<u>9,000</u>			<u>9,000</u>
		987,000	1,032,000			1,032,000
	<b>TOTAL - DEBT SERVICE</b>	4,097,000	4,647,000			4,647,000

<b>TOTAL - UNDISTRIBUTED</b>	11,586,000	13,120,000	1,179,000	6,947,000	4,994,000
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		2022-23 FINAL BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADMIN	2023-24 PROGRAM	2023-24 CAPITAL
<b>Interfund Transfers</b>						
A9901	95	Transfer -Special Aid Fund	<u>82,000</u> 82,000	<u>95,000</u> 95,000		<u>95,000</u> 95,000
<b>Total - Interfund Transfer</b>			<b>82,000</b>	<b>95,000</b>		<b>95,000</b>

<b>TOTAL - GENERAL FUND</b>						
		33,736,000	37,759,000	4,473,000	27,062,000	6,224,000

**GENERAL FUND - REVENUES**

		<i>2022-23 FINAL BUDGET</i>	<i>2023-24 PROPOSED BUDGET</i>
	<b>Real Property Tax Items</b>		
A1001	Real Property Taxes	7,426,000	7,586,000
	<b>Total Real Property Tax Items</b>	7,426,000	7,586,000
	<b>Other Tax Items</b>		
A1081	Other Payments in Lieu of Taxes	215,000	225,000
A1090	Interest Penalties - Real Property Tax	<u>28,000</u>	<u>28,000</u>
		243,000	253,000
	<b>Total Other Tax Items</b>	243,000	253,000
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	<b>Non Property Tax Items</b>		
A1111	Tax on Consumers Utility Bills	<u>350,000</u>	<u>350,000</u>
	<b>Total - Non Property Tax Items</b>	350,000	350,000
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	<b>Charges for Services</b>		
A1410	Admissions	12,000	6,000
A2230	Day School Tuition-Other Districts	<u>23,000</u>	<u>17,000</u>
		35,000	23,000
	<b>Total - Charges for Services</b>	35,000	23,000
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	<b>Use of Money and Property</b>		
A2410	Use of Buildings	<u>5,000</u>	<u>5,000</u>
	<b>Total Use of Money &amp; Property</b>	5,000	5,000
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	<b>Miscellaneous</b>		
A2701	Refund of Prior Years Expenses	150,000	150,000
A2770	Other Unclassified	<u>30,000</u>	<u>30,000</u>
		180,000	180,000
	<b>Total - Miscellaneous</b>	180,000	180,000



<i>2022-23</i>	<i>2023-24</i>
<i>FINAL</i>	<i>PROPOSED</i>
<i>BUDGET</i>	<i>BUDGET</i>

**State Aid**

A3101	Basic Formula	24,198,000	28,169,000
A3103	Board of Cooperative Services	1,035,000	938,000
A3260	Text Books	16,000	25,000
A3262	Computer Software Aid	8,000	5,000
A3263	Library Materials	<u>12,000</u>	<u>12,000</u>
		25,269,000	29,149,000
	<b>Total - State Aid</b>	25,269,000	29,149,000

**Federal Sources**

A4107	Impact Aid	12,000	12,000
A4289	Interest Subsidy for QSCB	141,000	126,000
A4601	Medicaid Reimbursement	<u>75,000</u>	<u>75,000</u>
		228,000	213,000
	<b>Total Federal Sources</b>	228,000	213,000

**Fund Balance & Reserves**

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

<b>TOTAL - GENERAL FUND REVENUES</b>	33,736,000	37,759,000
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