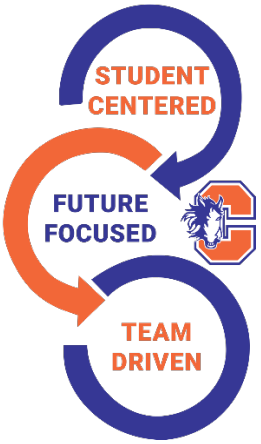

CHESTER UNION FREE SCHOOL DISTRICT

BUDGET STATEMENT AND REQUIRED ATTACHMENTS

2026 - 2027 BUDGET

INCLUDES:	PAGES:
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CHESTER UNION FREE SCHOOL DISTRICT

VOTER INFORMATION

BUDGET AND BOARD OF EDUCATION MEMBER VOTE

Tuesday, May 19, 2026

8:00 am – 9:00 pm

CHESTER ACADEMY

BAND ROOM

64 HAMBLETONIAN AVENUE

CHESTER, NEW YORK

ABSENTEE BALLOT & EARLY MAIL BALLOT INFORMATION

Absentee ballots and early mail ballots are available at the District Clerk's Office at Chester Academy. Ballots must be returned to the District Clerk no later than 5:00 pm, May 19, 2026.

VOTING AND REGISTRATION INFORMATION

- Must be a U.S. citizen
- Must be 18 years old by the day of the vote
- Must have lived in the school district for at least 30 days before the voting date
- May not be in jail, or on parole for a felony conviction
- May not claim the right to vote elsewhere

On Tuesday, May 19, 2026, the Chester Union Free School District community will be asked to vote on the following:

PROPOSITION NO. 1 – BUDGET

Shall the Board of Education of the Chester Union Free School District, Orange County, New York, be authorized to expend the sum of $41,001,754 which will be required for school district purposes for the year July 1, 2026 – June 30, 2027 (the Budget) and to levy the necessary tax therefore?

Board of Education Member Vote:

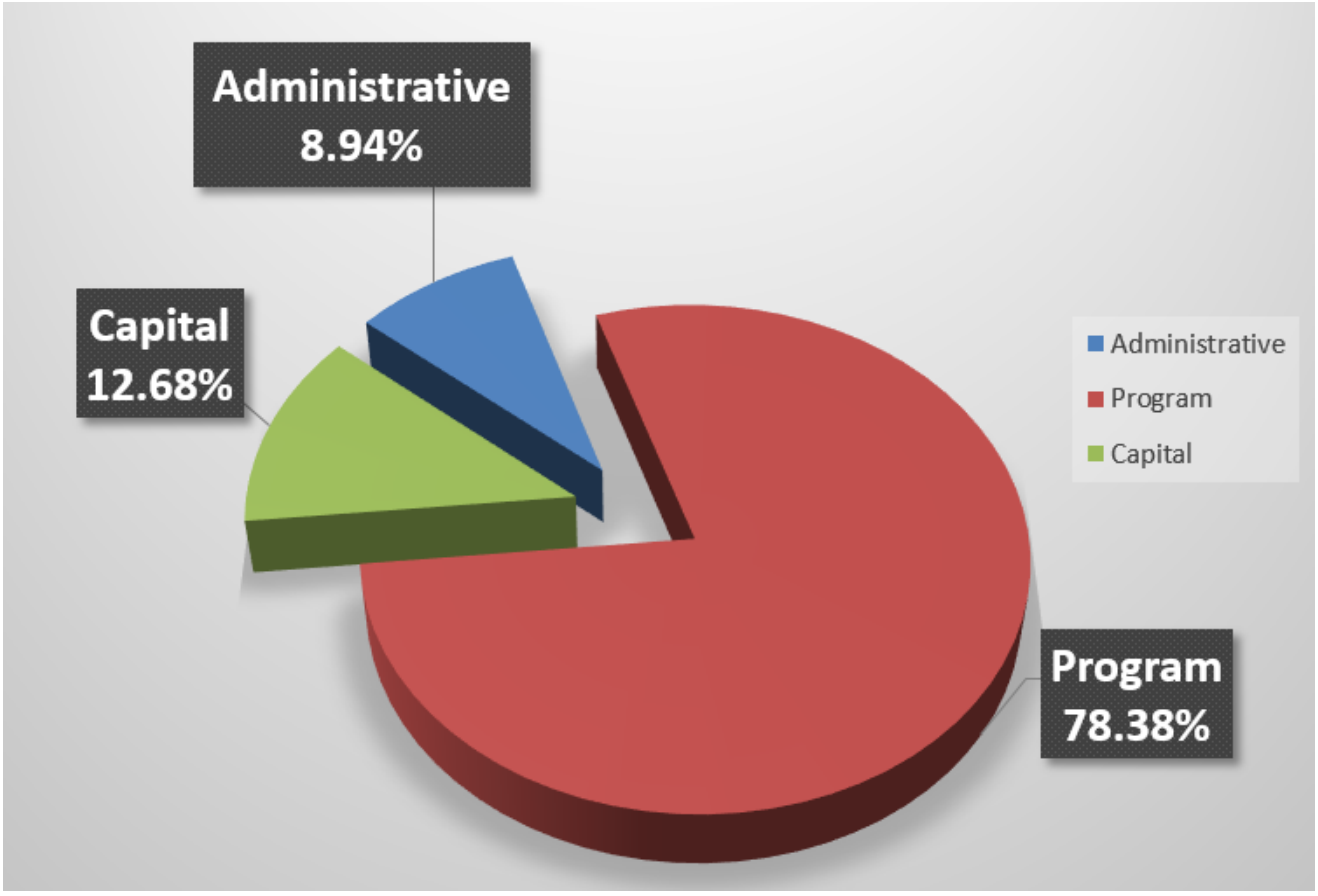
Elect one (1) Board of Education members, as follows:

One seat for a three-year term, commencing July 1, 2026 and expiring on June 30, 2029.

