

# THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT



*PROPOSED*  
2026-2027  
SCHOOL BUDGET

FINAL DRAFT - APRIL 21, 2026

THOUSAND ISLANDS CENTRAL SCHOOL DISTRICT					
2026-2027 BUDGET					
		<b>PROPOSED</b>	<b>ESTIMATED</b>		
		<b>BUDGET</b>	<b>BUDGET</b>		
		<b>2025-2026</b>	<b>2026-2027</b>	<b>DIFFERENCE</b>	
<b>REVENUES</b>					
Taxes and Revenue From STAR		\$ 11,700,000	\$ 12,075,000	375,000	3.21%
Tax Penalties		16,000	16,000	-	
Misc. In Lieu Of Taxes		134,332	148,504	14,172	
School Tuition		4,000	4,000	-	
Continuing Ed Tuition		1,000	1,000	-	
Interest On Deposits		250,000	250,000	-	
Rental of Real Property		500	500	-	
Facilities Use		2,000	2,000	-	
Refunds: BOCES and Others		90,000	100,000	10,000	
E-Rate		5,000	5,000	-	
Foundation Aid		7,319,637	7,392,833	73,196	}
BOCES Aid		660,945	664,862	3,917	
High Cost/Excess Cost Aid		60,081	60,081	-	
Hardware & Technology Aid		5,697	4,275	(1,422)	
Software/Library/Textbook Aid		61,581	60,692	(889)	
Transportation Aid		866,321	738,890	(127,431)	
Building Aid		1,334,102	2,007,529	673,427	
Medicaid		30,000	30,000	-	
Unclassified		5,000	5,000	-	
Other Miscellaneous		60,000	90,000	30,000	
Appropriated Fund Balance		493,799	<b>880,475</b>	386,676	6.02%
Interfund Transfer Debt Service		-	<b>383,359</b>	383,359	
		\$ 23,099,995	\$ 24,920,000	\$ 1,820,005	7.88%

		BUDGET		PROPOSED		Difference
		2025-2026	2026-2027	2025-2026	2026-2027	
<b>GENERAL SUPPORT</b>						
<b>Board of Education</b>						
Board of Education	Purchased Services & Supplies	1010	4	\$ 13,240	\$ 18,722	\$ 5,482
District Clerk	Salaries	1040	1	2,881	3,165	284
District Clerk	Purchased Services & Supplies	1040	4	3,500	3,500	-
District Meeting	Purchased Services & Supplies	1060	4	4,720	4,720	-
<b>Total Board of Education</b>				<b>\$ 24,341</b>	<b>\$ 30,107</b>	<b>\$ 5,766</b>
<b>Central Administration</b>						
Chief School Administrator	Salaries	1240	1	\$ 232,821	\$ 239,665	\$ 6,844
Chief School Administrator	Equipment	1240	2	2,250	2,250	-
Chief School Administrator	Purchased Services & Supplies	1240	4	16,450	16,450	-
<b>Total Central Administration</b>				<b>\$ 251,521</b>	<b>\$ 258,365</b>	<b>\$ 6,844</b>
<b>Finance</b>						
Business Administration	Salaries	1310	1	\$ 204,389	\$ 213,858	\$ 9,469
Business Administration	Equipment	1310	2	2,550	2,550	-
