

THOUSAND ISLANDS
CENTRAL SCHOOL DISTRICT

PROPOSED
2019-2020
SCHOOL BUDGET



ADOPTED APRIL 2, 2019

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT

GENERAL SUPPORT

Board of Education

- 1010.4 Board of Ed Training, Conferences, Legal Books, Supplies, Service Pins, Retirement Recognition
- 1040.4 District Clerk Supplies Including Minute Books
- 1060.4 Required Legal Ads, Budget Newsletter/Notice Printing, Inspector of Elections

Central Administration

- 1240.1 Superintendent and Secretary to the Superintendent Salaries
- 1240.2 Administrative Equipment to Include Computers, Copiers, Furniture
- 1240.4 Professional/District Memberships (NYSCOSS, ASCD, MSLA, Black River Council), Conferences

Finance

- 1310.1 Business Office Salaries
- 1310.2 Business Office Equipment to Include Computers, Copiers, Furniture
- 1310.4 Postage, Bond Council, Standard and Poor Ratings, Memberships, Fixed Assets
- 1310.4 State Aid Planning, Health/Safety Coordinator, GASB 45 Services, Health Ins and Workers' Comp Admin Fees
- 1320.4 Required Annual External Audit Services and Reports, Consulting, Claims Auditing
- 1325.1 Treasurer Salary
- 1325.4 Treasurer Supplies Including Receipt Books and Banking Supplies
- 1330.2 Tax Collector Equipment Requirements
- 1330.4 Tax Collector Contract, Collecting Supplies Including Printed Bills and Tax Rolls, Postage, BAS Tax Software
- 1345.4 Cooperative Purchasing Services with BOCES
- 1380.4 Fiscal Advisors

Staff

- 1420.2 Attorney Fees
- 1430.4 Personnel Ads, Fingerprinting Fees
- 1430.4 Employee/Employer Relation Specialist Services with BOCES, Attorney Fees, Recruiting Services
- 1460.1 Records Retention Management Salaries
- 1460.4 Bankers Boxes, File Folders, Ledgers
- 1480.4 Printing Services, Postage, Paper

Central Services

- 1620.1 Buildings and Grounds Custodian and Cleaner Salaries
- 1620.2 Buildings and Grounds Custodial Equipment
- 1620.4 Fuel Oil, Electricity, Water/Sewer, Telephone, Paper Products, Lights, General Repair Supplies
- 1621.1 Trash Removal, HVAC Service Contract, Elevator/Fire/Vehicle Inspections, Clock/Camera Services, AEDs
- 1621.2 Equipment and Furniture to Include Cafeteria Tables, Desk/Chairs, Tractor, Floor Scrubbers, Vacuums
- 1621.4 Buildings and Grounds Salaries, Building Check Salaries, Pool Supervisor Salaries, Substitutes
- 1680.1 Data Coordinator Salaries
- 1680.4 BOCES Administrative Computer Services

Special Items

- 1910.4 Property Insurance, Student Accident Insurance
- 1920.4 Dues - Rural Schools Program, Jeff-Lewis School Boards Association, NYS School Boards Association
- 1964.4 Property Tax Refunds
- 1981.4 BOCES Administrative Costs
- 1983.4 Capital Project at BOCES - TICSD Share**

