

# **CHESTER UNION FREE SCHOOL DISTRICT**

**2024 - 2025 PROPOSED “3-PART” BUDGET**

**ADMINISTRATIVE FUNCTION**

**PROGRAM FUNCTION**

**CAPITAL FUNCTION**

**BUDGET VOTE AND BOARD OF EDUCATION MEMBER VOTE**

**May 21, 2024**

**AT:**

**CHESTER ACADEMY**

**64 HAMBLETONIAN AVENUE**

**CHESTER, NEW YORK**

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**Introduction:**

The 2024-25 Chester Union Free School District Budget Proposal contained in this document is presented in a “3-Part” format. The New York State Laws of 1997, Chapter 436, require union free school districts to present their budgets in three parts (functions). In accordance with Chapter 436 the expenditure portion of this budget document consists of the Administrative Function at \$3,769,230, the Program Function at \$28,086,418 and the Capital Function at \$4,648,206 resulting in a total expenditure budget of \$36,503,853. For comparison purposes, the 2022-23 and 2023-24 budget figures have been displayed by the function as described above. In each of the three functions you will see amounts for employee benefits. These amounts reflect the benefits for the current and retired employees in each function. The amounts budgeted reflect the best estimates of the administration and conform to state and federal regulations, as well as negotiated agreements.

The calculation of the “Maximum Allowable Tax Levy Limit” is included pursuant to Chapter 97 of the laws of 2011 which establishes limits on the real property tax levy that is triggered at different levels of voter support.

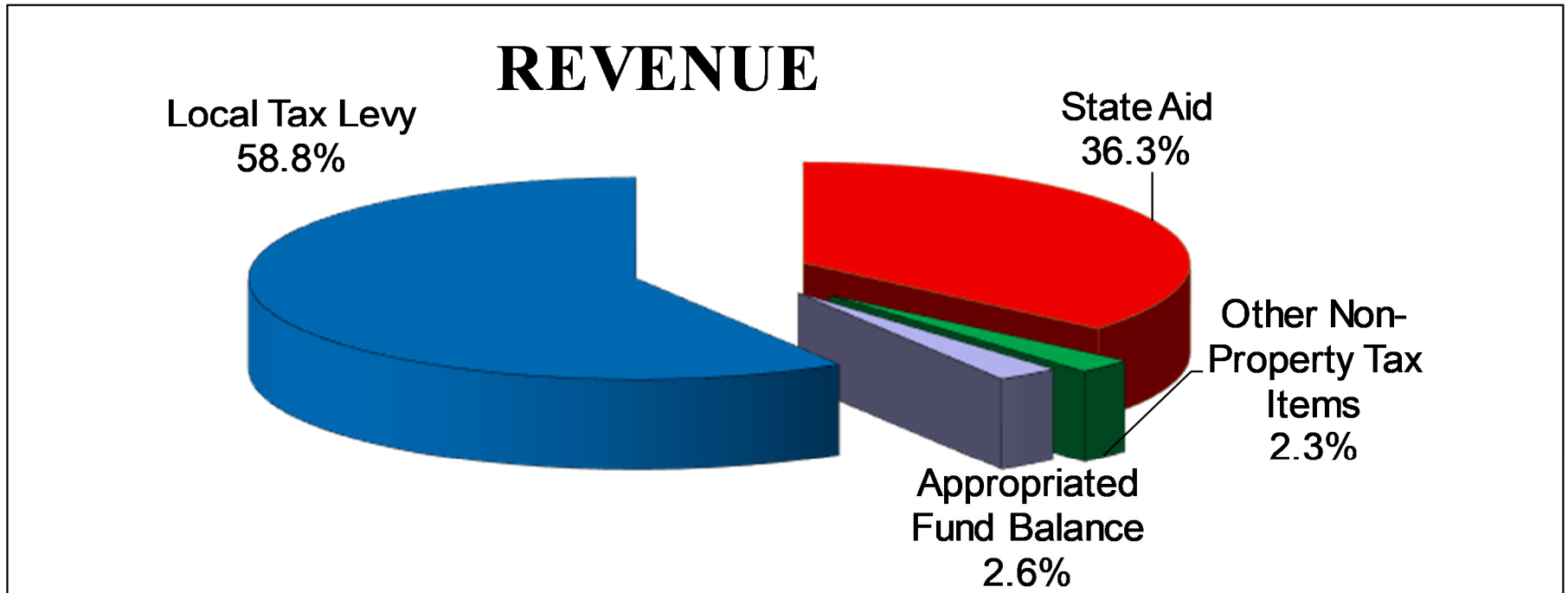
A description of each expenditure budget section precedes the related financial data to make the entire document easier to understand. A description of revenue sources, the “School Report Card” for each building, required compensation disclosures and tax exemption reports are also included in this document.

<u>Function:</u>	<u>Page(s)</u>
Revenue	3 – 6
Maximum Allowable Tax Levy Limit	7
Expenditures:	8 - 35
Administrative Function	9 - 17
Program Function	18 - 31
Capital Function	32 - 35
Additional Disclosures	36 - 37

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**REVENUE BUDGET**

<u>BUDGET SUMMARY</u>	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 PROPOSED BUDGET	% OF CHANGE
<b><u>REVENUES</u></b>					
State Aid	\$9,608,012	\$11,347,115	\$12,530,774	\$13,875,850	10.73%
Other Non-Property Tax Items	944,700	844,700	810,500	872,200	7.61%
Appropriated Fund Balance	900,000	1,000,000	900,000	900,000	0.00%
Local Tax Levy	19,374,136	19,789,721	20,315,145	20,855,804	2.66%
<b>TOTAL REVENUE</b>	<b>\$30,826,848</b>	<b>\$32,981,536</b>	<b>\$34,556,419</b>	<b>\$36,503,854</b>	<b>5.64%</b>



CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**REVENUES**

Real Property Tax Items are mathematically calculated as the difference between planned spending (the appropriations budget) and all other revenue items. Beginning with the 2013-14 budget the tax levy is subject to a cap of the maximum amount we can raise in tax revenue. The budget adopted by the Board of Education includes a tax levy increase of 2.6% which conforms to that “cap”.

The largest source of revenue outside of local taxes is State Aid. The State Aid projections in the proposed budget are our best estimate based on present law and current trends in NYS education finance. The 2024-25 budget includes the fully funded Foundation Aid. This increase has allowed us to maintain programs funded by COVID related Federal Aid.

We are anticipating \$225,000 in the budget from the addition of Greenwood Lake students to our High School in 2024-25. This represents a reduction due to lower participation from Greenwood Lake students. We are anticipating this loss of revenue will be offset by an increase in interest earnings.