Business Administration	Purchased Services & Supplies	1310	4	52,270	51,020	(1,250)
Business Administration	Purchased Services & Supplies	1310	4	101,538	179,011	77,473
Auditing	Salaries	1320	1	8,600	8,600	-
Auditing	Purchased Services & Supplies	1320	4	25,000	26,000	1,000
Treasurer	Salaries	1325	1	36,580	38,040	1,460
Treasurer	Purchased Services & Supplies	1325	4	2,025	2,025	-
Tax Collector	Purchased Services & Supplies	1330	4	29,540	29,850	310
Purchasing	Purchased Services & Supplies	1345	4	2,894	3,014	120
Fiscal Agent Fees	Purchased Services & Supplies	1380	4	2,500	5,000	2,500
<b>Total Finance</b>				<b>\$ 467,886</b>	<b>\$ 558,968</b>	<b>\$ 91,082</b>
<b>Staff</b>						
Legal	Purchased Services & Supplies	1420	4	\$ 69,000	\$ 69,000	\$ -
Personnel	Salaries	1430	1	136,500	-	(136,500)
Personnel	Purchased Services & Supplies	1430	4	6,850	4,850	(2,000)
Personnel	Purchased Services & Supplies	1430	4	19,260	33,440	14,180
Public Information	Purchased Services & Supplies	1480	4	1,400	1,400	-
<b>Total Staff</b>				<b>\$ 233,010</b>	<b>\$ 108,690</b>	<b>\$ (124,320)</b>
<b>Central Services</b>						
Operation of Plant	Salaries	1620	1	\$ 709,781	\$ 747,339	\$ 37,558
Operation of Plant	Equipment	1620	2	57,000	57,000	-
Operation of Plant	Purchased Services & Supplies	1620	4	678,640	628,640	(50,000)
Maintenance of Plant	Salaries	1621	1	203,754	211,367	7,613
Maintenance of Plant	Equipment	1621	2	45,000	45,000	-
Maintenance of Plant	Purchased Services & Supplies	1621	4	179,900	165,600	(14,300)
Security of Plant	Salaries	1622	1	-	141,750	141,750
Security of Plant	Purchased Services & Supplies	1622	4	-	2,000	2,000
<b>Total Central Services</b>				<b>\$ 1,874,075</b>	<b>\$ 1,998,696</b>	<b>\$ 124,621</b>
<b>Special Items</b>						
Unallocated Insurance	Purchased Services & Supplies	1910	4	\$ 115,500	\$ 125,000	\$ 9,500
School Association Dues	Purchased Services & Supplies	1920	4	8,710	8,810	100
Refund of Real Property Taxes	Purchased Services & Supplies	1964	4	10,000	10,000	-
BOCES Administrative Costs	Purchased Services & Supplies	1981	4	210,051	225,854	15,803
<b>Total Special Items</b>				<b>\$ 344,261</b>	<b>\$ 369,664</b>	<b>\$ 25,403</b>
<b>TOTAL GENERAL SUPPORT</b>				<b>\$ 3,195,094</b>	<b>\$ 3,324,490</b>	<b>\$ 129,396</b>