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT

				PROPOSED	
				BUDGET	BUDGET
				2018-2019	2019-2020
GENERAL SUPPORT					
Board of Education					
Board of Education	Purchased Services & Supplies	1010	4	\$ 12,430	\$ 12,570
District Clerk	Purchased Services & Supplies	1040	4	400	400
District Meeting	Purchased Services & Supplies	1060	4	1,846	2,970
Total Board of Education				<u>\$ 14,676</u>	<u>\$ 15,940</u>
Central Administration					
Chief School Administrator	Salaries	1240	1	\$ 198,100	\$ 204,370
Chief School Administrator	Equipment	1240	2	5,000	5,000
Chief School Administrator	Purchased Services & Supplies	1240	4	30,700	29,050
Total Central Administration				<u>\$ 233,800</u>	<u>\$ 238,420</u>
Finance					
Business Administration	Salaries	1310	1	\$ 240,251	\$ 222,806
Business Administration	Equipment	1310	2	5,000	5,000
Business Administration	Purchased Services & Supplies	1310	4	77,000	62,482
Business Administration	Purchased Services & Supplies	1310	4	99,877	114,726
Auditing	Purchased Services & Supplies	1320	4	24,750	16,750
Treasurer	Salaries	1325	1	28,877	29,886
Treasurer	Purchased Services & Supplies	1325	4	2,200	2,200
Tax Collector	Equipment	1330	2	100	100
Tax Collector	Purchased Services & Supplies	1330	4	20,020	18,250
Purchasing	Purchased Services & Supplies	1345	4	4,707	5,000
Fiscal Agent Fees	Purchased Services & Supplies	1380	4	1,800	2,000
Total Finance				<u>\$ 504,582</u>	<u>\$ 479,200</u>
Staff					
Legal	Purchased Services & Supplies	1420	4	\$ 41,500	\$ 41,500
Personnel	Purchased Services & Supplies	1430	4	7,000	3,000
Personnel	Purchased Services & Supplies	1430	4	28,747	29,250
Records Management Officer	Salaries	1460	1	1,000	500
Records Management Officer	Purchased Services & Supplies	1460	4	350	350
Public Information	Purchased Services & Supplies	1480	4	3,000	1,700
Total Staff				<u>\$ 81,597</u>	<u>\$ 76,300</u>
Central Services					
Operation of Plant	Salaries	1620	1	\$ 538,930	\$ 543,434
Operation of Plant	Equipment	1620	2	60,250	60,250
Operation of Plant	Purchased Services & Supplies	1620	4	681,170	622,920
Maintenance of Plant	Salaries	1621	1	158,952	169,581
Maintenance of Plant	Equipment	1621	2	45,300	184,200
Maintenance of Plant	Purchased Services & Supplies	1621	4	286,950	161,950
Central Data Processing	Salaries	1680	1	24,864	5,000
Central Data Processing	Purchased Services & Supplies	1680	4	11,500	11,500
Total Central Services				<u>\$ 1,807,916</u>	<u>\$ 1,758,835</u>
Special Items					
Unallocated Insurance	Purchased Services & Supplies	1910	4	\$ 98,400	\$ 98,400
School Association Dues	Purchased Services & Supplies	1920	4	8,000	8,110
Refund of Real Property Taxes	Purchased Services & Supplies	1964	4	3,000	3,000
BOCES Administrative Costs	Purchased Services & Supplies	1981	4	191,469	192,942
BOCES Capital Expenses	Purchased Services & Supplies	1983	4	-	941,127
Total Special Items				<u>\$ 300,869</u>	<u>\$ 1,243,579</u>
TOTAL GENERAL SUPPORT				<u>\$ 2,943,440</u>	<u>\$ 3,812,274</u>

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT

INSTRUCTION

Administration and Improvement

- 2010.1 Curriculum Development Teacher Expense
- 2010.4 BOCES Services - Teacher Certification
- 2020.1 Administrative Supervision and Secretarial Salaries
- 2020.2 Administrative Equipment Requirements
- 2020.4 District-Wide Copy Paper, Graduation and National Honor Society Supplies
- 2070.1 Professional Development Extra Pay
- 2070.4 Literacy Collaborative, Training, Reading Supplies
- 2070.4 BOCES Services - Professional Development, Coaching, Model Schools and Planning Services