An amount of \$900,000 is expected to be appropriated from the anticipated 6/30/24 Fund Balance to reduce the tax levy and the tax rate. This amount is an increase from the current year’s appropriated funds. This increase is consistent with the future planning and use of District reserves. “Tax Levy” refers to the total dollars to be raised by tax billings. The individual tax bills may vary due to changes in assessed values and NYS equalization rates that are not available prior to the vote.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**CHESTER UNION FREE SCHOOL DISTRICT**  
**2024-25 BUDGET PROPOSAL-Revenue**

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	DIFFERENCE Increase or (Decrease)
<b>Real Property Tax Items</b>					
A1001	Real Property Tax Levy	19,329,421	20,216,088	20,741,350	525,262
A1081	PILOT-Payment in lieu of Taxes	440,300	79,057	94,453	15,396
A1090	Interest & Penalties on Taxes	20,000	20,000	20,000	-
Real Property Tax Items		19,789,721	20,315,145	20,855,803	540,658
<b>Charges For Services</b>					
A1335	Other Student Fees/Charges	250	250	250	-
A1410	Admissions	10,500	10,500	10,500	-
A1489	Other Charges for Services	100	100	100	-
Charges For Services		10,850	10,850	10,850	-
<b>Other Districts &amp; Governments</b>					
A2230	Day School Tuition-Other Dist.	400,000	330,800	225,000	(105,800)
A2230.1	Day School Tuition-Life Skills	75,000	-	-	-
Other Districts & Governments		475,000	330,800	225,000	(105,800)
<b>Use of Money &amp; Property</b>					
A2401	Interest & Earnings on Invest.	10,000	120,000	300,000	180,000
A2410	Rental of Real Property	1,250	1,250	1,250	-
A2410.1	Rental of Real Property-BOCES	75,000	75,000	62,500	(12,500)
*		86,250	196,250	363,750	167,500

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	DIFFERENCE Increase or (Decrease)
<b>Sale of Property &amp; Comp for Loss</b>					
A2655	<b>Sale of Energy Credits</b>	2,500	2,500	2,500	-
Sale of Property & Comp for Loss		2,500	2,500	2,500	-
<b>Miscellaneous</b>					
A2701	Refund Prior Yr-BOCES	250,000	250,000	250,000	-
A2702	Refund Prior Yr-Other	100	100	100	-
Miscellaneous		250,100	250,100	250,100	-
<b>State Aid</b>					
A3101	Basic Formula Aid (incl. Lottery Aid)	8,361,828	9,333,402	10,525,023	1,191,621
A3101	<b>Basic Aid - Building Aid</b>	1,175,758	1,301,000	1,345,513	44,513
A3102	Excess Cost Aid - Formula	1,033,122	875,600	802,472	(73,128)
A3102	Excess Cost Aid - Due to GWL	(50,000)	(70,000)	(86,500)	(16,500)
A3103	BOCES Aid	734,635	999,000	1,199,147	200,147
A3260	Categorical Aid	91,772	91,772	90,195	(1,577)
A3101	COVID-19 Reductions	-	-		-
A3289	Other State Aid				-
State Aid		11,347,115	12,530,774	13,875,850	1,345,076
<b>Other Sources</b>					
A4601	Medicaid Assistance	20,000	20,000	20,000	-
A5030	Interfund Transfer - Debt Service Fund				-
A599	Appropriated Fund Balance	1,000,000	900,000	900,000	-
Other Sources		1,020,000	920,000	920,000	-
<b>TOTAL REVENUES</b>		<b>32,981,536</b>	<b>34,556,419</b>	<b>36,503,854</b>	<b>1,947,435</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**Maximum Allowable Tax Levy**

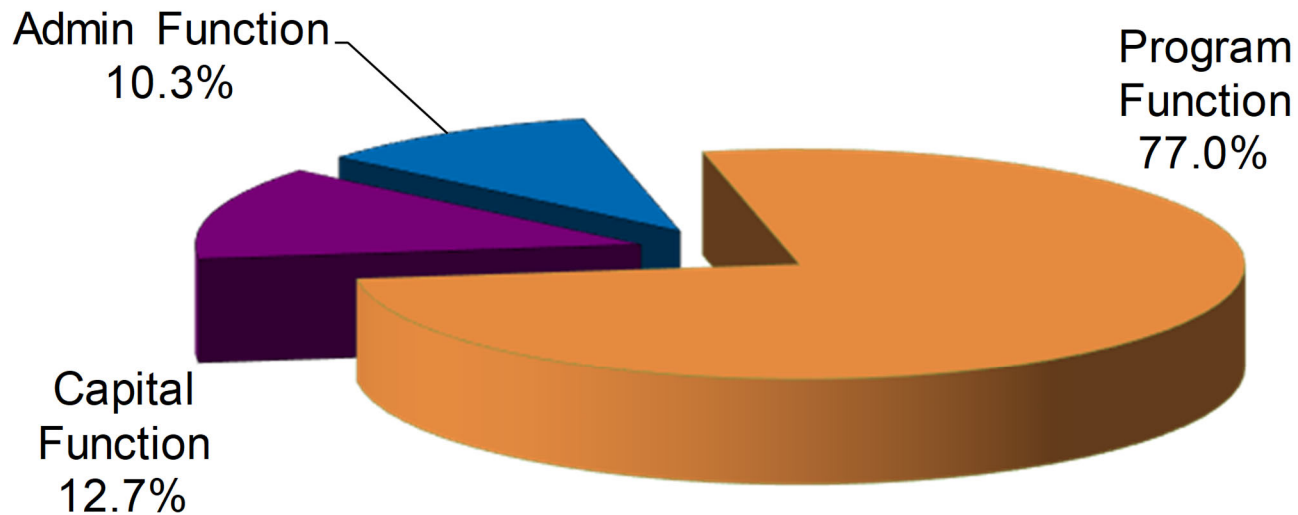
	<u><b>2024-25</b></u>
<b>Prior Year Tax Levy</b>	<b>\$ 20,216,088</b>
Tax Base Growth Factor	x 1.005200
	= 20,321,212
Prior Year PILOT (Payment In-Lieu of Taxes)	+ 79,057
	= 20,400,269
Prior Year Exemptions (Capital Levy)	- 593,546
Adjusted Prior Year Levy	= <b>19,806,723</b>
Allowable Growth Factor (lesser of 2% or CPI)	1.020000
	= 20,202,857
Current PILOTs	- 94,480
School Tax Levy Limit	= 20,108,377
Available Carryover (used in current year) **	+ -
	= 20,108,377
Current Year Exemptions (Capital Levy)	+ 630,734
Current Year Exemptions TRS (retirement sys)	+ -
Current Year Exemptions (retirement sys)	+ 2,240
<b>Maximum Allowable Tax Levy (MATL)</b>	<b>= \$ <u><u>20,741,351</u></u></b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**EXPENDITURE BUDGET**

<u>BUDGET SUMMARY</u>	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 PROPOSED BUDGET	% OF CHANGE
<u>EXPENDITURES</u>					
Administrative Function	\$3,241,266	\$3,442,701	\$3,598,127	\$3,769,230	4.76%
Program Function	23,396,505	25,097,928	26,425,138	28,086,418	6.29%
Capital Function	4,189,077	4,440,907	4,533,154	4,648,206	2.54%
<b>TOTAL EXPENDITURES</b>	<b>\$30,826,848</b>	<b>\$32,981,536</b>	<b>\$34,556,419</b>	<b>\$36,503,854</b>	<b>5.64%</b>

## EXPENDITURES





CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**BOARD OF EDUCATION**

Board of Education expenditures have been budgeted to reflect the actual costs incurred by the Board of Education. Their role has grown to include statewide lobbying efforts and increased levels of training. This area of the budget addresses the new mandates for BOE training. This section includes an allocation for personnel recruitment and advertising for legal notices and staff vacancies. The amounts budgeted under Board of Education include the salary, training and supplies of the District Clerk and an allocation to fund the annual Budget and Board Member voting at the District Meeting.