Diane Arnett

CHESTER UNION FREE SCHOOL DISTRICT

2026-27 PROPOSED BUDGET: $41,001,754



3-PART BUDGET COMPONENT	2025-26 BUDGET	2026-27 PROPOSED BUDGET	% OF TOTAL
Administrative	$3,100,238	$3,667,380	8.94%
Program	$29,956,871	$32,135,919	78.38%
Capital	$5,165,390	$5,198,455	12.68%
TOTAL EXPENDITURES	**$38,222,499**	**$41,001,754**	**100%**

Administrative: *Includes central administrative functions, building administration, BOCES administration and capital costs along with those costs not directly tied to other functions, including insurance and central support services.*

Program*: Includes teachers, support staff, textbooks, technology, and supplies directly related to students and instruction.*

Capital*: Includes utilities, operation and maintenance of facilities and debt service.*

Chester Union Free School District					
2026-2027 Three Part Budget					
Function or Account	**SBM Code**	**2026-2027 Total Budget**	**Admininstrative**	**Program**	**Capital**
Board of Education	1099.0	50,589.84	50,589.84	-	-
Central Administration	1240.0	322,948.74	322,948.74	-	-
Finance	1399.0	568,099.46	568,099.46	-	-
Legal Services	1420.0	40,000.00	40,000.00	-	-
Personnel	1430.0	36,300.00	36,300.00	-	-
Records Management	1460.0	4,536.05	4,536.05	-	-
Public Information	1480.0	100,000.00	100,000.00	-	-
Operation of Plant	1620.0	879,263.00	-	-	879,263.00
Maintenance of Plant	1621.0	2,011,637.00	-	-	2,011,637.00
Other Central Services	1699.0	99,750.00	99,750.00	-	-
Other Special Items	1998.0	646,981.00	646,981.00	-	-
Curriculum Dev. & Support	2010.0	166,164.00	166,164.00	-	-
Supervision Regular School	2020.0	786,172.96	786,172.96	-	-
Instruction	2999.0	22,326,064.29	31,500.00	22,294,564.29	-
Other District Transportation	5510.0	45,806.66	-	45,806.66	-
Contract Transportation	5540.4	3,709,517.00	-	3,709,517.00	-
Employee Benefits	9098.0	7,043,812.00	814,338.32	5,956,030.67	273,443.01
Debt Service	9898.0	2,034,112.00	-	-	2,034,112.00
Other Transfers	9951.0	130,000.00	-	130,000.00	-
Total Budget 2026-27		**41,001,754.00**	**3,667,380.37**	**32,135,918.62**	**5,198,455.01**
Percent of Total Budget		100.00%	8.94%	78.38%	12.68%
Total Budget 2025-26		38,222,499.00	3,100,238.10	29,956,870.99	5,165,389.91
Percent of Total Budget		100.00%	8.11%	78.37%	13.51%

Maximum Allowable Tax Levy

		2026-27	
Prior Year Tax Levy (2025-26)		**$ 21,328,723**	
Tax Base Growth Factor	**x**	1.004200	
	=	21,418,304	
Prior Year PILOT (Payment In-Lieu of Taxes)	**+**	132,311	
	=	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**	1.020000	
	=	21,332,864	
Current PILOTs	**-**	148,000	
School Tax Levy Limit	=	21,184,864	
	=	21,184,864	
Current Year Exclusions (Capital Levy)	**+**	761,021	
Maximum Allowable Tax Levy(MATL)	=	**$ 21,945,885**	**2.89%**
Increase		617,162	
Proposed Levy		**$ 21,945,885**	**2.89%**

CHESTER UNION FREE SCHOOL DISTRICT
64 Hambletonian Avenue
Chester, NY 10918

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RESIDENT
Chester, NY 10918

CHESTER UNION FREE SCHOOL DISTRICT

School District Budget Notice

Overall Budget Proposal	Budget Adoption for the 25-26 School Year	Budget Proposed for the 26-27 School Year	Contingency Budget for 2026-27
Total Budget Amount	$ 38,222,499	$ 41,001,754	$ 40,384,592
Increase/(Decrease) for the 2026-27 School Year		$ 2,779,255	$ 2,162,093
		7.27%	5.66%
Change in Consumer Price Index		2.63%	
A. Proposed tax levy to Support the Total Budget	$ 21,328,723	$ 21,945,885	
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)	$ 21,328,723	$ 21,945,885	$ 21,328,723
F. Total Permissible Exclusions to the Tax Levy Limit	$ 636,042	$ 761,021	
G. School Tax Levy Limit, NOT including exclusions	$ 20,692,681	$ 21,184,864	
H. Proposed Tax Levy NOT including exclusions	$ 20,692,681	$ 21,184,864	
Difference: G-H. Negative value requires 60% voter approval	$ -	$ -	
Administrative Component	$ 3,100,238	$ 3,667,380	$ 3,274,581
Program Component	$ 29,956,871	$ 32,135,919	$ 31,922,648
Capital Component	$ 5,165,390	$ 5,198,455	$ 5,187,363

*Statement of assumptions made in projecting the contingency budget for the 2026-27 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:	None	N/A

Basic STAR Exemption Impact	Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings:	
Basic STAR tax savings	**$643**

The **budget vote** for the fiscal year 2026-27 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 19, 2026, 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.

******Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.*******

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/**.**

Please also submit an electronic version (PDF or Word) of your school district's 2026-27 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 25, 2026

Form Preparer Name:	NICOLE DESOUSA
Preparer's Telephone Number:	8454699184

Shaded Fields Will Calculate	**Budgeted 2025-26 (A)**	**Proposed Budget 2026-27 (B)**	**Percent Change (C)**
Total Budgeted Amount, not including Separate Propositions	38,222,499	41,001,754	7.27 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	21,328,723	21,945,885	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable[2]	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	21,328,723	21,945,885	2.89 %
F. Permissible Exclusions to the School Tax Levy Limit	636,042	761,021	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	20,692,681	21,184,864	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	20,692,681	21,184,864	
I. Difference: (G-H);(negative value requires 60.0% voter approval)[2]	0	0	
Public School Enrollment			0.00 %
Consumer Price Index			2.63 %

[1] Include any prior year reserve for excess tax levy, including interest.

[2] Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

[3] For 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	3,591,844	3,291,844
Assigned Appropriated Fund Balance	7,695,581	3,195,000
Adjusted Unrestricted Fund Balance	3,042,723	4,040,070
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.96 %	9.85 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year (Limit 200 Characters)**
Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	942,764	942,764	No planned use in 2026-27
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	54,407	54,407	No planned use in 2026-27
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	836,406	636,406	Appropriating $200,000 for 2026-27 use
Insurance	INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	57,755	57,755	No planned use in 2026-27
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	775,635	775,635	No planned use in 2026-27
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBAL RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	351,815	351,815	No planned use in 2026-27
Retirement Contribution	RETIREMENT RESERVE (ERS)	For employer retirement contributions to the State and Local Employees' Retirement System.	215,315	115,315	Appropriating $100,000 for 2026-27 use
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)					

* **NYSED Reserve Guidance: http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf**

OSC Reserve Guidance: http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2026-27. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save | Reset | Save & Ready

