



Chester Union Free School District

2026-27 Proposed Budget

Undistributed Expenses

Central Services

Central Admin & BOE

BOCES Admin Services

April 8, 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.

Undistributed Expenses

What are they? Operational costs that support the entire district - *not* attributed to a specific school or department.



Employee Benefits

Health insurance, retirement (ERS & TRS), social security, workers' comp



Debt Service

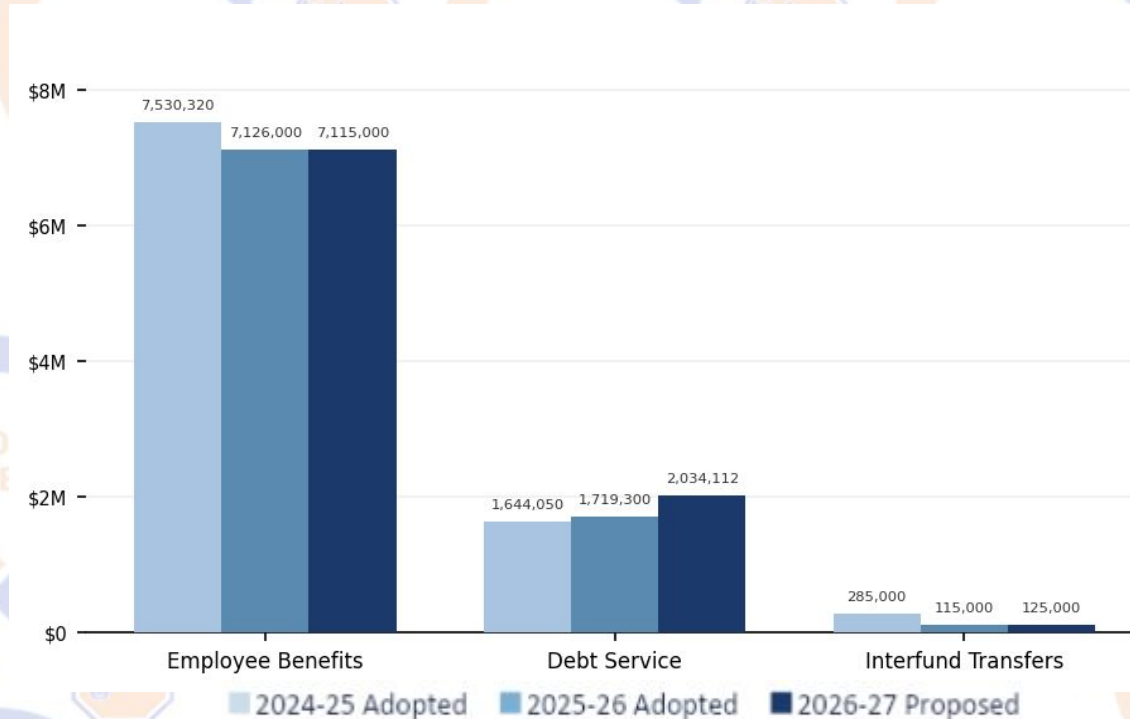
Principal & interest on serial bonds and bond anticipation notes for capital projects



Interfund Transfers

Transfer to Special Aid Fund for mandatory special education summer program expenses

Undistributed Expenses - Year-Over-Year Budget Comparison



Employee Benefits

Essentially flat vs. prior year

Essentially flat - less than 0.2% change; reflects stable contracts and right-sized appropriations

Debt Service

+\$314,812 vs. prior year

Increase reflects capital project bond financing (principal & interest)

Interfund Transfers

+\$10,000 vs. prior year

Transfer to Special Aid Fund for mandatory special education summer programming; Transfer to Capital Fund eliminated as capital project now bond-financed