**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 Notice, 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**  
 1320.1 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**

1420.4 **Attorney Fees**  
 1430.1 **School Safety Officers (25-26)** Moved to Code 1622.1 (26-27)  
 1430.4 Personnel Ads, **Fingerprinting Fees**  
 1430.4 **Employee/Employer Relation Specialist Services with BOCES, Attorney Fees, Recruiting Services**  
 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, Floor Scrubbers, Vacuums  
 1621.4 **Trash Removal, HVAC Service Contract, Elevator/Fire/Vehicle Inspections, Clock/Camera Services, AEDs**  
 1622.1 **School Safety Officers (26-27)** Budgeted in 1430.1 in (25-26)  
 1622.4 School Safety Supplies and Uniforms

**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**

				<b>PROPOSED</b>			
		<b>BUDGET</b>		<b>BUDGET</b>		<b>Difference</b>	
		<b>2025-2026</b>		<b>2026-2027</b>			
<b>INSTRUCTION</b>							
<b>Administration and Improvement</b>							
Curriculum Develop/Supervision	Salaries	2010	1	\$ 68,000	\$ 68,000	\$ -	
Curriculum Develop/Supervision	Purchased Services & Supplies	2010	4	3,200	3,225	25	
Supervision - Regular School	Salaries	2020	1	592,336	602,166	9,830	
Supervision - Regular School	Equipment	2020	2	3,250	3,250	-	
Supervision - Regular School	Purchased Services & Supplies	2020	4	52,500	52,500	-	
In-Service Training - Instruction	Salaries	2070	1	15,000	15,000	-	
In-Service Training - Instruction	Purchased Services & Supplies	2070	4	40,500	40,500	-	
In-Service Training - Instruction	Purchased Services & Supplies	2070	4	42,519	42,770	251	
<b>Total Administration and Improvement</b>				<b>\$ 817,305</b>	<b>\$ 827,411</b>	<b>\$ 10,106</b>	
<b>Teaching</b>							
Teaching - Regular School	Salaries	2110	1	\$ 4,568,511	\$ 4,432,956	\$ (135,555)	
Teaching - Regular School	Salaries	2110	1	174,000	210,000	36,000	
Teaching - Regular School	Equipment	2110	2	35,200	35,200	-	
Teaching - Regular School	Purchased Services & Supplies	2110	4	165,250	190,250	25,000	
Teaching - Regular School	Purchased Services & Supplies	2110	4	60,393	79,625	19,232	
Program for SWD	Salaries	2250	1	639,247	654,736	15,489	
Program for SWD	Equipment	2250	2	3,000	3,000	-	
Program for SWD	Purchased Services & Supplies	2250	4	20,200	20,200	-	
Program for SWD	Purchased Services & Supplies	2250	4	988,232	1,353,506	365,274	
Occupational Education (9-12)	Purchased Services & Supplies	2280	4	563,920	634,520	70,600	
Teaching - Special Schools	Salaries	2330	1	10,800	12,000	1,200	
<b>Total Teaching</b>				<b>\$ 7,228,753</b>	<b>\$ 7,625,993</b>	<b>\$ 397,240</b>	
<b>Instructional Media</b>							
School Library and Audiovisual	Salaries	2610	1	\$ 86,725	\$ 90,620	\$ 3,895	
School Library and Audiovisual	Equipment	2610	2	1,250	1,250	-	
School Library and Audiovisual	Purchased Services & Supplies	2610	4	54,460	53,560	(900)	
Computer Assisted Instruction	Salaries	2630	1	174,027	181,039	7,012	
Computer Assisted Instruction	Equipment	2630	2	60,000	208,089	148,089	
Computer Assisted Instruction	Purchased Services & Supplies	2630	4	112,500	100,000	(12,500)	
Computer Assisted Instruction	Purchased Services & Supplies	2630	4	859,807	489,546	(370,261)	
<b>Total Instructional Media</b>				<b>\$ 1,348,769</b>	<b>\$ 1,124,104</b>	<b>\$ (224,665)</b>	
<b>Pupil Services</b>							
Guidance - Regular School	Salaries	2810	1	\$ 319,225	\$ 321,723	\$ 2,498	
Guidance - Regular School	Purchased Services & Supplies	2810	4	10,220	10,220	-	
Health Services - Regular School	Salaries	2815	1	173,781	177,842	4,061	
Health Services - Regular School	Equipment	2815	2	7,555	7,555	-	
Health Services - Regular School	Purchased Services & Supplies	2815	4	15,692	15,692	-	
Psychological - Regular School	Salaries	2820	1	224,431	113,571	(110,860)	
Psychological - Regular School	Purchased Services & Supplies	2820	4	7,250	7,250	-	
Social Worker - Regular School	Salaries	2825	1	-	109,612	109,612	
Co-Curricular - Regular School	Salaries	2850	1	91,500	101,500	10,000	
Co-Curricular - Regular School	Equipment	2850	2	2,250	2,250	-	
Co-Curricular - Regular School	Purchased Services & Supplies	2850	4	14,500	23,000	8,500	
Interscholastic - Regular School	Salaries	2855	1	220,294	248,837	28,543	
Interscholastic - Regular School	Equipment	2855	2	14,000	14,000	-	
Interscholastic - Regular School	Purchased Services & Supplies	2855	4	127,426	135,345	7,919	
<b>Total Pupil Services</b>				<b>\$ 1,228,124</b>	<b>\$ 1,288,397</b>	<b>\$ 60,273</b>	
<b>TOTAL INSTRUCTION</b>				<b>\$ 10,622,951</b>	<b>\$ 10,865,905</b>	<b>\$ 242,954</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 Aide 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)