**CENTRAL ADMINISTRATION**

The Superintendent's salary and some of the costs associated with professional development are set by contract. This section includes the salary of secretarial support and the supplies necessary to conduct the activities of the office of the Superintendent. The Professional Development portion also accounts for opening day activities and the Superintendent's attendance at relevant conferences and workshops.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Board of Education</b>					
A10104020000	Professional Development	7,500	8,000	8,000	-
A10104170000	BOE/CSA Prof Dev	1,000	1,200	1,200	-
A10104500000	Materials & Supplies	1,600	1,800	1,800	-
A10104900000	BOCES & Policy Update	5,000	6,500	6,500	-
					-
<b>Board of Education</b>		<b>15,100</b>	<b>17,500</b>	<b>17,500</b>	<b>-</b>
<b>District Clerk</b>					
A10401600000	Noninstructional Salaries	10,000	10,000	8,300	(1,700)
A10404020000	Professional Development	350	350	350	-
A10404500000	Materials & Supplies	2,500	2,500	2,500	-
					-
<b>District Clerk</b>		<b>12,850</b>	<b>12,850</b>	<b>11,150</b>	<b>(1,700)</b>
<b>District Meeting</b>					
A1060400000	Contract & Other	5,200	5,200	7,500	2,300
<b>District Meeting</b>		<b>5,200</b>	<b>5,200</b>	<b>7,500</b>	<b>2,300</b>
<b>TOTAL:Board of Education</b>		<b>33,150</b>	<b>35,550</b>	<b>36,150</b>	<b>600</b>
					-
<b>Central Administration</b>					
A12401500000	Superintendent of Schools	223,000	218,600	226,200	7,600
A12401600000	Noninstructional Salaries	63,100	67,100	66,200	(900)
A12404020000	Prof. Dev.--Supt.	5,000	5,000	5,000	-
A12404500000	Materials & Supplies	2,500	2,500	2,500	-
					-
<b>TOTAL:Central Administration</b>		<b>293,600</b>	<b>293,200</b>	<b>299,900</b>	<b>6,700</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**FINANCE**

Several codes have been adjusted to more accurately reflect costs. BOCES services budgeted under this section include costs for Risk Management and Cooperative Purchasing Services.

- The Auditing section provides for our annual external auditing services. Increases in the cost of external auditing services have been kept to a minimum due to our continued employment of an internal claims auditor.
- The Treasurer expenditure has remained constant and provides for the necessary materials and supplies. The section includes a new staff member to provide for segregation of duties as well as grant and reporting support.
- Tax Collecting expenditures have been budgeted to reflect anticipated costs.
- Purchasing expenditures reflect BOCES Services budgeted under this section for Cooperative Bidding and Purchasing, as well as an allocation for contractual expenses which arise throughout the year from preparing and advertising bids.

**STAFF**

- The Legal & Personnel section provides for the retainer and hourly costs of the school attorney, as well as legal expenses associated with the handling of litigation. An amount is allocated for legal services related to employee negotiations. In addition, legal services are reported in the Program Function for matters related to Special Education and other student services.
- Records Retention allows for the storage and retention of required records and destruction of those outdated. These funds are also used for requests under F.O.I.L. (Freedom of Information Law).
- The Public Information section is increased to reflect the cost of printing services for District publications, including the Student Handbook, annual newsletter and newly mandated state requirements, such as the six-day budget notice.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**CENTRAL PRINTING AND MAILING**

This portion of the budget provides for US Postal rates. Also included in this section are the service contract costs for maintenance of copiers in the schools and district office, as well as supplies, such as paper and toner. It also includes the salary of the district courier who transports mail between the schools, to the banks, the Chester Post Office, BOCES and other destinations. Increased notification requirements from the state and federal level are contributing to increases in the Central Printing and Mailing function.

**CENTRAL DATA PROCESSING**

This area contains the contractual costs for the business office accounting and staff attendance software. The service contracts to maintain District equipment not covered by warranty and the services that we purchase from BOCES for oversight, training and computer networking support are also included in this section.

**SPECIAL ITEMS**

This section of the budget contains a number of items required for conducting the activities of the school system. Included are the costs of insurance for the district, including student accident, fire and theft, vehicle and liability insurances. School association dues are for the Board of Education, the Administration and professional staff to participate in professional organizations and associations. The District purchases services from BOCES (The Board of Cooperative Educational Services) that we could not afford to provide on our own. BOCES does not levy taxes or receive state aid; therefore, each of the component districts shares in the cost of BOCES administrative and capital costs.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**INSTRUCTION- ADMINISTRATION & IMPROVEMENT**

Curriculum Development and Supervision is the title given for the District-wide activities. The office of the Director of Data and Technology Management and the Director of Curriculum, Instruction and Communication is accounted for here along with the clerical support and associated travel and supply costs. District wide administrative support are needed for student and district data collection and reporting, educational technology and K-12 coordination of instruction.

Supervision Regular Day supports the administration of our two schools. It includes salaries of two principals and one assistant principal and the secretarial staff, as well as the funds for the district wide administrative support planned for the coming year to fulfill the recently added requirements mandated by law and regulation. Examples include Teacher and Principal evaluation, NYS learning standards and the Dignity for All Students Act. This also includes staff development, and curriculum revision to align with grades 3 to 8 testing and Regents exams for graduation.

The “Instructional Salary Reclassification” is required to be in compliance with the three-part budget regulations. These are salary amounts that would normally appear in the Program portion of the budget but because they are supervisory, not meeting directly with students, they are reclassified into the Administrative Function.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Business Administration</b>					
A13101600000	Noninstructional Salaries	334,600	338,500	318,000	(20,500)
A13104000000	Contract	2,000	2,000	2,000	-
A13104020000	Professional Development	500	500	500	-
A13104500000	Materials & Supplies	3,500	3,500	3,500	-
A13104900000	BOCES Services			29,500	29,500
Business Administration		340,600	344,500	353,500	9,000
<b>Auditing</b>					
A13201600000	Noninstructional Salaries	7,100	7,300	7,600	300
A13204000000	Contract - Internal				-
A13204000000	Contract - External	36,000	36,000	36,500	500
Auditing		43,100	43,300	44,100	800
<b>Treasurer</b>					
A13251600000	Noninstructional Salaries	69,500	70,000	57,300	(12,700)
A13254500000	Materials & Supplies	350	350	350	-
Treasurer		69,850	70,350	57,650	(12,700)
<b>Tax Collector</b>					
A13301600000	Noninstructional Salaries	7,500	7,500	7,700	200
A13304500000	Materials & Supplies	500	500	500	-
Tax Collector		8,000	8,000	8,200	200
<b>Purchasing</b>					
A13454000000	Contract	300	300	300	-
A13454900000	BOCES Services	6,800	7,000	7,100	100
Purchasing		7,100	7,300	7,400	100
<b>Fiscal Agent Fees</b>					
A13804180000	Bond Coupon Charge	2,900	3,000	3,250	250
Fiscal Agent Fees		<sup>14</sup> 2,900	3,000	3,250	250
<b>TOTAL:Finance</b>		471,550	476,450	474,100	(2,350)