Undistributed Expenses - Budget Detail

ACCOUNT	DESCRIPTION	2026-27 PROPOSED	2025-26 ADOPTED	2024-25 ADOPTED
BENEFITS				
A 9010.800	NYS EMPLOYEE RETIREMENT SYSTEM	475,000	430,000	390,200
A 9020.800	NYS TEACHER RETIREMENT SYSTEM	1,040,000	1,150,000	1,146,200
A 9030.800	SOCIAL SECURITY	1,175,000	1,121,000	1,071,900
A 9040.800	WORKERS COMPENSATION	80,000	100,000	171,000
A 9060.800	HEALTH INSURANCE	4,125,000	4,100,000	4,570,320
A 9060.801	CSEA DENTAL INSURANCE	35,000	35,000	36,000
A 9070.800	CTA BENEFIT FUND	110,000	115,000	110,000
A 9089.800	EMPLOYEE BENEFITS - OTHER	75,000	75,000	34,700
	TOTAL BEENFITS:	7,115,000	7,126,000	7,530,320
DEBT SERVICE				
A 9731.6	BOND ANTICIPATION NOTES - PRINCIPAL	30,000		
A 9731.7	BOND ANTICIPATION NOTES - INTEREST	122,428	76,000	
A 9798.619	SERIAL BONDS 2002 - PRINCIPAL	1,451,743	1,275,000	1,215,000
A 9798.719	SERIAL BONDS 2002 - INTEREST	429,941	368,300	429,050
	TOTAL DEBT SERVICE:	2,034,112	1,719,300	1,644,050
INTERFUND TRANSFERS				
A 9901.950-00-00	TRANSFER TO SPECIAL AID	125,000	100,000	100,000
A 9950.900-00-00	TRANSFER TO CAPITAL FUND		15,000	185,000
	TOTAL INTERFUND TRANSFERS:	125,000	115,000	285,000

Central Services

Administrative and support functions that serve the entire district - providing essential infrastructure to support educational operations, but not directly tied to classroom instruction.



Public Information

BOCES public information and community engagement services



Central Printing & Mailing

District-wide postage, mailings, and central office copier rental



Central Data Processing

BOCES shared data processing and student information systems



Legal Services

District legal counsel and compliance services



Personnel & HR

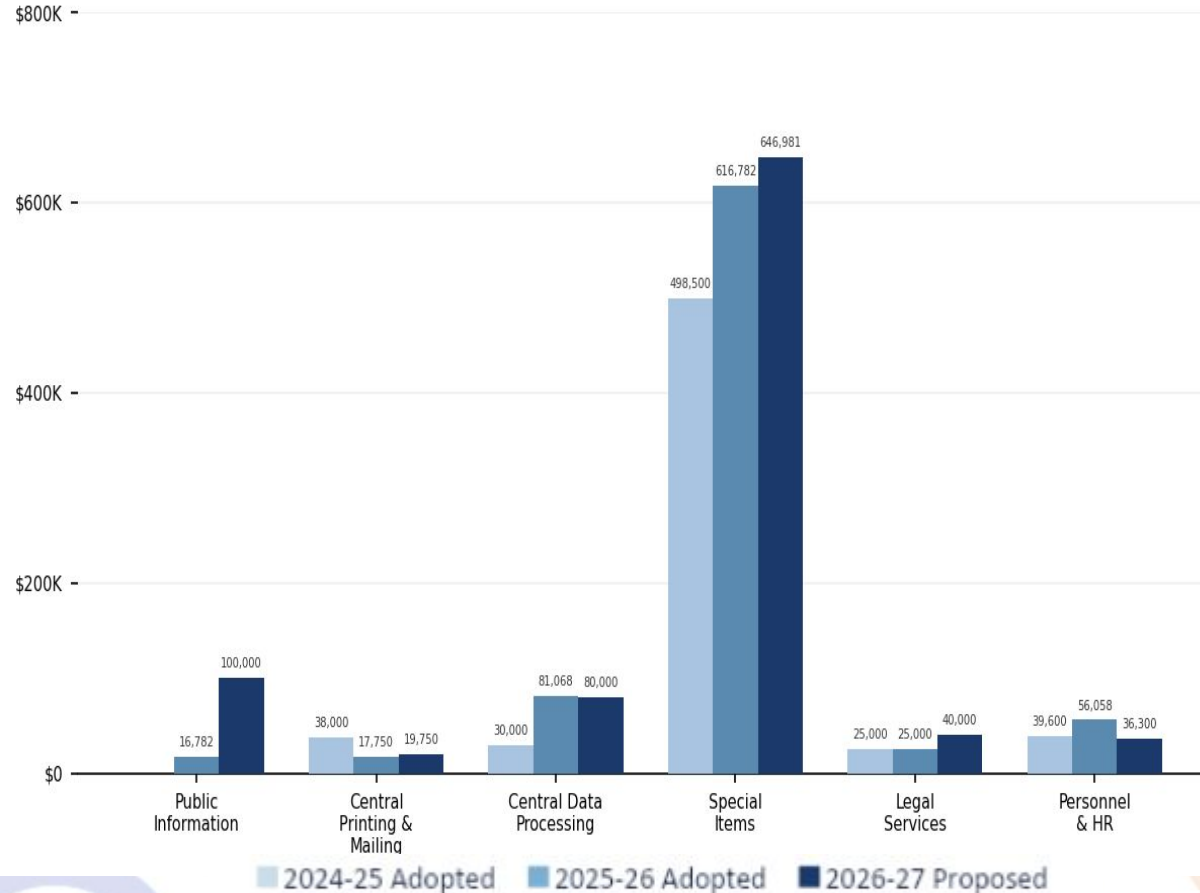
Recruitment, HR administration, labor relations, and BOCES HR services



