

***MINERVA CENTRAL
SCHOOL***

**2017-2018
BUDGET**

BUDGET HEARING:

**Tuesday- May 9, 2017
@ 7:00 P.M. IN THE LIBRARY**

BUDGET VOTE:

**TUESDAY- May 16, 2017
1:00 P.M. TO 8:00 P.M. IN THE MCS LOBBY**

	2016-2017 Budget	2017-2018 Projected Budget
ADMINISTRATION		
Board of Education	11,954	12,734
Central Administration	137,181	142,027
Finance	131,781	134,370
Legal Services	1,400	1,400
Staff	11,354	12,031
Public Information/ Printing & Mailing	27,812	26,371
Special Items	34,641	32,251
Instruction, Administration and Improvement	74,884	78,642
Employee Benefits	238,540	247,210
TOTAL ADMINISTRATION	669,547	687,036
PROGRAM		
Legal Services	3,000	3,000
Instruction (Net of Supervision)	2,203,776	2,371,756
Transportation	213,654	213,523
Community Service	767	2,790
Employee Benefits	1,177,182	1,206,203
Transfer- Food Service	50,000	55,000
TOTAL PROGRAM	3,648,379	3,852,272
CAPITAL		
Legal Services	2,000	2,000
Central Services	301,989	309,261
Refund of Taxes	2,000	2,000
Employee Benefits	108,613	113,541
Debt Service- Capital Project & Bus	188,725	163,313
Bus purchase- 59 passsenger & Van	118,500	147,300
TOTAL CAPITAL	721,827	737,415
TOTAL BUDGET	5,039,753	5,276,723

BOARD OF EDUCATION	2016-2017	2017-2018
Salaries: District Clerk, Election Day Workers	2,254	2,314
Contractual Expenses: Workshops/ Meetings and Legal Ads	1,700	2,300
Materials and Supplies: Clerk Supplies	0	120
BOCES: Policy Update & Review Service, Workshops	8,000	8,000
	<u>11,954</u>	<u>12,734</u>

CENTRAL ADMINISTRATION

Salaries: Superintendent, Secretary	133,745	138,486
Contractual Expense: Conferences and Mileage	1,635	1,635
Materials and Supplies: General Office and Computer Supplies, Subscriptions	1,801	1,906
	<u>137,181</u>	<u>142,027</u>

FINANCE

Salaries: Business Manager, Administrative Aide and Tax Collector	102,404	104,730
Contractual Expense: External Auditor, Tax Bills and Rolls, Workshops and Mileage	13,225	13,425
Materials and Supplies: Copier and Business Office Supplies.	600	649
BOCES: GASB 45, Bidding Service and Financial Program Fees.	15,552	15,566
	<u>131,781</u>	<u>134,370</u>

LEGAL SERVICES

Contractual: Legal Services, Asset Update	1,400	1,400
	<u>1,400</u>	<u>1,400</u>

STAFF

Salaries: Records Management/ Public Information Officer	1,054	1,111
BOCES: Labor Relations & Negotiations Maintenance Fee	10,300	10,920
	<u>11,354</u>	<u>12,031</u>

PRINTING & MAILING	2016-2017	2017-2018
Salaries: Mailing, Printing and Storeroom	1,308	1,308
Contractual Expense: Copier Maintenance Agreement, Postage Meter Rental, Postage, Box Rent, Mass Mailing Permit	15,040	13,246
Materials and Supplies: Copier & Postage Supplies, Copy Paper	2,880	2,880
BOCES: Printing Services, Test Scoring, Data Warehousing.	8,584	8,937
	<u>27,812</u>	<u>26,371</u>
SPECIAL ITEMS		
Contractual Expense: Student Activity Insurance, Association Dues, Assessment on School Property	14,113	11,723
BOCES: Capital Construction, Administration, Rental Fees	20,528	20,528
	<u>34,641</u>	<u>32,251</u>
INSTRUCTION, ADMINISTRATION AND IMPROVEMENT		
Salaries: Evaluator, Curriculum Development, Data Management, Summer Work and In-Service Training, Teacher-In-Charge.	37,456	39,559
Contractual Expense: Workshops & Conferences for all Teaching Staff, Facilitator Fees	10,905	11,120
Materials and Supplies: Student Recognition Supplies	250	250
BOCES: Staff Development and School Improvement Workshops, Superintendent's Conference Day, Model Schools & Professional Advocacy.	26,273	27,713
	<u>74,884</u>	<u>78,642</u>
EMPLOYEE BENEFITS		
State Retirement	19,333	18,065
Teachers Retirement	17,610	15,280
Social Security	21,729	22,439
Workers Compensation	1,531	1,531
Unemployment Insurance	0	0
Medical & Life Insurance	178,337	189,895
	<u>238,540</u>	<u>247,210</u>
TOTAL ADMINISTRATION COMPONENT	669,547	687,036
Increase over 2016-2017 Budget		2.61%
Percent of Budget		13.02%

PROGRAM COMPONENT

2016-2017

2017-2018

LEGAL SERVICES

Contractual: Legal Services

3,000

3,000

3,000

3,000**TEACHING- REGULAR SCHOOL**Salaries: Pre-K-6 Teachers, 7-12-Foreign Language,
English, Science, Math, Social Studies, Physical Education,
Vocal and Instrumental Music, Health, Teacher
Assistant, Substitutes.