Chester Union Free School District Proposed 2026-2027 Budget			
Account	**Description**	**Component**	**2026-27 Proposed Budget**
A 1010.402-00-00	PROFESSIONAL DEVELOPMENT	Administrative	8,000.00
A 1010.450-00-00	MATERIALS & SUPPLIES	Administrative	1,800.00
A 1010.490-00-00	BOCES	Administrative	10,525.00
A 1040.160-00-00	NONINSTRUCTIONAL SALARIES	Administrative	8,914.84
A 1040.402-00-00	PROFESSIONAL DEVELOPMENT	Administrative	350.00
A 1040.450-00-00	MATERIALS & SUPPLIES	Administrative	1,500.00
A 1060.400-00-00	CONTRACT & OTHER EXPENSES	Administrative	5,500.00
A 1060.490-00-00	DISTRICT MEETING - BOCES SERVICES	Administrative	14,000.00
A 1240.150-00-00	INSTRUCTIONAL SALARIES	Administrative	247,455.00
A 1240.160-00-00	NONINSTRUCTIONAL SALARIES	Administrative	61,993.74
A 1240.402-00-00	PROFESSIONAL DEVELOPMENT	Administrative	6,500.00
A 1240.450-00-00	MATERIALS & SUPPLIES	Administrative	7,000.00
A 1310.150-00-00	BUSINESS INST SALARIES	Administrative	195,620.00
A 1310.160-00-00	NONINSTRUCTIONAL SALARIES	Administrative	164,991.38
A 1310.400-00-00	CONTRACT & OTHER EXPENSE	Administrative	10,000.00
A 1310.402-00-00	PROFESSIONAL DEVELOPMENT	Administrative	3,000.00
A 1310.450-00-00	MATERIALS & SUPPLIES	Administrative	1,500.00
A 1310.490-00-00	BOCES SERVICES	Administrative	18,000.00
A 1320.160-00-00	NONINSTRUCTIONAL SALARIES	Administrative	7,827.00
A 1320.400-00-00	CONTRACT & OTHER EXPENSES	Administrative	45,000.00
A 1325.160-00-00	NON-INSTRUCTIONAL SALARIES	Administrative	105,901.84
A 1325.450-00-00	MATERIALS & SUPPLIES	Administrative	150.00
A 1330.160-00-00	NONINSTRUCTIONAL SALARIES	Administrative	8,009.24
A 1330.450-00-00	MATERIAL & SUPPLIES	Administrative	600.00
A 1345.490-00-00	BOCES SERVICES	Administrative	7,500.00
A 1420.419-00-00	LEGAL SERVICE/ATTORNEYS	Administrative	40,000.00
A 1430.412-00-00	ADVERTISEMENTS	Administrative	300.00
A 1430.419-00-00	LEGAL SERVICES/ATTORNEYS	Administrative	5,000.00
A 1430.490-00-00	BOCES SERVICES	Administrative	31,000.00
A 1460.160-00-00	NONINSTRUCTIONAL SALARIES	Administrative	2,536.05
A 1460.490-00-00	BOCES SERVICES - RECORDS MANAGEMENT	Administrative	2,000.00
A 1480.490-00-00	BOCES SERVICES - PUBLIC INFORMATION	Administrative	100,000.00
A 1670.408-00-00	POSTAGE	Administrative	15,000.00
A 1670.409-00-00	MAINT/RENTAL COPIER DIST OFFICE	Administrative	2,500.00

A 1670.420-00-00	PRINTING	Administrative	2,000.00
A 1670.450-00-00	SUPPLIES/MATERIALS	Administrative	250.00
A 1680.490-00-00	BOCES SERVICES - CENTRAL DATA PROCESSING	Administrative	80,000.00
A 1910.421-00-00	UNALLOCATED INSURANCE	Administrative	195,000.00
A 1920.414-00-00	SCHOOL ASSOC	Administrative	12,000.00
A 1981.490-00-00	BOCES ADMINISTRATIVE CHARGES	Administrative	176,755.00
A 1983.490-00-00	BOCES CAPITAL EXPENSES	Administrative	253,226.00
A 1989.410-00-00	ARCHITECTS EXPENSES	Administrative	10,000.00
A 2010.150-00-00	DISTRICT WIDE CURRICULUM SUPPORT	Administrative	164,064.00
A 2010.400-00-00	TRAVEL	Administrative	400.00
A 2010.402-00-00	PROFESSIONAL DEVELOPMENT	Administrative	1,000.00
A 2010.450-00-00	MATERIALS & SUPPLIES	Administrative	700.00
A 2020.150-01-00	INSTRUCTIONAL SALARIES - CES	Administrative	171,634.00
A 2020.150-02-00	INSTRUCTIONAL SALARIES - CA	Administrative	364,257.00
A 2020.160-01-00	NON-INSTRUCTIONAL SALARIES - CES	Administrative	121,535.48
A 2020.160-02-00	NON-INSTRUCTIONAL SALARIES - CA	Administrative	64,646.48
A 2020.401-01-00	CES PRINCIPAL TRAVEL	Administrative	400.00
A 2020.401-02-00	HS PRIN TRAVEL	Administrative	400.00
A 2020.401-03-00	MS TRAVEL	Administrative	400.00
A 2020.402-01-00	CES PROFESSIONAL DEVELOPEMENT	Administrative	1,000.00
A 2020.402-02-00	HS PROFESSIONAL DEVELOPMENT	Administrative	500.00
A 2020.402-03-00	MS PROFESSIONAL DEVELOPEMENT	Administrative	500.00
A 2020.450-01-00	CES MATERIALS & SUPPLIES	Administrative	3,000.00
A 2020.450-02-00	HS MATERIALS & SUPPLIES	Administrative	2,900.00
A 2020.490-00-00	BOCES SERVICES - SUPERVISION	Administrative	55,000.00
A 2070.490-00-00	BOCES SERVICES - STAFF DEVELOPMENT	Administrative	31,500.00
A 9010.800	NYS EMPLOYEE RETIREMENT SYSTEM	Administrative	96,158.65
A 9020.800	NYS TEACHER RETIREMENT SYSTEM	Administrative	94,185.67
A 9030.800	SOCIAL SECURITY	Administrative	129,238.05
A 9040.800	WORKERS COMPENSATION	Administrative	9,084.61
A 9060.800	HEALTH INSURANCE	Administrative	466,586.73
A 9060.801	CSEA DENTAL INSURANCE	Administrative	10,000.00
A 9089.800	EMPLOYEE BENEFITS - OTHER	Administrative	9,084.61
	ADMINISTRATIVE COMPONENT TOTAL:		**$ 3,667,380.37**
A 1620.160-00-00	DIST. CUST. SALARIES	Capital	70,263.00
A 1620.168-03-00	CUST. SAL.-OT-CA	Capital	10,000.00

