



Budget Presentation

5:00 p.m.

Monday, May 12, 2025

Voting

12:00 to 8:00 p.m.

Tuesday, May 20, 2025

Johnsburg Central School Hallway Outside Gym Area

2025-2026

The Board of Education submits:

Budget

Shall the following resolution be adopted, to wit:

RESOLVED, that the Board of Education of Johnsbury Central School District, Towns of Johnsbury, Chester and Thurman, in the County of Warren, New York, be and hereby is authorized to expend the sum of \$13,219,898 and to levy the necessary tax therefor during the 2025-2026 school year.

Board Members

Election of two (2) Board Members



Chris Jay

Melissa Freebern:



ADMINISTRATIVE COMPONENT

Board of Education:

Expenses include legal memberships, legal notices, subscriptions, and workshop expenses. Also included are those supplies necessary to carry out the Board of Education's business such as district meeting supplies, and associated office expenses.

	2024-25	2025-26
Board of Education	\$26,000	\$26,215
Total Board of Education	\$26,000	\$26,215

Central Administration:

Salaries include the Superintendent of Schools and office personnel. Other expenses include dues, workshops and conference expenses, office supplies, and subscriptions.

	2024-25	2025-26
Central Administration	\$209,200	\$196,640
Total Central Administration	\$209,200	\$196,640

Finance:

Salaries for the treasurer, tax collector, and business staff are included. Other expenses include district-wide postage, copier costs, paper products, annual license fees, BOCES services, materials and supplies

	2024-25	2025-26
Finance	\$260,150	\$223,230
Total Finance	\$260,150	\$223,230

Legal, Publication and Central Services:

This category includes the cost of legal services, building security, NYS testing & Data Warehouse costs, student based software support, printing costs, and Data Processing from BOCES.

	2024-25	2025-26
Legal, Publication & Central Services	\$118,700	\$120,175
Total Legal, Publication & Central Services	\$118,700	\$120,175

Contractual Expense:

Liability and fire insurance costs and BOCES administrative costs are included here. Each of the districts in the BOCES pays a proportionate share of all the costs of operation: salaries, rent, building construction and maintenance, supplies, etc.

	2024-25	2025-26
Contractual Expense	\$123,357	\$127,200
Total Contractual Expense	\$123,357	\$127,200

Instructional Administration and Improvement:

The salary for the building principal and office personnel are budgeted in this category along with contracted salaries for BOCES personnel, in-service training costs, supplies, and testing materials.

	2024-25	2025-26
Instructional, Administration and Improvement	\$215,000	\$194,225
Total Instructional Administration and improvement	\$215,000	\$194,225

Employee Benefits:

The expenditure items here are employee benefits, including costs in the areas of NYS Employees' Retirement, Teachers' Retirement, Workers' Compensation & Social Security

	2024-25	2025-26
Employee Benefits	\$756,836	\$863,072
Total Employment Benefits	\$756,836	\$863,072

PROGRAM COMPONENT

Teaching (Regular School):

Regular school teaching salaries are included here for Pre-K through 12th grade. Salaries for teacher aides and teaching assistants are shown here. Instructional supplies and materials, equipment, and textbooks are included along with conferences and travel expenses. BOCES services include Distance Learning Lab, occupational education, speech improvement, research planning, and in service costs.

	2024-25	2025-26
Teaching Regular School	\$2,901,048	\$2,797,548
Total Teaching Regular Schools	\$2,901,048	\$2,797,548

Special Apportionment Programs:

Salaries devoted to the function of the Committee on Special Education are listed here including physical, occupational, and speech therapy. Tuition and other BOCES services to cover costs of educating pupils with handicapping conditions and occupational education students make up the bulk of this category including costs for students in Academic Intervention Services, Pupils with Compensating Educational Needs, and out of district placement.

	2024-25	2025-26
Special Apportionment Programs	\$1,487,390	\$1,452,825
Total Special Apportionment	\$1,487,390	\$1,452,825

Teaching (Special Schools):

This category covers the cost of continuing education, after school program and BOCES expenses for special schools.

	2024-25	2025-26
Teaching Special Schools	\$19,050	\$19,450
Total Teaching Special Schools	\$19,050	\$19,450

Instructional Media:

Salaries for a librarian, teaching assistant, library books, supplies, equipment, purchasing & repairs, library automation, conference and travel expenses are included. BOCES Media Services are also shown here, including Internet Services along with LAN and WAN Technicians.

