



Chester Union Free School District

2026-27 Budget Superintendent's Presentation

Budget Priorities
Enrollment/Staffing Projections
Maximum Allowable Tax Levy
Revenue Projections

March 4, 2026
Board of Education Meeting



2026-2027 Budget Priorities

Investing in Excellence

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





2026-2027 Budget Priorities

Investing in Excellence

CHESTER GRADUATES ARE



Effective Communicators



Dynamic Collaborators



Innovative Problem Solvers



Digital Strategists



Ethical Citizens



Empowered Learners



2026-2027 Budget Priorities

Investing in Excellence

Strengthening Academic Excellence through Programs & Staffing

Data-driven instructional priorities, professional development, and strategic staffing to maximize student learning and achievement.

Advancing College & Career Pathways, Partnerships & Communication

Future-focused education through business & community partnerships and integrated communication platforms.

Optimizing Infrastructure for Safety, Security & Sustainability

Facility security, energy-efficient improvements, and technology upgrades that safeguard and modernize student learning environments.



2026-2027 Budget Priorities

Investing in Excellence

1. Strengthening Academic Excellence through Programs & Staffing



Data-driven instructional priorities



Professional development



Strategic staffing to maximize student learning and achievement

2. Advancing College & Career Pathways, Partnerships & Communication



Future-focused education through business & community partnerships



Integrated communication platforms

3. Optimizing Infrastructure for Safety, Security & Sustainability



Facility security



Energy-efficient improvements



Technology upgrades that safeguard and modernize student learning environments



2026-2027 Budget Priorities

Investing in Excellence

Strengthening Academic Excellence through Programs & Staffing

Data-driven instructional priorities, professional development, and strategic staffing to maximize student learning and achievement.

- **Academic Programs & Professional Growth**

Instruction grounded in the NYS Next Generation Learning Standards, strengthened through professional development, aligned assessments, and strategic use of student performance data to elevate achievement.

- **Special Education Services & Supports**

Targeted staffing, specialized program placements, and out-of-district services to ensure appropriate, individualized supports for students with disabilities.

- **Student Opportunities & Enrichment**

Athletics, extracurricular activities, music, art, and diverse course electives that expand student opportunity and engagement, alongside graduate credit coursework that elevates the overall student educational experience.



2026-2027 Budget Priorities

Investing in Excellence

Strengthening Academic Excellence through Programs & Staffing

Data-driven instructional priorities, professional development, and strategic staffing to maximize student learning and achievement.

- **Social-Emotional Supports**

Comprehensive counseling services, student support staff, and proactive interventions that promote student well-being and a positive school climate.

- **Strategic Staffing & Class Size Priorities**

Small class sizes and individualized instruction designed to maximize student learning and strengthen student-teacher connections.



2026-2027 Budget Priorities

Investing in Excellence

Advancing College & Career Pathways, Partnerships & Communication

Future-focused education through business & community partnerships and integrated communication platforms.

- **Business & Community Partnerships**

Chester Academy Internship Program continues through investment in the coordinator position, advancing future credit opportunities and providing students with career-connected experiences that inform future pathways.

- **Engineering, Robotics, Media & Technology Applications**

Integrated engineering, robotics, CAD, digital media, and applied technology experiences, strengthened through partnerships with colleges and universities that provide opportunities for credit and advance technical and analytical skill development.



2026-2027 Budget Priorities

Investing in Excellence

Advancing College & Career Pathways, Partnerships & Communication

Future-focused education through business & community partnerships and integrated communication platforms.

- **Student Information System (Synergy)**
Centralized student information access, expanded data reporting capabilities, and integrated MTSS-driven academic and behavioral supports promoting student growth and achievement.
- **Communication Platforms & Public Information**
Broader ParentSquare integration, continued website expansion, and coordinated public information to ensure accessible communication and highlight district programs/student experiences.



2026-2027 Budget Priorities

Investing in Excellence

Optimizing Infrastructure for Safety, Security & Sustainability

Facility security, energy-efficient improvements, and technology upgrades that safeguard and modernize student learning environments.

- **Comprehensive Safety, Security & Law Enforcement Partnerships**

Dedicated on-site police presence, enhanced surveillance systems, controlled building access, coordinated safety drills, and daily security staffing in partnership with the Town of Chester Police Department, Atlas Security, and BOCES.

- **Emergency Response & Coordination**

Integrated crisis response training; Incident Command System (ICS) based emergency drills; and coordinated emergency response expanded through the Synergy Student Information System (SIS).