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Personnel</b>					
A14304190000	Legal Services Attorney	32,000	32,000	32,000	-
A14304120000	Advertisements(Personnel)	500	500	500	-
A14304900000	BOCES	7,050	7,100	7,100	-
Personnel		39,550	39,600	39,600	-
<b>Records Retention</b>					
A14601600000	Noninstructional Salaries	2,280	2,360	2,400	40
A14604500000	Materials & Supplies	500	500	500	-
Records Retention		2,780	2,860	2,900	40
<b>TOTAL:Staff</b>		<b>42,330</b>	<b>42,460</b>	<b>42,500</b>	<b>40</b>
<b>Central Printing &amp; Mailing</b>					
A16701600000	Noninstructional Salaries	10,000	10,000	10,000	-
A16704080000	Postage District	12,000	12,000	12,500	500
A16704090000	Copier Rental / Main. District	5,000	5,000	5,000	-
A16704200000	Printing District	9,000	9,000	9,000	-
A16704500000	Materials & Supplies District	1,500	1,500	1,500	-
Central Printing & Mailing		37,500	37,500	38,000	500
<b>Central Data Processing</b>					
A1680400000	Contract				-
A16804030000	Service Contracts	28,000	29,500	30,000	500
Central Data Processing		28,000	29,500	30,000	500
<b>TOTAL:Central Services</b>		<b>65,500</b>	<b>67,000</b>	<b>68,000</b>	<b>1,000</b>
<b>Special Items</b>					
A19104210000	Insurance - Unallocated	102,400	107,500	129,000	21,500
A19204140000	School Assoc. Dues	13,000	13,500	14,500	1,000
A19304000000	Arch. Services/Judgments				-
A19814900000	BOCES Administrative Charges	153,300	161,700	175,000	13,300
A19834900000	BOCES Capital Costs	15 43,100	143,900	180,000	36,100
A19894000000	Unclassified Exp.				-
<b>TOTAL:Special Items</b>		<b>311,800</b>	<b>426,600</b>	<b>498,500</b>	<b>71,900</b>
<b>TOTAL:GENERAL SUPPORT</b>		<b>1,217,930</b>	<b>1,341,260</b>	<b>1,419,150</b>	<b>77,890</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Curriculum Development &amp; Supervision</b>					
A20101500000	District Wide Cur. Support	322,700	299,700	310,000	10,300
A20101600000	Noninstructional Salaries	28,200	28,500	27,500	(1,000)
A20104000000	Travel	1,200	1,200	1,200	-
A20104010000	Contract Services				-
A20104020000	Professional Development	1,000	1,000	1,000	-
A20104500000	Materials & Supplies	800	800	800	-
A20104900000	BOCES				-
<b>Curriculum Development &amp; Supervision</b>		<b>353,900</b>	<b>331,200</b>	<b>340,500</b>	<b>9,300</b>
<b>Supervision Regular Day</b>					
A20201500000	Instructional Salaries	384,700	397,900	490,400	92,500
A20201600000	Noninstructional Salaries	181,000	175,000	194,100	19,100
A20201610000	Substitute Clerical	500	500	500	-
A20204010100	CES Principal Travel	400	400	400	-
A20204010200	MS Principal Travel	400	400	400	-
A20204010300	HS Principal Travel	400	400	400	-
A20204020100	CES Professional Development	500	500	500	-
A20204020200	MS Professional Development	500	500	500	-
A20204020300	HS Professional Development	500	500	500	-
A20204500100	CES Materials	1,700	1,700	1,700	-
A20204500200	MS Materials	1,500	1,500	1,500	-
A20204500300	HS Materials	1,500	1,500	1,500	-
<b>Supervision Regular Day</b>		<b>573,600</b>	<b>580,800</b>	<b>692,400</b>	<b>111,600</b>
A22501500000	Instructional Salary Reclassification	142,000	179,300	185,500	6,200
A28551500000	Instructional Salary Reclassification	76,000	78,500	-	(78,500)
<b>TOTAL:Instruct.</b>	<b>Admin. &amp; Impro</b>	<b>1,145,500</b>	<b>1,169,800</b>	<b>1,218,400</b>	<b>48,600</b>



CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Benefits-Admin</b>					-
A9010800	Employee Retirement System (ERS)	104,212	106,080	107,100	1,020
A9020800	Teacher's Retirement System (TRS)	112,543	114,465	121,300	6,835
A9030800	Social Security	142,457	144,643	146,300	1,657
A9040800	Workers Compensation	33,000	33,000	35,000	2,000
A9060800	Health Insurance	661,600	655,800	687,900	32,100
A9060801	Health Insurance-Medicare Part B	10,260	21,780	21,780	-
A9060800	<b>ACA Taxes</b>	<b>4,100</b>	<b>4,100</b>	<b>4,300</b>	200
A9060802	less: Health Insurance-Employee	(39,000)	(42,900)	(45,000)	(2,100)
A9060801	CSEA Dental & Vision	11,000	6,078	12,000	5,922
A9070800	CTA Benefit Fund	6,078	11,000	6,300	(4,700)
A9089800	Other Employee Benefits	33,021	33,021	34,700	1,679
					-
<b>TOTAL:Employee Benefits</b>		<b>1,079,271</b>	<b>1,087,067</b>	<b>1,131,680</b>	<b>44,613</b>
<b>TOTAL Administrative BUDGET</b>		<b>3,442,701</b>	<b>3,598,127</b>	<b>3,769,230</b>	<b>171,103</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**GENERAL SUPPORT - LEGAL**

The Legal & Personnel section provides for the retainer and hourly costs of the school attorney, as well as legal expenses associated with the handling of litigation and the District's intervention in Special Education proceedings and other legal student services. In formulating the three-part budget, legal services have also been reported in the Administrative Function for personnel and general legal support.

**INSTRUCTION-TEACHING REGULAR SCHOOL**

Accounts for the teaching and supplies for regular education instruction and the classes shared among buildings and programs.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
A21104000000	SECURITY		154,300	205,000	215,300	10,300
A21104000119	CES Graduation		2,000	3,500	3,500	-
A21104000219	CA Graduation		6,000	7,500	7,500	-
A21104000319	Middle School Assemblies		1,000	1,000	1,000	-
A21104010200	Security-SRO		54,000	110,000	115,500	5,500
A21104020000	Prof Develop.	District	17,000	17,000	20,100	3,100
A21104030107	Rep/Maint K-5	Music	2,500	2,750	3,190	440
A21104030207	Rep/Maint 6-12	Music	2,500	2,750	2,750	-
*			239,300	349,500	368,840	19,340
A21104500000	STEM Materials K-12		33,319	53,270	15,391	(37,879)
A21104500100	Instructional Mat	Elementary	30,144	25,488	19,759	(5,729)
A21104500144	CES Materials & Sup.	General & Office	9,168	13,746	13,124	(622)
A21104500200	Instructional Mat	High School	17,000	21,742	15,731	(6,011)
A21104500244	CA Mat. & Sup.	General & Office	11,220	7,298	11,260	3,962
A21104500300	Instructional Mat	Middle School	7,843	15,000	12,000	(3,000)
A21104500344	CA Mat. & Sup.	General & Office	1,850	2,000	2,000	-
*			110,544	138,544	89,265	(49,279)
A21104800000	Textbooks	Non-Public	8,000	8,000	8,000	-
A21104800000	<b>New 3 Cheers for Pre-k</b>			4,400	-	(4,400)
A21104800100	CES Textbooks	Elementary Scho	7,163	37,681	43,258	5,577
A21104800100	<b>New My View Literacy (K-5)</b>			87,000	-	(87,000)
A21104800200	CA Textbooks	High School	12,346	13,577	15,813	2,236
A21104800200	<b>iReady Literacy (6-12)</b>			42,600	10,316	(32,284)
A21104800300	CA Textbooks	Middle School	7,000	7,000	3,462	(3,538)
						-
*			34,509	200,258	80,849	(119,409)
A21104900000	BOCES		99,700	104,200	141,900	37,700
<b>TOTAL:Teaching Regular Schools</b>			7,428,020	8,051,024	8,065,195	14,171

