

	2023-2024 Budget	2024-2025 Projected Budget
ADMINISTRATION		
Board of Education	9,275	9,575
Central Administration	145,707	152,026
Finance	140,065	168,068
Legal Services	4,400	4,200
Staff	3,085	3,264
Public Information/ Printing & Mailing	33,367	32,658
Special Items	36,491	38,711
Instruction, Administration and Improvement	91,487	107,341
Employee Benefits	262,173	268,892
TOTAL ADMINISTRATION	726,050	784,735
PROGRAM		
Legal Services	3,500	3,500
Instruction (Net of Supervision)	2,778,687	2,767,714
Transportation	250,124	239,010
Community Service	2,800	2,800
Employee Benefits	1,237,515	1,275,822
Transfer- Food Service	60,000	60,000
TOTAL PROGRAM	4,332,626	4,348,846
CAPITAL		
Legal Services	0	1,400
Central Services	447,082	438,513
Refund of Taxes	2,000	1,500
Bus purchase - 59 passssenger bus	0	100,000
Employee Benefits	224,620	256,187
Debt Service-2008 Project & EPC	246,217	240,854
Transfer - Capital Fund	100,000	0
TOTAL CAPITAL	1,019,919	1,038,454
TOTAL BUDGET	6,078,595	6,172,035

BOARD OF EDUCATION	2023-2024	2024-2025
Salaries: District Clerk, Election Day Workers.	2,250	2,250
Contractual Expenses: Workshops/ Meetings and Legal Ads.	3,325	3,525
Materials and Supplies: Clerk Supplies.	250	250
BOCES: Policy Update Service, Workshops.	3,450	3,550
TOTAL	9,275	9,575

CENTRAL ADMINISTRATION		
Salaries: Superintendent, Secretary.	142,721	148,657
Contractual Expense: Conferences, Mileage & cell phone reimbursement	1,600	1,600
Materials and Supplies: General Office and Computer Supplies, Subscriptions.	1,386	1,769
TOTAL	145,707	152,026

FINANCE		
Salaries: Business Manager, Administrative Aide and Tax Collector.	100,644	126,052
Contractual Expense: External Auditor, Tax Bills and Rolls, Workshops and Mileage.	14,585	15,110
Materials and Supplies: Copier and Business Office Supplies.	1,000	985
BOCES: Actuary and Bidding Service, Financial Program Fees, State Aid Planning Service, Fingerprints.	23,836	25,921
TOTAL	140,065	168,068

LEGAL SERVICES		
Contractual: Legal Services, CBIZ Fixed Assets/Inventory	4,400	4,200
TOTAL	4,400	4,200

STAFF		
Salaries: Records Management/ Public Information Officer.	1,585	1,664
BOCES: Labor Relations, On-Line Recruiting.	1,500	1,600
TOTAL	3,085	3,264

PRINTING & MAILING	2023-2024	2024-2025
Salaries: Mailing, Printing and Storeroom.	1,670	1,754

Contractual Expense: Copier Maintenance Agreement, Postage Meter Rental, Postage, Mass Mailing Permit.	15,352	14,902
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Materials and Supplies: Copier & Postage Supplies, Copy Paper.	4,358	3,708
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BOCES: Printing Services, Test Scoring, Data Warehousing.	11,987	12,294
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TOTAL	33,367	32,658
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SPECIAL ITEMS

Contractual Expense: Student Activity Insurance, Association Dues, Assessment on School Property.	14,294	14,388
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BOCES: Capital Construction, Administration, Rental Fees.	22,197	24,323
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TOTAL	36,491	38,711
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INSTRUCTION, ADMINISTRATION AND IMPROVEMENT

Salaries: Curriculum Development, Data Management, Summer Work and In-Service Training, Teacher-In-Charge.	65,815	64,440
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Contractual Expense: Workshops & Conferences for all Teaching Staff, Facilitator Fees.	4,010	3,395
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Materials and Supplies: Staff Day Supplies.	750	838
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BOCES: Staff Development and School Improvement Workshops, Superintendent's Conference Day, Model Schools & Professional Advocacy.	20,912	38,668
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TOTAL	91,487	107,341
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EMPLOYEE BENEFITS

State Retirement	15,779	31,422
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Teachers Retirement	16,592	16,637
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Social Security	23,997	26,387
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Workers Compensation	3,440	3,766
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Unemployment Insurance	0	0
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Medical & Life Insurance	202,365	190,680
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TOTAL	262,173	268,892
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TOTAL ADMINISTRATION COMPONENT	726,050	784,735
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Increase over 2023-2024 Budget		8.08%
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Percent of Budget		12.71%
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PROGRAM COMPONENT

2023-2024

2024-2025

LEGAL SERVICES

Contractual: Legal Services.	3,500	3,500
TOTAL	3,500	3,500

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.