Teaching

- 2110.1 K-12 Teaching Salaries, Teacher Aid and Assistant Salaries, Chaperone Extra Pay, AIS
- 2210.1 Substitute Teaching Salaries
- 2110.2 Teaching Equipment
- 2110.4 Textbooks and District-Wide General Teaching Supplies
- 2110.4 BOCES - Arts, Enrichment, Test Scoring, Whiz Quiz, Spelling Bee, Alternative High School, Grant Writing
- 2250.1 K-12 Teaching and Support Staff Salaries for Students with Disabilities, Home Tutoring Services
- 2250.2 OT and PT Equipment, Students with Disabilities Equipment Needs
- 2250.4 Tuition for Private Placement, OT Supplies, PT Supplies, Speech Supplies, Special Education Supplies
- 2250.4 Special Education Student Services for Students Placed at BOCES
- 2280.4 Career and Technical Education for Students Provided by BOCES
- 2330.1 Driver Education and Adult Education Salaries (Student Fees Charged to Cover Expenses)
- 2330.2 Driver Education and Adult Education Equipment (Student Fees Charged to Cover Expenses)
- 2330.4 Driver Education and Adult Education Supplies (Student Fees Charged to Cover Expenses)

Instructional Media

- 2610.1 Librarian and Library Support Staff Salaries
- 2610.1 Library Equipment Requirements
- 2610.4 Library Books, Contracted Services with BOCES, Graphics Department Expenses
- 2630.1 Network Administrator and Support Staff Salaries
- 2630.2 Computer Hardware for Students
- 2630.4 Computer Software and Supplies for Students
- 2630.4 BOCES Services - Multi-year Hardware and Software Contracts for Students

Pupil Services

- 2810.1 Guidance Counselor and Secretary Salaries
- 2810.4 Guidance Supplies
- 2815.1 School Nurse Salaries
- 2815.2 Nurse Equipment Requirements
- 2815.4 Clinic Supplies, School Physician Services, Health Services for Resident Parochial Students
- 2820.1 Psychologist Salaries
- 2820.4 Psychologist Testing Supplies
- 2850.1 Student Club and Class Advisors
- 2850.2 Equipment for Musical
- 2850.4 Musical Expenses
- 2855.1 Coaching Salaries
- 2855.2 Athletic Equipment
- 2855.4 Athletic Supplies, Contest Fees, Section Dues, Official Fees, First Aid/CPR

