

Teaching and Learning					
Budget Account	Description	2019-2020 Proposed Budget	2020-2021 Proposed Budget	Dollar Change	% Change
2110: The major portion of the budget. Salaries of all teachers, substitute teachers and teacher assistants; textbooks for public and private students; supplies; equipment; service contracts; district fine and performing arts programs; physical education; repairs and other mandated expenses. Includes Deans of Students, ENL, AIS, and Teacher In Reserve:					
<b>2110 Teaching Regular School</b>					
	TEACHER SALARIES, K-6	10,139,800	10,893,517	753,717	7.43%
	TEACHER ASSISTANT, K-6	487,091	436,985	-50,106	-10.29%
	TEACHER SALARIES, 7-12	13,262,822	13,681,923	419,101	3.16%
	TEACHER ASSISTANT, 7-12	372,046	440,955	68,909	18.52%
	SUBSTITUTE TEACHER SALARIES	1,534,949	1,774,188	239,239	15.59%
	CONTRACT RELATED EXPENSES	3,082,089	1,048,727	-2,033,362	-65.97%
	NON-INSTRUCTIONAL SALARIES	831,385	1,170,899	339,514	40.84%
	EQUIPMENT	225,948	142,959	-82,989	-36.73%
	CONTRACTUAL SERVICES	300,562	382,199	81,637	27.16%
	SUPPLIES & MATERIALS	690,474	733,753	43,279	6.27%
	TUITION PAID TO NYS PUBLIC SCHOOLS	225,000	225,000	0	0.00%
	CHARTER SCHOOL TUITION	956,900	956,900	0	0.00%
	TRAVEL CONFERENCE	40,916	44,357	3,441	8.41%
	TEXTBOOKS	333,549	533,071	199,522	59.82%
	BOCES SERVICES	1,969,342	1,898,277	-71,065	-3.61%
<b>SUBTOTAL</b>		<b>34,452,873</b>	<b>34,363,710</b>	<b>-89,163</b>	<b>-0.26%</b>
2250 - 2259: Cost associated with services and teaching of students with disabilities and English Language Learners, as per state and federal laws, and covers pupils placed out of the district, at BOCES as well as in the district. Includes salaries, out-of-district tuition, hearings and evaluations:					
<b>2250 Program for Students with Disabilities - Medicaid Eligible</b>					
	SPEECH THERAPISTS	739,147	771,373	32,226	4.36%
	INSTRUCTIONAL SALARY (including Master Educators)	3,306,565	4,438,377	1,131,812	34.23%
	TEACHER ASSISTANT	978,727	1,213,117	234,390	23.95%
	OCCUPATIONAL THERAPIST	372,162	438,066	65,904	17.71%
	NON-INSTRUCTIONAL SALARIES	1,764,012	2,260,259	496,247	28.13%
	EQUIPMENT	35,000	36,500	1,500	4.29%
	CONTRACTUAL SERVICES	543,051	602,155	59,104	10.88%
	SUPPLIES & MATERIALS	72,473	79,973	7,500	10.35%
	TUITION	778,810	778,810	0	0.00%
	TRAVEL CONFERENCE	11,068	11,409	341	3.08%
	BOCES SERVICES	6,024,007	6,492,778	468,771	7.78%
<b>SUBTOTAL</b>		<b>14,625,022</b>	<b>17,122,817</b>	<b>2,497,795</b>	<b>17.08%</b>
<b>2259 ENL Services</b>					
	INSTRUCTIONAL SALARIES	1,009,094	883,536	-125,558	-12.44%
	NON-INSTRUCTIONAL SALARIES	27,410	27,410	0	0.00%
	CONTRACTUAL SERVICES	14,200	14,200	0	0.00%
	SUPPLIES & MATERIALS	10,800	10,800	0	0.00%
	TRAVEL CONFERENCE	0	1,529	1,529	
<b>SUBTOTAL</b>		<b>1,061,504</b>	<b>937,475</b>	<b>-124,029</b>	<b>-11.68%</b>
2280: Costs associated with TST BOCES Career and Technology Program:					
<b>2280 Occupational Education (Career and Tech Ed at BOCES Grades 9-1)</b>					
		<b>1,592,883</b>	<b>1,761,771</b>	<b>168,888</b>	<b>10.60%</b>
2330: Costs connected with summer school instruction and programming. ICSD will continue to offer a fully inclusive summer school for students K-8 funded in the 99--Federal Interfund Budget line:					
<b>2330 Teaching Special School</b>					
	INSTRUCTIONAL SALARIES	7,000	7,000	0	0.00%
	BOCES SERVICES	73,938	82,558	8,620	11.66%
<b>SUBTOTAL</b>		<b>80,938</b>	<b>89,558</b>	<b>8,620</b>	<b>10.65%</b>
2610: Costs for the educational programming offered by the Teacher Librarians, clerical staff, including books, reference information and materials for the district libraries, audio, visual and media services to classrooms:					
<b>2610 School Library &amp; AV</b>					
	TEACHER SALARIES, K-6	451,031	490,926	39,895	8.85%
	TEACHER SALARIES, 7-12	294,479	289,562	-4,917	-1.67%
	NON-INSTRUCTIONAL SALARIES	301,972	334,656	32,684	10.82%
	CONTRACTUAL SERVICES	7,918	7,918	0	0.00%
	LIBRARY BOOKS	97,848	97,408	-440	-0.45%
	SUPPLIES & MATERIALS	33,362	27,000	-6,362	-19.07%
	BOCES SERVICES	143,533	154,560	11,027	7.68%
<b>SUBTOTAL</b>		<b>1,330,143</b>	<b>1,402,030</b>	<b>71,887</b>	<b>5.40%</b>
2630: Programmatic costs of district technology services including instructional hardware and software that generates State Aid:					