931,222 1,003,280

Equipment: Classroom Furniture.

0 0

Contractual Expense: Registrations for Post Star
Academic Bowl, Microscope Cleaning, Piano
Accompianist, Instrument Repair, College Course Fees,
Arts In Education Programs and Substance Abuse Educator.

6,335 5,895

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.).

10,819 17,344

Textbooks: Curriculum Modules, Handwriting Texts, Weekly
Readers, Periodicals and Regent Review Books.

4,663 12,487

BOCES: Arts in Education Programs, Enrichment Programs,
Student Leadership Conference & Literacy Entries.

8,353 3,992

TOTAL	961,392	1,042,998
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PROGRAMS FOR DISABLED CHILDREN

Salaries: Special Education & Speech Teachers, Teacher
Aide & Assistants, CSE and CPSE Chairpersons & Secretary.

559,721 548,027

Contractual Expenses: Workshops, Mileage,
Occupational Services.

90,855 91,531

Materials and Supplies: Special Education and
Speech Materials.

2,599 3,750

Tuition: Out of District Placement.

0 0

Textbooks: Special Education Texts.

150 610

BOCES: Testing & Evaluations, Counseling & Therapy
Services and Special Education Placement.

326,028 202,461

TOTAL	979,353	846,379
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OCCUPATIONAL EDUCATION	2023-2024	2024-2025
Salaries: Technology, Art, & Business Teachers.	181,788	186,951
Contractual Expense: Technology Equipment Repairs.	750	450
Materials and Supplies: Misc. Technology and Art Supplies.	5,146	5,648
Textbooks:	0	0
BOCES: Vocational Education.	65,110	80,472
TOTAL	252,794	273,521

TEACHING- SPECIAL SCHOOL		
Salaries: Summer Program.	14,820	8,550
Materials and Supplies: Summer School Supplies .	300	300
TOTAL	15,120	8,850

INSTRUCTIONAL MEDIA		
Salaries: Librarian, Audio Visual Director and Computer Coordinator.	68,912	71,247
Equipment: Computer Equipment.	9,946	1,000
Contractual Expenses: Domain Name Registration Library and Business On-Line Programs and AV Equipment Repairs.	1,625	1,625
Materials and Supplies: Library, AV & Computer Supplies, Library Books, Magazines, Guidance and Misc. Software.	13,979	29,683
BOCES: Media Service, Regional Catalog Management, AV and Computer Repair & Parts, Computer Equipment and Software, Technology Support, Data Protection, Internet.	165,228	156,470
TOTAL	259,690	260,025

PUPIL PERSONNEL SERVICES		
Salaries: Attendance/ Health Officer, Guidance Counselor Psychologist, Co-curricular Activity Directors, Coaches, Athletic Director and Chaperones.	242,834	255,438
Equipment: Uniforms.	750	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.	26,924	36,365

