



# Minerva Central School 2025-2026 Budget

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 adopt the proposed 2025-2026 budget at their next regular meeting scheduled on April 10th at 6:30pm.

### Current Revenue Projections

It is still too early for us to have a complete 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 predict what our property tax levy will be because the school board is committed to staying within 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 2.93% (see chart on page 2 for details).

### State Aid

State aid is the other main source of revenue and 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) which shows a slight increase in building aid. This decrease is the result of the 2009 capital project coming off the books and the capital outlay aid being paid the year following project completion, which was received this year. This report does not account for the "new" aid being generated for our

current capital project that is in progress. Please keep in mind, the executive budget is normally the worst case scenario.

### Current Draft of Expenses

At this stage in the budget development process, our total expenses are increasing by approximately \$198,092 or 3.20%.

### Capital Outlay

We are looking to do a second capital outlay project in the 2025-2026 school year. Capital outlay projects cannot exceed \$100,000 in total expenditures and 10% of those funds need to be used in the instructional building. The scope includes two main components: installing a new marquee sign for the school and replacing the existing basketball hoops in the gymnasium. These improvements aim to better serve the school community, create a more welcoming environment, and ensure a safer, more modern athletic space for our students.

Minerva Central School

P.O. Box 39

Olmstedville, NY 12857

Non-Profit  
Organization  
PERMIT #2  
Olmstedville, NY 12857

**BOX HOLDER  
OR RURAL ROUTE**

### Budget Development Timeline:

**Petitions for expired terms of board members** - Hayley Killon - April 21, 2025; contact Lynn Green, District Clerk.

**Absentee & early mail in ballots available** - April 21, 2025 - contact Lynn Green, District Clerk.

**Budget adoption** - April 10, 2025 - during board of education monthly meeting.

**Budget presentation** - May 13, 2025 at 6:00 pm.

**Budget mailing** - May 14, 2025 - budget detail including school budget notice.

**Budget vote and board member election** - May 20, 2025 - polls open 1:00 pm to 8:00 pm.

**Building and grounds, Food Service, and Transportation**

*Building and grounds:* we would like to improve our athletic fields which will likely be a multi-year process, but we want to ensure we do it right so we will be doing a little at a time starting with irrigation. Updating our athletic fields is crucial for several reasons, and doing so can significantly enhance the experience for athletes, coaches, and the community.

*Food service:* we are budgeting for some improvements in our food service program beginning with the replacement of our stove. The current stove is outdated and unreliable, often causing delays and potential safety hazards. A new stove would improve the overall quality of meals, reduce the risk of accidents, and increase energy efficiency, which in turn would help maintain a clean, safe, and functional kitchen environment. We will also be utilizing a new shared food service program through our local WSWHE BOCES. The program allows for bulk purchasing, which reduces food costs, and ensures compliance with nutritional stand-

ards and offering well-balanced meals to students. This collaboration enhances efficiency, improves meal variety, and promotes healthier eating habits, all while allowing our district to focus resources on other educational priorities. We will continue to take advantage of the Community Eligibility Program which is a federal program that allows schools that have at least 25% of its students receiving public assistance to provide unpriced meals for all of its students.

*Transportation:* expenses will remain stable in this budget build.

**Instructional Program**

For the 2025-2026 school year, we will be looking at hiring for a new Spanish teacher as Mr. Stockman will be retiring at the end of this school year. This will be the perfect time to bring in a new Spanish curriculum which we are hopeful the new hire will assist in choosing. We have also budgeted for a new ELA program as what we are currently using has been discontinued. This new program will align with NYS standards and will focus on developing key skills in reading, writing,

speaking, and listening, while emphasizing critical thinking, text analysis, and evidence-based argumentation. This alignment ensures that students are not only prepared for state assessments but also equipped with the foundational skills needed for the rest of their time at MCS, college, career, and life success.

**Salary and Benefits**

The main expenses that influence the budget from one year to the next are contractual obligations such as salaries, retirement system contributions and health insurance costs. We continue to see fluctuation in all areas as we have in years past. Our health insurance plan premiums alone, are set to increase by 15% for HRA members and 7% for PPO members.