Special Items

Unallocated insurance, BOCES admin & capital charges, school association dues, and architects expenses

Central Services — Year-Over-Year Budget Comparison



Public Information

+\$83,218 vs. prior year

New BOCES public information services added for 2026-27

Central Printing & Mailing

+\$2,000 vs. prior year

Modest increase in postage and district mailing costs

Central Data Processing

Essentially flat vs. prior year

Special Items

+\$30,199 vs. prior year

Reflects rising insurance premiums, BOCES admin and capital charges

Legal Services

+\$15,000 vs. prior year

Increase reflects anticipated district legal needs for 2026-27

Personnel & HR

-\$19,758 vs. prior year

Decrease reflects a right-sizing of budgeted legal costs, along with adjustments to BOCES services

Central Services - Budget Detail

ACCOUNT	DESCRIPTION	2026-27	2025-26	2024-25
		PROPOSED	ADOPTED	ADOPTED
A 1480.490-00-00	BOCES SERVICES - PUBLIC INFORMATION	100,000	16,782	
	TOTAL PUBLIC INFORMATION:	100,000	16,782	0
A 1670.160-00-00	NONINSTRUCTIONAL SALARIES			10,000
A 1670.408-00-00	POSTAGE	15,000	13,000	12,500
A 1670.409-00-00	MAINT/RENTAL COPIER DIST OFFICE	2,500	2,500	5,000
A 1670.420-00-00	PRINTING	2,000	2,000	9,000
A 1670.450-00-00	SUPPLIES/MATERIALS	250	250	1,500
	TOTAL CENTRAL PRINTING & MAILING:	19,750	17,750	38,000
A 1680.403-00-00	SERVICE CONTRACTS			30,000
A 1680.490-00-00	BOCES SERVICES - CENTRAL DATA PROCESSING	80,000	81,068	
	TOTAL CENTRAL DATA PROCESSING:	80,000	81,068	30,000
A 1910.421-00-00	UNALLOCATED INSURANCE	195,000	175,000	129,000
A 1920.414-00-00	SCHOOL ASSOC	12,000	14,500	14,500
A 1981.490-00-00	BOCES ADMINISTRATIVE CHARGES	176,755	172,339	175,000
A 1983.490-00-00	BOCES CAPITAL EXPENSES	253,226	254,943	180,000
A 1989.410-00-00	ARCHITECTS EXPENSES	10,000		
	TOTAL SPECIAL ITEMS:	646,981	616,782	498,500
A 1420.419-00-00	LEGAL SERVICE/ATTORNEYS	40,000	25,000	25,000
	TOTAL LEGAL:	40,000	25,000	25,000
A 1430.412-00-00	ADVERTISEMENTS	300	300	500
A 1430.419-00-00	LEGAL SERVICES/ATTORNEYS	5,000	35,000	32,000
A 1430.490-00-00	BOCES SERVICES	31,000	20,758	7,100
	TOTAL PERSONNEL:	36,300	56,058	39,600

Central Administration & Board of Education

The leadership and governance functions that guide district operations, ensure fiscal accountability, and support the educational mission of Chester Union Free School District.