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
A21104000000	SECURITY		154,300	205,000	215,300	10,300
A21104000119	CES Graduation		2,000	3,500	3,500	-
A21104000219	CA Graduation		6,000	7,500	7,500	-
A21104000319	Middle School Assemblies		1,000	1,000	1,000	-
A21104010200	Security-SRO		54,000	110,000	115,500	5,500
A21104020000	Prof Develop.	District	17,000	17,000	20,100	3,100
A21104030107	Rep/Maint K-5	Music	2,500	2,750	3,190	440
A21104030207	Rep/Maint 6-12	Music	2,500	2,750	2,750	-
*			239,300	349,500	368,840	19,340
A21104500000	STEM Materials K-12		33,319	53,270	15,391	(37,879)
A21104500100	Instructional Mat	Elementary	30,144	25,488	19,759	(5,729)
A21104500144	CES Materials & Sup.	General & Office	9,168	13,746	13,124	(622)
A21104500200	Instructional Mat	High School	17,000	21,742	15,731	(6,011)
A21104500244	CA Mat. & Sup.	General & Office	11,220	7,298	11,260	3,962
A21104500300	Instructional Mat	Middle School	7,843	15,000	12,000	(3,000)
A21104500344	CA Mat. & Sup.	General & Office	1,850	2,000	2,000	-
*			110,544	138,544	89,265	(49,279)
A21104800000	Textbooks	Non-Public	8,000	8,000	8,000	-
A21104800000	<b>New 3 Cheers for Pre-k</b>			4,400	-	(4,400)
A21104800100	CES Textbooks	Elementary Scho	7,163	37,681	43,258	5,577
A21104800100	<b>New My View Literacy (K-5)</b>			87,000	-	(87,000)
A21104800200	CA Textbooks	High School	12,346	13,577	15,813	2,236
A21104800200	<b>iReady Literacy (6-12)</b>			42,600	10,316	(32,284)
A21104800300	CA Textbooks	Middle School	7,000	7,000	3,462	(3,538)
						-
*			34,509	200,258	80,849	(119,409)
A21104900000	BOCES		99,700	104,200	141,900	37,700
<b>TOTAL:Teaching Regular Schools</b>			<b>7,428,020</b>	<b>8,051,024</b>	<b>7,996,726</b>	<b>(54,298)</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**INSTRUCTION-PROGRAMS FOR STUDENTS WITH DISABILITIES: SPECIAL EDUCATION**

The program for students in need of special education includes in-district, self-contained and resource room classes, placements in specialized private schools, and placements in BOCES. This section of the budget contains the costs associated with those placements, related services for speech/language therapy, occupational and physical therapy and home-tutoring services. Additional staff is provided at the elementary level for support for all grade levels to provide self-contained classes for our students with additional needs. These services will allow our students to remain in the school setting with their peers while reducing outside placements and the related costs. This includes the addition of 1.0 FTE instructor.

**INSTRUCTION-OCCUPATIONAL EDUCATION**

BOCES offers career and technical programs that we would otherwise be unable to provide on our own. The budget includes 55 students enrolled in the career and technical program at BOCES. This number will increase with the addition of students from GWL. That additional cost is paid directly by GWL. These programs include offerings in vocational training for regular and special education students.

**INSTRUCTION-SCHOOL LIBRARY & AUDIOVISUAL**

This section of the budget provides for one full-time librarian District-Wide and library clerks at each school building, as well as the books, library materials and audiovisual support of the educational program.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Progs. Handicapped Conditions</b>						
A22501500100	Instructional Salaries	K-5	635,700	670,500	768,700	98,200
A22501500200	Instructional Salaries	6-12	849,600	848,800	837,200	(11,600)
A22501509300	Instructional Salaries	Home Tutor	100,000	105,000	105,000	-
*			1,585,300	1,624,300	1,710,900	86,600
A22501600000	Noninstruct Salaries	District	102,200	106,100	109,100	3,000
A22501600100	Noninstruct Salaries	K-5	151,300	178,000	300,100	122,100
A22501600200	Noninstruct Salaries	6-12	185,000	213,000	240,800	27,800
A22501610000	Noninstruct Salaries	OT & Subs	2,500	2,500	2,500	-
*			441,000	499,600	652,500	152,900
A22504000000	Other Student Services		23,408	23,408	29,611	6,203
A22504000045	Job Coach		8,300	8,300	8,300	-
A22504000046	OT & PT Services		144,240	144,240	167,706	23,466
A22504000047	Nursing Services (per IEP)		225,000	464,800	366,400	(98,400)
A22504010000	Travel Reimbursement		4,200	4,200	4,200	-
A22504020000	Prof Develop.	Dist Wide PPS	9,646	9,646	9,646	-
A22504030000	Repairs - Speech Equipment		620	620	620	-
*			415,414	655,214	586,483	(68,731)
A22504500000	Materials/Supplies		2,933	2,933	2,933	-
A22504500100	CES Materials & Supp		4,400	4,400	4,400	-
A22504500200	CA Materials & Supp		8,500	8,500	8,500	-
A22504500214	K-12 Materials & Supp - Speech		6,400	6,400	16,071	9,671
*			22,233	22,233	31,904	9,671
A22504720000	Tuition - Out of District		150,000	189,920	245,800	55,880
A22504800100	CES Textbooks		5,689	5,689	5,689	-
A22504800200	CA Textbooks		4,341	4,341	4,341	-
A22504900000	BOCES TUITION		3,530,000	3,243,390	4,207,922	964,532
*			3,690,030	3,443,340	4,463,752	1,020,412
Progs. Handicapped Conditions			6,153,977	6,244,687	7,445,539	1,200,852

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Occupational Education</b>						
A22801500000	Instructional Salaries		130,700	136,400	142,500	6,100
A22804030204	Rep/Maint	Technology	2,017	2,200	3,500	1,300
A22804500204	CA Materials & Sup	Technology	17,500	12,500	11,681	(819)
A22804500211	CA Materials & Sup	Home & Careers	5,635	9,356	11,373	2,017
A22804900000	BOCES Tuition	Occ Ed	669,200	707,100	722,300	15,200
Occupational Education			825,052	867,556	891,354	23,798
<b>TOTAL:Special Apportionment</b>			6,979,029	7,112,243	8,336,893	1,224,650
<b>School Library &amp; Audiovisual</b>						
A26101500100	Instructional Salaries	K-6	48,800	50,500	51,700	1,200
A26101500200	Instructional Salaries	7-12	48,800	50,500	51,700	1,200
A26101600200	Noninstruct Salaries	District	76,800	79,000	81,400	2,400
A26104500100	CES Library Supplies		939	934	934	-
A26104500200	CA Library Supplies		851	841	1,214	373
A26104600100	CES Library Books		4,046	4,040	4,092	52
A26104600200	CA Library Books		6,730	6,787	6,767	(20)
A26104600201	CA Library Periodicals		1,436	1,436	1,120	(316)
A26104900000	BOCES Services		7,510	7,600	24,600	17,000
School Library & Audiovisual			195,912	201,638	223,527	21,889

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**INSTRUCTION-COMPUTER ASSISTED INSTRUCTION**

This section of the budget includes funds for the implementation of the District's technology plan and replacements for the oldest technology equipment. The cost of staff development, internet access/filtering and technical support are included in the BOCES allocation. The costs for enhanced cyber security are included here. This section includes an allocation to replace Chromebooks in grades 1 – 8 in addition to regular replacements.

**INSTRUCTION-GUIDANCE REGULAR DAY**

This section provides for the salaries and support for the High School and the Middle School guidance departments. BOCES Services include student scheduling/grade reporting software and the licensing of a computer system which aids students with college selection.

