

***MINERVA CENTRAL SCHOOL***  
**2025-2026**  
**BUDGET**

***BUDGET HEARING:***

**Tuesday - May 13, 2025**  
**at 6:00 P.M. IN THE LIBRARY**

***BUDGET VOTE:***

**TUESDAY- May 20, 2025**  
**1:00 P.M. TO 8:00 P.M. IN THE MCS**  
**ATRIUM.**

	2024-2025 Budget	2025-2026 Projected Budget
<b>ADMINISTRATION</b>		
Board of Education	9,575	13,625
Central Administration	152,026	163,939
Finance	168,068	168,353
Legal Services	4,200	4,200
Staff	3,264	3,331
Public Information/ Printing & Mailing	32,658	34,230
Special Items	38,711	36,971
Instruction, Administration and Improvement	107,341	110,737
Employee Benefits	268,892	341,788
<b>TOTAL ADMINISTRATION</b>	<b>784,735</b>	<b>877,174</b>
<b>PROGRAM</b>		
Legal Services	3,500	3,500
Instruction (Net of Supervision)	2,767,714	2,757,072
Transportation	239,010	229,665
Community Service	2,800	2,800
Employee Benefits	1,275,822	1,319,779
Transfer- Food Service	60,000	75,000
<b>TOTAL PROGRAM</b>	<b>4,348,846</b>	<b>4,387,816</b>
<b>CAPITAL</b>		
Legal Services	1,400	1,400
Central Services	438,513	525,427
Refund of Taxes	1,500	1,000
Bus purchase - 59 passenger bus	100,000	0
Employee Benefits	256,187	238,453
Debt Service-2008 Project & EPC	240,854	234,584
Transfer - Capital Fund	0	100,000
<b>TOTAL CAPITAL</b>	<b>1,038,454</b>	<b>1,100,864</b>
<b>TOTAL BUDGET</b>	<b>6,172,035</b>	<b>6,365,854</b>

<b>BOARD OF EDUCATION</b>	2024-2025	2024-2025
Salaries: District Clerk, Election Day Workers.	2,250	3,250
Contractual Expenses: Workshops/ Meetings and Legal Ads.	3,525	375
Materials and Supplies: Clerk Supplies.	250	250
BOCES: Policy Update Service, Workshops.	3,550	6,350
<b>TOTAL</b>	<b>9,575</b>	<b>10,225</b>

<b>CENTRAL ADMINISTRATION</b>		
Salaries: Superintendent, Secretary.	148,657	160,011
Contractual Expense: Conferences, Mileage & cell phone reimbursement	1,600	1,600
Materials and Supplies: General Office and Computer Supplies, Subscriptions.	1,769	2,328
<b>TOTAL</b>	<b>152,026</b>	<b>163,939</b>

<b>FINANCE</b>		
Salaries: Business Manager, Administrative Aide and Tax Collector.	126,052	123,954
Contractual Expense: External Auditor, Tax Bills and Rolls, Workshops and Mileage.	15,110	16,150
Materials and Supplies: Copier and Business Office Supplies.	985	1,437
BOCES: Actuary and Bidding Service, Financial Program Fees, State Aid Planning Service, Fingerprints.	25,921	26,812
<b>TOTAL</b>	<b>168,068</b>	<b>168,353</b>

<b>LEGAL SERVICES</b>		
Contractual: Legal Services, CBIZ Fixed Assets/Inventory	4,200	4,200
<b>TOTAL</b>	<b>4,200</b>	<b>4,200</b>

<b>STAFF</b>		
Salaries: Records Management/ Public Information Officer.	1,664	1,731
BOCES: Labor Relations, On-Line Recruiting.	1,600	1,600
<b>TOTAL</b>	<b>3,264</b>	<b>3,331</b>

<b>PRINTING &amp; MAILING</b>	2024-2025	2025-2026
Salaries: Mailing, Printing and Storeroom.	1,754	1,350

Contractual Expense: Copier Maintenance Agreement, Postage Meter Rental, Postage, Mass Mailing Permit.	14,902	16,132
Materials and Supplies: Copier & Postage Supplies, Copy Paper.	3,708	3,340
BOCES: Printing Services, Test Scoring, Data Warehousing.	12,294	13,408
<b>TOTAL</b>	<b>32,658</b>	<b>34,230</b>