	2024-25	2025-26
Teaching Special Schools	\$430,565	\$449,155
Total Teaching Special Schools	\$430,565	\$449,155

Pupil-Personnel Services:

The salaries of a guidance counselor, psychologist, nurse, and office personnel are included here along with fees for the school doctor, related supplies, co-curricular activities including the stipends of athletic and extra-curricular personnel.

	2024-25	2025-26
Pupil-Personnel Services	\$466,700	\$478,713
Total Pupil-Personnel Services	\$466,700	\$478,713

Transportation:

Included are salaries of bus drivers, head mechanic, diesel fuel, heating oil, tools and supplies necessary to maintain our garage and fleet of buses. The purchase of a 60 passenger school bus is included.

	2024-25	2025-26
District Transportation Services	\$727,272	\$790,172
Total Transportation	\$727,272	\$790,172

Community Services:

The charges here are for custodial services provided by the district for community activities and the updating of census information.

	2024-25	2025-26
Civic Activities & Census	\$1,650	\$1,650
Total Community Services	\$1,650	\$1,650

Employee Benefits

Included here is the cost of the Health Insurance, Workers' Compensation coverage, and portions of the mandatory contribution to the NYS Teachers' Retirement System and the NYS Employees Retirement System.

	2024-25	2025-26
Employee Benefits	\$3,866,410	\$4,156,828
Total Employee Benefits	\$3,866,410	\$4,156,828

CAPITAL COMPONENT

Central Services:

Included are salaries for building custodians (full and part-time), equipment, materials, and supplies for the care and maintenance of the building and grounds, telephone, LP gas, electricity, and fuel oil. Maintenance supplies listed here include items necessary to maintain and repair the building and property.

	2024-25	2025-26
Central Services	\$769,200	\$806,800
Total Central Services	\$769,200	\$806,800

Undistributed

The expenditures in this category are for the district's contribution to food service for the school lunch and breakfast programs, transfers to special aid funds, and debt service for all bonds related to building projects.

	2024-25	2025-26
Undistributed	\$515,000	\$515,000
Total Undistributed	\$515,000	\$515,000

	2024-25	2025-26
TOTAL BUDGET	\$12,893,528	\$13,219,898

2025-2026 Budget Summary Revenues

Sources	2024-2025	2025-2026
LOCAL (non-Tax)		
Balance on hand, June 30 (Including prior year turn back)	\$2,339,258	\$2,454,434
Less allowed for retention	(\$515,741)	(\$528,796)
Amount applied in Budget Proposal	\$1,823,517	\$1,925,638
Miscellaneous (interest, admissions, tuition, etc.)	\$230,000	\$250,000
Total Local	\$2,053,517	\$2,175,638
STATE		
Gross State Aid	\$3,877,074	\$3,894,692
BOCES Aid	\$227,173	\$202,311
Textbook/Software/Library Loan Aid	\$20,307	\$19,112
Total State	\$4,124,554	\$4,116,115
TOTAL STATE AND LOCAL	\$6,178,071	\$6,291,753
TAX LEVY	\$6,715,457	\$6,928,145
TOTAL REVENES and APPROPRATED FUND BALANCE	\$12,893,528	\$13,219,898

2025-2026 Budget Summary Expenditures

The budget is presented in three components. Totals for each component are shown with 2024-2025 and 2025-2026 comparisons. The budget reflects the District's commitment to provide strong academic programs, alternative pathways for students with needs, and a broad range of extracurricular programs. In addition, computer access with Internet capabilities for all students is provided.

Component	2024-2025	2025-2026
Administrative	\$1,709,243	\$1,751,757
Program	\$9,900,085	\$10,146,341
Capital	\$1,284,200	\$1,321,800
TOTAL EXPENDITURES	\$12,893,528	\$13,219,898

TOTAL EXPENDITURE INCREASE	\$ 326,370
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As required by law: Property Tax Report Card

	Budgeted 2024-2025	Budgeted 2025-2026	Percentage
Total Spending	\$12,893,528	\$13,219,898	Increase - 2.53%
Total estimated School Tax Levy	<i>actual</i> \$6,715,457	<i>estimated</i> \$6,928,145	Increase 3.17%
Public School Enrollment	267	265	(.75%)

**REQUIRED COMPENSATION INFORMATION
CHAPTER 474, LAWS OF 1997**

Johnsburg Central School
Beds Code 63-06-01-04-0000

SUPERINTENDENT

Name Michael Markwica

Salary \$153,300

Employee Benefits \$ 32,797

*Includes mandatory employee social security and retirement system contributions and optional employee health/life insurance

Other compensation -0-

Total \$186,097