Board of Education

Governance, district meetings, legal counsel, external audit, and compliance



District Clerk

Official recordkeeping, election administration, and board meeting support



Superintendent's Office

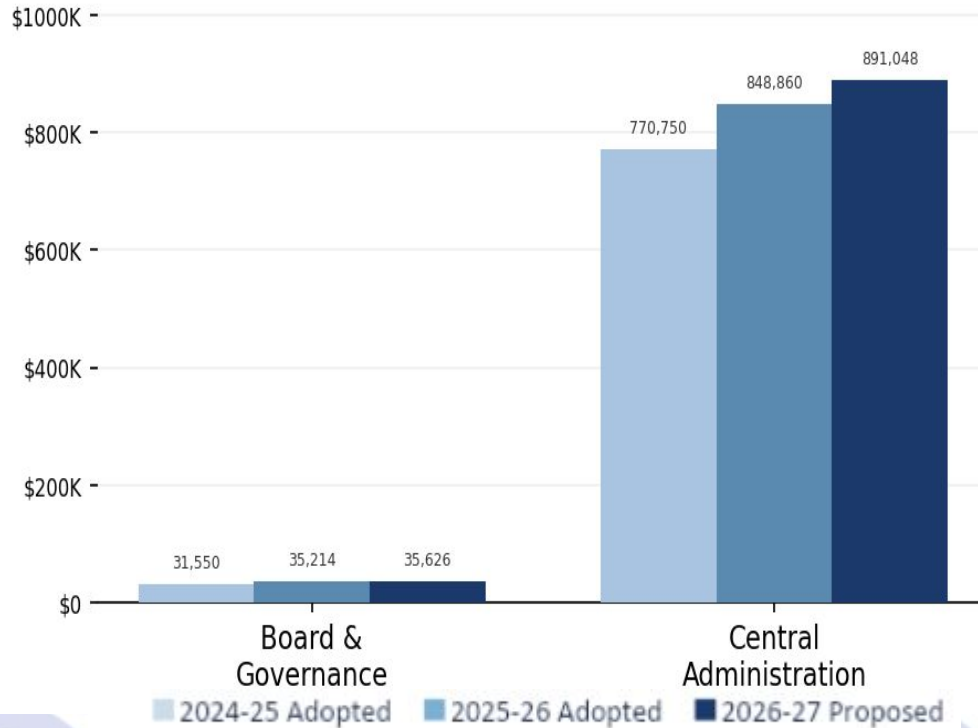
District-wide leadership, strategic planning, and educational administration



Business Administration

Financial management, budget development, procurement, personnel, and fiscal oversight

Central Administration & BOE — Year-Over-Year Budget Comparison



Board & Governance

Essentially flat vs. prior year

BOE expenses, district meetings, and BOCES services stable year over year

Central Administration

+\$42,189 vs. prior year

Increase reflects contractual salary adjustments, BOCES service costs, and supplies across administrative functions. The 2025-26 budget also reflects the establishment of a dedicated Treasurer position, strengthening fiscal oversight through separation of duties - now fully embedded in the base budget.

Board of Education - Budget Detail

		2026-27	2025-26	2024-25
ACCOUNT	DESCRIPTION	PROPOSED	ADOPTED	ADOPTED
BOARD OF EDUCATION				
A 1010.402-00-00	PROFESSIONAL DEVELOPMENT	8,000	9,200	8,000
A 1010.417-00-00	BOE/CSA PROF DEVELOPMENT			1,200
A 1010.450-00-00	MATERIALS & SUPPLIES	1,800	1,800	1,800
A 1010.490-00-00	BOCES	10,525	8,690	6,500
		20,325	19,690	17,500
DISTRICT CLERK				
A 1040.160-00-00	NONINSTRUCTIONAL SALARIES	8,915	8,719	8,300
A 1040.402-00-00	PROFESSIONAL DEVELOPMENT	350	350	350
A 1040.450-00-00	MATERIALS & SUPPLIES	1,500	2,000	2,500
		10,765	11,069	11,150
RECORDS MANAGEMENT				
A 1460.160-00-00	NONINSTRUCTIONAL SALARIES	2,536	2,480	2,400
A 1460.450-00-00	MATERIAL & SUPPLIES			500
A 1460.490-00-00	BOCES SERVICES - RECORDS MA	2,000	1,975	
		4,536	4,455	2,900
TOTAL BOARD AND GOVERNANCE:		35,626	35,214	31,550