2026-2027 Budget Priorities

Investing in Excellence

Optimizing Infrastructure for Safety, Security & Sustainability

Facility security, energy-efficient improvements, and technology upgrades that safeguard and modernize student learning environments.

- **Cybersecurity & Data Protection**

Data privacy safeguards, network security protections, and surveillance systems supporting the protection of student and staff information and overall school safety.

- **Instructional Technology & Systems Upgrades**

Classroom technology equipment, interactive displays, wireless network enhancements, and districtwide system upgrades supporting teaching, learning, and operational efficiency.

- **Infrastructure & Energy Efficiency**

Facility infrastructure enhancements and energy-efficiency improvements that preserve district facilities, strengthen operational reliability, and support long-term fiscal sustainability.



2026-2027 Budget Priorities

Investing in Excellence

Strengthening Academic Excellence through Programs & Staffing

Data-driven instructional priorities, professional development, and strategic staffing to maximize student learning and achievement.

Advancing College & Career Pathways, Partnerships & Communication

Future-focused education through business & community partnerships and integrated communication platforms.

Optimizing Infrastructure for Safety, Security & Sustainability

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Enrollment / Staffing Projections

CES

Chester Elementary School (PreK-5)

Based on the preliminary registration figures and projected enrollment, the student population at Chester Elementary School is anticipated to increase for the 2026-27 school year.

CA

Chester Academy (6-12)

Chester Academy enrollment is anticipated to remain steady for the 2026-27 school year.

The 2026-27 budget maintains staffing levels to support continued instructional and student support programs across all areas.



Challenges for the 2026-2027 Budget

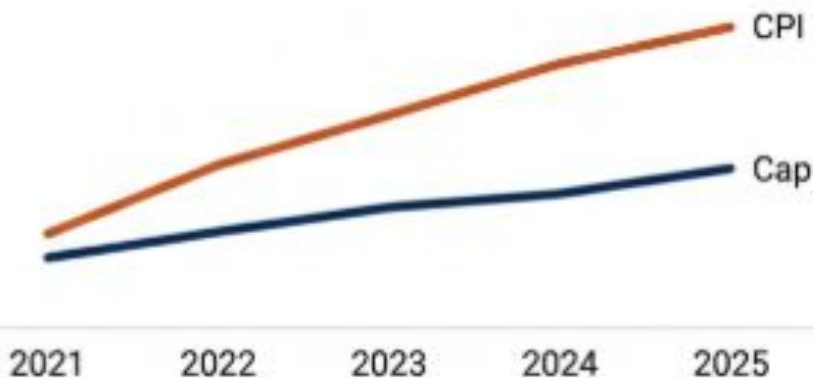
The Inflation Gap: Revenue Constraints & the 2% Tax Cap



2.0%
Tax Levy Cap



2.7%
**Inflation
(CPI)**



- **The Legal Ceiling:** New York State law restricts the Allowable Growth Factor to the lesser of 2.0% or the Consumer Price Index (CPI).
- **The Reality:** With CPI at 2.7%, our allowable growth is locked at 2.0%.
- **The Compounding Impact:** This marks the 5th consecutive year that inflation has outpaced the district's legal ability to raise matching local revenue.



Challenges for the 2026-2027 Budget

Major Budget Drivers: Staffing, Special Education, Programs & Transportation



Investing in Our Staff & Educators

Attracting and retaining high-quality educators through competitive salaries, increased healthcare costs, and fulfilling new contractual obligations. This is a direct investment in the district's standard of excellence.



Student Enrollment & Program Cost Increases

Addressing significant cost increases to maintain essential educational programs, extracurriculars, and athletics for a comprehensive student experience. This also includes cost increases from new construction, specifically 'The Greens at Chester', such as associated education costs and new transportation routing requirements.



Challenges for the 2026-2027 Budget

State Aid Constraints: The Reality of “Hold Harmless” Funding



\$96,113

**TOTAL PROJECTED
FOUNDATION AID INCREASE**

The “Hold Harmless” Provision: State policy ensures we will not receive less Foundation Aid than last year, avoiding catastrophic cuts.

