

# THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT



***PROPOSED***

2024-2025

**SCHOOL BUDGET**

FINAL DRAFT – April 16, 2024

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT  
2024-2025 BUDGET

	<b>BUDGET</b>	<b>PROPOSED</b>		
	<b>2023-2024</b>	<b>BUDGET</b>	<b>2024-2025</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>				
Taxes and Revenue From STAR	\$ 11,700,000	\$ 11,700,000	-	0.00%
Tax Penalties	16,000	16,000	-	
Misc. In Lieu Of Taxes	124,542	124,542	-	
School Tuition	4,000	3,000	(1,000)	
Continuing Ed Tuition	1,000	5,500	4,500	
Interest On Deposits	364,259	300,000	(64,259)	
Rental of Real Property	500	-	(500)	
Facilities Use	2,000	2,000	-	
Refunds: BOCES and Others	60,000	80,000	20,000	
E-Rate	5,000	5,000	-	
Foundation Aid	7,176,115	7,176,115	-	
BOCES Aid	617,864	554,016	(63,848)	
High Cost/Excess Cost Aid	111,975	53,586	(58,389)	
Hardware & Technology Aid	7,472	6,663	(809)	
Software/Library/Textbook Aid	65,752	63,632	(2,120)	
Transportation Aid	859,652	936,677	77,025	
Building Aid	1,058,869	835,665	(223,204)	
Impact Aid	30,000	-	(30,000)	
Medicaid	30,000	30,000	-	
Unclassified	5,000	5,000	-	
Other Miscellaneous	60,000	60,000	-	
Appropriated Fund Balance	-	491,854	491,854	
Appropriated Reserves	500,000		(500,000)	
	<u>\$ 22,800,000</u>	<u>\$ 22,449,250</u>	<u>\$ (350,750)</u>	-1.54%

-2.74%

				PROPOSED		
		BUDGET	BUDGET	Difference		
		2023-2024	2024-2025			
<b>GENERAL SUPPORT</b>						
<b>Board of Education</b>						
Board of Education	Purchased Services & Supplies	1010	4	\$ 13,780	\$ 13,240	\$ (540)
District Clerk	Salaries	1040	1	-	2,698	2,698
District Clerk	Purchased Services & Supplies	1040	4	3,100	3,250	150
District Meeting	Purchased Services & Supplies	1060	4	4,720	4,670	(50)
<b>Total Board of Education</b>				\$ 21,600	\$ 23,858	\$ 2,258
<b>Central Administration</b>						
Chief School Administrator	Salaries	1240	1	\$ 213,167	\$ 221,052	\$ 7,885
Chief School Administrator	Equipment	1240	2	2,000	2,250	250
Chief School Administrator	Purchased Services & Supplies	1240	4	16,950	16,450	(500)
<b>Total Central Administration</b>				\$ 232,117	\$ 239,752	\$ 7,635
<b>Finance</b>						
Business Administration	Salaries	1310	1	\$ 232,386	\$ 240,943	\$ 8,557
Business Administration	Equipment	1310	2	1,000	2,550	1,550
Business Administration	Purchased Services & Supplies	1310	4	41,625	43,000	1,375
Business Administration	Purchased Services & Supplies	1310	4	142,173	101,538	(40,635)
Auditing	Salaries	1320	1	8,000	8,150	150
Auditing	Purchased Services & Supplies	1320	4	22,000	23,950	1,950
Treasurer	Salaries	1325	1	33,804	35,070	1,266
Treasurer	Purchased Services & Supplies	1325	4	2,200	2,025	(175)
Tax Collector	Purchased Services & Supplies	1330	4	21,268	25,091	3,823
Purchasing	Purchased Services & Supplies	1345	4	4,000	2,894	(1,106)
Fiscal Agent Fees	Purchased Services & Supplies	1380	4	2,000	2,350	350
<b>Total Finance</b>				\$ 510,456	\$ 487,561	\$ (22,895)
<b>Staff</b>						
Legal	Purchased Services & Supplies	1420	4	\$ 50,000	\$ 59,500	\$ 9,500
Personnel	Purchased Services & Supplies	1430	4	5,000	4,850	(150)
Personnel	Purchased Services & Supplies	1430	4	36,810	19,260	(17,550)
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	1,400	(300)
<b>Total Staff</b>				\$ 94,360	\$ 85,010	\$ (9,350)
<b>Central Services</b>						
Operation of Plant	Salaries	1620	1	\$ 621,986	\$ 678,240	\$ 56,254
Operation of Plant	Equipment	1620	2	47,500	50,255	2,755
Operation of Plant	Purchased Services & Supplies	1620	4	598,125	599,625	1,500
Maintenance of Plant	Salaries	1621	1	191,543	195,993	4,450
Maintenance of Plant	Equipment	1621	2	90,000	87,350	(2,650)
Maintenance of Plant	Purchased Services & Supplies	1621	4	162,950	164,735	1,785
Central Data Processing	Salaries	1680	1	2,500	-	(2,500)
Central Data Processing	Purchased Services & Supplies	1680	4	6,000	-	(6,000)
<b>Total Central Services</b>				\$ 1,720,604	\$ 1,776,198	\$ 55,594
<b>Special Items</b>						
Unallocated Insurance	Purchased Services & Supplies	1910	4	\$ 110,300	\$ 109,000	\$ (1,300)
School Association Dues	Purchased Services & Supplies	1920	4	8,560	8,560	-
Refund of Real Property Taxes	Purchased Services & Supplies	1964	4	10,000	10,000	-
BOCES Administrative Costs	Purchased Services & Supplies	1981	4	208,439	210,051	1,612
<b>Total Special Items</b>				\$ 337,299	\$ 337,611	\$ 312
<b>TOTAL GENERAL SUPPORT</b>				\$ 2,916,436	\$ 2,949,990	\$ 33,554