**INSTRUCTION-HEALTH SERVICES**

Our Health Offices are staffed by full-time Registered Nurses and Health Office Assistants. We are required to pay other districts for the health services they provide to our resident students who attend non-public schools located in those districts.

**STUDENT SUPPORT SERVICES**

Instruction-Psychological Services provides for three full-time psychologists assigned to the school buildings and the pupil support services such as testing and counseling. This budget area also provides for the training and supplies needed to carry out the psychological services function. Instruction-Social Work Services will include two full-time social workers who are available to students and their families as well as one full-time social worker/guidance counselor. Funding in this area is increased to provide for the social and emotional needs brought on by the pandemic.



CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Computer Assisted Instruction</b>						
A26301500000	Instructional Salaries	District	5,000	5,000	5,000	-
A26301600200	Noninstruct Salaries	PK-12	26,400	26,400	49,500	23,100
A26301600300	Noninstruct Salaries	Tech	92,500	92,500	98,500	6,000
A26302000100	CES Equipment		150,000	163,800	105,000	(58,800)
A26302000200	CA Equipment		120,000	163,800	95,000	(68,800)
A26304000100	CES Contractual		70,000	81,000	100,000	19,000
A26304000200	CA Contractual		70,000	81,000	100,000	19,000
A26304000300	Security and Monitoring		<b>55,000</b>	<b>62,000</b>	<b>76,400</b>	14,400
A26304500100	CES Supplies/Mat		15,000	15,000	15,000	-
A26304500200	CA Supplies/Mat		18,000	18,000	18,000	-
A26304600000	Computer Software	District	13,307	13,307	18,064	4,757
A26304600100	Computer Software	K-6	17,683	17,683	21,700	4,017
A26304600200	Computer Software	7-12	30,368	30,368	35,531	5,163
A26304900000	BOCES Services		167,500	172,700	177,200	4,500
Computer Assisted Instruction			850,758	942,558	914,895	(27,663)
<b>TOTAL:Instructional Media</b>			<b>1,046,670</b>	<b>1,144,196</b>	<b>1,138,422</b>	<b>(5,774)</b>
<b>Guidance Regular Day</b>						
A28101500000	Instructional Salaries		327,200	338,600	351,300	12,700
A28101600000	Noninstruct Salaries		55,000	56,500	56,500	-
A28104500000	Materials		15,490	17,157	17,200	43
A28104900000	BOCES Services		107,400	131,700	132,300	600
Guidance Regular Day			505,090	543,957	557,300	13,343

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Health Services</b>						
A28151600100	Noninstruct Salaries	K-6	53,400	55,700	58,500	2,800
A28151600200	Noninstruct Salaries	7-12	53,400	55,700	58,500	2,800
A28151610000	Noninstruct Salaries	District	50,800	52,700	54,000	1,300
A28154000000	Health Services	Other Districts	52,000	55,000	60,000	5,000
A28154030112	Health Equipment Repairs		300	300	450	150
A28154100000	School Dr. - Physicals		2,720	3,000	3,802	802
A28154500100	CES Supplies/Mat		5,000	7,834	4,578	(3,256)
A28154500200	CA Supplies/Mat		5,000	6,048	8,675	2,627
A28154900000	BOCES Services		35,368	36,429	37,522	1,093
Health Services			257,988	272,711	286,027	13,316
<b>Psychological Services</b>						
A28201500100	Instructional Salaries	K-12	218,700	160,000	247,400	87,400
A28204500000	K-12 Materials		10,295	10,300	10,500	200
Psychological	Services		228,995	170,300	257,900	87,600
<b>Social Work Services</b>						
A28251500000	Instructional Salaries		217,700	314,000	298,000	(16,000)
A28254500100	Materials & Supplies		4,238	6,000	6,000	-
Social Work	Services		221,938	320,000	304,000	(16,000)

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**CO-CURRICULAR ACTIVITIES**

Personal Services-Co-curricular Activities includes allocations for instructional stipends listed in the Chester Teachers' Association Contract relating to chaperones at school functions, extracurricular club advisors, Odyssey of the Mind and Mock Trial coaches, and other enrichment activities.

**INTERSCHOLASTIC ATHLETICS**

This section of the budget provides financial support for interscholastic athletics. The District athletic program includes football, soccer, basketball, track, cheerleading, wrestling, baseball, volleyball, softball and lacrosse. Teams participate at the modified, junior varsity and varsity levels. The allocation for interscholastic athletics includes the cost of officials, professional development for coaches, coaching certifications and athletic supplies and equipment needed for each program. This budget includes appropriations to continue all programs that were offered for the current school year.

A continued reduction in the maximum number of contests permitted by the NYSPHSAA will allow for savings in transportation & officials without jeopardizing the remaining programs offered.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Cocurricular</b>	<b>Activities</b>					
A2850150100	Instructional salaries	CES	6,000	6,000	6,000	-
A2850150200	Instructional salaries	CA	55,000	55,000	55,000	-
A2850400000	Cocurricular Contractual Expenses		15,000	15,000	15,000	-
A2850450000	Cocurricular Materials & Supplies		15,000	15,000	15,000	-
Cocurricular	Activities		91,000	91,000	91,000	-
<b>Interscholastic Athletics</b>						
A28551500000	Salaries Ath Dir & Coaches		175,000	180,000	195,000	15,000
A28551600000	Noninstruct Salaries		28,200	28,000	27,500	(500)
A2855xxxxxxx	NEW - Offerings			9,500	6,500	(3,000)
A2855202	Equipment				<b>41,500</b>	41,500
A28554000243	Equipment Reconditioning		3,500	3,650	3,650	-
A28554020200	Confs/Clinics	Cont	7,500	7,500	7,500	-
A28554140200	Athletic	Dues-Contr.	4,000	4,900	4,900	-
A28554500212	Health	Supplies	3,750	3,750	3,800	50
A28554500233	Awards, Etc.		7,500	7,500	7,600	100
A28554500234	General	Fall	21,000	15,750	23,153	7,403
A28554500235	General	Spring	15,000	22,050	23,153	1,103
A28554500236	General	Winter	21,000	22,050	16,538	(5,512)
A28554900000	BOCES Officials		151,000	165,000	175,000	10,000
Interscholastic	Athletics	**	437,450	469,650	535,794	66,144

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**TRANSPORTATION**

District Transportation Services provides funding for one District bus driver and substitutes as needed. Amounts are also allocated for contractual expenses, such as school bus liability insurance, mandated drivers' physicals and mandated drug testing. Scheduled maintenance and emergency repair of the District-owned bus is reported here. We have not purchased a bus for at least ten years. The age of our equipment required that we plan for a higher level of repair and maintenance. Other items, such as lubricants, filters, brake pads and similar items, are included here as well. The Garage Building is the District's bus storage facility. The allocation includes the costs of insurance and utilities.

Contract Transportation provides transportation for elementary and secondary students living within the District to the Elementary and Chester Academy. Transportation contracts also provide service for District children to private and parochial schools, BOCES and to out-of-district Special Education placements, as required by law.

Amounts are budgeted in this section to provide transportation for class field trips, extracurricular activities and interscholastic athletics. Field trips provide direct experiences for students that we cannot duplicate within the schools and are an important part of each program. An allocation to provide transportation to and from athletic competitions is included in this section. Transportation also includes, in the interest of safety, a shuttle to take athletes from Chester Academy to the Maple Avenue facility and the Commons for practices and games.