Central Administration - Budget Detail

ACCOUNT	DESCRIPTION	2026-27	2025-26	2024-25
		PROPOSED	ADOPTED	ADOPTED
A 1240.150-00-00	INSTRUCTIONAL SALARIES	247,455	236,286	226,200
A 1240.160-00-00	NONINSTRUCTIONAL SALARIES	61,994	59,223	66,200
A 1240.402-00-00	PROFESSIONAL DEVELOPMENT	6,500	6,500	5,000
A 1240.450-00-00	MATERIALS & SUPPLIES	7,000	8,000	2,500
	CHIEF SCHOOL ADMINISTRATOR:	322,949	310,009	299,900
A 1310.150-00-00	BUSINESS INST SALARIES	195,620	188,150	
A 1310.160-00-00	NONINSTRUCTIONAL SALARIES	164,991	161,402	318,000
A 1310.400-00-00	CONTRACT & OTHER EXPENSE	10,000	2,500	2,000
A 1310.402-00-00	PROFESSIONAL DEVELOPMENT	3,000	4,000	500
A 1310.450-00-00	MATERIALS & SUPPLIES	1,500	2,500	3,500
A 1310.490-00-00	BOCES SERVICES	18,000	17,662	29,500
	BUSINESS ADMINISTRATION:	393,111	376,214	353,500
A 1320.160-00-00	NONINSTRUCTIONAL SALARIES	7,827	7,674	7,600
A 1320.400-00-00	CONTRACT & OTHER EXPENSES	45,000	37,500	36,500
	AUDITING:	52,827	45,174	44,100
A 1325.160-00-00	NON-INSTRUCTIONAL SALARIES	105,902	102,910	57,300
A 1325.450-00-00	MATERIALS & SUPPLIES	150	200	350
	TREASURER:	106,052	103,110	57,650
A 1330.160-00-00	NONINSTRUCTIONAL SALARIES	8,009	7,833	7,700
A 1330.450-00-00	MATERIAL & SUPPLIES	600	525	500
	TAX COLLECTOR:	8,609	8,358	8,200
A 1345.400-00-00	CONTRACT & OTHER EXPENSE			300
A 1345.490-00-00	BOCES SERVICES	7,500	5,995	7,100
	PURCHASING:	7,500	5,995	7,400
	TOTAL CENTRAL ADMINISTRATION:	891,048	848,859	770,750

BOCES Admin Services

BOCES (Board of Cooperative Educational Services) provides shared services to member districts, reducing costs through economies of scale.



Board Docs



Election Management System



**State Aid Planning & Actuarial
Services**



**Purchasing & Cooperative
Bidding**



Student Data Collection



Central Data Processing



Public Information



Admin, Capital & Rent

NYS Budget Update

 **Budget Not Yet Enacted** - April 1st deadline passed; legislature is operating under a budget extender while negotiations continue. This has been the pattern for the past several years and is not uncommon.



Governor's Executive Budget

Proposed \$27.1 billion in Foundation Aid statewide - a minimum 1% increase guaranteed for all districts.



Senate & Assembly Proposals

Both the Senate and Assembly countered with a minimum 2% increase and additional formula enhancements. Negotiations are ongoing.



What This Means for Chester

Chester is in a Save Harmless position, meaning our Foundation Aid increase is limited to the state minimum 1% under the Governor's proposal, or potentially 2% if the Legislature prevails. We anticipate asking the Board to adopt the proposed budget at the April 21st meeting, and it is likely the state budget will still not be finalized at that point - consistent with the past several years. We will continue to monitor and update the Board accordingly.

Upcoming Budget Presentations



April 21, 2026

Final Budget Overview
& Board Actions



May 6, 2026

Public Budget Hearing

Budget information and updates available at www.ChesterUFSD.org

Budget Information Online



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

www.chesterufsd.org

Navigate to: Budget & Finance section for all budget documents, presentations, and supporting materials.

Annual Budget Vote



Tuesday, May 19, 2026



BUDGET VOTE

Vote on the proposed 2026-27 Chester UFSD budget



BOARD OF EDUCATION

Vote for One Board of Education Seat

Polls open 8:00 AM – 9:00 PM | Chester Academy Band Room | www.ChesterUFSD.org