

**Watervliet City School District**  
**GENERAL FUND APPROPRIATIONS**  
**FISCAL YEAR 2024-25**

		<b>2023-24 FINAL BUDGET</b>	<b>2024-25 PROPOSED BUDGET</b>	<b>2024-25 ADMIN</b>	<b>2024-25 PROGRAM</b>	<b>2024-25 CAPITAL</b>
<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	179,000	<b>199,000</b>	199,000		
	16 Salaries Non-instructional	73,000	<b>76,000</b>	76,000		
	40 Contractual Expenses	6,000	<b>6,000</b>	6,000		
	45 Materials/Supplies	<u>3,000</u>	<b>3,000</b>	<u>3,000</u>		
		261,000	<b>284,000</b>	284,000		
	<b>Total Central Administration</b>	261,000	<b>284,000</b>	284,000		
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<b>Finance</b>						
A1310	<b>BUSINESS ADMINISTRATION</b>					
	16 Salaries Non-instructional	226,000	<b>305,000</b>	305,000		
	40 Contractual Expenses	50,000	<b>50,000</b>	50,000		
	45 Materials/Supplies	3,000	<b>3,000</b>	3,000		
	49 BOCES Service	<u>11,000</u>	<b>16,000</b>	<u>16,000</u>		
		290,000	<b>374,000</b>	374,000		
A1320	<b>AUDITING</b>					
	40 Contractual Expenses	<u>52,000</u>	<b>52,000</b>	<u>52,000</u>		
		52,000	<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>3,000</u>	<b>3,000</b>	<u>3,000</u>		
		3,000	<b>3,000</b>	3,000		
	<b>Total - Finance</b>	347,000	<b>431,000</b>	431,000		
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		2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADMIN	2024-25 PROGRAM	2024-25 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>167,000</u>	<b>169,000</b>	<u>169,000</u>		
		167,000	<b>169,000</b>	169,000		
	<b>Total - Staff</b>	217,000	<b>219,000</b>	219,000		
<b>Central Services</b>						
A1620	<b>OPERATIONS</b>					
20	Equipment	36,000	<b>28,000</b>			28,000
40	Contractual Expenses	150,000	<b>190,000</b>			190,000
41	Water-Telephone-Sewer	39,000	<b>42,000</b>			42,000
43	Electricity	232,000	<b>240,000</b>			240,000
44	Natural Gas	68,000	<b>70,000</b>			70,000
45	Materials/Supplies	<u>95,000</u>	<b>110,000</b>			<u>110,000</u>
		620,000	<b>680,000</b>			680,000
A1621	<b>MAINTENANCE</b>					
16	Salaries Non-instructional	<u>515,000</u>	<b>557,000</b>			<u>557,000</u>
		515,000	<b>557,000</b>			557,000
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>662,000</u>	<b>675,000</b>	<u>675,000</u>		
		662,000	<b>675,000</b>	675,000		
	<b>Total Central Services</b>	1,807,000	<b>1,922,000</b>	685,000		1,237,000
<b>Special Item (Contractual Expenses)</b>						
A1910	40 Unallocated Insurance	132,000	<b>161,000</b>	161,000		
A1920	40 School Association Dues	20,000	<b>20,000</b>	20,000		
A1964	40 Refund on Real Property Taxes	10,000	<b>10,000</b>	10,000		
A1981	49 Administration BOCES	<u>175,000</u>	<b>188,000</b>	<u>188,000</u>		
		337,000	<b>379,000</b>	379,000		
	<b>Total Special Items</b>	337,000	<b>379,000</b>	379,000		
<b>TOTAL - GENERAL SUPPORT</b>		2,977,000	<b>3,243,000</b>	2,006,000		1,237,000

		2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADMIN	2024-25 PROGRAM	2024-25 CAPITAL
<b>INSTRUCTION, ADMINISTRATION AND IMPROVEMENTS</b>						
A2010	<b>Curriculum Development &amp; Supervision</b>					
15	Salaries - Instructional	293,000	<b>317,000</b>	317,000		
16	Salaries Non-instructional	145,000	<b>151,000</b>	151,000		
40	Contractual Expenses	5,000	<b>6,000</b>	6,000		
45	Materials/Supplies	<u>3,000</u>	<b><u>4,000</u></b>	<u>4,000</u>		
		446,000	<b>478,000</b>	478,000		
A2020	<b>Supervision Regular School</b>					
15	Salaries - Instructional	594,000	<b>580,000</b>	580,000		
16	Salaries Non-instructional	165,000	<b>167,000</b>	167,000		
40	Contractual Expenses	66,000	<b>110,000</b>	110,000		
45	Materials/Supplies	<u>8,000</u>	<b><u>12,000</u></b>	<u>12,000</u>		
		833,000	<b>869,000</b>	869,000		
A2070	<b>In-Service Training - Instruction</b>					
15	Salaries - Instructional	14,000	<b>24,000</b>	24,000		
40	Contractual Expenses	7,000	<b>9,000</b>	9,000		
49	BOCES Staff/Curriculum Development	<u>152,000</u>	<b><u>156,000</u></b>	<u>156,000</u>		
		173,000	<b>189,000</b>	189,000		
	<b>Total - Instruction Administration and Improvements</b>	1,452,000	<b>1,536,000</b>	1,536,000		