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT

				PROPOSED	
				BUDGET	BUDGET
				2018-2019	2019-2020
INSTRUCTION					
Administration and Improvement					
Curriculum Develop/Supervision	Salaries	2010	1	\$ 100,322	\$ 99,822
Curriculum Develop/Supervision	Purchased Services & Supplies	2010	4	5,089	5,322
Supervision - Regular School	Salaries	2020	1	589,095	608,193
Supervision - Regular School	Equipment	2020	2	500	500
Supervision - Regular School	Purchased Services & Supplies	2020	4	78,425	78,425
In-Service Training - Instruction	Salaries	2070	1	10,000	10,000
In-Service Training - Instruction	Purchased Services & Supplies	2070	4	90,500	90,500
In-Service Training - Instruction	Purchased Services & Supplies	2070	4	97,461	67,664
Total Administration and Improvement				\$ 971,392	\$ 960,426
Teaching					
Teaching - Regular School	Salaries	2110	1	\$ 4,623,859	\$ 4,642,815
Teaching - Regular School	Salaries	2110	1	140,000	140,000
Teaching - Regular School	Equipment	2110	2	80,630	80,630
Teaching - Regular School	Purchased Services & Supplies	2110	4	263,684	262,500
Teaching - Regular School	Purchased Services & Supplies	2110	4	81,290	86,186
Program for SWD	Salaries	2250	1	628,274	776,963
Program for SWD	Equipment	2250	2	15,000	15,000
Program for SWD	Purchased Services & Supplies	2250	4	15,000	15,000
Program for SWD	Purchased Services & Supplies	2250	4	1,275,264	1,042,546
Occupational Education (9-12)	Purchased Services & Supplies	2280	4	636,640	510,015
Teaching - Special Schools	Salaries	2330	1	18,100	18,100
Teaching - Special Schools	Salaries	2330	2	500	500
Teaching - Special Schools	Purchased Services & Supplies	2330	4	1,200	1,200
Total Teaching				\$ 7,779,441	\$ 7,591,455
Instructional Media					
School Library and Audiovisual	Salaries	2610	1	\$ 72,703	\$ 75,035
School Library and Audiovisual	Equipment	2610	2	500	500
School Library and Audiovisual	Purchased Services & Supplies	2610	4	63,412	67,937
Computer Assisted Instruction	Salaries	2630	1	76,844	79,182
Computer Assisted Instruction	Equipment	2630	2	56,000	56,000
Computer Assisted Instruction	Purchased Services & Supplies	2630	4	76,750	77,000
Computer Assisted Instruction	Purchased Services & Supplies	2630	4	850,719	674,913
Total Instructional Media				\$ 1,196,928	\$ 1,030,567
Pupil Services					
Guidance - Regular School	Salaries	2810	1	\$ 367,508	\$ 355,223
Guidance - Regular School	Purchased Services & Supplies	2810	4	31,144	31,144
Health Services - Regular School	Salaries	2815	1	139,166	142,664
Health Services - Regular School	Equipment	2815	2	4,000	4,000
Health Services - Regular School	Purchased Services & Supplies	2815	4	12,992	13,492
Psychological - Regular School	Salaries	2820	1	115,006	115,105
Psychological - Regular School	Purchased Services & Supplies	2820	4	7,250	7,250
Co-Curricular - Regular School	Salaries	2850	1	61,200	64,200
Co-Curricular - Regular School	Equipment	2850	2	-	2,500
Co-Curricular - Regular School	Purchased Services & Supplies	2850	4	16,245	16,245
Interscholastic - Regular School	Salaries	2855	1	160,000	164,000
Interscholastic - Regular School	Equipment	2855	2	10,000	15,000
Interscholastic - Regular School	Purchased Services & Supplies	2855	4	123,688	124,858
Total Pupil Services				\$ 1,048,199	\$ 1,055,681
TOTAL INSTRUCTION				\$ 10,995,960	\$ 10,638,129

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT

PUPIL TRANSPORTATION

- 5510.1 Bus Driver, Bus Mechanic, Transportation Supervisor Salaries
- 5510.2 Transportation Equipment Requirements
- 5510.4 Bus Vehicle Insurance, Laundry, Snow Removal, Physicals, Legal Ads, Bus Routing System, Bus Undercoating
- 5510.4 Bus Diesel Fuel, Bus Parts, Tires, Oil, Grease, Cleaning Supplies, Training & Required Drug Testing
- 5530.2 Garage Equipment Requirements
- 5530.4 Natural Gas, Electricity, Water/Sewer, Phone
- 5540.4 Contracted Transportation Services - Islands

COMMUNITY SERVICE

- 7140.1 Wellness Center Monitors, Pool Lifeguards

UNDISTRIBUTED EXPENDITURES

Employee Benefits

- 9010.8 Employees' Retirement System - Employer Contribution
- 9020.8 Teachers' Retirement System - Employer Contribution
- 9030.8 Social Security Taxes - Employer Contribution
- 9040.8 Workers' Compensation Premiums
- 9050.8 Unemployment Insurance - Self-Funded
- 9060.8 Health and Dental Insurance Premiums - Employer Contribution - Self-Funded Active Employees
- 9060.8 Health and Dental Insurance Premiums - Employer Contribution - Self-Funded Retired
- 9089.8 Sick Day Accrual Payout at Retirement, 403(b) Services

Debt Service

- 9711.6 Principal Payment on Bonds for School Construction (District Receives Building State Aid)
- 9711.7 Interest Payment on Bonds for School Construction (District Receives Building State Aid)
- 9732.6 Principal Bus Bond Payment For Past Bus Purchases
- 9722.7 Interest Bus Bond Payment for Past Bus Purchases
- 9731.6 Principal Payment on BAN for School Construction
- 9731.7 Interest Payment on BAN for School Construction
- 9789.6 Lease Principal Payment for Energy Performance Contract
- 9789.7 Lease Interest Payment for Energy Performance Contract