A 1620.170-01-00	CUST. SAL.-SUBS/SUMMER CES	Capital	10,000.00
A 1620.170-02-00	CUST. SAL. SUBS/SUMMER CA	Capital	19,500.00
A 1620.400-16-01	STAFF DEVELOPMENT CES	Capital	2,250.00
A 1620.400-16-02	STAFF DEVELOPMENT CA	Capital	2,250.00
A 1620.404-01-00	ELECTRIC/HEAT - CES	Capital	155,000.00
A 1620.404-03-00	ELECTRIC - CA	Capital	275,000.00
A 1620.406-01-00	GAS - CES	Capital	110,000.00
A 1620.406-03-00	GAS - CA	Capital	165,000.00
A 1620.439-01-00	TELEPHONE - CES	Capital	5,000.00
A 1620.439-03-00	TELEPHONE - CA	Capital	15,000.00
A 1620.450-01-00	MATERIALS & SUPPLIES - CES	Capital	15,000.00
A 1620.450-03-00	SUPPLIES & MATERIALS - CA	Capital	25,000.00
A 1621.160-00-00	DIST. MAINT. SALARIES	Capital	354,500.00
A 1621.200-03-01	BUILDING EQUIPMENT	Capital	49,000.00
A 1621.400-01-00	OTHER CONTRACT EXPENSES - CES	Capital	46,000.00
A 1621.400-03-00	OTHER CONTRACT EXPENSE - CA	Capital	80,000.00
A 1621.403-01-00	SERVICE CONTRACTS - CES	Capital	100,000.00
A 1621.403-03-00	SERVICE CONTRACTS - CA	Capital	100,000.00
A 1621.409-01-00	WATER/SEWER - CES	Capital	40,000.00
A 1621.409-03-00	WATER/SEWER - CA	Capital	50,000.00
A 1621.450-01-00	GROUNDS SUPPLIES	Capital	35,000.00
A 1621.451-01-00	MAINTENANCE SUPPLIES	Capital	75,000.00
A 1621.490-00-00	BOCES SERVICES	Capital	1,082,137.00
A 9010.800	NYS EMPLOYEE RETIREMENT SYSTEM	Capital	81,710.29
A 9030.800	SOCIAL SECURITY	Capital	35,516.12
A 9040.800	WORKERS COMPENSATION	Capital	2,496.56
A 9060.800	HEALTH INSURANCE	Capital	128,223.48
A 9060.801	CSEA DENTAL INSURANCE	Capital	23,000.00
A 9089.800	EMPLOYEE BENEFITS - OTHER	Capital	2,496.56
A 9731.6	BOND ANTICIPATION NOTES - PRINCIPAL	Capital	30,000.00
A 9731.7	BOND ANTICIPATION NOTES - INTEREST	Capital	122,428.00
A 9798.619	SERIAL BONDS 2002 - PRINCIPAL	Capital	1,451,743.00
A 9798.719	SERIAL BONDS 2002 - INTEREST	Capital	429,941.00
	CAPITAL COMPONENT TOTAL:		**$ 5,198,455.01**
A 2110.120-00-00	TEACHERS' SALARIES - K-6	Program	3,599,402.39
A 2110.121-00-00	K6 PSEN - SALARIES	Program	125,488.75

A 2110.129-00-00	ADDITIONAL SALARY ITEMS K-6	Program	16,500.00
A 2110.130-00-00	TEACHERS' SALARIES 7-12	Program	3,360,442.12
A 2110.131-00-00	7/12 PSEN - SALARIES	Program	96,726.31
A 2110.139-00-00	ADDITIONAL SALARY ITEMS 7-12	Program	37,000.00
A 2110.140-01-00	SUBSTITUTE TEACHERS - CES	Program	60,000.00
A 2110.140-02-00	SUBSTITUTE TEACHERS - CA	Program	65,000.00
A 2110.160-01-00	SCHOOL MONITORS/TEACHER AIDS - CE	Program	154,548.25
A 2110.160-02-00	SCHOOL MONITORS/TEACHER AIDS - CA	Program	71,879.35
A 2110.200-01-00	CES INSTRUCTIONAL EQUIPMENT	Program	21,850.00
A 2110.200-02-00	CA INSTRUCTIONAL EQUIPMENT	Program	28,500.00
A 2110.400-00-00	SECURITY	Program	350,000.00
A 2110.400-01-00	CES CONTRACTUAL	Program	2,795.00
A 2110.400-01-19	CES GRADUATION ASSEMBLY	Program	2,000.00
A 2110.400-02-00	CA CONTRACTUAL	Program	13,894.00
A 2110.400-02-19	HS GRADUATION/ASSEMBLIES	Program	3,500.00
A 2110.402-00-00	CONF./STAFF DEV.-DISTRICT	Program	6,750.00
A 2110.402-01-00	CES CONF/MEETING	Program	7,950.00
A 2110.402-02-00	CA CONF/MEETING	Program	11,517.00
A 2110.403-01-07	CES REP/MAINT MUSIC EQUIP	Program	2,000.00
A 2110.403-02-07	CA REP/MAINT MUSIC EQUIP	Program	3,000.00
A 2110.415-01-00	CES FIELD TRIPS	Program	9,000.00
A 2110.415-02-00	CA FIELD TRIPS	Program	5,000.00
A 2110.450-01-00	CES INSTRUCTIONAL MATERIALS	Program	56,475.00
A 2110.450-01-44	CES GENERAL SUPPLIES & MATERIALS	Program	9,815.00
A 2110.450-01-99	CES STEM SUPPLIES & MATERIALS	Program	4,000.00
A 2110.450-02-00	HS INSTRUCTIONAL MATERIALS	Program	46,670.00
A 2110.450-02-44	HS GENERAL SUPPLIES & MATERIALS	Program	23,000.00
A 2110.450-02-99	HS STEM SUPPLIES & MATERIALS	Program	11,550.00
A 2110.472-00-00	TUITION-REGULAR EDUCATION	Program	10,000.00
A 2110.480-00-00	NON/PUBLIC SCH TEXTS/WKBKS	Program	3,000.00
A 2110.480-01-00	CES TEXTBOOKS	Program	22,710.00
A 2110.480-02-00	HS TEXTBOOKS	Program	42,955.00
A 2110.490-00-00	BOCES SERVICES	Program	140,000.00
A 2250.150-00-00	INSTRUCTIONAL SALARIES	Program	205,238.00
A 2250.150-01-00	INSTRUCT SALARIES - CES	Program	706,946.81
A 2250.150-02-00	INSTRUCT SALARIES - CA	Program	1,014,914.67
A 2250.150-93-00	K-12 HOME TUTORING	Program	50,000.00