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.	2023-2024	2024-2025
	10,527	9,835
Essex County SRO	20,000	20,000
BOCES: Parsons Counseling and Sports Coordination.	9,303	9,303
TOTAL	310,338	335,941
TOTAL INSTRUCTION	2,778,687	2,767,714
TRANSPORTATION		
Salaries: Bus Drivers, and Substitutes.	132,751	137,596
Contractual Expense: Fuel, Phones, Electricity, Insurance, Repairs, Alarm and Lift Testing, D.O.T. Fees, Workshops, Physicals and Siding Garage.	49,953	45,950
Materials and Supplies: Diesel, Gas, Bus Parts, Small Tools, Maintenance Supplies.	60,500	49,279
BOCES: Drug and Alcohol Testing, Bus Driver and Monitor Training & Testing.	6,920	6,185
TOTAL	250,124	239,010
COMMUNITY SERVICES		
Salaries: Census Taker and Community Use of the Building.	2,800	2,800
TOTAL	2,800	2,800
EMPLOYEE BENEFITS		
State Retirement	39,265	27,828
Teachers Retirement	185,912	204,777
Social Security	163,316	169,547
Workers Compensation	18,344	18,670
Unemployment Insurance	0	0
Medical Insurance	830,678	855,000
TOTAL	1,237,515	1,275,822
TRANSFERS		
Transfer: Food Service Fund.	60,000	60,000
TOTAL PROGRAM COMPONENT	4,332,626	4,348,846
Increase over 2023-2024 Budget		0.37%
Percent of Budget		70.46%

CAPITAL COMPONENT

2023-2024

2024-2025

LEGAL SERVICES

Contractual: Legal Services.

0

1,400

CENTRAL SERVICES

Salaries: Custodians, Substitutes.

184,931

187,602

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

32,000

19,216

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

172,947

156,935

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.

19,950

24,683

BOCES: Risk Management Service.

37,254

50,077

TOTAL**447,082****438,513****REFUND OF TAXES**

Refund of Taxes: Individual Refunds.

2,000

1,500

BUS/TRANSPORTATION VEHICLE PURCHASE

0

100,000

EMPLOYEE BENEFITS

State Retirement

22,952

40,362

Social Security

14,147

14,352

Workers Compensation

1,147

1,473

Unemployment

0

0

Medical Insurance

186,374

200,000

TOTAL**224,620****256,187****DEBT SERVICE**

2009 Serial Bonds: Principal and Interest

162,363

0

Energy Performance Project: Principal & Interest

83,854

83,854

NEW 2024 Capital project: Principal & Interest

0

157,000

TOTAL**246,217****240,854**

Interfund Transfer: To Capital Fund

100,000

0

TOTAL CAPITAL COMPONENT**1,019,919****1,038,454**

Increase over 2023-2024 Budget

1.78%

Percent of Budget

16.83%

ANTICIPATED REVENUES

2023-2024

2024-2025

LOCAL SOURCES

Interest and Penalties: Collected by Tax Collector	3,500	3,500
Use of Money & Property: Bank Interest	40,000	85,000
Miscellaneous: Refund of Prior Year Expense, Medicare Part D Reimbursement.	30,000	30,000
Out of district tuition	45,000	45,000
TOTAL	118,500	163,500

STATE AND FEDERAL AID

Formula Aid:Foundation, Public Excess Aid, Transportation and Building Aid.	1,245,028	1,283,347
High Tax Aid	285,697	285,697
BOCES Aid	134,999	132,118
Textbook Aid	6,815	6,000
Computer Software Aid	1,798	1,573
Library Materials Aid	750	656
Special Education- Private Excess Cost Aid	0	0
Federal Aid: Medicaid Reimbursement	25,000	25,000
TOTAL	1,700,087	1,734,391

OTHER

Applied balance including Capital Outlay	370,239	308,521
Debt Fund	5,000	5,000
Retirement Reserve	20,000	20,000
TOTAL	395,239	333,521

TAX LEVY

Minerva	1,387,948	1,427,458
Chester	121,701	131,846
State Land, Special Franchise and Utilities	2,342,952	2,381,319
Fund Balance	12,168	0
TOTAL	3,864,769	3,940,623

TOTAL REVENUES

6,078,595

6,172,035



ESTIMATED TAX LEVY

I. TOTAL APPROPRIATIONS	6,172,035
II. LESS ESTIMATED REVENUE OTHER THAN REAL PROPERTY TAXES (Estimated)	1,897,891
III. LESS FUND BALANCE & DEBT FUNDS APPLIED TO TAX LEVY (Estimated)	333,521
IV. ADJUSTED TAX LEVY (Estimated)	3,940,623

	2023-2024 TAX RATE PER THOUSAND ASSESSED \$	2024-2025 ESTIMATED TAX RATE PER THOUSAND ASSESSED \$
Minerva	\$10.37	\$10.61
Chester	\$10.26	\$10.50

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 2023-2024 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.