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>District Transportation Services</b>					
A55101600000	Noninstruct Salaries Drivers	44,300	46,500	47,700	1,200
A55101680000	Noninstruct Salaries OT & Subs	3,500	3,500	3,500	-
A55104000000	Other Contractual Exp.	1,500	1,500	1,500	-
A55104030000	Repairs/Maintenance	2,500	2,500	2,500	-
A55104050000	Transportation Insurance	10,500	10,500	10,500	-
A55104500000	Other Materials & Fuel	40,000	40,000	40,000	-
District Transportation		102,300	104,500	105,700	1,200
<b>Garage Building</b>					
A5530400000	Fire Insurance	2,750	3,000	3,600	600
A55304040000	Garage Electric	600	600	600	-
Garage Building		3,350	3,600	4,200	600
<b>Contract Transportation Services</b>					
A554040000	Transportation Resident Reg.	913,000	900,000	922,500	22,500
A554040001	Transportation Handicap	687,500	779,050	798,526	19,476
A554040002	Transportation Non Public	264,550	332,752	341,071	8,319
A554040004	Transportation Other	45,100	49,500	50,738	1,237
A554040003	Transportation Sports	63,800	71,680	73,472	1,792
A554040005	Transportation CES Field Trips	15,950	16,000	16,000	-
A554040006	Transportation HS Field Trips	8,250	11,839	12,000	161
Contract Transportation		1,998,150	2,160,821	2,214,307	53,486
<b>TOTAL:PUPIL TRANSPORTATION</b>		<b>2,103,800</b>	<b>2,268,921</b>	<b>2,324,207</b>	<b>55,286</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Employee Benefits-Program</b>					-
A9010800	Employee Retirement System (ERS)	152,658	168,720	197,900	29,180
A9020800	Teacher's Retirement System (TRS)	932,970	955,120	1,024,900	69,780
A9030800	Social Security	808,276	836,612	883,000	46,388
A9040800	Workers Compensation	100,000	100,000	125,000	25,000
A9060800	Health Insurance	3,649,600	3,759,500	3,864,700	105,200
A9060801	Health Insurance-Medicare Part B	51,300	75,240	1,980	(73,260)
A9060800	<b>ACA - Obama Care Taxes</b>	<b>45,000</b>	<b>45,000</b>	<b>46,500</b>	1,500
A9060802	less: Health Insurance-Employee	(172,000)	(189,200)	(201,000)	(11,800)
A9060801	CSEA Dental & Vision	16,000	89,144	18,000	(71,144)
A9070800	CTA Benefit Fund	89,144	16,000	103,700	87,700
<b>TOTAL:Employee Benefits</b>		<b>5,672,948</b>	<b>5,856,136</b>	<b>6,064,680</b>	<b>208,544</b>
<b>Transfers</b>					
A99019500000	Transfer to Special Aid Fund	100,000	100,000	100,000	-
<b>TOTAL:Interfund Transfers</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>TOTAL Program BUDGET</b>		<b>25,097,928</b>	<b>26,425,138</b>	<b>28,086,418</b>	<b>1,661,280</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**OPERATIONS AND MAINTENANCE OF FACILITIES**

This portion of the budget contains funds for salaries of maintenance staff, as well as supplies and materials that they need to maintain the District facilities. The budget accounts for energy costs for the lighting, heating and cooling of our facilities. The allocation for custodial staff is greatly reduced due to our partnership with Orange-Ulster BOCES to provide custodial services. The amount budgeted for BOCES Services has increased to account for that change.

Staff development funds cover the costs of training to comply with state and federal laws and regulations. The areas of training include right-to-know, blood borne pathogens, chemical hygiene, lock-out and tag-out procedures, asbestos handling and pesticide applications.

**DEBT SERVICE & INTERFUND TRANSFERS**

The Debt Service section provides for the repayment of all long-term debt of the District. The planned debt service repayment for the capital construction program is represented in this section of the budget as \$1,647,050. This amount is the gross expense and an offsetting state aid as shown in the Revenue section of the budget. There is an amount of \$2,750 budgeted in the Administrative section as “Bond Coupon Charge” for the preparation of the annual IRS, NYS and bonding agent regulatory filings.

The amount of \$185,000 is included in the budget for the repairs and replacement needs that occur annually.



CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Operations of Plant</b>						
A16201600000	Noninstruct Salaries	District	58,700	62,100	64,300	2,200
A16201600300	Noninstruct Salaries	Chester Acad.	80,800	93,800	77,400	(16,400)
A16201680100	Noninstruct Salaries	OT- CE	5,500	8,000	12,500	4,500
A16201680300	Noninstruct Salaries	Chester Acad.	7,500	9,500	12,500	3,000
A16201700100	Noninstruct Salaries	Summer & Subs	27,000	28,500	30,500	2,000
A16201700300	Noninstruct Salaries	Summer & Subs	27,000	28,500	30,500	2,000
*			206,500	230,400	227,700	(2,700)
A16204001601	Staff Development	Elementary	3,000	3,500	3,500	-
A16204001603	Staff Development	Chester Acad.	3,000	3,500	3,500	-
A16204040100	Electric	Elementary	132,000	141,300	146,300	5,000
A16204040300	Electric	Chester Acad.	246,000	263,300	272,600	9,300
A16204060100	Gas	Elementary	96,000	102,800	106,400	3,600
A16204060300	Gas	Chester Acad.	147,500	157,900	163,500	5,600
A16204390100	Telephone	Elementary	4,500	4,500	4,700	200
A16204390300	Telephone	Chester Acad.	12,500	12,500	13,000	500
A16204500100	Materials	Elementary	22,500	25,000	25,900	900
A16204500300	Materials	Chester Acad.	22,500	25,000	25,900	900
A16204900000	BOCES Services - Custodial		705,000	740,000	777,000	37,000
*			1,394,500	1,479,300	1,542,300	63,000
<b>Operations of Plant</b>			1,601,000	1,709,700	1,770,000	60,300

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME		2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Maintenance of Plant</b>						-
A16211600000	Noninstruct Salaries District		147,000	155,600	206,800	51,200
A16211600100	Noninstruct Salaries Elementary		56,500	58,400	72,800	14,400
A16211600300	Noninstruct Salaries Chester Acad.		45,300	46,800	49,100	2,300
*			248,800	260,800	328,700	67,900
A16212000100	Equipment 3 Maple Ave					-
A16212000200	Equipment Grounds					-
A16212000300	Equipment		<b>45,000</b>	<b>45,000</b>	<b>15,000</b>	(30,000)
A16214000100	Other Elementary		20,800	20,800	21,528	728
A16214000300	Other Chester Acad.		20,800	20,800	21,528	728
A16214030100	Service Contracts Elementary		76,800	81,250	83,800	2,550
A16214030200	Service Contracts Chester Acad.		76,800	81,250	83,800	2,550
A16214030300	Service Contracts Vehicle		4,000	4,000	4,000	-
A16214090100	Water/Sewer Elementary		22,000	22,000	22,000	-
A16214090300	Water/Sewer Chester Acad.		22,000	22,000	22,000	-
A16214500100	Grounds Supplies District		26,000	27,500	35,000	7,500
A16214510100	Maint. Supplies District		72,000	75,000	75,000	-
A1621490000	BOCES Services Training		3,200	3,200	3,200	-
						-
*			389,400	402,800	386,856	(15,944)
<b>Maintenance of Plant</b>			638,200	663,600	715,556	51,956
<b>A19644220000</b>	<b>Refund of Real Property Tax</b>					-
<b>TOTAL:GENERAL SUPPORT</b>			<b>2,239,200</b>	<b>2,373,300</b>	<b>2,485,556</b>	<b>112,256</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