**2630 Computer Assisted Instruction (Works in conjunction with 1680)**

TEACHER SALARIES 7-12	52,615	78,368	25,753	48.95%
INSTRUCTIONAL SALARIES	335,466	159,032	-176,434	-52.59%
NON-INSTRUCTIONAL SALARIES	158,022	149,236	-8,786	-5.56%
HARDWARE ALLOCATION	68,882	67,047	-1,835	-2.66%
CONTRACTUAL SERVICES	58,000	58,000	0	0.00%
SUPPLIES & MATERIALS	41,500	41,500	0	0.00%
SOFTWARE ALLOCATION	85,762	86,463	701	0.82%
<b>SUBTOTAL</b>	<b>800,247</b>	<b>639,646</b>	<b>-160,601</b>	<b>-20.07%</b>

2805 - 2855: Provides for student needs such as guidance services, school nurses and contracted medical services, psychological counseling and social work assistance. Includes central registration and attendance monitoring to ensure education of Ithaca district residents. Covers salaries, fees, equipment and supplies related to interscholastic athletic programs and co-curricular activities:

**2805 Attendance**

NON-INSTRUCTIONAL SALARIES	131,168	132,207	1,039	0.79%
CONTRACTUAL SERVICES	1,710	1,710	0	0.00%
SUPPLIES & MATERIALS	782	782	0	0.00%
<b>SUBTOTAL</b>	<b>133,660</b>	<b>134,699</b>	<b>1,039</b>	<b>0.78%</b>

**2810 Guidance**

INSTRUCTIONAL SALARIES	925,439	1,257,155	331,716	35.84%
NON-INSTRUCTIONAL SALARIES	199,979	185,619	-14,360	-7.18%
CONTRACTUAL SERVICES	20,800	13,300	-7,500	
SUPPLIES & MATERIALS	3,266	43,285	40,019	1225.32%
<b>SUBTOTAL</b>	<b>1,149,484</b>	<b>1,499,359</b>	<b>349,875</b>	<b>30.44%</b>