A 2250.160-00-00	NONINSTRUCT SALARIES	Program	63,398.00
A 2250.160-01-00	NONINSTRUCT SALARIES-AIDES CES	Program	345,026.06
A 2250.160-02-00	NONINSTRUCT SALARIES AIDES CA	Program	199,889.80
A 2250.161-00-00	NONINSTRUCT SALARY AIDES SUBS	Program	55,000.00
A 2250.400-00-00	SPECIAL ED CONTRACTUAL SERVICES	Program	20,000.00
A 2250.400-00-46	OCCUPATIONAL & PHYSICAL THERAPY	Program	200,000.00
A 2250.401-00-00	TRAVEL REIMBURSEMENT	Program	3,500.00
A 2250.402-00-00	PROFESSIONAL DEVELOPMENT	Program	9,700.00
A 2250.403-00-00	REPAIRS & MAINT. - SPEECH EQUIP	Program	785.00
A 2250.404-00-00	NURSING SERVICES	Program	445,000.00
A 2250.450-00-00	MATERIALS/SUPPLIES	Program	3,700.00
A 2250.450-01-00	CES MATERIALS & SUPPLIES	Program	5,000.00
A 2250.450-02-00	CA MATERIALS & SUPPLIES	Program	4,300.00
A 2250.450-02-14	K-12 SPEECH MATERIALS & SUPPLIES	Program	3,500.00
A 2250.472-00-00	TUITION-SPECIAL EDUCATION	Program	1,877,000.00
A 2250.480-01-00	CES TEXTBOOKS & WORKBOOKS	Program	60.00
A 2250.480-02-00	CA TEXTBOOKS & WORKBOOKS	Program	780.00
A 2250.490-00-00	BOCES TUITION	Program	4,000,000.00
A 2280.150-00-00	INSTRUCTIONAL SALARIES	Program	209,096.01
A 2280.450-02-04	CA MAT & SUP - TECHNOLOGY	Program	11,300.00
A 2280.450-02-11	CA MAT & SUP - HOME CAREERS	Program	10,000.00
A 2280.490-00-00	BOCES SERVICES	Program	825,086.00
A 2610.150-01-00	INSTRUCTIONAL SALARIES - CES	Program	37,186.50
A 2610.150-02-00	INSTRUCTIONAL SALARY - CA	Program	37,186.50
A 2610.160-02-00	NONINSTRUCTIONAL SALARIES	Program	102,893.00
A 2610.450-01-00	CES LIBRARY SUPPLIES	Program	800.00
A 2610.450-02-00	CA LIBRARY SUPPLIES	Program	1,750.00
A 2610.460-01-00	CES LIB. BOOKS LIB. MEDIA	Program	4,000.00
A 2610.460-02-00	CA LIB. BOOKS LIB. MEDIA	Program	6,650.00
A 2610.490-00-00	BOCES LIBRARY SUPPORT SERVICES	Program	47,000.00
A 2630.150-00-00	CAI INSTRUCTIONAL SALARIES	Program	165,014.00
A 2630.160-02-00	CA NONINSTRUCT SALARIES	Program	25,025.00
A 2630.160-03-00	NONINSTRUCT SALARIES-Tech	Program	186,435.04
A 2630.200-01-00	CES COMPUTER EQUIPMENT	Program	9,000.00
A 2630.200-02-00	CA COMPUTER EQUIPMENT	Program	95,285.00
A 2630.400-01-00	CES CONTRACTUAL EXPENSES	Program	100,325.00
A 2630.400-02-00	CA CONTRACTUAL EXPENSE	Program	100,325.00

A 2630.450-01-00	CES MATERIALS & SUPPLIES	Program	15,315.00
A 2630.450-02-00	CA SUPPLIES/MATERIALS	Program	14,600.00
A 2630.460-00-00	DW COMPUTER SOFTWARE	Program	43,135.00
A 2630.460-01-00	CES COMPUTER SOFTWARE	Program	3,600.00
A 2630.460-02-00	CA COMPUTER SOFTWARE	Program	12,030.00
A 2630.490-00-00	BOCES SERVICES	Program	525,000.00
A 2810.150-00-00	GUIDANCE - INSTRUCTIONAL SALARIES	Program	429,574.24
A 2810.160-00-00	GUIDANCE - NONINSTRUCT. SALARIES	Program	52,978.00
A 2810.403-02-00	GUIDANCE - CONTRACTUAL	Program	3,025.00
A 2810.450-02-00	GUIDANCE - SUPPLIES & MATERIALS	Program	9,961.00
A 2810.490-00-00	GUIDANCE - BOCES SERVICES	Program	5,600.00
A 2815.160-01-00	HEALTH SVCS - NONINSTRUCT SALARIES CES	Program	84,492.00
A 2815.160-02-00	HEALTH SVCS - NONINSTRUCT SALARIES CA	Program	85,898.00
A 2815.161-00-00	HEALTH SVCS - NONINSTRUCT SALARIES	Program	30,138.10
A 2815.400-00-00	HEALTH SERVICES DUE OTHER DISTRIC	Program	65,000.00
A 2815.403-01-12	HEALTH EQUIPMENT REPAIR	Program	475.00
A 2815.410-00-00	SCHOOL DOCTOR-PHYSICALS/EVALUATIO	Program	3,000.00
A 2815.450-01-00	CES MATERIALS & SUPPLIES	Program	4,500.00
A 2815.450-02-00	CA MATERIALS & SUPPLIES	Program	3,700.00
A 2815.490-00-00	BOCES SERVICES	Program	9,500.00
A 2820.150-01-00	CES SALARIES INSTRUCTIONAL	Program	199,242.62
A 2820.150-02-00	CA SALARIES INSTRUCTIONAL	Program	92,153.31
A 2820.450-00-00	K-12 MATERIALS & SUPPLIES	Program	6,500.00
A 2825.150-00-00	INSTRUCTIONAL SALARIES	Program	341,713.93
A 2825.450-00-00	MATERIALS & SUPPLIES	Program	850.00
A 2850.150-01-00	COCURRICULAR SALARIES-CES	Program	18,000.00
A 2850.150-02-00	COCURRICULAR SALARIES-HS	Program	79,000.00
A 2850.400-00-00	COCURRICULAR CONTRACTUAL	Program	20,900.00
A 2850.450-00-00	COCURRICULAR SUPPLIES	Program	10,940.00
A 2855.150-00-00	SALARIES - ATH DIR, COACHES, ETC	Program	184,189.53
A 2855.160-00-00	NONINSTRUCT. SALARIES	Program	91,840.00
A 2855.200-00-00	EQUIPMENT	Program	3,500.00
A 2855.400-02-43	EQUIPMENT RECONDITIONING	Program	4,500.00
A 2855.400-02-44	OTHER-CONTR.	Program	11,500.00
A 2855.402-02-00	CONFS/CLINICS CONTR.	Program	8,000.00
A 2855.414-02-00	ATHLTC DUES-CONTR.	Program	7,000.00
A 2855.450-00-00	GENERAL MATERIALS & SUPPLIES	Program	78,000.00