ACCOUNT CODE	ACCOUNT NAME	2022-23 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 PROPOSED BUDGET	BUDGET Increase or (Decrease)
<b>Benefits-Capital</b>					
A9010800	Employee Retirement System (ERS)	66,474	72,698	85,200	12,502
A9030800	Social Security	59,830	62,577	42,600	(19,977)
A9040800	Workers Compensation	10,500	10,500	11,000	500
A9060800	Health Insurance	230,300	172,900	192,800	19,900
A9060801	Health Insurance-Medicare Part B	6,250	9,900	11,000	1,100
A9060800	<b>ACA - Obama Care Taxes</b>	<b>2,303</b>	<b>1,729</b>	<b>2,500</b>	771
A9060802	less: Health Insurance-Employee	(15,000)	(16,500)	(17,500)	(1,000)
A9060801	CSEA Dental & Vision	14,000	14,000	6,000	(8,000)
	GEA				-
<b>TOTAL:Employee Benefits</b>		<b>374,657</b>	<b>327,804</b>	<b>333,600</b>	<b>5,796</b>
<b>Debt Service</b>					
A9711619	Serial Bonds - 2002 Prncipl	1,100,000	1,160,000	1,215,000	55,000
A9711719	Serial Bonds - 2002 Interest	542,050	487,050	429,050	(58,000)
A9798759	B.A.N. Interest				-
<b>TOTAL:Debt Service</b>		<b>1,642,050</b>	<b>1,647,050</b>	<b>1,644,050</b>	<b>(3,000)</b>
<b>Interfund Transfers</b>					
A99509000000	Transfer to Capital Fund	185,000	185,000	185,000	-
<b>TOTAL:Interfund Transfers</b>		<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>-</b>
<b>TOTAL Capital BUDGET</b>		<b>4,440,907</b>	<b>4,533,154</b>	<b>4,648,206</b>	<b>115,052</b>

CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL

**ADDITIONAL DISCLOSURES**

**Administrative Salary Disclosure:**

<b>Title</b>	<b>Salary</b>	<b>Employee Benefits</b>	<b>Other Remuneration</b>
1. Superintendent of Schools	\$218,550	\$78,618	\$1,200
2. Assistant Superintendent	\$179,223	\$70,753	\$1,400
3. Principal	\$170,689		
4. Director	\$185,257		

**New York State School Report Card – Fiscal Accountability Supplement:**

See Links: <https://data.nysed.gov/expenditures.php?year=2021&instid=800000040500>

Chester Academy <https://data.nysed.gov/profile.php?instid=800000040501>

Chester Elementary <https://data.nysed.gov/profile.php?instid=800000040502>

**Real Property Tax Exemption Report:**

See attached.

**CHESTER UNION FREE SCHOOL DISTRICT  
2024-25 BUDGET PROPOSAL**

**CHESTER UNION FREE SCHOOL DISTRICT  
School District Budget Notice**

<b>Overall Budget Proposal</b>	Budget Adoption for the 23-24 school year	Budget Proposed for the 24-25 School Year	Contingency Budget for 2024-25
Total Budget Amount	\$ 34,556,419	\$ 36,503,854	\$ 35,978,592
Increase/(Decrease) for the 2024-25 School Year		\$ 1,947,435	\$ 1,422,173
		5.64%	3.90%
Change in Consumer Price Index		4.12%	
A. Proposed tax levy to Support the Total Budget	\$ 20,216,088	\$ 20,741,351	
B. Levy to Support Library Debt	\$ -	\$ -	
C. Levy for non-excludable Propositions **	\$ -	\$ -	
D. Total Tax Cap Reserve Used to Reduce Levy	\$ -	\$ -	
E. Total Proposed School Tax Levy (A+B+C+D)	\$ 20,216,088	\$ 20,741,351	\$ 20,216,088
F. Total Permissible Exclusions to the Tax Levy Limit	\$ 593,546	\$ 630,734	
G. School Tax Levy Limit, NOT including exclusions	\$ 19,410,568	\$ 20,110,617	
H. Proposed Tax Levy NOT including exclusions	\$ 19,407,542	\$ 20,110,617	
Difference: G-H. Negative value requires 60% voter approval	\$ 3,026	\$ -	
Administrative Component	\$ 3,598,127	\$ 3,769,230	\$ 3,706,630
Program Component	\$ 26,425,138	\$ 28,086,418	\$ 27,623,756
Capital Component	\$ 4,533,154	\$ 4,648,206	\$ 4,648,206
*Statement of assumptions made in projecting the contingency budget for the 2024-25 school year should the proposed budget be defeated. Guidelines as established pursuant to section 2023 of Education Law .			
	Description	Amount	
**List separate porpositions that are not included in the Total Budget Amount:	Safety Capital Project	1,867,000	
<b>Basic STAR Exemption Impact</b>	Budget Proposed for the		
Estimated Basic STAR Exemption Savings:	2024-25 School Year		
Basic STAR tax savings	<b>\$749</b>		

The **budget vote** for the fiscal year 2024-25 by the qualified voters of the Chester Union Free School District, Orange County, New York, will be held at the Chester Academy, 64 Hambletonian Ave., Chester, New York on **Tuesday, May 21, 2024, between the hours of 8:00AM and 9:00PM**, prevailing time, when the polls will be open for the purpose of voting by voting machine.

Equalized Total Assessed Value 1,362,212,449

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10100	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	67,073	0.00
12100	NYS - GENERALLY	RPTL 404(1)	3	1,217,561	0.09
13100	CO - GENERALLY	RPTL 406(1)	9	831,393	0.06
13500	TOWN - GENERALLY	RPTL 406(1)	56	13,245,851	0.97
13570	TOWN O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	255,904	0.02
13590	TOWN O/S LIMITS - SEWER OR WAT	RPTL 406(3)	3	567,470	0.04
13650	VG - GENERALLY	RPTL 406(1)	16	2,360,732	0.17
13660	VG - CEMETERY LAND	RPTL 446	2	314,878	0.02
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	14	1,474,634	0.11
13800	SCHOOL DISTRICT	RPTL 408	7	60,586,828	4.45
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	1,958,537	0.14
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	10,236,422	0.75
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	623,658	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	9	5,884,891	0.43
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	1	5,812,507	0.43
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	682,439	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	250,000	0.02
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	1,271,403	0.09
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	372,530	0.03
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	70	991,299	0.07
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	63	1,485,117	0.11
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	46	1,986,491	0.15
41150	COLD WAR VETERANS (10%)	RPTL 458-b	2	18,804	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	4	56,420	0.00
41164	COLD WAR VETERANS (15%)	RPTL 458-b	14	197,678	0.01
41165	COLD WAR VETERANS (15%)	RPTL 458-b	7	98,735	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	25,183	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	11	38,797	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	355,802	0.03
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	148	12,246,261	0.90
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	24,244	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	29	3,392,503	0.25
41806	PERSONS AGE 65 OR OVER	RPTL 467	35	2,040,261	0.15

Equalized Total Assessed Value 1,362,212,449

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41834	ENHANCED STAR	RPTL 425	253	28,692,360	2.11
41854	BASIC STAR 1999-2000	RPTL 425	702	30,855,926	2.27
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	3	120,976	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	10	1,936,485	0.14
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	399,256	0.03
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	2,886,120	0.21
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>1,539</b>	<b>195,863,429</b>	<b>14.38</b>
<b>Total System Exemptions:</b>			<b>1</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>			<b>1,540</b>	<b>195,863,429</b>	<b>14.38</b>

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Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_