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**Teaching - Regular School**

A2110	12 Teachers K-3	1,521,000	<b>1,604,000</b>		1,604,000	
	12 Teachers 4-5	1,289,000	<b>1,557,000</b>		1,557,000	
	13 Teachers 6-12	4,118,000	<b>4,258,000</b>		4,258,000	
	140 Substitute Teachers	107,000	<b>154,000</b>		154,000	
	142 Detention	6,000	<b>9,000</b>		9,000	
	143 Home Teaching	8,000	<b>8,000</b>		8,000	
	16 Salaries Non-instructional	197,000	<b>243,000</b>		243,000	
	40 Contractual Services	16,000	<b>27,000</b>		27,000	
	45 Materials/Supplies	90,000	<b>120,000</b>		120,000	
	471 Tuition - Other Districts	185,000	<b>185,000</b>		185,000	
	473 Payments to Charter Schools	1,057,000	<b>1,064,000</b>		1,064,000	
	48 Text Books	50,000	<b>60,000</b>		60,000	
	49 BOCES Service	<u>133,000</u>	<b><u>168,000</u></b>		<u>168,000</u>	
		8,777,000	<b>9,457,000</b>		9,457,000	
	<b>Total Teaching - Regular</b>	8,777,000	<b>9,457,000</b>		9,457,000	

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		2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADMIN	2024-25 PROGRAM	2024-25 CAPITAL
<b>Special Apportionment Programs</b>						
A2250	<b>PROGRAMS FOR SPECIAL EDUCATION</b>					
15	Salaries - Instructional	911,000	1,153,000		1,153,000	
15	Salaries -Administration	108,000	118,000		118,000	
15	Salaries - Teacher Assistants	653,000	722,000		722,000	
16	Salaries Non-instructional	46,000	39,000		39,000	
40	Contractual Expenses	175,000	175,000		175,000	
45	Materials/Supplies	5,000	6,000		6,000	
47	Private School Tuition	1,787,000	2,140,000		2,140,000	
471	Public School Tuition	0	490,000		490,000	
473	Charter School SPED	40,000	72,000		72,000	
49	BOCES Services	<u>2,660,000</u>	<u>3,107,000</u>		<u>3,107,000</u>	
		6,385,000	8,022,000		8,022,000	
A2280	<b>OCCUPATIONAL ED</b>					
49	BOCES	<u>165,000</u>	<u>190,000</u>		<u>190,000</u>	
		165,000	190,000		190,000	
<b>Total - Special Apportionment Programs</b>		6,550,000	8,212,000		8,212,000	

**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	99,000	104,000		104,000	
16	Salaries Non-Instructional	30,000	61,000		61,000	
45	Materials/Supplies	2,000	3,000		3,000	
46	Library Materials	15,000	15,000		15,000	
49	BOCES Services	<u>40,000</u>	<u>48,000</u>		<u>48,000</u>	
		186,000	231,000		231,000	
<b>COMPUTER ASSISTED INSTRUCTION</b>						
A2630	16	Salaries Non-Instructional	25,000	25,000		25,000
	22	State Aid Hardware	37,000	89,000		89,000
	45	Materials/Supplies	12,000	12,000		12,000
	46	State Aid Software	5,000	18,000		18,000
	49	BOCES Services	<u>76,000</u>	<u>112,000</u>		<u>112,000</u>
		155,000	256,000		256,000	
<b>Total Instructional Media</b>		341,000	487,000		487,000	