### SPECIAL ITEMS

Contractual Expense: Student Activity Insurance, Association Dues, Assessment on School Property.	14,388	14,328
BOCES: Capital Construction, Administration, Rental Fees.	24,323	22,643
<b>TOTAL</b>	<b>38,711</b>	<b>36,971</b>

### INSTRUCTION, ADMINISTRATION AND IMPROVEMENT

Salaries: Curriculum Development, Data Management, Summer Work and In-Service Training, Teacher-In-Charge.	64,440	66,600
Contractual Expense: Workshops & Conferences for all Teaching Staff, Facilitator Fees.	3,395	3,330
Materials and Supplies: Staff Day Supplies.	838	788
BOCES: Staff Development and School Improvement Workshops, Superintendent's Conference Day, Model Schools & Professional Advocacy.	38,668	40,019
<b>TOTAL</b>	<b>107,341</b>	<b>110,737</b>

### EMPLOYEE BENEFITS

State Retirement	31,422	37,318
Teachers Retirement	16,637	17,439
Social Security	26,387	27,551
Workers Compensation	3,766	3,800
Unemployment Insurance	0	0
Medical & Life Insurance	190,680	255,680
<b>TOTAL</b>	<b>268,892</b>	<b>341,788</b>

**TOTAL ADMINISTRATION COMPONENT** **784,735** **873,774**

Comparison over 2025-2026 Budget 11.35%

Percent of Budget 13.73%

**PROGRAM COMPONENT**

2024-2025

2025-2026

**LEGAL SERVICES**

Contractual: Legal Services.	3,500	3,500
<b>TOTAL</b>	<b>3,500</b>	<b>3,500</b>

**TEACHING- REGULAR SCHOOL**

Salaries: Pre-K-6 Teachers, 7-12-Foreign Language, English, Science, Math, Social Studies, Physical Education, Vocal/ Instrumental Music, Health, ELA/ Math, Teacher Assistant, Substitutes.	1,003,280	1,060,436
Equipment: Classroom Furniture.	0	2,304
Contractual Expense: Registrations for Post Star Academic Bowl, Microscope Cleaning, Piano Accompanist, Instrument Repair, College Course Fees, Arts In Education Programs and Substance Abuse Educator.	5,895	9,675
Materials and Supplies: Teacher Edition of Textbooks New Math Curriculum Materials, Sheet Music, Physical Education Supplies, Lesson Plan Books, Misc. General Supplies (Pens, Markers, Crayons, Construction Paper, etc.).	17,344	18,540
Textbooks: Curriculum Modules, Handwriting Texts, Weekly Readers, Periodicals and Regent Review Books.	12,487	12,026
BOCES: Arts in Education Programs, Enrichment Programs, Student Leadership Conference & Literacy Entries.	3,992	28,666
<b>TOTAL</b>	<b>1,042,998</b>	<b>1,131,647</b>

**PROGRAMS FOR DISABLED CHILDREN**

Salaries: Special Education & Speech Teachers, Teacher Aide & Assistants, CSE and CPSE Chairpersons & Secretary.	548,027	471,383
Contractual Expenses: Workshops, Mileage, Occupational Services.	91,531	94,050
Materials and Supplies: Special Education and Speech Materials.	3,750	2,360
Tuition: Out of District Placement.	0	60,000
Textbooks: Special Education Texts.	610	220
BOCES: Testing & Evaluations, Counseling & Therapy Services and Special Education Placement.	202,461	73,985
<b>TOTAL</b>	<b>846,379</b>	<b>701,998</b>

OCCUPATIONAL EDUCATION	2024-2025	2025-2026
Salaries: Technology, Art, & Business Teachers.	186,951	197,378
Contractual Expense: Technology Equipment Repairs.	450	450
Materials and Supplies: Misc. Technology and Art Supplies.	5,648	5,611
Textbooks:	0	0
BOCES: Vocational Education.	80,472	96,936
<b>TOTAL</b>	<b>273,521</b>	<b>300,375</b>

TEACHING- SPECIAL SCHOOL	2024-2025	2025-2026
Salaries: Summer Program.	14,820	8,550
Materials and Supplies: Summer School Supplies .	300	300
<b>TOTAL</b>	<b>15,120</b>	<b>8,850</b>

