

	2020-2021 Budget	2021-2022 Projected Budget
ADMINISTRATION		
Board of Education	9,220	9,620
Central Administration	153,863	152,185
Finance	139,642	129,387
Legal Services	2,500	2,500
Staff	16,944	2,763
Public Information/ Printing & Mailing	25,324	32,854
Special Items	31,101	31,716
Instruction, Administration and Improvement	78,586	89,652
Employee Benefits	253,787	265,766
TOTAL ADMINISTRATION	710,967	716,443
PROGRAM		
Legal Services	2,000	4,000
Instruction (Net of Supervision)	2,671,662	2,467,134
Transportation	216,604	236,879
Community Service	2,800	2,800
Employee Benefits	1,181,181	1,400,601
Transfer- Food Service	60,000	60,000
TOTAL PROGRAM	4,134,247	4,171,414
CAPITAL		
Legal Services	2,000	0
Central Services	411,816	392,140
Refund of Taxes	2,000	2,000
Employee Benefits	250,805	249,680
Debt Service-2008 Project & EPC	115,794	164,519
Bus purchase - 59 passenger bus	0	123,000
TOTAL CAPITAL	782,415	931,339
TOTAL BUDGET	5,627,629	5,819,196

BOARD OF EDUCATION	2020-2021	2021-2022
Salaries: District Clerk, Election Day Workers.	2,250	2,250
Contractual Expenses: Workshops/ Meetings and Legal Ads.	3,250	3,550
Materials and Supplies: Clerk Supplies.	220	220
BOCES: Policy Update Service, Workshops.	3,500	3,600
	<u>9,220</u>	<u>9,620</u>

CENTRAL ADMINISTRATION

Salaries: Superintendent, Secretary.	150,475	148,099
Contractual Expense: Conferences, Mileage & cell phone reimbursement	1,635	2,535
Materials and Supplies: General Office and Computer Supplies, Subscriptions.	1,753	1,551
	<u>153,863</u>	<u>152,185</u>

FINANCE

Salaries: Business Manager, Administrative Aide and Tax Collector.	103,015	91,349
Contractual Expense: External Auditor, Tax Bills and Rolls, Workshops and Mileage.	14,195	14,635
Materials and Supplies: Copier and Business Office Supplies.	663	902
BOCES: Actuary and Bidding Service, Financial Program Fees, State Aid Planning Service, Fingerprints.	21,769	22,501
	<u>139,642</u>	<u>129,387</u>

LEGAL SERVICES

Contractual: Legal Services, TSA Administration.	2,500	2,500
	<u>2,500</u>	<u>2,500</u>

STAFF

Salaries: Records Management/ Public Information Officer.	1,214	1,263
BOCES: Labor Relations, On-Line Recruiting.	15,730	1,500
	<u>16,944</u>	<u>2,763</u>

PRINTING & MAILING	2020-2021	2021-2022
Salaries: Mailing, Printing and Storeroom.	1,443	1,501
Contractual Expense: Copier Maintenance Agreement, Postage Meter Rental, Postage, Mass Mailing Permit.	11,054	14,592
Materials and Supplies: Copier & Postage Supplies, Copy Paper.	3,598	3,234
BOCES: Printing Services, Test Scoring, Data Warehousing.	9,229	13,527
	<u>25,324</u>	<u>32,854</u>
SPECIAL ITEMS		
Contractual Expense: Student Activity Insurance, Association Dues, Assessment on School Property.	12,049	14,034
BOCES: Capital Construction, Administration, Rental Fees.	19,052	17,682
	<u>31,101</u>	<u>31,716</u>
INSTRUCTION, ADMINISTRATION AND IMPROVEMENT		
Salaries: Curriculum Development, Data Management, Summer Work and In-Service Training, Teacher-In-Charge.	43,527	54,395
Contractual Expense: Workshops & Conferences for all Teaching Staff, Facilitator Fees.	6,065	5,745
Materials and Supplies: Staff Day Supplies.	200	200
BOCES: Staff Development and School Improvement Workshops, Superintendent's Conference Day, Model Schools & Professional Advocacy.	28,794	29,312
	<u>78,586</u>	<u>89,652</u>
EMPLOYEE BENEFITS		
State Retirement	19,771	21,416
Teachers Retirement	18,940	18,740
Social Security	27,313	23,054
Workers Compensation	3,440	3,440
Unemployment Insurance	0	0
Medical & Life Insurance	184,323	199,116
	<u>253,787</u>	<u>265,766</u>
TOTAL ADMINISTRATION COMPONENT	710,967	716,443
Increase over 2020-2021 Budget		0.77%
Percent of Budget		12.31%