**GENERAL SUPPORT**

**Board of Education**

- 1010.4 **Board of Ed Training, Conferences, Legal Books, Supplies, Service Pins**
- 1040.1 District Clerk Salaries
- 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** (NYS COSS, 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**
- 1320.1 Claims Auditor Salaries
- 1320.4 Required Annual External **Audit Services** and Reports, Consulting
- 1325.1 **Treasurer Salary**
- 1325.4 Treasurer Supplies Including Receipt Books and Banking Supplies
- 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 Buildings and Grounds Salaries, Building Check Salaries, Pool Supervisor Salaries, Substitutes
- 1621.2 Equipment and Furniture to Include Cafeteria Tables, Desk/Chairs, Tractor, Floor Scrubbers, Vacuums
- 1621.4 **Trash Removal, HVAC Service Contract, Elevator/Fire/Vehicle Inspections, Clock/Camera Services, AEDs**
- 1680.1 Data Coordinator Salaries
- 1680.4 Data Coordinator Software and Supplies

**Special Items**

- 1910.4 **Property Insurance, Student Accident Insurance, Cyber 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**

		PROPOSED			
		BUDGET	BUDGET	Difference	
		2023-2024	2024-2025		
<b>INSTRUCTION</b>					
<b>Administration and Improvement</b>					
Curriculum Develop/Supervision	Salaries	2010 1	\$ 100,000	\$ 68,000	\$ (32,000)
Curriculum Develop/Supervision	Purchased Services & Supplies	2010 4	3,000	3,200	200
Supervision - Regular School	Salaries	2020 1	666,393	651,079	(15,314)
Supervision - Regular School	Equipment	2020 2	2,500	3,250	750
Supervision - Regular School	Purchased Services & Supplies	2020 4	36,925	33,750	(3,175)
In-Service Training - Instruction	Salaries	2070 1	10,000	15,000	5,000
In-Service Training - Instruction	Purchased Services & Supplies	2070 4	90,500	90,500	-
In-Service Training - Instruction	Purchased Services & Supplies	2070 4	80,230	42,519	(37,711)
<b>Total Administration and Improvement</b>			<b>\$ 989,548</b>	<b>\$ 907,298</b>	<b>\$ (82,250)</b>
<b>Teaching</b>					
Teaching - Regular School	Salaries	2110 1	\$ 4,390,653	\$ 4,496,519	\$ 105,866
Teaching - Regular School	Salaries	2110 1	160,000	168,000	8,000
Teaching - Regular School	Equipment	2110 2	35,600	35,200	(400)
Teaching - Regular School	Purchased Services & Supplies	2110 4	129,000	165,250	36,250
Teaching - Regular School	Purchased Services & Supplies	2110 4	126,800	60,393	(66,407)
Program for SWD	Salaries	2250 1	608,936	609,967	1,031
Program for SWD	Equipment	2250 2	2,500	3,000	500
Program for SWD	Purchased Services & Supplies	2250 4	15,000	15,200	200
Program for SWD	Purchased Services & Supplies	2250 4	1,217,009	988,232	(228,777)
Occupational Education (9-12)	Purchased Services & Supplies	2280 4	517,550	563,920	46,370
Teaching - Special Schools	Salaries	2330 1	11,100	10,800	(300)
Teaching - Special Schools	Salaries	2330 2	500	-	(500)
Teaching - Special Schools	Purchased Services & Supplies	2330 4	1,200	400	(800)
<b>Total Teaching</b>			<b>\$ 7,215,848</b>	<b>\$ 7,116,881</b>	<b>\$ (98,967)</b>
<b>Instructional Media</b>					
