

Thousand Islands Central School District
Board of Education Meeting
Tuesday, May 19, 2020 6:00 p.m. via Webex conference



Special Meeting Agenda

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Business, Finance, and Property**
 - 1. Adopt 2020-2021 Budget of \$23,357,642 and Tax Report Card - enclosure

2020-21 Property Tax Report Card

000000 - DISTRICT NAME		Budgeted	Proposed Budget
Contact Person:	Angela Picunas	2019-20	2020-21
Telephone Number:	315-686-5521	(A)	(B)
Total Budgeted Amount, not including Separate Propositions		23,357,642	23,357,642
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		11,822,499	11,822,499
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A + B + C - D)		11,822,499	11,822,499
F. Permissible Exclusions to the School Tax Levy Limit		414,690	562,303
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³		11,604,526	11,682,174
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)		11,407,809	11,260,196
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		196,717	421,978
Public School Enrollment		905	860
Consumer Price Index			1.81%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	3,460,520	3,157,953
Assigned Appropriated Fund Balance	1,324,926	1,669,639
Adjusted Unrestricted Fund Balance	2,382,768	2,275,345
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	10.20%	9.74%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/19 Estimated Ending Balance
Capital	Capital	To pay the cost of any object or purpose for which bonds may be issued.	642,113	643,613
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	68,844	68,994
Mandatory Reserve for Debt Service	Mandatory Reserve for Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	832,347	834,597
Insurance	Insurance	To pay liability, casualty, and other types of uninsured losses.	35,683	35,758
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	204,237	204,737
EBALR – Employee Benefit Accrued Liability	EBALR – Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	412,276	412,726
Retirement Contribution	Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	951,038	953,288

**THOUSAND ISLANDS
CENTRAL SCHOOL DISTRICT**

**PROPOSED
2020-2021
SCHOOL BUDGET**



APRIL 21, 2020

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

			BUDGET		BUDGET	
			2019-2020		2020-2021	
GENERAL SUPPORT						
Board of Education						
Board of Education	Purchased Services & Supplies	1010	4	\$ 12,570	\$	13,270
District Clerk	Purchased Services & Supplies	1040	4	400		1,600
District Meeting	Purchased Services & Supplies	1060	4	2,970		3,320
Total Board of Education				<u>\$ 15,940</u>		<u>\$ 18,190</u>
Central Administration						
Chief School Administrator	Salaries	1240	1	\$ 204,370	\$	206,650
Chief School Administrator	Equipment	1240	2	5,000		5,000
Chief School Administrator	Purchased Services & Supplies	1240	4	29,050		29,050
Total Central Administration				<u>\$ 238,420</u>		<u>\$ 240,700</u>
Finance						
Business Administration	Salaries	1310	1	\$ 222,806	\$	230,650
Business Administration	Equipment	1310	2	5,000		5,000
Business Administration	Purchased Services & Supplies	1310	4	62,482		62,375
Business Administration	Purchased Services & Supplies	1310	4	114,726		120,577
Auditing	Purchased Services & Supplies	1320	4	16,750		18,500
Treasurer	Salaries	1325	1	29,886		30,940
Treasurer	Purchased Services & Supplies	1325	4	2,200		2,200
Tax Collector	Equipment	1330	2	100		100
Tax Collector	Purchased Services & Supplies	1330	4	18,250		18,500
Purchasing	Purchased Services & Supplies	1345	4	5,000		4,100
Fiscal Agent Fees	Purchased Services & Supplies	1380	4	2,000		2,000
Total Finance				<u>\$ 479,200</u>		<u>\$ 494,942</u>
Staff						
Legal	Purchased Services & Supplies	1420	4	\$ 41,500	\$	41,500
Personnel	Purchased Services & Supplies	1430	4	3,000		4,500
Personnel	Purchased Services & Supplies	1430	4	29,250		26,263
Records Management Officer	Salaries	1460	1	500		500
Records Management Officer	Purchased Services & Supplies	1460	4	350		350
Public Information	Purchased Services & Supplies	1480	4	1,700		1,700
Total Staff				<u>\$ 76,300</u>		<u>\$ 74,813</u>
Central Services						
Operation of Plant	Salaries	1620	1	\$ 543,434	\$	580,334
Operation of Plant	Equipment	1620	2	60,250		60,250
Operation of Plant	Purchased Services & Supplies	1620	4	622,920		692,120
Maintenance of Plant	Salaries	1621	1	169,581		176,107
Maintenance of Plant	Equipment	1621	2	184,200		100,000
Maintenance of Plant	Purchased Services & Supplies	1621	4	161,950		162,950
Central Data Processing	Salaries	1680	1	5,000		5,000
Central Data Processing	Purchased Services & Supplies	1680	4	11,500		11,600
Total Central Services				<u>\$ 1,758,835</u>		<u>\$ 1,788,361</u>
Special Items						
Unallocated Insurance	Purchased Services & Supplies	1910	4	\$ 98,400	\$	102,000
School Association Dues	Purchased Services & Supplies	1920	4	8,110		8,210
Refund of Real Property Taxes	Purchased Services & Supplies	1964	4	3,000		10,000
BOCES Administrative Costs	Purchased Services & Supplies	1981	4	192,942		190,267
BOCES Capital Expenses	Purchased Services & Supplies	1983	4	941,127		-
Total Special Items				<u>\$ 1,243,579</u>		<u>\$ 310,477</u>
TOTAL GENERAL SUPPORT				<u><u>\$ 3,812,274</u></u>		<u><u>\$ 2,927,483</u></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