PROGRAM COMPONENT

2020-2021

2021-2022

LEGAL SERVICES

Contractual: Legal Services.

2,000

4,000

2,000

4,000**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.

914,716

865,413

Equipment: Classroom Furniture.

8,700

0

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.

8,540

7,380

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.).

32,825

11,195

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

7,905

6,819

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

10,745

10,795

983,431

901,602**PROGRAMS FOR DISABLED CHILDREN**Salaries: Special Education & Speech Teachers, Teacher
Aide & Assistants, CSE and CPSE Chairpersons & Secretary.

344,643

471,645

Contractual Expenses: Workshops, Mileage,
Occupational Services.

32,750

32,550

Materials and Supplies: Special Education and
Speech Materials.

3,254

3,593

Tuition: Out of District Placement.

60,000

0

Textbooks: Special Education Texts.

47

861

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

461,112

222,810

901,806

731,459

OCCUPATIONAL EDUCATION	2020-2021	2021-2022
Salaries: Technology, Art, & Business Teachers.	183,190	193,824
Contractual Expense: Technology Equipment Repairs.	775	770
Materials and Supplies: Misc. Technology and Art Supplies.	7,262	5,625
Textbooks:	0	0
BOCES: Vocational Education.	75,462	95,330
	<u>266,689</u>	<u>295,549</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.	66,587	67,701
Equipment: Computer Equipment.	2,500	2,500
Contractual Expenses: Domain Name Registration Library and Business On-Line Programs and AV Equipment Repairs.	885	885
Materials and Supplies:Library, AV & Computer Supplies, Library Books, Magazines, Guidance and Misc. Software.	32,076	33,468
BOCES: Media Service, Regional Catalog Management, AV and Computer Repair & Parts, Computer Equipment and Software, Technology Support, Data Protection, Internet.	129,644	113,700
	<u>231,692</u>	<u>218,254</u>

PUPIL PERSONNEL SERVICES

Salaries: Attendance/ Health Officer, Guidance Counselor Psychologist, Co-curricular Activity Directors, Coaches, Athletic Director and Chaperones.	199,643	235,165
Equipment: Uniforms.	5,000	250
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.	37,005	37,205

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.	2020-2021	2021-2022
	10,473	10,530
Essex County SRO	0	20,000
BOCES: Parsons Counseling and Sports Coordination.	20,803	2,000
	<hr/>	<hr/>
	272,924	305,150
TOTAL INSTRUCTION	2,671,662	2,467,134
TRANSPORTATION		
Salaries: Bus Drivers, and Substitutes.	113,807	151,781
Contractual Expense: Fuel, Phones, Electricity, Insurance, Repairs, Alarm and Lift Testing, D.O.T. Fees, Workshops, Physicals and Siding Garage.	58,252	39,018
Materials and Supplies: Diesel, Gas, Bus Parts, Small Tools, Maintenance Supplies.	38,500	39,650
BOCES: Drug and Alcohol Testing, Bus Driver and Monitor Training & Testing.	6,045	6,430
	<hr/>	<hr/>
	216,604	236,879
COMMUNITY SERVICES		
Salaries: Census Taker and Community Use of the Building.	2,800	2,800
	<hr/>	<hr/>
	2,800	2,800
EMPLOYEE BENEFITS		
State Retirement	34,417	37,279
Teachers Retirement	162,730	178,036
Social Security	144,364	157,314
Workers Compensation	18,344	18,344
Unemployment Insurance	0	0
Medical Insurance	821,326	1,009,628
	<hr/>	<hr/>
	1,181,181	1,400,601
TRANSFERS		
Transfer: Food Service Fund.	60,000	60,000
TOTAL PROGRAM COMPONENT	4,134,247	4,171,414
Increase over 2020-2021 Budget		0.90%
Percent of Budget		71.68%