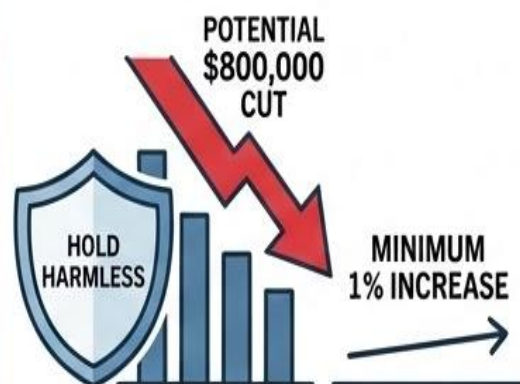
The Minimal Increase: However, our projected Foundation Aid increase is just 1.0%—yielding exactly \$96,113 in new funding.

The Squeeze: A 1.0% state aid increase mathematically fails to bridge the gap created by 2.7% inflation and the rising costs of localized mandates, enrollment, and contractual obligations.



Challenges for the 2026-27 Budget

An ongoing challenge: Maintaining educational programs and staffing levels as costs continue to rise.



Foundation Aid “Hold Harmless” – What It Means for Chester UFSD



Under NY State’s Foundation Aid formula, districts are guaranteed they will not receive less Aid than the prior year, even if enrollment declines or wealth factors change.



Due to an increased wealth ratio and other factors, the formula would have reduced our aid by over **\$800,000** this year. Hold harmless ensures we avoid that steep cut.



This is our first year on hold harmless, keeping aid near last year's level with a **minimum 1% increase**, meaning growth in aid is minimal despite rising costs.



Implications for Our Budget



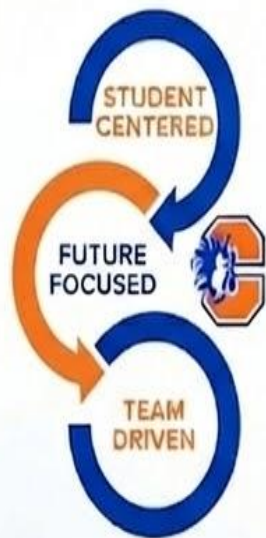
Limited flexibility for rising costs: While funding is stable, it doesn't keep pace with growing expenses like transportation, special education, health insurance, and staff costs, forcing difficult budget choices.



Maximum Allowable Tax Levy

Prior Year Tax Levy (2025-26)		\$ 21,328,723	
Tax Base Growth Factor	x	<u>1.004200</u>	
	=	21,418,304	
Prior Year PILOT (Payment In-Lieu of Taxes)	+	<u>132,311</u>	
	=	21,550,615	
Prior Year Exclusions (Capital Levy)	-	636,042	
Adjusted Prior Year Levy	=	20,914,573	
Allowable Growth Factor (lesser of 2% or CPI)	x	<u>1.020000</u>	
	=	21,332,864	
Current PILOTs	-	<u>148,000</u>	
School Tax Levy Limit	=	21,184,864	
	=	21,184,864	
Current Year Exclusions (Capital Levy)	+	961,021	
Maximum Allowable Tax Levy(MATL)	=	<u>\$ 22,145,885</u>	3.83%
	Increase	817,162	

Maximum Allowable Tax Levy



2% Cap Overview

The 2% cap is part of the **maximum allowable tax levy cap calculation** for school districts in New York, which limits how much a school district can increase its tax levy (the total amount of money the district can collect from property taxes) each year.



Tax Base Growth Factor

Reflects the growth in a school district's taxable property value from one year year to the next. This year our growth factor is **0.42%** (determined by ORPTS).



Allowable Growth Factor

The lesser of the 2% cap or CPI. This year our growth factor is **2%** which is lower than **2.7%** CPI.



PILOT (Payments in Lieu of Taxes)

Payments in Lieu of Taxes reduce our allowable tax levy as this tax-based revenue is paid to the District outside of the levy.