886,847

860,086

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

6,260

6,260

Materials and Supplies: Teacher Edition of Textbooks
Misc. Teaching Supplies, Sheet Music, Physical
Education Supplies, Lesson Plan Books,
Misc. General Supplies (Pens, Markers, Crayons,
Construction Paper, Chalk, etc.)

7,471

7,423

Textbooks: Common Core Curriculum Modules, Weekly
Readers, Periodicals and Regent Review Books.

9,657

7,776

BOCES: Arts in Education Programs, Odyssey of the
Mind Fees and Student Leadership Conference

4,130

4,107

914,365

885,652**PROGRAMS FOR DISABLED CHILDREN**Salaries: Special Education & Speech Teachers, Teacher
Aide & Assistants, CSE and CPSE Chairpersons.

290,450

275,309

Contractual Expenses: Workshops, Mileage,
Occupational Services.

53,154

30,950

Materials and Supplies: Special Education Supplies,
Speech Materials

1,198

2,059

Tuition: Special Education Student

97,500

43,000

Textbooks: Special Education Texts

699

3,037

BOCES: Testing & Evaluations, Physical Therapy Services
at MCS, Special Education Placements and Staff Training.

228,318

438,434

671,319

792,789

OCCUPATIONAL EDUCATION	2016-2017	2017-2018
Salaries: Technology, Art, & Business Teachers	178,978	199,854
Contractual Expense: Technology Equipment Repairs	690	690
Materials and Supplies: Misc. Technology and Art Supplies	6,571	6,079
Textbooks: Business Texts.	568	1,480
BOCES: Vocational Education	65,448	68,394
	<u>252,255</u>	<u>276,497</u>

TEACHING- SPECIAL SCHOOL

Salaries: Summer Program	14,820	14,820
Materials and Supplies: Summer School Supplies	300	300
	<u>15,120</u>	<u>15,120</u>

INSTRUCTIONAL MEDIA

Salaries: Librarian, Audio Visual Director and Computer Coordinator.	40,546	67,761
Equipment: Computer Equipment	2,500	2,500
Contractual Expenses: Domain Name Registration & Mail Routing, Internet Access, Library and Business On-Line Programs and AV Equipment Repairs.	12,775	12,675
Materials and Supplies: Library, AV & Computer Supplies, Library Books, Magazines & Newspapers and Misc. Software.	23,157	23,506
BOCES: Basic Media Service, Regional Catalog Management, AV and Computer Repair & Parts, Computer Equipment and Software, Technology Support.	54,512	68,642
	<u>133,490</u>	<u>175,084</u>

PUPIL PERSONNEL SERVICES

Salaries: Attendance/ Health Officer, Guidance Counselor Psychologist, Co-curricular Activity Directors, Coaches, Athletic Director and Chaperones	189,127	191,421
Contractual Expenses: Student Testing Fees, Workshops, HHHN Contract, Red Cross Course Fees, Field Trips, Official Fees, Newcomb Athletic Fees, Odyssey of the Mind and Youth and Government.	19,814	25,730

Materials and Supplies: Health, Psychologist and Guidance Supplies, Kindergarten & Senior Graduation Awards, National Honor Society & Block M Awards, Flowers, Athletic Supplies, Updating Hall Placques, Academic & Recognition Supplies	2016-2017	2017-2018
	8,286	8,665
BOCES: Sports Coordination	0	798
	<u>217,227</u>	<u>226,614</u>
TOTAL INSTRUCTION	2,203,776	2,371,756
TRANSPORTATION		
Salaries: Bus Drivers, and Substitutes	96,507	98,847
Contractual Expense: Fuel, Phones, Electricity, Insurance, Repairs, Alarm and Lift Testing, D.O.T. Fees, Workshops, Physicals and Finger Print Fees, Seal Parking Lot	63,837	59,957
Materials and Supplies: Diesel, Gas, Bus Parts, Small Tools, Maintenance Supplies	48,550	48,550
BOCES: Drug and Alcohol Testing, Bus Driver and Monitor Training & Testing	4,760	6,169
	<u>213,654</u>	<u>213,523</u>
COMMUNITY SERVICES		
Salaries: Census Taker and Community Use of the Building	767	2,790
	<u>767</u>	<u>2,790</u>
EMPLOYEE BENEFITS		
State Retirement	34,614	34,060
Teachers Retirement	189,144	162,780
Social Security	140,894	145,117
Workers Compensation	17,297	17,297
Unemployment Insurance	5,000	5,000
Medical Insurance	790,233	841,949
	<u>1,177,182</u>	<u>1,206,203</u>
TRANSFERS		
Transfer: Food Service Fund	50,000	55,000
TOTAL PROGRAM COMPONENT	3,648,379	3,852,272
Increase over 2016-2017 Budget		5.59%
Percent of Budget		73.01%