				<u>BUDGET</u>		<u>BUDGET</u>	
				2019-2020		2020-2021	
INSTRUCTION							
Administration and Improvement							
Curriculum Develop/Supervision	Salaries	2010	1	\$ 99,822	\$	100,000	
Curriculum Develop/Supervision	Purchased Services & Supplies	2010	4	5,322		2,565	
Supervision - Regular School	Salaries	2020	1	608,193		626,389	
Supervision - Regular School	Equipment	2020	2	500		7,500	
Supervision - Regular School	Purchased Services & Supplies	2020	4	78,425		78,925	
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	67,664		74,897	
Total Administration and Improvement				<u>\$</u>	<u>960,426</u>	<u>\$</u>	<u>990,776</u>
Teaching							
Teaching - Regular School	Salaries	2110	1	\$ 4,642,815	\$	4,809,758	
Teaching - Regular School	Salaries	2110	1	140,000		160,000	
Teaching - Regular School	Equipment	2110	2	80,630		90,630	
Teaching - Regular School	Purchased Services & Supplies	2110	4	262,500		267,600	
Teaching - Regular School	Purchased Services & Supplies	2110	4	86,186		89,195	
Program for SWD	Salaries	2250	1	776,963		767,841	
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	1,042,546		1,092,221	
Occupational Education (9-12)	Purchased Services & Supplies	2280	4	510,015		466,757	
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				<u>\$</u>	<u>7,591,455</u>	<u>\$</u>	<u>7,793,802</u>
Instructional Media							
School Library and Audiovisual	Salaries	2610	1	\$ 75,035	\$	76,806	
School Library and Audiovisual	Equipment	2610	2	500		500	
School Library and Audiovisual	Purchased Services & Supplies	2610	4	67,937		67,320	
Computer Assisted Instruction	Salaries	2630	1	79,182		81,780	
Computer Assisted Instruction	Equipment	2630	2	56,000		146,000	
Computer Assisted Instruction	Purchased Services & Supplies	2630	4	77,000		80,000	
Computer Assisted Instruction	Purchased Services & Supplies	2630	4	674,913		718,215	
Total Instructional Media				<u>\$</u>	<u>1,030,567</u>	<u>\$</u>	<u>1,170,621</u>
Pupil Services							
Guidance - Regular School	Salaries	2810	1	\$ 355,223	\$	365,406	
Guidance - Regular School	Purchased Services & Supplies	2810	4	31,144		31,144	
Health Services - Regular School	Salaries	2815	1	142,664		150,668	
Health Services - Regular School	Equipment	2815	2	4,000		4,000	
Health Services - Regular School	Purchased Services & Supplies	2815	4	13,492		13,692	
Psychological - Regular School	Salaries	2820	1	115,105		119,332	
Psychological - Regular School	Purchased Services & Supplies	2820	4	7,250		7,250	
Co-Curricular - Regular School	Salaries	2850	1	64,200		74,500	
Co-Curricular - Regular School	Equipment	2850	2	2,500		2,500	
Co-Curricular - Regular School	Purchased Services & Supplies	2850	4	16,245		16,245	
Interscholastic - Regular School	Salaries	2855	1	164,000		167,000	
Interscholastic - Regular School	Equipment	2855	2	15,000		15,000	
Interscholastic - Regular School	Purchased Services & Supplies	2855	4	124,858		125,443	
Total Pupil Services				<u>\$</u>	<u>1,055,681</u>	<u>\$</u>	<u>1,092,180</u>
TOTAL INSTRUCTION				<u>\$</u>	<u>10,638,129</u>	<u>\$</u>	<u>11,047,379</u>