INSTRUCTIONAL MEDIA	2024-2025	2025-2026
Salaries: Librarian, Audio Visual Director and Computer Coordinator.	71,247	79,103
Equipment: Computer Equipment.	1,000	1,000
Contractual Expenses: Domain Name Registration Library and Business On-Line Programs and AV Equipment Repairs.	1,625	725
Materials and Supplies: Library, AV & Computer Supplies, Library Books, Magazines, Guidance and Misc. Software.	29,683	27,677
BOCES: Media Service, Regional Catalog Management, AV and Computer Repair & Parts, Computer Equipment and Software, Technology Support, Data Protection, Internet.	156,470	171,963
<b>TOTAL</b>	<b>260,025</b>	<b>280,468</b>

PUPIL PERSONNEL SERVICES	2024-2025	2025-2026
Salaries: Attendance/ Health Officer, Guidance Counselor, Psychologist, Co-curricular Activity Directors, Coaches, Athletic Director and Chaperones.	255,438	272,192
Equipment: Uniforms.	5,000	5,000
Contractual Expenses: Student Testing Fees, Workshops, HHHN Contract, Red Cross Course Fees, Field Trips, Assemblies, Official Fees, After School Programs, Odyssey of the Mind and Youth and Government.	36,365	36,773

	2024-2025	2025-2026
Materials and Supplies: Health and Guidance Supplies, Kindergarten & Senior Graduation Awards, National Honor Society & Block M Awards, Flowers, Athletic Supplies, Updating Hall Placques, Academic and Recognition Supplies.	9,835	10,466
Essex County SRO (moved to building and grounds)	20,000	0
BOCES: Parsons Counseling and Sports Coordination.	9,303	9,303
<b>TOTAL</b>	<b>335,941</b>	<b>333,734</b>
<b>TOTAL INSTRUCTION</b>	<b>2,773,984</b>	<b>2,757,072</b>
<b>TRANSPORTATION</b>		
Salaries: Bus Drivers, and Substitutes.	137,596	142,040
Contractual Expense: Fuel, Phones, Electricity, Insurance, Repairs, Alarm and Lift Testing, D.O.T. Fees, Workshops, Physicals and Siding Garage.	45,950	42,100
Materials and Supplies: Diesel, Gas, Bus Parts, Small Tools, Maintenance Supplies.	49,279	41,000
BOCES: Drug and Alcohol Testing, Bus Driver and Monitor Training & Testing.	6,185	4,525
<b>TOTAL</b>	<b>239,010</b>	<b>229,665</b>
<b>COMMUNITY SERVICES</b>		
Salaries: Census Taker and Community Use of the Building.	2,800	2,800
<b>TOTAL</b>	<b>2,800</b>	<b>2,800</b>
<b>EMPLOYEE BENEFITS</b>		
State Retirement	27,828	33,724
Teachers Retirement	204,777	196,425
Social Security	169,547	170,905
Workers Compensation	18,670	18,725
Unemployment Insurance	0	0
Medical Insurance	855,000	900,000
<b>TOTAL</b>	<b>1,275,822</b>	<b>1,319,779</b>
<b>TRANSFERS</b>		
Transfer: Food Service Fund.	60,000	75,000
<b>TOTAL PROGRAM COMPONENT</b>	<b>4,355,116</b>	<b>4,387,816</b>
Comparison over 2024-2025 Budget		0.75%
Percent of Budget		68.93%

**CAPITAL COMPONENT****LEGAL SERVICES**

Contractual: Legal Services.

2024-2025

2025-2026

1,400

1,400

**CENTRAL SERVICES**

Salaries: Custodians, Substitutes.

187,602

205,168

Equipment: Classroom Furniture, Carpet and Flooring,  
Floor Machine and Truck.

19,216

2,297

Contractual Expense: Inspections, Snowplowing  
Water Tests and Bill, General Maintenance, Insurance,  
Fuel, Electricity, Maintenance Agreements, Drainage  
Repairs, Maintenance Agreements and Fuel Tank & Boiler  
Testing.