		2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADMIN	2024-25 PROGRAM	2024-25 CAPITAL
<b>Pupil Services</b>						
<b>Pupil Personnel Services</b>						
A2805	<b>ATTENDANCE - REGULAR SCHOOL</b>					
16	Salaries Non-instructional	89,000	<b>93,000</b>		93,000	
45	Materials/Supplies	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>	
		90,000	<b>94,000</b>		94,000	
A2810	<b>GUIDANCE - REGULAR SCHOOL</b>					
15	Salaries - Instructional	403,000	<b>481,000</b>		481,000	
16	Salaries Non-instructional	24,000	<b>26,000</b>		26,000	
40	Contractual Expenses	1,000	<b>6,000</b>		6,000	
45	Materials/Supplies	<u>6,000</u>	<u>2,000</u>		<u>2,000</u>	
		434,000	<b>515,000</b>		515,000	
A2815	<b>HEALTH SERVICES - REGULAR SCHOOL</b>					
16	Salaries Non-instructional	123,000	<b>128,000</b>		128,000	
40	Contractual Expenses	140,000	<b>159,000</b>		159,000	
45	Materials/Supplies	<u>6,000</u>	<u>7,000</u>		<u>7,000</u>	
		269,000	<b>294,000</b>		294,000	
A2820	<b>PSYCHOLOGICAL SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	237,000	<b>249,000</b>		249,000	
45	Materials/Supplies	<u>6,000</u>	<u>6,000</u>		<u>6,000</u>	
		243,000	<b>255,000</b>		255,000	
A2825	<b>SOCIAL WORK SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	257,000	<b>271,000</b>		271,000	
45	Materials/Supplies	<u>2,000</u>	<u>2,000</u>		<u>2,000</u>	
		259,000	<b>273,000</b>		273,000	
A2830	<b>SPEECH SERVICES REGULAR SCHOOL</b>					
15	Salaries - Instructional	67,000	<b>194,000</b>		194,000	
45	Materials/Supplies	<u>2,000</u>	<u>2,000</u>		<u>2,000</u>	
		69,000	<b>196,000</b>		196,000	
A2850	<b>CO-CURRICULAR ACTIVITIES REGULAR SCHOOL</b>					
15	Salaries - Instructional	<u>46,000</u>	<u>47,000</u>		<u>47,000</u>	
		46,000	<b>47,000</b>		47,000	
A2855	<b>INTERSCHOLASTIC ATHLETICS REGULAR SCHOOL</b>					
15	Salaries - Instructional	234,000	<b>250,000</b>		250,000	
40	Contractual Expenses	70,000	<b>84,000</b>		84,000	
45	Materials/Supplies	<u>84,000</u>	<u>69,000</u>		<u>69,000</u>	
		388,000	<b>403,000</b>		403,000	
<b>Total - Pupil Services</b>		1,798,000	<b>2,077,000</b>		<b>2,077,000</b>	

<b>TOTAL - INSTRUCTION</b>	18,918,000	<b>21,769,000</b>	1,536,000	20,233,000
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		2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADMIN	2024-25 PROGRAM	2024-25 CAPITAL
<b>Pupil Transportation</b>						
A5510	<b>DISTRICT TRANSPORTATION SERVICES</b>					
16	Salaries Non-instructional	293,000	<b>330,000</b>		330,000	
40	Contractual Expenses	165,000	<b>190,000</b>		190,000	
45	Materials/Supplies	<u>75,000</u>	<u><b>85,000</b></u>		<u>85,000</u>	
		533,000	<b>605,000</b>		605,000	
A5530	<b>BUS GARAGE</b>					
40	Contractual Expenses	21,000	<b>23,000</b>		23,000	
45	Materials/Supplies	<u>6,000</u>	<u><b>7,000</b></u>		<u>7,000</u>	
		27,000	<b>30,000</b>		30,000	
	<b>CONTRACT TRANSPORTATION</b>					
A5540	40	Contract Transportation	2,084,000	<b>2,037,000</b>		2,037,000
A5550	40	Public Transportation	<u>5,000</u>	<u><b>8,000</b></u>		<u>8,000</u>
		2,089,000	<b>2,045,000</b>		2,045,000	
<b>Total - Pupil Transportation</b>		2,649,000	<b>2,680,000</b>		2,680,000	

<b>TOTAL - TRANSPORTATION</b>	2,649,000	<b>2,680,000</b>		2,680,000
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#### UNDISTRIBUTED ITEMS