Interfund Transfers

- 9901.9 Transfer to School Food Service Fund
- 9901.9 Transfer to Special Aid Fund - Transportation Costs for Summer School
- 9901.9 Voter Authorization to Complete \$100,000 Capital Outlay Project (2017-2018)

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT

				PROPOSED	
				BUDGET	BUDGET
				2018-2019	2019-2020
PUPIL TRANSPORTATION					
District Transportation Services	Salaries	5510	1	\$ 651,962	\$ 721,681
District Transportation Services	Equipment	5510	2	11,200	11,200
District Transportation Services	Purchased Services & Supplies	5510	4	66,450	78,400
District Transportation Services	Purchased Services & Supplies	5510	4	262,118	201,915
Garage Building	Equipment	5530	2	2,500	2,500
Garage Building	Purchased Services & Supplies	5530	4	54,500	55,500
Transpiration Contract	Purchased Services & Supplies	5540	4	25,300	5,000
TOTAL PUPIL TRANSPORTATION				\$ 1,074,030	\$ 1,076,196
COMMUNITY SERVICE					
Recreation	Salaries	7140	1	\$ 43,000	\$ 43,500
TOTAL COMMUNITY SERVICE				\$ 43,000	\$ 43,500
UNDISTRIBUTED EXPENDITURES					
Employee Benefits					
State Retirement	Employee Benefits	9010	8	\$ 668,673	\$ 482,552
Teachers' Retirement	Employee Benefits	9020	8	825,031	702,408
Social Security	Employee Benefits	9030	8	670,872	683,295
Workers' Compensation	Employee Benefits	9040	8	134,213	145,880
Unemployment Insurance	Employee Benefits	9050	8	15,200	15,200
Medical, Dental Ins - Active	Employee Benefits	9060	8	2,368,025	2,159,404
Medical, Dental Ins - Retiree	Employee Benefits	9060	8	1,434,742	1,399,119
Other - Compensated Absences	Employee Benefits	9089	8	30,800	30,800
Total Employee Benefits				\$ 6,147,556	\$ 5,618,658
Debt Service					
Serial Bonds - School Construction	Principal on Indebtedness	9711	6	\$ 935,000	\$ 1,115,000
Serial Bonds - School Construction	Interest on Indebtedness	9711	7	363,538	404,313
Statutory Bonds - Bus Purchases	Principal on Indebtedness	9722	6	424,414	419,450
Statutory Bonds - Bus Purchases	Interest on Indebtedness	9722	7	25,400	28,239
BAN - School Construction	Principal on Indebtedness	9731	6	30,000	-
BAN - School Construction	Interest on Indebtedness	9731	7	52,290	-
Installment Purchase Debt - EPC	Principal on Indebtedness	9789	6	120,906	125,218
Installment Purchase Debt - EPC	Interest on Indebtedness	9789	7	26,975	22,665
Total Debt Service				\$ 1,978,523	\$ 2,114,885
Interfund Transfers					
Transfer to School Food Serv. Fund	Interfund Transfers	9901	9	\$ -	\$ 25,000
Transfer to Special Aid Fund	Interfund Transfers	9901	9	29,000	29,000
Transfer to Debt Service Fund	\$100,000 Capital Outlay Project	9901	9	100,000	-
Total Interfund Transfers				\$ 129,000	\$ 54,000
TOTAL UNDISTRIBUTED EXPENDITURES				\$ 8,255,079	\$ 7,787,543
TOTAL GENERAL FUND EXPENDITURES and INTERFUND TRANSFERS				\$ 23,311,509	\$ 23,357,642
Increase					46,133
% Increase					0.20%