156,935

232,456

Materials and Supplies: General Cleaning Supplies,  
Misc. Hardware, Bathroom, Electrical, Plumbing  
and Safety Supplies, Boiler, Elevator and  
Motor Parts, Paint, Lumber, Fertilizer, Gas, Keys and  
Ice Melt.

24,683

28,575

BOCES: Risk Management Service.

50,077

56,931

**TOTAL****438,513****525,427****REFUND OF TAXES**

Refund of Taxes: Individual Refunds.

1,500

1,000

**BUS/TRANSPORTATION VEHICLE PURCHASE**

100,000

0

**EMPLOYEE BENEFITS**

State Retirement

40,362

46,258

Social Security

14,352

15,695

Workers Compensation

1,473

1,500

Unemployment

0

0

Medical Insurance

200,000

175,000

**TOTAL****256,187****238,453****DEBT SERVICE**

Energy Performance Project: Principal &amp; Interest

83,854

83,854

NEW 2024 Capital project: Principal &amp; Interest

157,000

150,730

**TOTAL****240,854****234,584**

Interfund Transfer: To Capital Fund

0

100,000

**TOTAL CAPITAL COMPONENT****1,038,454****1,100,864**

Comparison over 2024-2025 Budget

5.67%

Percent of Budget

17.29%

# ANTICIPATED REVENUES

2024-2025

2025-2026

## LOCAL SOURCES

Interest and Penalties: Collected by Tax Collector	3,500	3,500
Use of Money & Property: Bank Interest	85,000	85,000
Miscellaneous: Refund of Prior Year Expense, Medicare Part D Reimbursement.	30,000	33,000
Out of district tuition	45,000	45,000
<b>TOTAL</b>	<b>163,500</b>	<b>166,500</b>

## STATE AND FEDERAL AID

Formula Aid: Foundation, Public Excess Aid, Transportation and Building Aid.	1,283,347	1,201,386
High Tax Aid	285,697	285,697
BOCES Aid	132,118	115,695
Textbook Aid	6,000	6,000
Computer Software Aid	1,573	1,588
Library Materials Aid	656	663
Special Education- Private Excess Cost Aid	0	0
Federal Aid: Medicaid Reimbursement	25,000	25,000
<b>TOTAL</b>	<b>1,734,391</b>	<b>1,636,029</b>

## OTHER

Applied balance (Including Capital Outlay)	308,521	447,545
Debt Fund	5,000	5,000
Retirement Reserve	20,000	0
<b>TOTAL</b>	<b>333,521</b>	<b>452,545</b>

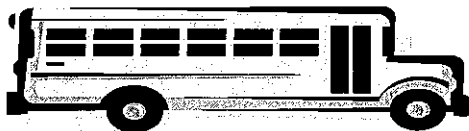
## TAX LEVY

Minerva (Est.)	1,427,458	1,484,176
Chester (Est.)	131,846	188,565
State Land, Special Franchise and Utilities (Est.)	2,381,319	2,438,039
Fund Balance	0	0
<b>TOTAL</b>	<b>3,940,623</b>	<b>4,110,780</b>

## TOTAL REVENUES

6,172,035

6,365,854



## ESTIMATED TAX LEVY

I. TOTAL APPROPRIATIONS	6,365,854
II. LESS ESTIMATED REVENUE OTHER THAN REAL PROPERTY TAXES (Estimated)	1,802,529
III. LESS FUND BALANCE & DEBT FUNDS APPLIED TO TAX LEVY (Estimated)	452,545
IV. ADJUSTED TAX LEVY (Estimated)	4,110,780

	2023-2024 TAX RATE PER THOUSAND ASSESSED \$	2024-2025 ESTIMATED TAX RATE PER THOUSAND ASSESSED \$
Minerva	\$8.49	\$8.74
Chester	\$8.50	\$8.75

Any attempt to determine tax rates in May must be regarded as strictly an estimate. The following items are required for determining actual tax rates:

1. Assessed valuation is not officially available from the Town Assessors until July 1st. The tax rates shown above are based on the assessed values for the 2024-2025 budget year.
2. Equalization rates: These rates may change each year. Rate changes have been experienced as late as mid-August.
3. Operating Fund Balance: The actual dollar figure is not available until June 30th each year when the books are closed.
4. State Aid: Projections are based upon reasonable expectations.