**Instructional Media**

- 2610.1 Librarian and Library Support Staff Salaries
- 2610.2 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
- 2825.1 Social Worker
- 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	
		2025-2026		2026-2027			
<b>PUPIL TRANSPORTATION</b>							
District Transportation Services	Salaries	5510	1	\$ 808,458	\$ 854,610	\$ 46,152	
District Transportation Services	Equipment	5510	2	11,550	11,550	-	
District Transportation Services	Equipment	5510	2	545,250	-	(545,250)	
District Transportation Services	Purchased Services & Supplies	5510	4	118,250	118,250	-	
District Transportation Services	Purchased Services & Supplies	5510	4	254,650	259,900	5,250	
Garage Building	Equipment	5530	2	3,600	3,600	-	
Garage Building	Purchased Services & Supplies	5530	4	99,750	99,750	-	
<b>TOTAL PUPIL TRANSPORTATION</b>				<b>\$ 1,841,508</b>	<b>\$ 1,347,660</b>	<b>\$ (493,848)</b>	

**PUPIL TRANSPORTATION**

5510.1	Bus Driver, Bus Mechanic, Transportation Supervisor Salaries
5510.2	Transportation Equipment Requirements
5510.2	25/26 - 2 Sm. Buses, 2 Lrg. Buses; 26/27 2x30 Pass Buses, 1x72 Pass Bus (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

**COMMUNITY SERVICE**

Recreation	Salaries	7140	1	\$ 52,000	\$ 52,000	\$ -	
Recreation	Purchased Services & Supplies	7140	4	7,500	7,500	-	
<b>TOTAL COMMUNITY SERVICE</b>				<b>\$ 59,500</b>	<b>\$ 59,500</b>	<b>\$ -</b>	

**COMMUNITY SERVICE**

7140.1	Wellness Center Monitors, Pool Lifeguards
7140.4	Wellness Center and Pool Materials

**UNDISTRIBUTED EXPENDITURES**

**Employee Benefits**

State Retirement	Employee Benefits	9010	8	\$ 515,534	\$ 510,098	\$ (5,436)	
Teachers' Retirement	Employee Benefits	9020	8	594,262	520,282	(73,980)	
Social Security	Employee Benefits	9030	8	733,897	744,281	10,384	
Workers' Compensation	Employee Benefits	9040	8	45,259	49,000	3,741	
Unemployment Insurance	Employee Benefits	9050	8	15,000	4,000	(11,000)	
Medical, Dental Ins - Active	Employee Benefits	9060	8	2,056,423	2,320,978	264,555	
Medical, Dental Ins - Retiree	Employee Benefits	9060	8	2,168,317	2,791,781	623,464	
Other - Compensated Absences	Employee Benefits	9089	8	55,000	5,000	(50,000)	
<b>Total Employee Benefits</b>				<b>\$ 6,183,692</b>	<b>\$ 6,945,420</b>	<b>\$ 761,728</b>	

**Debt Service**

Serial Bonds - School Construction	Principal on Indebtedness	9711	6	\$ 160,000	\$ 590,000	\$ 430,000	
Serial Bonds - School Construction	Interest on Indebtedness	9711	7	23,550	171,100	147,550	
Statutory Bonds - Bus Purchases	Principal on Indebtedness	9722	6	105,000	-	(105,000)	
Statutory Bonds - Bus Purchases	Interest on Indebtedness	9722	7	525	-	(525)	
BAN - School Construction	Principal on Indebtedness	9731	6	370,000	860,000	490,000	
BAN - School Construction	Interest on Indebtedness	9731	7	329,175	586,925	257,750	
<b>Total Debt Service</b>				<b>\$ 988,250</b>	<b>\$ 2,208,025</b>	<b>\$ 1,219,775</b>	

**Interfund Transfers**

Transfer to School Food Serv. Fund	Interfund Transfers	9901	9	\$ 80,000	\$ 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	-	100,000	100,000	
Transfer to Debt Service Fund	Emergency Project	9901	9	100,000	-	(100,000)	
<b>Total Interfund Transfers</b>				<b>\$ 209,000</b>	<b>\$ 169,000</b>	<b>\$ (40,000)</b>	

**TOTAL UNDISTRIBUTED EXPENDITURES**

**\$ 7,380,942 \$ 9,322,445 \$ 1,941,503**

**TOTAL GENERAL FUND EXPENDITURES**

**\$ 23,099,995 \$ 24,920,000 \$ 1,820,005**

1,820,005 7.88%

**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)
9722.6	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

**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/Pellet Boiler Demo (26-27)
9901.9	Emergency Project Broken Pipe at Clayton Bus Garage (25-26)