A 2855.450-02-12	HEALTH SUPPLIES	Program	4,200.00
A 2855.490-00-00	BOCES SERVICES	Program	118,000.00
A 5510.160-00-00	NONINSTRUCT. SALARY-BUS DRIVERS	Program	43,806.66
A 5510.403-00-00	REPAIRS/MAINTENANCE	Program	2,000.00
A 5540.400-00	TRANSPORTATION RESIDENT	Program	1,000,980.00
A 5540.400-01	TRANSPORTATION HANDICAP	Program	830,787.00
A 5540.400-02	TRANSPORTATION NON PUBLIC	Program	1,727,750.00
A 5540.400-03	TRANSPORTATION INTERSCHOLASTIC	Program	122,500.00
A 5540.400-04	TRANSPORTATION OTHER	Program	2,000.00
A 5540.400-05	FIELD TRIPS - CES	Program	12,000.00
A 5540.400-06	FIELD TRIPS - HS	Program	13,500.00
A 9010.800	NYS EMPLOYEE RETIREMENT SYSTEM	Program	287,131.06
A 9020.800	NYS TEACHER RETIREMENT SYSTEM	Program	930,814.33
A 9030.800	SOCIAL SECURITY	Program	975,245.83
A 9040.800	WORKERS COMPENSATION	Program	68,418.83
A 9060.800	HEALTH INSURANCE	Program	3,514,001.79
A 9060.801	CSEA DENTAL INSURANCE	Program	2,000.00
A 9070.800	CTA BENEFIT FUND	Program	110,000.00
A 9089.800	EMPLOYEE BENEFITS - OTHER	Program	68,418.83
A 9901.950-00-00	TRANSFER TO SPECIAL AID	Program	130,000.00
	PROGRAM COMPONENT TOTAL:		**$ 32,135,918.62**
		GRAND TOTAL:	**$ 41,001,754.00**

Form Due May 12, 2026

2026-2027 Salary Threshold = $179,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2026-2027.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

*The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.*

Report Estimated Salaries in the Budget for the 2026-2027 School Year

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

	Title	Salary	Employee Benefits	Other Remuneration
1.	Superintendent of Schools	246,255	69,631	1,200

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents
(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASSISTANT SUPERINTENDENT FOR PPS & HR	203,838	62,923	1,400
3.	ASSISTANT SUPERINTENDENT FOR BUSINESS	194,220	33,584	1,400
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	Title	Salary	Employee Benefits	Other Remuneration
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Other Supervisory and Administrative Employees Scheduled to Receive $179,000 or More in Salary

71.	HIGH SCHOOL PRINCIPAL	192,048
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Total Assessed Value 561,670,922

Equalized Total Assessed Value 1,551,121,441

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	75,281	0.00
12100	NYS - GENERALLY	RPTL 404(1)	3	1,366,548	0.09
13100	CO - GENERALLY	RPTL 406(1)	10	980,181	0.06
13500	TOWN - GENERALLY	RPTL 406(1)	52	14,900,152	0.96
13570	TOWN O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	295,000	0.02
13590	TOWN O/S LIMITS - SEWER OR WAT	RPTL 406(3)	3	654,167	0.04
13650	VG - GENERALLY	RPTL 406(1)	16	2,649,602	0.17
13660	VG - CEMETERY LAND	RPTL 446	2	353,408	0.02
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	14	1,655,077	0.11
13800	SCHOOL DISTRICT	RPTL 408	7	68,000,549	4.38
13850	BOCES	RPTL 408	1	0	0.00
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	2,198,193	0.14
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	11,505,603	0.74
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	1,154,394	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	8	6,199,204	0.40
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	1	6,523,756	0.42
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	765,946	0.05
26250	HISTORICAL SOCIETY	RPTL 444	1	98,207	0.01
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	1,446,600	0.09
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	429,444	0.03
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	63	827,269	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	54	1,178,698	0.08
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	45	1,862,204	0.12
41160	COLD WAR VETERANS (15%)	RPTL 458-b	2	25,962	0.00
41164	COLD WAR VETERANS (15%)	RPTL 458-b	11	143,410	0.01
41165	COLD WAR VETERANS (15%)	RPTL 458-b	16	207,696	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	28,264	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	11	447,524	0.03
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	3	9,741	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	399,341	0.03
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	145	13,558,818	0.87
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	28,683	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	32	4,103,961	0.26

Total Assessed Value 561,670,922

Equalized Total Assessed Value 1,551,121,441

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41804	PERSONS AGE 65 OR OVER	RPTL 467	5	657,024	0.04
41806	PERSONS AGE 65 OR OVER	RPTL 467	50	6,682,669	0.43
41834	ENHANCED STAR	RPTL 425	247	28,719,521	1.85
41854	BASIC STAR 1999-2000	RPTL 425	586	24,821,700	1.60
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	86,915	0.01
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	201,147	0.01
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	2	112,236	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	10	2,300,694	0.15
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	320,079	0.02
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	3,239,528	0.21
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			**1,424**	**211,214,396**	**13.62**
Total System Exemptions:			**1**	**0**	**0.00**
Totals:			**1,425**	**211,214,396**	**13.62**

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.

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

Total Assessed Value 1,322,025
Uniform Percentage 8.76

Equalized Total Assessed Value 15,091,610

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	45,662	0.30
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	365,297	2.42
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	13,162	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	5	2,573,173	17.05
41834	ENHANCED STAR	RPTL 425	2	244,520	1.62
41854	BASIC STAR 1999-2000	RPTL 425	5	214,040	1.42
Total Exemptions Exclusive of System Exemptions:			**15**	**3,455,854**	**22.90**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**15**	**3,455,854**	**22.90**

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.

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

Total Assessed Value 292,623,760
Uniform Percentage 36.53
Equalized Total Assessed Value 801,050,534

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	75,281	0.01
12100	NYS - GENERALLY	RPTL 404(1)	3	1,366,548	0.17
13100	CO - GENERALLY	RPTL 406(1)	6	634,273	0.08
13500	TOWN - GENERALLY	RPTL 406(1)	3	891,870	0.11
13650	VG - GENERALLY	RPTL 406(1)	15	2,338,898	0.29
13660	VG - CEMETERY LAND	RPTL 446	2	353,408	0.04
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	11	619,764	0.08
13800	SCHOOL DISTRICT	RPTL 408	3	10,485,629	1.31
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	2,198,193	0.27
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	9,784,347	1.22
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	699,973	0.09
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	4,318,094	0.54
26250	HISTORICAL SOCIETY	RPTL 444	1	98,207	0.01
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	1,081,303	0.13
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	24	311,544	0.04
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	24	519,288	0.06
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	21	857,727	0.11
41160	COLD WAR VETERANS (15%)	RPTL 458-b	2	25,962	0.00
41164	COLD WAR VETERANS (15%)	RPTL 458-b	5	64,905	0.01
41165	COLD WAR VETERANS (15%)	RPTL 458-b	13	168,753	0.02
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	28,264	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	5	172,188	0.02
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	1	3,247	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	49	998,943	0.12
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	28,683	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	25	2,825,842	0.35
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	83,219	0.01
41806	PERSONS AGE 65 OR OVER	RPTL 467	41	5,113,536	0.64
41834	ENHANCED STAR	RPTL 425	148	16,624,057	2.08
41854	BASIC STAR 1999-2000	RPTL 425	315	13,236,300	1.65
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	2	112,236	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	7	1,144,860	0.14

Total Assessed Value 292,623,760
Uniform Percentage 36.53

Equalized Total Assessed Value 801,050,534

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			**742**	**77,265,342**	**9.65**
Total System Exemptions:			**1**	**0**	**0.00**
Totals:			**743**	**77,265,342**	**9.65**

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.