**2815 Health Services**

NON-INSTRUCTIONAL SALARIES	1,092,586	993,596	-98,990	-9.06%
EQUIPMENT	5,590	5,550	-40	
CONTRACTUAL SERVICES	52,463	102,902	50,439	96.14%
SUPPLIES & MATERIALS	22,815	16,129	-6,686	-29.31%
<b>SUBTOTAL</b>	<b>1,173,454</b>	<b>1,118,177</b>	<b>-55,277</b>	<b>-4.71%</b>

**2820 Psychological Services**

	<b>527,646</b>	<b>572,547</b>	<b>44,901</b>	<b>8.51%</b>
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**2825 Social Work Services**

	<b>599,073</b>	<b>670,988</b>	<b>71,915</b>	<b>12.00%</b>
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**2850 Co-Curricular Activities**

INSTRUCTIONAL SALARIES	324,535	327,130	2,595	0.80%
NON-INSTRUCTIONAL SALARIES	24,331	24,331	0	0.00%
CONTRACTUAL SERVICES	10,500	15,567	5,067	48.26%
SUPPLIES & MATERIALS	27,000	3,000	-24,000	-88.89%
<b>SUBTOTAL</b>	<b>386,366</b>	<b>370,028</b>	<b>-16,338</b>	<b>-4.23%</b>

**2855 Athletics**

INSTRUCTIONAL SALARIES	635,328	646,166	10,838	1.71%
NON-INSTRUCTIONAL SALARIES	249,857	272,893	23,036	9.22%
EQUIPMENT	3,124	53,392	50,268	1609.09%
CONTRACTUAL SERVICES	256,616	252,917	-3,699	-1.44%
SUPPLIES & MATERIALS	91,833	113,908	22,075	24.04%
BOCES SERVICES	5,464	5,888	424	7.76%
<b>SUBTOTAL</b>	<b>1,242,222</b>	<b>1,345,164</b>	<b>102,942</b>	<b>8.29%</b>

**Administration and District Level**

1010 & 1060: Board of Education and District Meeting provides supplies for the nine-member, unsalaried Board of Education; full time District Clerk, district meeting expenses, and the annual budget vote, including printing ballots, legal advertisements and fees for election inspectors:

**1010 Board of Education**

NON-INSTRUCTIONAL SALARIES (BOE Clerk)	60,365	62,445	2,080	3.45%
CONTRACTUAL SERVICES (Memberships/Conferences)	34,127	34,127	0	0.00%
SUPPLIES & MATERIALS	2,835	2,835	0	0.00%
<b>SUBTOTAL</b>	<b>97,327</b>	<b>99,407</b>	<b>2,080</b>	<b>2.14%</b>

**1060 District Meeting**

CONTRACTUAL SERVICES (Elections)	35,978	35,978	0	0.00%
SUPPLIES & MATERIALS	1,900	1,900	0	0.00%
<b>SUBTOTAL</b>	<b>37,878</b>	<b>37,878</b>	<b>0</b>	<b>0.00%</b>

1240: Salary and contractual obligations for the Superintendent of Schools, who is the district's chief executive officer; clerical staff; and supplies:

**1240 Central Administration/Chief School Administrator**

INSTRUCTIONAL SALARIES (Superintendent)	230,000	242,823	12,823	5.58%
includes two years worth of salary adjustments				
NON-INSTRUCTIONAL SALARIES (Clerical)	61,544	63,879	2,335	3.79%
CONTRACTUAL SERVICES (Contractual Obligations)	72,732	73,399	667	0.92%
SUPPLIES & MATERIALS	6,484	6,484	0	0.00%
<b>SUBTOTAL</b>	<b>370,760</b>	<b>386,585</b>	<b>15,825</b>	<b>4.27%</b>

1310 - 1380: Provides salaries for the Chief Operations Officer and support staff in purchasing, accounting and other business-related services; annual professional audit, internal auditor and internal claims auditor; some legal advertising; and bank and brokerage fees:

**1310 Business Administration**

NON-INSTRUCTIONAL SALARIES (Business Office Staff)	422,673	433,643	10,970	2.60%
CONTRACTUAL SERVICES	28,445	38,445	10,000	35.16%
SUPPLIES & MATERIALS	12,247	7,247	-5,000	-40.83%
BOCES SERVICES (CBO/Cooperative Bidding)	484,266	382,540	-101,726	-21.01%

**SUBTOTAL** 947,631 861,875 -85,756 -9.05%

**1320 Auditing** CONTRACTUAL SERVICES (Auditor) 56,288 58,267 1,979 3.52%

**1325 Treasurer**

TREASURER (FORMERLY WITH TST BOCES CBO)	0	90,000	90,000	
CONTRACTUAL EXPENSES	0	2,500	2,500	

**SUBTOTAL** 0 92,500 92,500

**1330 Tax Collection**

CONTRACTUAL SERVICES (Printing/Mailing Tax Bills)	33,000	33,000	0	0.00%
SUPPLIES & MATERIALS	1,000	1,000	0	0.00%

**SUBTOTAL** 34,000 34,000 0 0.00%

**1345 Purchasing** NON-INSTRUCTIONAL SALARIES (Clerical) 25,320 25,359 39 0.15%

**1380 Fiscal Agent Fee** 7,000 7,000 0 0.00%

1420 - 1480: Salaries for the Chief Human Capital Officer, personnel staff and the District Communications Coordinator. Includes contracted School Attorney Services including new ICSD paralegal; Superintendent's Hearings; Central Business Office functions; and public information services:

<b>1420 Legal</b> NON-INSTRUCTIONAL SALARIES (Clerical)	58,365	60,700	2,335	4.00%
CONTRACTUAL SERVICES (Attorney Fees)	240,200	237,200	-3,000	-1.25%

**SUBTOTAL** 298,565 297,900 -665 -0.22%

**1430 Personnel**

NON-INSTRUCTIONAL SALARIES (HR Staff)	585,317	521,369	-63,948	-10.93%
CONTRACTUAL SERVICES (Civil Service/Recruiting)	141,275	141,275	0	0.00%
SUPPLIES & MATERIALS	5,210	5,210	0	0.00%
BOCES SERVICES (EAP/Health & Safety/Benefits)	289,127	310,745	21,618	7.48%

**SUBTOTAL** 1,020,929 978,599 -42,330 -4.15%

**1480 Public Information & Services (Communications)** 10,000 10,200 200 2.00%

1620 - 1680: Protects the community's investment in all district buildings and grounds, and salaries for the Director for Facilities, custodial, grounds and maintenance staffs. Utilities such as water, fuel and electricity are included:

**1620 Operation of Plant**

NON-INSTRUCTIONAL SALARIES (Custodial Staff)	2,436,273	2,403,364	-32,909	-1.35%
CONTRACTUAL SERVICES (Utilities/Phone)	1,447,934	1,475,601	27,667	1.91%
SUPPLIES & MATERIALS	125,300	129,036	3,736	2.98%
BOCES SERVICES (Waste Removal/Energy Management)	183,973	192,045	8,072	4.39%

**SUBTOTAL** 4,193,480 4,200,046 6,566 0.16%

**1621 Maintenance of Plant**

NON-INSTRUCTIONAL SALARIES (Grounds/Maintainers)	1,357,361	1,366,329	8,968	0.66%
EQUIPMENT	82,528	41,742		
VEHICLES	90,000	90,000	0	0.00%
CONTRACTUAL SERVICES	457,104	419,609	-37,495	-8.20%
SUPPLIES & MATERIALS	349,970	374,869	24,899	7.11%

**SUBTOTAL** 2,336,963 2,292,549 -44,414 -1.90%

**1670 Central Printing & Mailing** 52,000 52,000 0 0.00%

**1680 Central Data Processing (Works in conjunction with 2630)** 4,089,092 4,189,451 100,359 2.45%

YEARLY ADJUSTMENT OF TECHNOLOGY SERVICES FROM OCM BOCES

1910 - 1981: Provides for general liability, property and student accident insurance, as well as fire insurance. Also includes ICSD's mandated share of BOCES administrative costs, distributed among all TST BOCES districts:

**1910 General Insurance - ANTICIPATED RATE INCREASE** 644,466 664,579 20,113 3.12%

**1950 School Property Assessment (Sewer/Sidewalks/Stormwater)** 40,938 67,573 26,635 65.06%

**1964 Refund on Real Property** 29,407 24,407 -5,000 -17.00%

**1981 BOCES Admin Costs (Rent/Administration)** 1,838,566 1,867,803 29,237 1.59%

AS DESCRIBED IN BOCES PRESENTATION TO THE BOARD OF EDUCATION

2010: Costs for the overall supervision of educational programs at the district level; salaries for the Chief Academic and the Chief Administration Officer and their clerical support:

**2010 Curriculum Development & Supervision**

INSTRUCTIONAL SALARIES (Chief Admin/Special Proj/Curr Dev)	474,487	452,330	-22,157	-4.67%
NON-INSTRUCTIONAL SALARIES (Clerical)	98,465	73,824	-24,641	-25.03%
CONTRACTUAL SERVICES	10,173	10,173	0	0.00%

SUPPLIES & MATERIALS	3,142	3,142	0	0.00%
<b>SUBTOTAL</b>	<b>586,267</b>	<b>539,469</b>	<b>-46,798</b>	<b>-7.98%</b>
2020: Costs for the overall administration and supervision of the educational programs at the district and building levels. Includes salaries for the building principals, assistant principals, Deputy Superintendent, Inclusion Officer, directors and office staff:				
<b>2020 Supervision Regular School</b>				
INSTRUCTIONAL SALARIES (Principals/Dpty Sup/Exec/Directors)	3,177,330	2,943,221	-234,109	-7.37%
NON-INSTRUCTIONAL SALARIES (Clerical)	1,249,847	1,195,318	-54,529	-4.36%
EQUIPMENT	14,425	51,758	37,333	
CONTRACTUAL SERVICES	78,924	107,054	28,130	35.64%
SUPPLIES & MATERIALS	57,630	50,411	-7,219	-12.53%
<b>SUBTOTAL</b>	<b>4,578,156</b>	<b>4,347,762</b>	<b>-230,394</b>	<b>-5.03%</b>
2060: Costs for the Evaluation Officer and associated costs for research, assessment, evaluation and community services:				
<b>2060 Research, Planning &amp; Evaluation</b>				
INSTRUCTIONAL SALARIES (Eval Officer)	105,394	113,442	8,048	7.64%
CONTRACTUAL SERVICES	4,000	4,000	0	0.00%
SUPPLIES & MATERIALS	1,880	1,880	0	0.00%
<b>SUBTOTAL</b>	<b>111,274</b>	<b>119,322</b>	<b>8,048</b>	<b>7.23%</b>
2070: Costs related to our continued commitment to staff development and in-service training:				
<b>2070 Inservice Training-Instruction</b>				
INSTRUCTIONAL SALARIES (TOSA/Stipends)	332,099	268,558	-63,541	-19.13%
NON-INSTRUCTIONAL SALARIES (Clerical)	21,961	21,961	0	0.00%
CONTRACTUAL SERVICES (Speakers/PD)	245,000	171,050	-73,950	-30.18%
SUPPLIES & MATERIALS	2,700	2,700	0	0.00%
BOCES SERVICES (Staff Development)	503,481	328,923	-174,558	-34.67%
<b>SUBTOTAL</b>	<b>1,105,241</b>	<b>793,192</b>	<b>-312,049</b>	<b>-28.23%</b>