**Capital Project Update**

The capital project was approved by the state later than expected, but we are excited to get work started! The stage curtain has been replaced and we are hopeful to begin bathroom renovations in the coming months as well as roof work. The main items being addressed through

this project include: repair/replace the atrium entrance/monument area; repair/replace the handicap ramp to the main school entrance; upgrade the bathrooms in the original 1936 building; repair/replace various electrical panels/vents/exhaust fans; resurface gymnasium partitions; and replace the bus garage septic system.

**What else is new?**

We will continue our services with Essex County Prevention, who sends Casey King (a prevention counselor) to our school twice a week to work with our students.

We have increased this service to three days a week for the upcoming school year. We will also have our SRO, Deputy Farrell, in the building full time, which allows for consistent presence and immediate response to any safety concerns, promoting a sense of security within the school community. Deputy Farrell has built positive relationships with our students over the past few years and will be providing mentorship and support, while also serving as a proactive resource in preventing conflicts and addressing issues that may arise.

**Summary**

The final draft to be reviewed by the board includes a total budget of \$6,370,127 an increase of \$198,092 or 3.20%. Overall, the Minerva Central School Board of Education believes that this is a fiscally responsible budget that strives to support quality student programs and services.

Please feel free to contact Candice Husson, Superintendent and Cortney McCauliffe, Business Manager, with any questions you may have relating to the budget.

<b>Executive School Aid Proposal 2025-2026</b>			
<b><u>Aid Category</u></b>	<b><u>2024-2025</u></b>	<b><u>2025-2026</u></b>	<b><u>\$ Change</u></b>
<b>General Purpose Aids</b>			
Foundation Aid	\$1,006,386	\$1,026,513	\$20,127
High Tax Aid	\$285,697	\$285,697	\$0
Public & Private Excess Cost	\$86,944	\$90,837	\$3,893
Charter School Transitional Aid	\$0	\$0	\$0
<b>Expense Based Aids</b>			
Building Aid	\$109,892	\$27,877	\$(82,015)
Transportation Aid	\$51,026	\$56,159	\$5,133
BOCES Aid	\$101,555	\$115,695	\$14,140
<b>Other Aids</b>			
Computer Software Aid	\$1,484	\$1,588	\$104
Library Materials Aid	\$618	\$663	\$45
Textbook Aid	\$5,592	\$6,000	\$408
Hardware Technology Aid	\$0	\$0	\$0
<b>Total Aid</b>	<b>\$1,649,194</b>	<b>\$1,611,029</b>	<b>\$(38,165)</b>

<b>Maximum Allowable Tax Levy Limit Formula</b>		
24/25 Tax Levy	\$3,940,623	
Multiplied by Tax Base Growth Factor	1.0053	Provided by Essex County
	\$3,961,508	New money due to tax base growth factor (\$35,829)
Subtract 23/24 Exemptions	(\$57,018)	2009 capital project bond principal & interest, less state aid
	\$58,125	Energy performance bond principal & interest, less state aid
	\$64,076	2024 capital project bond principal & interest, less state aid
	(\$36,200)	Capital outlay, less aid
	\$91,537	Transportation, less aid
	\$5,894	BOCES—capital exclusions
Adjusted 24/25 Tax Levy	\$3,835,094	
Multiplied by the Allowable Growth Factor	1.0200	Based on lesser of 2.0% or consumer price index
25/26 Tax Levy Limit	\$3,911,796	\$76,819 new money due to allowable growth factor
Add 25/26 Exemptions	\$55,977	Energy performance bond principal & interest, less state aid
	\$90,860	2024 capital project bond principal & interest, less state aid
	-\$7,960	Transportation, less aid
	\$5237.05	BOCES—capital exclusions
25/26 Maximum Allowable Levy	\$4,055,910	

<b>Maximum Allowable Levy Limit</b>	<b>24/25 Actual Tax Rate per \$1000</b>	<b>25/26 Estimated Tax Rate per \$1000</b>
25/26 Maximum Allowable Levy	\$4,055,910 Minerva	\$8.49 Minerva
24/25 Tax Levy	\$3,940,623 Chester	\$8.50 Chester
New money & change in exemptions	\$115,287	Est. increase
Percent increase in levy	2.93%	\$0.25