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT

PUPIL TRANSPORTATION

- 5510.1 Bus Driver, Bus Mechanic, Transportation Supervisor Salaries
- 5510.2 Transpiration 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 (2020-2021)

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT

				BUDGET		BUDGET	
				2019-2020		2020-2021	
PUPIL TRANSPORTATION							
District Transportation Services	Salaries	5510	1	\$ 721,681	\$	808,142	
District Transportation Services	Equipment	5510	2	11,200		11,200	
District Transportation Services	Purchased Services & Supplies	5510	4	78,400		119,224	
District Transportation Services	Purchased Services & Supplies	5510	4	201,915		201,940	
Garage Building	Equipment	5530	2	2,500		2,500	
Garage Building	Purchased Services & Supplies	5530	4	55,500		63,500	
Transpiration Contract	Purchased Services & Supplies	5540	4	5,000		5,000	
TOTAL PUPIL TRANSPORTATION				\$ 1,076,196		\$ 1,211,506	
COMMUNITY SERVICE							
Recreation	Salaries	7140	1	\$ 43,500	\$	52,000	
TOTAL COMMUNITY SERVICE				\$ 43,500		\$ 52,000	
UNDISTRIBUTED EXPENDITURES							
Employee Benefits							
State Retirement	Employee Benefits	9010	8	\$ 482,552	\$	525,507	
Teachers' Retirement	Employee Benefits	9020	8	702,408		767,812	
Social Security	Employee Benefits	9030	8	683,295		716,703	
Workers' Compensation	Employee Benefits	9040	8	145,880		132,570	
Unemployment Insurance	Employee Benefits	9050	8	15,200		15,200	
Medical, Dental Ins - Active	Employee Benefits	9060	8	2,159,404		2,242,523	
Medical, Dental Ins - Retiree	Employee Benefits	9060	8	1,399,119		1,422,888	
Other - Compensated Absences	Employee Benefits	9089	8	30,800		30,800	
Total Employee Benefits				\$ 5,618,658		\$ 5,854,003	
Debt Service							
Serial Bonds - School Construction	Principal on Indebtedness	9711	6	\$ 1,115,000	\$	1,110,000	
Serial Bonds - School Construction	Interest on Indebtedness	9711	7	404,313		411,325	
Statutory Bonds - Bus Purchases	Principal on Indebtedness	9722	6	419,450		402,000	
Statutory Bonds - Bus Purchases	Interest on Indebtedness	9722	7	28,239		25,066	
BAN - School Construction	Principal on Indebtedness	9731	6	-		-	
BAN - School Construction	Interest on Indebtedness	9731	7	-		-	
Installment Purchase Debt - EPC	Principal on Indebtedness	9789	6	125,218		129,681	
Installment Purchase Debt - EPC	Interest on Indebtedness	9789	7	22,665		18,200	
Total Debt Service				\$ 2,114,885		\$ 2,096,271	
Interfund Transfers							
Transfer to School Food Serv. Fund	Interfund Transfers	9901	9	\$ 25,000	\$	40,000	
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				\$ 54,000		\$ 169,000	
TOTAL UNDISTRIBUTED EXPENDITURES				\$ 7,787,543		\$ 8,119,274	
TOTAL GENERAL FUND EXPENDITURES and INTERFUND TRANSFERS				\$ 23,357,642		\$ 23,357,642	
Increase						0	
% Increase						0.00%	