CAPITAL COMPONENT

2020-2021 2021-2022

LEGAL SERVICES

Contractual: Legal Services. 2,000 0

CENTRAL SERVICES

Salaries: Custodians, Substitutes. 120,099 151,183

Equipment: Classroom Furniture, Carpet and Flooring,
Floor Machine and Truck. 50,443 15,000Contractual Expense: Inspections, Snowplowing
Water Tests and Bill, General Maintenance, Insurance,
Fuel, Electricity, Maintenance Agreements, Drainage
Repairs, Maintenance Agreements and Fuel Tank & Boiler
Testing. 180,745 160,492Materials 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. 24,743 30,765BOCES: Risk Management Service. 35,786 34,700

411,816 392,140**REFUND OF TAXES**

Refund of Taxes: Individual Refunds. 2,000 2,000

BUS PURCHASE 0 123,000**EMPLOYEE BENEFITS**

State Retirement 19,039 20,623

Social Security 9,188 11,566

Workers Compensation 1,147 1,147

Unemployment 0 0

Medical Insurance 86,420 131,183

115,794 164,519**DEBT SERVICE**

Serial Bonds: Principal and Interest 166,950 165,825

Energy Performance Project: Principal & Interest 83,855 83,855

250,805 249,680**TOTAL CAPITAL COMPONENT** 782,415 931,339

Decrease over 2020-2021 Budget 19.03%

Percent of Budget 16.00%

ANTICIPATED REVENUES

2020-2021

2021-2022

LOCAL SOURCES

Interest and Penalties: Collected by Tax Collector	3,500	3,500
Use of Money & Property: Bank Interest	40,000	40,000
Miscellaneous: Refund of Prior Year Expense, Medicare Part D Reimbursement.	30,000	30,000
	<hr/> 73,500	<hr/> 73,500

STATE AND FEDERAL AID

Formula Aid: Foundation, Public Excess Aid, Transportation and Building Aid.	980,563	1,060,747
High Tax Aid	285,697	285,697
BOCES Aid	92,311	124,008
Textbook Aid	5,592	6,000
Computer Software Aid	1,528	1,618
Library Materials Aid	638	675
Special Education- Private Excess Cost Aid	10,543	15,621
Federal Aid: Medicaid Reimbursement	25,000	25,000
	<hr/> 1,401,872	<hr/> 1,519,366

OTHER

Applied balance	428,827	482,819
Debt Fund	5,000	5,000
Retirement Reserve	20,000	20,000
	<hr/> 453,827	<hr/> 507,819

TAX LEVY

Minerva	1,257,466	1,261,250
Chester	147,937	149,029
State Land, Special Franchise and Utilities	2,293,027	2,308,232
	<hr/> 3,698,430	<hr/> 3,718,511

TOTAL REVENUES

5,627,629

5,819,196



ESTIMATED TAX LEVY

I. TOTAL APPROPRIATIONS	5,819,196
II. LESS ESTIMATED REVENUE OTHER THAN REAL PROPERTY TAXES (Estimated)	1,592,866
III. LESS FUND BALANCE & DEBT FUNDS APPLIED TO TAX LEVY (Estimated)	507,819
IV. ADJUSTED TAX LEVY (Estimated)	3,718,511

	2020-2021 TAX RATE PER THOUSAND ASSESSED \$	2021-2022 ESTIMATED TAX RATE PER THOUSAND ASSESSED \$
Minerva	\$10.95	\$11.02
Chester	\$10.95	\$11.02

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 2020-2021 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.