



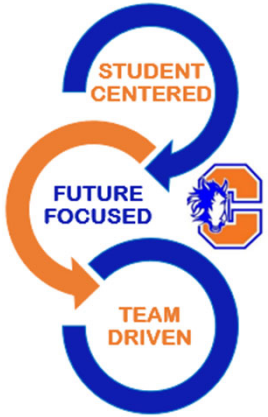
Chester Union Free School District

2024-25 Budget

Summary and Adoption of Proposed Budget

April 24, 2024

Board of Education Meeting



District Goal - Budget

Create a fiscally responsible budget that effectively addresses the needs of the District while considering the concerns and input of the community.



Budget Priorities: Education

Investing in Education Programs & Staffing

Budget Priorities for Student Success

CUFSD VISION

The Chester School District develops global leaders by providing students with learning opportunities that foster critical thinking, creativity, collaboration, and communication. Students engage in authentic applications that support inquiry and innovation through partnerships with their community, local businesses, and higher education.

CUFSD MISSION





Budget Priorities: Education

Investing in Education Programs & Staffing

Budget Priorities for Student Success

Provide innovative, data-supported and engaging learning experiences that foster college and career readiness through highly qualified staff who are student-centered, future-focused and team driven.

1. NY Next Generation Learning Standards

Advancing standards-aligned and data-supported curriculum, instruction & assessment

2. Innovative & Engaging Learning Experiences

Progressing project-based learning, engineering & design, robotics and college/career readiness

3. Social-Emotional Learning

Empowering students to achieve their highest potential



Budget Priorities: Education

Investing in Education Programs & Staffing

Budget Priorities for Student Success

Provide innovative, data-supported and engaging learning experiences that foster college and career readiness through highly qualified staff who are student-centered, future-focused and team driven.

4. Enhance Community Connections

Building strong community connection through updated communications

5. Facility Upgrades Strengthening Safety & Security

Working with our security and law enforcement professionals to identify and correct weakness in the facility and our operations



Budget Priorities: Communication Safety/Facility

Building Strong Community Connections Allocations for Enhanced Communication & Engagement

4. Enhance Community Connections

Building strong community connection through updated communications

Strengthening Safety, Security and Opportunity Facility Upgrades for Security, Energy Efficiency & Student Opportunity

5. Facility Upgrades Strengthening Safety & Security

Working with our security and law enforcement professionals to identify and correct weakness in the facility and our operations