Capital Levy Exclusion

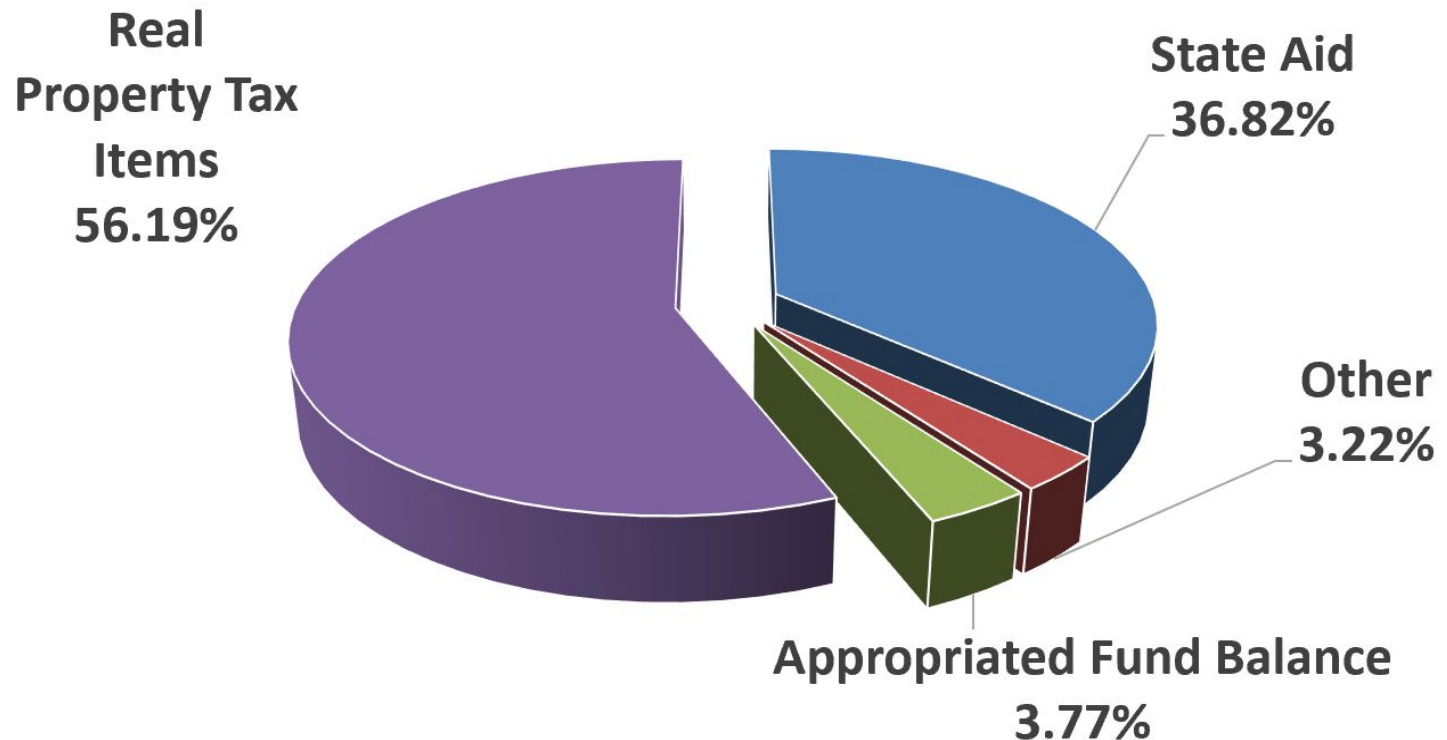
An "offset" to the tax cap for debt related to voter-approved capital projects. Consisting of the outstanding debt service payments including BOCES capital costs less NYS Building Aid.



Preliminary Revenue Projections



REVENUE	2024-25 BUDGET	2025-26 BUDGET	2026-27 PROPOSED BUDGET
State Aid	\$13,875,850	\$14,197,706	\$14,631,835
Other	\$872,200	\$1,328,759	\$1,279,809
Appropriated Fund Balance	\$900,000	\$1,200,000	\$1,500,000
Real Property Tax Items	\$20,855,804	\$21,496,034	\$22,328,885
TOTAL REVENUE	\$36,503,854	\$38,222,499	\$39,740,529





Preliminary Revenue Projections

ACCOUNT CODE	ACCOUNT NAME	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET	DIFFERENCE Increase or (Decrease)
Real Property Tax Items					
A1001	Real Property Tax Levy	20,741,351	21,328,723	22,145,885	817,162
A1081	PILOT-Payment in lieu of Taxes	94,453	132,311	148,000	15,689
A1090	Interest & Penalties on Taxes	20,000	35,000	35,000	-
Real Property Tax Items		20,855,804	21,496,034	22,328,885	832,851
Charges For Services					
A1335	Other Student Fees/Charges	250	250	250	-
A1410	Admissions	10,500	-	-	-
A1489	Other Charges for Services	100	100	-	(100)
Charges For Services		10,850	350	250	(100)
Other Districts & Governments					
A2230	Day School Tuition-Other Dist.	225,000	600,000	550,000	(50,000)
Other Districts & Governments		225,000	600,000	550,000	(50,000)
Use of Money & Property					
A2401	Interest & Earnings on Invest.	300,000	200,000	200,000	-
A2410	Rental of Real Property	1,250	2,250	2,500	250
A2410.1	Rental of Real Property-BOCES	62,500	45,059	45,059	-
A2450	Commissions	-	-	1,000	1,000
Use of Money & Property		363,750	247,309	248,559	1,250
Sale of Property & Comp for Loss					
A2655	Sale of Energy Credits	2,500	100	-	(100)
Sale of Property & Comp for Loss		2,500	100	-	(100)



