



Minerva Central School

2022-2023 Budget Development

Dear District Residents:

The purpose of this budget newsletter is to share information about the progress made towards the development of next year's proposed school budget. The school board has completed four workshops so far and will have another meeting on March 31st to discuss the final state budget.

Current Revenue Projections

It is still a little early for us to have a clear picture of what revenue we can plan on. School funding comes from two main sources - local property tax levy and state aid.

Property Tax Levy

We can accurately project what our property tax levy will be because the school board is committed to staying under the property tax cap. While commonly referred to as the "two percent tax cap", the tax cap

for each year is not necessarily two percent. It is determined using a formula provided by the state, and is influenced by three main factors: the tax base growth factor (a result of property development in the school district), the consumer price index (CPI), and allowable exemptions. Using this formula, the maximum allowable tax levy for next year factors out to be an increase of 2.10%, which results in \$78,166 of additional tax levy. See page three (3) for the 2022-2023 maximum tax levy calculation.

State Aid

State aid is the other main source of revenue & is not finalized until the adoption of the State Budget, which we hope to have no later than April 1st. We do have preliminary figures provided by Governor Hochul's executive state aid proposal released in January (see page

2). This executive proposal is based on their estimates of our 2022-2023 expenses that qualify for state aid. The amount displayed under this aid projection is the sum of 11 aid categories which include: BOCES aid, textbook aid, software aid, library materials aid, technology aid, public excess cost aid, transportation aid, special services aid, academic enhancement aid, high tax aid & charter school transitional aid. Based on our calculations, we are estimating our state aid to be 3.33% or \$48,332. The executive budget proposal is also normally the worse-case scenario & the final approved state aid often includes a slightly higher increase.

Current Draft of Expenses

Our building & grounds expenses are expected to remain relatively stable. The biggest expense expected is investing in a new tractor

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**BOX HOLDER
OR RURAL ROUTE**

Budget Development Timeline:

Budget workshop - March 31, 2022 at 6:00 pm.

Budget adoption - April 14, 2022 - during Board of Education monthly meeting.

Petitions for expired term of board member, Ron Sanalidro, due - April 18, 2022, Contact Lynn Green, District Clerk.

Absentee ballots available - April 18, 2022 - Contact Lynn Green District Clerk.

Budget mailing - May 3, 2022 - budget detail including school budget notice.

Budget presentation - May 10, 2022 at 6:00 pm.

Budget vote and board member election - May 17, 2022 - polls open 1:00 pm to 8:00 pm.

which will include additional attachments for mowing and plowing our sidewalks.

Our transportation expenses are expected to increase as we are now moving any mechanical work needed for our busses in house. In making that transition, we will be looking to upgrade our garage with the proper tools and equipment needed to service our vehicles and ensure they are properly maintained and safe for transporting students. We do not expect these expenses to be recurring other than necessary inspections required, such as for the school bus lift.

The food service program expenses are projected to remain stable and we will continue to take advantage of the Community Eligibility Program. This is a federal program that allows schools that have at least 40% of its students receiving public assistance to provide unpriced meals for all of its students.

Instructional Program

Last year the budget included a full-time school psychologist. While we were unsuccessful in filling this

position, the school board has decided to shift their focus and open the search to a full-time social worker position. As we have learned over the past two years, the pandemic has caused an increase in social, emotional and mental health needs. Students will be able to utilize a social worker as frequently as they may need whereas with psychologist, the frequency in which a student can seek assistance is limited. Due to this shift in funds, we plan on adding a part-time school psychologist to the budget who will be able to perform the necessary testing that a social worker cannot. Having both services available in the building will allow for daily support to students, teachers and families.

As we continue to look further into the future of Minerva Central School, we are also looking to re-establish a modified middle school. With new math and ELA programs and remapping curriculum to meet NYS standards, we would like to separate the currently combined 5/6 grade class. This will allow each grade level to have a “homebase”

with one teacher the students will report to. With this plan in mind, we are budgeting for an additional teacher position.