5510 - 5540: Costs of bus transportation to district schools, and to private, charter and BOCES school sites. Includes chartered transportation for field trips and athletic, music and academic competitions:				
<b>5510 Transportation Services</b>				
NON-INSTRUCTIONAL SALARIES	4,628,622	4,719,914	91,292	1.97%
EQUIPMENT	7,000	2,000	-5,000	-71.43%
CONTRACTUAL SERVICES	225,996	254,081	28,085	12.43%
SUPPLIES & MATERIALS	780,550	799,000	18,450	2.36%
BOCES SERVICES	13,003	12,275	-728	-5.60%
<b>SUBTOTAL</b>	<b>5,655,171</b>	<b>5,787,270</b>	<b>132,099</b>	<b>2.34%</b>
<b>5530 Garage Building</b>				
NON-INSTRUCTIONAL SALARIES	24,691	24,691	0	0.00%
EQUIPMENT	12,200	63,500	51,300	
CONTRACTUAL SERVICES	64,861	59,778	-5,083	-7.84%
SUPPLIES AND MATERIALS	2,000	2,000	0	
<b>SUBTOTAL</b>	<b>103,752</b>	<b>149,969</b>	<b>46,217</b>	<b>44.55%</b>
<b>5540 Contract Transportation - Medicaid Eligible</b>	<b>111,273</b>	<b>220,000</b>	<b>108,727</b>	<b>97.71%</b>
<b>7140 Community Services</b>	<b>6,000</b>	<b>7,500</b>	<b>1,500</b>	<b>25.00%</b>
<b>9010-810 Employee Retirement</b>	<b>2,551,272</b>	<b>2,700,424</b>	<b>149,152</b>	<b>5.85%</b>
<b>9020-820 Teachers Retirement</b>	<b>3,766,780</b>	<b>4,158,568</b>	<b>391,788</b>	<b>10.40%</b>
<b>9030-830 Social Security</b>	<b>4,856,551</b>	<b>4,957,422</b>	<b>100,871</b>	<b>2.08%</b>
<b>9040-870 Workers Compensation</b>	<b>1,043,905</b>	<b>1,050,710</b>	<b>6,805</b>	<b>0.65%</b>
RATE INCREASE SET BY TST BOCES CONSORTIUM				
<b>9050-850 Unemployment Insurance</b>	<b>200,521</b>	<b>80,521</b>	<b>-120,000</b>	<b>-59.84%</b>
<b>9060-8 Hospital, Medical, Dental Insurance</b>	<b>21,275,437</b>	<b>22,765,583</b>	<b>1,490,146</b>	<b>7.00%</b>
<b>9711 Serial Bonds-School Construction - PER DEBT SERVICE SCHEDULE</b>				
PRINCIPAL	5,920,000	6,140,000	220,000	3.72%
INTEREST	1,789,519	1,571,782	-217,737	-12.17%
<b>SUBTOTAL</b>	<b>7,709,519</b>	<b>7,711,782</b>	<b>2,263</b>	<b>0.03%</b>
<b>9731 Interest - BANS</b>	<b>0</b>	<b>134,722</b>	<b>134,722</b>	
<b>9785 Installment - EPC</b>				
PRINCIPAL	613,990	626,299	12,309	2.00%
INTEREST	169,018	156,708	-12,310	-7.28%
<b>SUBTOTAL</b>	<b>783,008</b>	<b>783,007</b>	<b>-1</b>	<b>0.00%</b>
<b>99--Transfers</b>				
TRANSFER TO SCHOOL FOOD SERVICE	150,000	300,000	150,000	
FEDERAL INTERFUND TRANSFER	1,794,735	1,724,478	-70,257	-3.91%
TRANSFER TO CAPITAL FUNDS - Includes funds for	280,000	235,000	-45,000	-16.07%
Capital Outlay to address air handling, room dividers, and bleachers at Boynton - safety issue; COVID-19 items				
<b>SUBTOTAL</b>	<b>2,224,735</b>	<b>2,259,478</b>	<b>34,743</b>	<b>1.56%</b>
<b>TOTAL GENERAL FUND</b>	<b>131,954,987</b>	<b>136,842,648</b>	<b>4,887,661</b>	<b>3.70%</b>