CAPITAL COMPONENT	2016-2017	2017-2018
LEGAL SERVICES		
Contractual: Legal Services	2,000	2,000
CENTRAL SERVICES		
Salaries: Custodians, Substitutes	92,376	98,638
Contractual Expense: Inspections, Water Tests and Bill, General Maintenance, Work- shops, Telephone, Insurance, Fuel, Electricity, Door Repairs, Maintenance Agreements and Repairs	158,176	161,924
Materials and Supplies: General Cleaning Supplies, Misc. Hardware, Bathroom, Electrical, Plumbing and Safety Supplies, Boiler, Elevator and Motor Parts, Paint, Lumber, Fertilizer, Carpet and Truck Parts	30,065	27,340
BOCES: Risk Management Service	21,372	21,359
	<u>301,989</u>	<u>309,261</u>
REFUND OF TAXES		
Refund of Taxes: Individual Refunds	2,000	2,000
BUS PURCHASE		
59 Passenger Bus and Van	118,500	147,300
EMPLOYEE BENEFITS		
State Retirement	14,666	14,239
Social Security	7,067	7,546
Workers Compensation	3,307	3,307
Unemployment	0	0
Medical Insurance	83,573	88,449
	<u>108,613</u>	<u>113,541</u>
DEBT SERVICE		
Serial Bonds: Principal and Interest	163,200	163,313
Bus Purchase- Principal and Interest	25,525	0
	<u>188,725</u>	<u>163,313</u>
TOTAL CAPITAL COMPONENT	721,827	737,415
Increase over 2016-2017 Budget		2.16%
Percent of Budget		13.97%

ANTICIPATED REVENUES

2016-2017

2017-2018

LOCAL SOURCES

Interest and Penalties: Collected by Tax Collector	3,500	3,500
Tuition	0	0
Use of Money & Property: Bank Interest	2,500	2,500
Miscellaneous: Refund of Prior Year Expense, Medicare Part D, Business Manager Services.	23,500	23,500
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	29,500	29,500

STATE AND FEDERAL AID

Formula Aid: Foundation, Public Excess Aid, Transportation and Building Aid.	942,338	977,827
High Tax Aid	285,697	285,697
BOCES Aid	45,000	60,503
Textbook Aid	6,757	6,417
Computer Software Aid	1,707	1,601
Library Materials Aid	712	645
Special Education- Private Excess Cost Aid	48,000	14,700
Federal Aid: Medicaid Reimbursement	10,000	10,000
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	1,340,211	1,357,390

OTHER

Applied balance	155,878	299,128
Debt Fund	5,000	5,000
Retirement Reserve	20,000	20,000
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	180,878	324,128

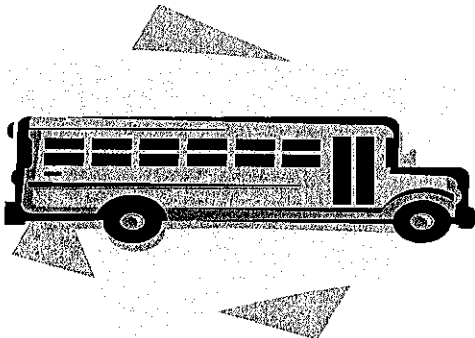
TAX LEVY

Minerva	1,186,316	1,212,340
Chester	139,566	142,628
State Land, Special Franchise and Utilities	2,163,282	2,210,737
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	3,489,164	3,565,705

TOTAL REVENUES

5,039,753

5,276,723



ESTIMATED TAX LEVY

I. TOTAL APPROPRIATIONS	5,276,723
II. LESS ESTIMATED REVENUE OTHER THAN REAL PROPERTY TAXES (Estimated)	1,386,890
III. LESS FUND BALANCE & DEBT FUNDS APPLIED TO TAX LEVY (Estimated)	324,128
IV. ADJUSTED TAX LEVY (Estimated)	3,565,705

	2016-2017 TAX RATE PER THOUSAND ASSESSED \$	2017-2018 ESTIMATED TAX RATE PER THOUSAND ASSESSED \$
Minerva	\$10.88	\$11.12
Chester	\$10.88	\$11.12

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 2016/2017 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.