##### Employee Benefits

<b>Benefits</b>						
A9010	80	State Retirement	228,000	<b>240,000</b>	82,000	72,000
A9020	80	Teacher's Retirement	1,182,000	<b>1,270,000</b>	140,000	0
A9030	80	Social Security	980,000	<b>1,075,000</b>	151,000	43,000
A9040	80	Worker's Compensation	154,000	<b>178,000</b>	25,000	7,000
A9050	80	Unemployment Insurance	50,000	<b>50,000</b>	0	0
A9060	80	Hospital and Medical Insurance	5,796,000	<b>6,493,000</b>	909,000	260,000
A9089	80	Non-Elective 403B Contributions	<u>83,000</u>	<u><b>105,000</b></u>	<u>0</u>	<u>0</u>
		8,473,000	<b>9,411,000</b>	1,307,000	7,722,000	382,000
<b>Total - Employee Benefits</b>		8,473,000	<b>9,411,000</b>	1,307,000	7,722,000	382,000

##### Bonds and Debt

A9711	60	Serial Bonds - School Construction	2,615,000	<b>2,330,000</b>		2,330,000
A9731	60	Bond Anticipation Notes	<u>1,000,000</u>	<u><b>1,000,000</b></u>		<u>1,000,000</u>
		3,615,000	<b>3,330,000</b>			3,330,000
<b>Interest on Debt Service</b>						
A9711	70	Serial Bonds - School Construction	698,000	<b>587,000</b>		587,000
A9731	70	Bond Anticipation Notes	325,000	<b>263,000</b>		263,000
A9770	70	Tax Anticipation Notes	<u>9,000</u>	<u><b>9,000</b></u>		<u>9,000</u>
		1,032,000	<b>859,000</b>			859,000
<b>TOTAL - DEBT SERVICE</b>		4,647,000	<b>4,189,000</b>			4,189,000

<b>TOTAL - UNDISTRIBUTED</b>	13,120,000	<b>13,600,000</b>	1,307,000	7,722,000	4,571,000
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		2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADMIN	2024-25 PROGRAM	2024-25 CAPITAL
<b>Interfund Transfers</b>						
A9901	95	Transfer -Special Aid Fund	<u>95,000</u>	<b><u>102,000</u></b>		<u>102,000</u>
			95,000	<b>102,000</b>		102,000
<b>Total - Interfund Transfer</b>			95,000	<b>102,000</b>		102,000

<b>TOTAL - GENERAL FUND</b>		37,759,000	<b>41,394,000</b>	4,849,000	30,635,000	5,910,000
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**GENERAL FUND - REVENUES**

		<i>2023-24 FINAL BUDGET</i>	<i>2024-25 PROPOSED BUDGET</i>
	<b>Real Property Tax Items</b>		
A1001	Real Property Taxes	7,586,000	<b>7,730,000</b>
	<b>Total Real Property Tax Items</b>	7,586,000	<b>7,730,000</b>
	<b>Other Tax Items</b>		
A1081	Other Payments in Lieu of Taxes	225,000	<b>221,000</b>
A1090	Interest Penalties - Real Property Tax	<u>28,000</u>	<b><u>30,000</u></b>
		253,000	<b>251,000</b>
	<b>Total Other Tax Items</b>	253,000	<b>251,000</b>
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	<b>Non Property Tax Items</b>		
A1111	Tax on Consumers Utility Bills	<u>350,000</u>	<b><u>375,000</u></b>
	<b>Total - Non Property Tax Items</b>	350,000	<b>375,000</b>
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	<b>Charges for Services</b>		
A1410	Admissions	6,000	<b>8,000</b>
A2230	Day School Tuition-Other Districts	<u>17,000</u>	<b><u>35,000</u></b>
		23,000	<b>43,000</b>
	<b>Total - Charges for Services</b>	23,000	<b>43,000</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>



	2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET
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**State Aid**

A3101	Basic Formula	28,169,000	<b>31,362,000</b>
A3103	Board of Cooperative Services	938,000	<b>1,205,000</b>
A3260	Text Books	25,000	<b>15,000</b>
A3262	Computer Software Aid	5,000	<b>7,000</b>
A3263	Library Materials	<u>12,000</u>	<b><u>17,000</u></b>
		29,149,000	<b>32,606,000</b>
	<b>Total - State Aid</b>	29,149,000	<b>32,606,000</b>

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**Federal Sources**

A4107	Impact Aid	12,000	<b>8,000</b>
A4289	Interest Subsidy for QSCB	126,000	<b>111,000</b>
A4601	Medicaid Reimbursement	<u>75,000</u>	<b><u>85,000</u></b>
		213,000	<b>204,000</b>
	<b>Total Federal Sources</b>	213,000	<b>204,000</b>

**Fund Balance & Reserves**

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

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<b>TOTAL - GENERAL FUND REVENUES</b>	37,759,000	41,394,000
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