School Library and Audiovisual	Salaries	2610 1	\$ 80,878	\$ 83,505	\$ 2,627
School Library and Audiovisual	Equipment	2610 2	1,500	1,250	(250)
School Library and Audiovisual	Purchased Services & Supplies	2610 4	60,043	54,460	(5,583)
Computer Assisted Instruction	Salaries	2630 1	157,792	165,968	8,176
Computer Assisted Instruction	Equipment	2630 2	55,000	60,000	5,000
Computer Assisted Instruction	Purchased Services & Supplies	2630 4	102,500	112,500	10,000
Computer Assisted Instruction	Purchased Services & Supplies	2630 4	592,493	859,807	267,314
<b>Total Instructional Media</b>			<b>\$ 1,050,206</b>	<b>\$ 1,337,490</b>	<b>\$ 287,284</b>
<b>Pupil Services</b>					
Guidance - Regular School	Salaries	2810 1	\$ 302,603	\$ 361,788	\$ 59,185
Guidance - Regular School	Purchased Services & Supplies	2810 4	9,666	10,130	464
Health Services - Regular School	Salaries	2815 1	164,043	170,868	6,825
Health Services - Regular School	Equipment	2815 2	4,000	7,455	3,455
Health Services - Regular School	Purchased Services & Supplies	2815 4	13,892	15,692	1,800
Psychological - Regular School	Salaries	2820 1	115,457	164,880	49,423
Psychological - Regular School	Purchased Services & Supplies	2820 4	7,250	7,250	-
Co-Curricular - Regular School	Salaries	2850 1	73,000	86,500	13,500
Co-Curricular - Regular School	Equipment	2850 2	2,500	2,250	(250)
Co-Curricular - Regular School	Purchased Services & Supplies	2850 4	14,500	14,500	-
Interscholastic - Regular School	Salaries	2855 1	149,000	205,108	56,108
Interscholastic - Regular School	Equipment	2855 2	15,000	14,500	(500)
Interscholastic - Regular School	Purchased Services & Supplies	2855 4	102,725	125,926	23,201
<b>Total Pupil Services</b>			<b>\$ 973,636</b>	<b>\$ 1,186,847</b>	<b>\$ 213,211</b>
<b>TOTAL INSTRUCTION</b>			<b>\$ 10,229,238</b>	<b>\$ 10,548,516</b>	<b>\$ 319,278</b>

**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 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 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	Difference		
		2023-2024	2024-2025			
<b>PUPIL TRANSPORTATION</b>						
District Transportation Services	Salaries	5510 1	\$ 847,964	\$ 875,105	\$ 27,141	
District Transportation Services	Equipment	5510 2	11,200	11,550	350	
District Transportation Services	Equipment	5510 2	525,923	549,382	23,459	
District Transportation Services	Purchased Services & Supplies	5510 4	110,950	108,450	(2,500)	
District Transportation Services	Purchased Services & Supplies	5510 4	181,200	232,950	51,750	
Garage Building	Equipment	5530 2	2,500	3,600	1,100	
Garage Building	Purchased Services & Supplies	5530 4	86,500	89,750	3,250	
<b>TOTAL PUPIL TRANSPORTATION</b>			<b>\$ 1,766,237</b>	<b>\$ 1,870,787</b>	<b>\$ 104,550</b>	

<b>PUPIL TRANSPORTATION</b>						
5510.1	Bus Driver, Bus Mechanic, Transportation Supervisor Salaries					
5510.2	Transpiration Equipment Requirements					
5510.2	24/25 - 3 School Buses, 2 Vans (District Receives Transportation Aid)					
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	Fuel Oil, Electricity, Water/Sewer, Phone					