In regards to our special education program, the newly created 6:1:1 program is thriving. We are seeking to add an additional teacher aide and teacher assistant as well as a part-time reading teacher to this department.

The board continues to be committed to providing a high-quality PK-12 instructional program that remains within the parameters of our school’s financial resources.

Extracurricular Program

This is our 3rd year of our merged athletic program with Johnsburg Central School & what an exciting time to have athletics back in action! While they looked different than in years past with the required masking up until the last couple of weeks, our athletes had some fantastic moments this year. We have been able to field teams for nordic skiing, basketball, baseball, softball & cross country with adequate

numbers.

Salary and Benefits:

Beyond the increased costs needed for building & grounds and educational programs, the main expenses that influence the budget from one year to the next are salaries, retirement system contributions & health insurance costs. We can predict our retirement system contributions for next year & there will be an expected increase in the mandatory teacher retirement system contribution rates from 9.80% to 10.29%.

Summary:

The final draft to be reviewed by the Board includes a total budget of \$5,974,512 an, increase of \$155,316 or 2.67%. Overall, the Minerva Central School Board feels this is a fiscally responsible budget. We are looking to rebuild a middle school by adding a new teacher and continuing to expand our newly-established 6:1:1 program with an addition of a teacher aide, teacher assistant and social worker. We are now moving mechanic work for our vehicles on-site which has added to the budget-to-budget increase along with other hefty factors including BOCES, health insurance and retirement expenses.

The next budget workshop is scheduled for March 31st at 6:00pm in the library where the board will review the final draft of the budget. If you would like to provide any input to the budget, we encourage you to attend the workshop. Please feel free to contact the superintendent (Kyle McFarland) or the business office manager (Cortney McCauliffe) with any questions you may have relating to the budget.

Thank you!

Executive School Aid Proposal 2022-2023			
<u>Aid Category</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>\$ Change</u>
General Purpose Aids			
Foundation Aid	\$948,616	\$977,074	\$28,458
High Tax Aid	\$285,697	\$285,697	\$0
Private High Cost	\$0	\$0	\$0
Expense Based Aids			
Building Aid	\$77,300	\$84,896	\$7,596
Transportation Aid	\$23,504	\$54,240	\$30,736
BOCES Aid	\$106,528	\$87,773	(\$18,755)
Other Aids			
Computer Software Aid	\$1,618	\$1,663	\$45
Library Materials Aid	\$675	\$694	\$19
Textbook Aid	\$6,000	\$6,233	\$233
Total Aid	\$1,449,938	\$1,498,270	\$48,332

Maximum Allowable Levy Limit Formula		
21/22 Tax Levy	\$3,718,511	
Multiplied by Tax Base Growth Factor	1.0021	Provided by Essex County
	\$3,726,320	New money due to tax base growth factor \$5,917
Subtract 21/22 Exemptions	\$103,807	2009 capital project bond principal & interest less state aid
	\$0	Bus purchase
	\$55,839	Energy performance bond principal & interest
	\$4,682	BOCES– capital exclusion
Adjusted 21/22 Tax Levy	\$3,561,992	
Multiplied by the Allowable Growth Factor	\$1.0200	Based on Lesser of 2.0% or consumer price index
22/23 Tax Levy Limit	\$3,633,232	\$71,240 new money due to allowable growth factor
Add 22/23 Exemptions	\$102,282	2009 capital project bond principal & interest, less state aid
	\$55,976	Energy performance contract bond principal & interest
	\$5,187	BOCES– capital exclusions
22/23 Maximum Allowable Levy	\$3,796,677	

Maximum Allowable Levy Limit		Estimated Tax Rate	
22/23 Maximum Allowable Levy	\$3,796,677	22/23 Estimated tax rate/ thousand	\$11.12
21/22 Tax Levy	\$3,718,511	21/22 Tax rate/ thousand	\$10.89
New money & change in exemptions	\$78,166	Increase in tax rate	\$0.23
Percent increase in levy	2.10%	Percent increase in tax rate	2.11%