Preliminary Revenue Projections

ACCOUNT CODE	ACCOUNT NAME	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET	2026-27 PROPOSED BUDGET	DIFFERENCE Increase or (Decrease)
Miscellaneous					
A2701	Refund Prior Yr-BOCES	250,000	250,000	250,000	-
A2702	Refund Prior Yr-Other	100	30,000	30,000	-
A2705	Gifts & Donations		1,000	1,000	-
A2770	Other Unclassified Revenue		150,000	150,000	-
Miscellaneous		250,100	431,000	431,000	-
State Aid					
A3101	Basic Formula Aid (incl. Lottery Aid)	10,525,023	10,976,334	11,335,110	358,776
A3101	Basic Aid - Building Aid	1,345,513	1,333,644	1,232,280	(101,364)
A3102	Excess Cost Aid - Formula	802,472	761,994	751,436	(10,558)
A3102	Excess Cost Aid - Due to GWL	(86,500)	(100,000)	(100,000)	-
A3103	BOCES Aid	1,199,147	1,033,720	1,221,745	188,025
A3104	Chapter Tuition		100,000	100,000	-
A3260	Categorical Aid	90,195	92,014	91,264	(750)
State Aid		13,875,850	14,197,706	14,631,835	434,129
Other Sources					
A4601	Medicaid Assistance	20,000	50,000	50,000	-
A599	Appropriated Fund Balance	900,000	1,200,000	1,500,000	300,000
Other Sources		920,000	1,250,000	1,550,000	300,000
TOTAL REVENUES		36,503,854	38,222,499	39,740,529	1,518,030



UPCOMING BUDGET PRESENTATIONS



March 18

Instructional
Programs,
Student Support
Services &
Technology



March 25

Facilities,
Transportation
& Athletics



April 8

Undistributed
Expenses,
Central Services
& BOCES Admin
Services



April 21

Final Budget
Overview &
Board Actions

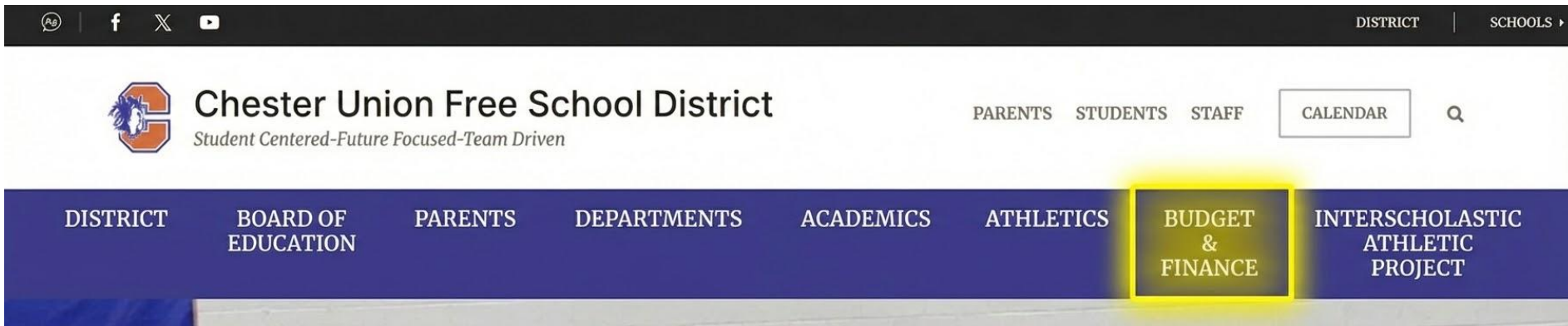


May 6

Public Budget
Hearing

Budget information and updates will be available on the District's website:
www.ChesterUFSD.org

Budget Information



Budget presentations and related information will be available
on the CUFSD website

<https://www.chesterufsd.org>

Tuesday, May 19, 2026



**BUDGET
VOTE**

and

**Vote for One
Board of
Education Seat**