				PROPOSED		
		BUDGET	BUDGET	Difference		
		2023-2024	2024-2025			
<b>COMMUNITY SERVICE</b>						
Recreation	Salaries	7140 1	\$ 52,000	\$ 52,000	\$ -	
<b>TOTAL COMMUNITY SERVICE</b>			<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ -</b>	

<b>COMMUNITY SERVICE</b>						
7140.1	Wellness Center Monitors, Pool Lifeguards					

				PROPOSED		
		BUDGET	BUDGET	Difference		
		2023-2024	2024-2025			
<b>UNDISTRIBUTED EXPENDITURES</b>						
<b>Employee Benefits</b>						
State Retirement	Employee Benefits	9010 8	\$ 353,820	\$ 459,236	\$ 105,416	
Teachers' Retirement	Employee Benefits	9020 8	606,276	621,202	14,926	
Social Security	Employee Benefits	9030 8	650,351	720,091	69,740	
Workers' Compensation	Employee Benefits	9040 8	71,036	52,355	(18,681)	
Unemployment Insurance	Employee Benefits	9050 8	4,000	4,000	-	
Medical, Dental Ins - Active	Employee Benefits	9060 8	1,932,112	1,987,364	55,252	
Medical, Dental Ins - Retiree	Employee Benefits	9060 8	1,818,337	1,929,389	111,052	
Other - Compensated Absences	Employee Benefits	9089 8	38,400	38,400	-	
<b>Total Employee Benefits</b>			<b>\$ 5,474,332</b>	<b>\$ 5,812,037</b>	<b>\$ 337,705</b>	

<b>UNDISTRIBUTED EXPENDITURES</b>						
<b>Employee Benefits</b>						
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 Retiree					
9089.8	Sick Day Accrual Payout at Retirement, 403(b) Services					

<b>Debt Service</b>						
Serial Bonds - School Construction	Principal on Indebtedness	9711 6	\$ 865,000	\$ 540,000	\$ (325,000)	
Serial Bonds - School Construction	Interest on Indebtedness	9711 7	258,825	219,525	(39,300)	
Statutory Bonds - Bus Purchases	Principal on Indebtedness	9722 6	265,000	190,000	(75,000)	
Statutory Bonds - Bus Purchases	Interest on Indebtedness	9722 7	6,050	2,395	(3,655)	
BAN - School Construction	Principal on Indebtedness	9731 6	-	-	-	
BAN - School Construction	Interest on Indebtedness	9731 7	-	95,000	95,000	
Installment Purchase Debt - EPC	Principal on Indebtedness	9789 6	144,052	-	(144,052)	
Installment Purchase Debt - EPC	Interest on Indebtedness	9789 7	3,830	-	(3,830)	
<b>Total Debt Service</b>			<b>\$ 1,542,757</b>	<b>\$ 1,046,920</b>	<b>\$ (495,837)</b>	

<b>Debt Service</b>						
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 (District Receives Transportation Aid)					
9722.7	Interest Bus Bond Payment for Past Bus Purchases (District Receives Transportation Aid)					
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					

<b>Interfund Transfers</b>						
Transfer to School Food Serv. Fund	Interfund Transfers	9901 9	\$ 40,000	\$ 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	250,000	100,000	(150,000)	
<b>Total Interfund Transfers</b>			<b>\$ 319,000</b>	<b>\$ 169,000</b>	<b>\$ (150,000)</b>	

<b>Interfund Transfers</b>						
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 (2024-2025)					

<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>						
			<b>\$ 7,336,089</b>	<b>\$ 7,027,957</b>	<b>\$ (308,132)</b>	

				PROPOSED		
		BUDGET	BUDGET	Difference		
		2023-2024	2024-2025			
<b>BUGETARY PROVISION FOR OTHER PURPOSES</b>						
Budgetary Provision	Capital Reserve	962 0	\$ 500,000	\$ -	\$ (500,000)	
<b>TOTAL BUGETARY PROVISION FOR OTHER PURPOSES</b>			<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ (500,000)</b>	

<b>BUGETARY PROVISION FOR OTHER PURPOSES</b>						
962.0	Fund Capital Reserve					

<b>TOTAL GENERAL FUND EXPENDITURES, INTERFUND TRANSFERS AND BUDGETARY PROVISIONS FOR OTHER PURPOSES</b>						
			<b>\$ 22,800,000</b>	<b>\$ 22,449,250</b>	<b>\$ (350,750)</b>	

\$ (350,750) -1.54%