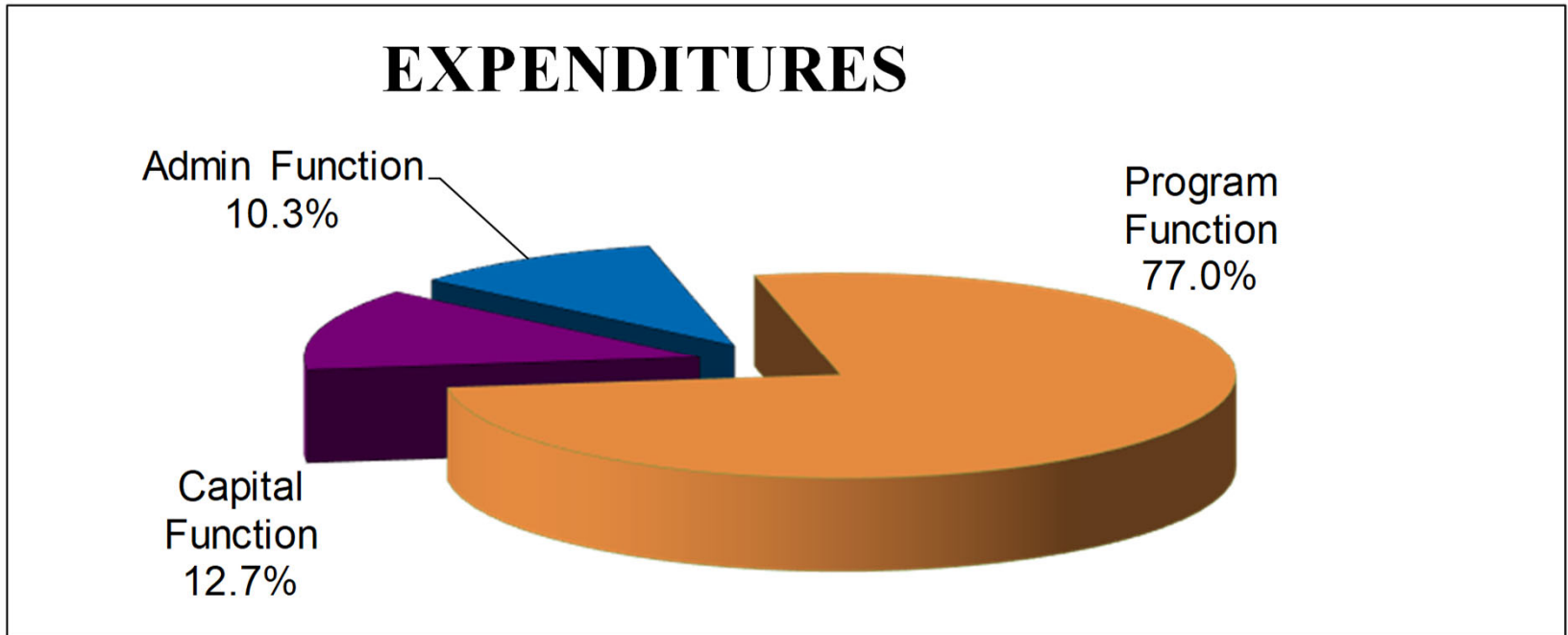
Budget Highlights

- Keeps spending within the NYS budget cap.
- Advances NY Next Gen standards-aligned and data-supported instruction & assessment.
- Expands student opportunities to achieve Seal of Biliteracy and Seal of Civic Readiness.
- Progresses innovative, career-connected learning experiences.
- Increases staffing in the area of Special Education Instruction.
- Continues the Universal Pre-K program.
- Increases full time police and security presence to both buildings.
- Continues a proactive building maintenance program replacing systems as needed.



Expenditure Budget

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%
TOTAL EXPENDITURES	\$30,826,848	\$32,981,536	\$34,556,419	\$36,503,854	5.64%





Property Tax Cap

**For the 2024-25 Budget year, the
Maximum Allowable Tax Levy (MATL) is:**

\$20,741,351

(an increased tax levy of \$525,263 or 2.60%)

The projected tax levy represents about 60% of all District revenue and a 2.6% increase in taxes will support only a 1.5% increase in total spending.



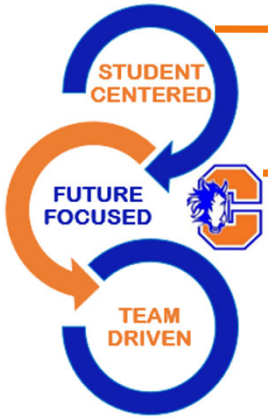
Maximum Allowable Tax Levy

	2024-25	
Prior Year Tax Levy	\$ 20,216,088	
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	= 19,806,723	
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 inc	
Maximum Allowable Tax Levy (MATL)	\$ 20,741,351	2.60%
Increase (decrease)	525,263	
	as percent of budget	1.5200%



New York State Aid for Education

Our budget is based on the enacted New York State Budget and information provided by the New York State Education Department which shows almost NO CHANGE from the Executive proposal. Chester's aid is based on the "formula" which matches student needs to the actual funding thus we saw no benefit from reinstating hold-harmless.



New York State Aid for Education

To recognize additional aid included in the late New York State Budget and to recognize last minute staffing changes the following revisions were made to the 2024-25 budget proposal:

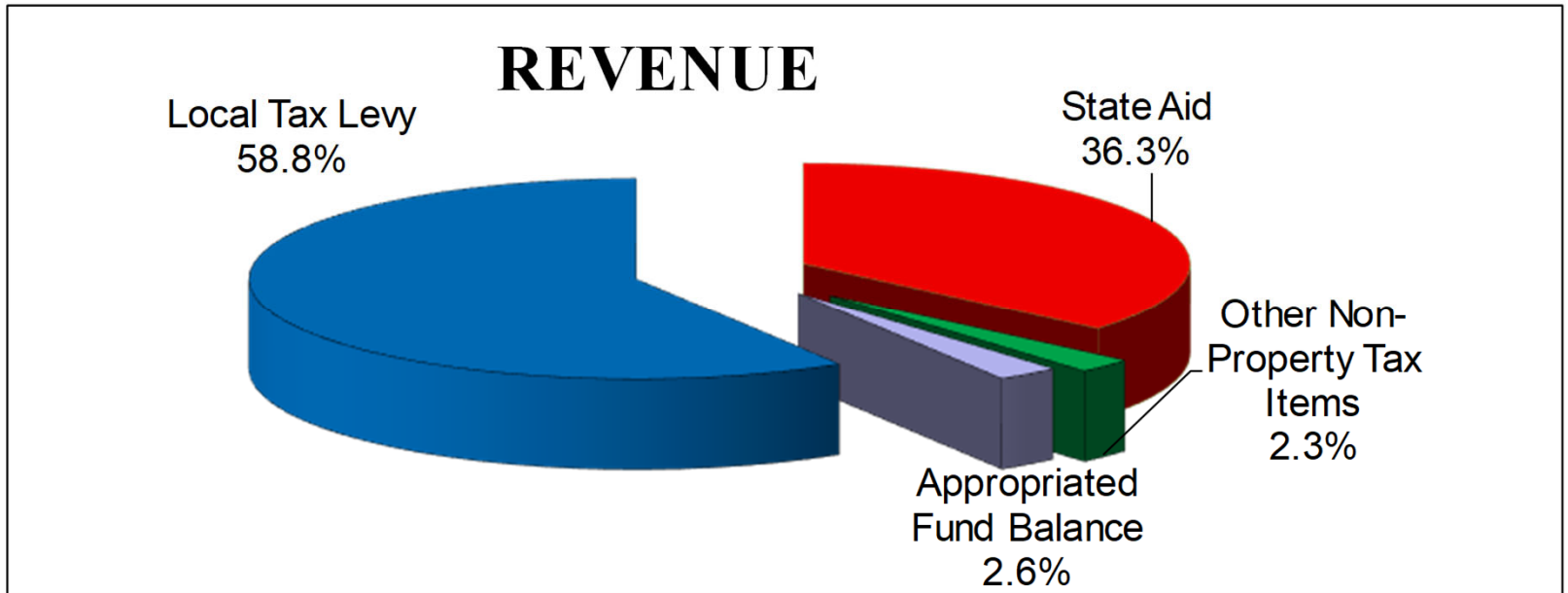
		2024-25 Budget Revisions				
		Base	Beni	Total		
Add:	Add'l Staffing	71800	47600	\$ 119,400	A22501500100	
	Replacement	22469	31031	\$ 53,500	A21101300000	
Less:	Retirement Savings	-34000	-6000	\$ (40,000)	A22501500200	
	Retirement Savings	-34000	-6000	\$ (40,000)	A21101300000	
	Revised Out-Placed student count			\$ (84,978)	A22504900000	
	Increased NYS Aid (net of GwLk)			\$ (7,922)	A3101	
Net Difference				\$ -		



Revenue Budget

REVENUE BUDGET

<u>BUDGET SUMMARY</u>	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 PROPOSED BUDGET	% OF CHANGE
<u>REVENUES</u>					
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%
TOTAL REVENUE	\$30,826,848	\$32,981,536	\$34,556,419	\$36,503,854	5.64%



Contingency Budget

If the 2024-25 Budget fails to receive majority support (less than 50% Yes votes) the Board of Education has one of three options:

1. Present the same budget to the voters for a second vote on June 18th.
2. Present a modified budget plan to the voters for a second vote on June 18th, or
3. Adopt a “contingency budget” that must be supported with **NO INCREASE** to the tax levy.
 - This would require reductions to our current budget proposal of \$525,262.

Contingency Budget

- The factors that increase the “MATL” also work against the District when considering a contingency budget.
 - There is NO relief from the loss of PILOT revenue or from the increased costs of the OU BOCES capital project.
- The reductions to the budget, in excess of \$500k, would impact all programs and staffing. Reductions must also include all equipment requests and corresponding reductions to the administrative portion of the budget.



Additional Information

Additional budget information and updates will be available on the District's website:

www.ChesterUFSD.org



Additional Information

May 21, 2024

BUDGET VOTE

**SCHOOL SAFETY CAPITAL PROJECT
REFERENDUM**

**MAPLE AVENUE TRANSFER
REFERENDUM**

Vote for Two Board of Education Seats