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

Total Assessed Value 215,912,282
Uniform Percentage 36.53

Equalized Total Assessed Value 591,054,700

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	2	247,468	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	17	12,308,785	2.08
13650	VG - GENERALLY	RPTL 406(1)	1	310,704	0.05
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	1,035,313	0.18
13800	SCHOOL DISTRICT	RPTL 408	4	57,514,920	9.73
13850	BOCES	RPTL 408	1	0	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	1,092,089	0.18
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	454,421	0.08
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	37,777	0.01
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	6,523,756	1.10
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	765,946	0.13
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	23	298,563	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	20	432,740	0.07
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	18	757,284	0.13
41164	COLD WAR VETERANS (15%)	RPTL 458-b	5	64,905	0.01
41165	COLD WAR VETERANS (15%)	RPTL 458-b	3	38,943	0.01
41630	VOL/FIRE/AMB	RPTL 466-a	6	275,336	0.05
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	2	6,494	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	399,341	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	83	7,700,341	1.30
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	1,072,702	0.18
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	122,694	0.02
41806	PERSONS AGE 65 OR OVER	RPTL 467	9	1,569,133	0.27
41834	ENHANCED STAR	RPTL 425	62	7,474,596	1.26
41854	BASIC STAR 1999-2000	RPTL 425	168	7,059,360	1.19
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	86,915	0.01
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	201,147	0.03
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	3	1,155,834	0.20
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	320,079	0.05

Total Assessed Value 215,912,282
Uniform Percentage 36.53

Equalized Total Assessed Value 591,054,700

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	3,230,222	0.55
Total Exemptions Exclusive of System Exemptions:			**449**	**112,557,808**	**19.04**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**449**	**112,557,808**	**19.04**

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.

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

Total Assessed Value 2,998,500
Uniform Percentage 36.00

Equalized Total Assessed Value 8,329,167

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	13,600	0.16
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	22,667	0.27
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	81,944	0.98
41834	ENHANCED STAR	RPTL 425	4	460,862	5.53
41854	BASIC STAR 1999-2000	RPTL 425	10	440,000	5.28
Total Exemptions Exclusive of System Exemptions:			**17**	**1,019,073**	**12.23**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**17**	**1,019,073**	**12.23**

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.

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

Total Assessed Value 48,814,355
Uniform Percentage 36.00

Equalized Total Assessed Value 135,595,431

School District - 332201 Chester Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	52,778	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	32	1,699,497	1.25
13570	TOWN O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	295,000	0.22
13590	TOWN O/S LIMITS - SEWER OR WAT	RPTL 406(3)	3	654,167	0.48
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	629,167	0.46
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	1,843,333	1.36
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	429,444	0.32
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	14	190,400	0.14
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	9	204,003	0.15
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	6	247,193	0.18
41164	COLD WAR VETERANS (15%)	RPTL 458-b	1	13,600	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	8	2,286,361	1.69
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	205,417	0.15
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	369,167	0.27
41834	ENHANCED STAR	RPTL 425	31	3,915,486	2.89
41854	BASIC STAR 1999-2000	RPTL 425	88	3,872,000	2.86
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	9,306	0.01
Total Exemptions Exclusive of System Exemptions:			**201**	**16,916,319**	**12.48**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**201**	**16,916,319**	**12.48**

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.

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

CHESTER ELEMENTARY SCHOOL - NEW YORK STATE REPORT CARD [2024 - 25]

The New York State Report Card plays a critical role in the Board of Regents' ongoing efforts to promote educational equity and improve outcomes for all students. By offering valuable insights into school and district performance, the report card helps guide instructional improvements and enhances services for students. It provides essential public information on staff, students, and key performance metrics, in accordance with the Every Student Succeeds Act (ESSA). At its core, New York State's ESSA plan is designed to create interconnected strategies that support districts and schools, ensuring every student has the opportunity to succeed. New York State is committed to fostering a culture of continuous improvement, where data from the report card is integrated with local data elements to support decisions and actions to address challenges and celebrate progress. This commitment ensures that all students—regardless of their background, location, or circumstances—are given the tools and resources to thrive.

2025-26 ACCOUNTABILITY STATUS AND SUPPORT MODEL BASED ON 2024-25 DATA

For information about how 2025-26 accountability statuses and support models were determined, see Understanding the New York State Accountability System under the Every Student Succeeds Act (ESSA) for 2025-26 Accountability Statuses Based on 2024-25 Results.

LOCAL SUPPORT AND IMPROVEMENT

MEASURES OF INTERIM PROGRESS AND LONG-TERM GOALS

ELEMENTARY/MIDDLE WEIGHTED MEASURES OF INTERIM PROGRESS (MIPS) & LONG-TERM GOALS (LTGS)

Subgroup	Subject	Weighted Average Index	State MIP	State LTG
All Students	ELA	153.9	123.3	136.1
	Math	139.9	127.4	139.5
Asian or Native Hawaiian/Other Pacific Islander	ELA	166.7	178.8	182.3
	Math	141.7	190.9	192.4
Black or African American	ELA	131.6	114.8	129
	Math	113.2	106.7	122.2
Hispanic or Latino	ELA	166.9	107.5	122.9
	Math	141.9	105.6	121.4
Multiracial	ELA	—	—	—
	Math	—	—	—
White	ELA	149.3	123.7	136.4
	Math	147.8	134.7	145.6
English Language Learner	ELA	100	93	110.8
	Math	88.9	103.7	119.8
Students with Disabilities	ELA	88.8	68.9	90.7
	Math	80	72.5	93.8
Economically Disadvantaged	ELA	140.9	110	125
	Math	122	110	125

ELL PROGRESS TARGET & LONG-TERM GOAL (LTG)

Subgroup	Number of ELLs	Benchmark	Progress Rate	Success Ratio	State Target	State LTG
English Language Learner	17	—	—	—	—	—

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2024-25)

The link below provides a list of all Local Education Agencies and public schools that received Section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (1.13 megabytes)

For information on the use of Title I School Improvement funds, see:

- 2024-25 Title I School Improvement Grant 1003 (Basic)
- 2024-25 Title I School Improvement Grant 1003 (Coaching for Excellence)
- 2024-25 Title I School Improvement Grant 1003 (Targeted Support)
- 2024-25 Title I School Improvement Grant 1003 (Resource Allocation Review)
- 2025 Title I School Improvement Grant 1003 (Planning)
- 2025 Title I School Improvement Grant 1003 (Supplemental Support)
- 2020-24 NYSIP-PLC Phase III

ELEMENTARY/MIDDLE STATUSES AND SUPPORT MODELS BY SUBGROUP

Subgroup	Status And Support Model
All Students	Local Support and Improvement
Black or African American	Local Support and Improvement
Hispanic or Latino	Local Support and Improvement
White	Local Support and Improvement
English Language Learner	Local Support and Improvement
Students with Disabilities	Local Support and Improvement
Economically Disadvantaged	Local Support and Improvement

ELEMENTARY/MIDDLE INDICATOR ACCOUNTABILITY LEVELS

Subgroup	Core Subject Performance	Weighted Average Performance	Growth	English Language Proficiency	Attendance
All Students	3	3	3	—	3
Black or African American	2	2	4	—	3
Hispanic or Latino	3	3	2	—	2
White	3	3	2	—	3
English Language Learner	3	3	—	—	4
Students with Disabilities	4	3	2	—	3
Economically Disadvantaged	4	3	3	—	3

ELEMENTARY/MIDDLE CORE SUBJECT PERFORMANCE

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Subject	Cohort	Index	Accountability Level
All Students	ELA	163	158.6	3
	Math	163	144.2	
	Science	53	166	
	Combined	379	153.4	
Asian or Native Hawaiian/Other Pacific Islander	ELA	6	166.7	—
	Math	6	141.7	
	Science	1	—	
	Combined	13	—	
Black or African American	ELA	19	131.6	2
	Math	19	113.2	
	Science	10	150	
	Combined	48	128.1	
Hispanic or Latino	ELA	74	166.9	3
	Math	73	143.8	
	Science	21	173.8	
	Combined	168	157.7	
Multiracial	ELA	2	—	—
	Math	2	—	
	Science	1	—	
	Combined	5	—	

Subgroup	Subject	Co ort	Index	Accountability Level
White	ELA	62	161.3	3
	Math	63	157.1	
	Science	20	172.5	
	Combined	145	161	
English Language Learner	ELA	9	100	3
	Math	9	88.9	
	Science	2	—	
	Combined	20	95	
Students with Disabilities	ELA	37	95.9	4
	Math	36	88.9	
	Science	11	145.5	
	Combined	84	99.4	
Economically Disadvantaged	ELA	77	150	4
	Math	76	131.6	
	Science	23	156.5	
	Combined	176	142.9	

ELEMENTARY/MIDDLE WEIGHTED AVERAGE PERFORMANCE

Subgroup	Subject	Cohort	Index	Accountability Level
All Students	ELA	168	153.9	3
	Math	168	139.9	
	Science	58	151.7	
	Combined	394	147.6	
Asian or Native Hawaiian/Other Pacific Islander	ELA	6	166.7	—
	Math	6	141.7	
	Science	1	—	
	Combined	13	—	
Black or African American	ELA	19	131.6	2
	Math	19	113.2	
	Science	10	150	
	Combined	48	128.1	
Hispanic or Latino	ELA	74	166.9	3
	Math	74	141.9	
	Science	25	146	
	Combined	173	153.2	
Multiracial	ELA	3	—	—
	Math	3	—	
	Science	2	—	
	Combined	8	—	
White	ELA	67	149.3	3
	Math	67	147.8	
	Science	20	172.5	
	Combined	154	151.6	

Subgroup	Subject	Co ort	Index	A ountability Level
English Language Learn r	ELA	9	100	3
	Math	9	88.9	
	Science	2	—	
	Combined	20	95	
Students with Disabilities	ELA	40	88.8	3
	Math	40	80	
	Science	15	106.7	
	Combined	95	87.9	
Economically Disadvantaged	ELA	82	140.9	3
	Math	82	122	
	Science	27	133.3	
	Combined	191	131.7	

ELEMENTARY/MIDDLE GROWTH

Subgroup	Number of SGPs	Sum of SGPs	Index	Accountability Level
All Students	209	10,496	50.2	3
Asian or Native Hawaiian/Other Pacific Islander	6	—	—	—
Black or African American	30	1,771	59	4
Hispanic or Latino	90	4,501	50	2
Multiracial	4	—	—	—
White	79	3,838	48.6	2
English Language Learner	10	—	—	—
Students with Disabilities	53	2,401	45.3	2
Economically Disadvantaged	102	5,189	50.9	3

ELEMENTARY/MIDDLE ENGLISH LANGUAGE PROFICIENCY

Subgroup	Number of ELLs	Benchmark	Progress Rate	Success Ratio	Accountability Level
All Students	17	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	2	—	—	—	—
Black or African American	1	—	—	—	—
Hispanic or Latino	12	—	—	—	—
White	2	—	—	—	—
English Language Learner	17	—	—	—	—
Students with Disabilities	5	—	—	—	—
Economically Disadvantaged	13	—	—	—	—

ELEMENTARY/MIDDLE ATTENDANCE

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Students Enrolled	Level 1 (85% Or Less)	Level 2 (85.1%-90.0%)	Level 3 (90.1-95.0%)	Level 4 (95.1-100.0%)	Attendance Index	Accountability Level
All Students	314	19	45	124	126	193.6	3
Asian or Native Hawaiian/Other Pacific Islander	11	—	—	—	—	—	—
Black or African American	41	1	4	17	19	208.5	3
Hispanic or Latino	136	9	23	55	49	187.9	2
Multiracial	7	—	—	—	—	—	—
White	119	9	13	43	54	196.6	3
English Language Learner	20	1	3	5	11	202.5	4
Students with Disabilities	69	4	12	31	22	187	3
Economically Disadvantaged	160	11	34	67	48	180	3

ELEMENTARY/MIDDLE ELA PARTICIPATION RATE

Subgroup	Tested 95% In Current Year	Current Year Enrollment	Current Year Participation Rate
All Students	✗	184	92.4%
Asian or Native Hawaiian/Other Pacific Islander	—	6	—
Black or African American	—	22	—
Hispanic or Latino	✓	80	95%
Multiracial	—	3	—
White	✗	73	89%
English Language Learner	—	9	—
Students with Disabilities	✗	41	87.8%
Economically Disadvantaged	✗	90	90%

ELEMENTARY/MIDDLE MATHEMATICS PARTICIPATION RATE

Subgroup	Tested 95% In Current Year	Current Year Enrollment	Current Year Participation Rate
All Students	✗	184	92.4%
Asian or Native Hawaiian/Other Pacific Islander	—	6	—
Black or African American	—	22	—
Hispanic or Latino	✗	80	93.8%
Multiracial	—	3	—
White	✗	73	90.4%
English Language Learner	—	9	—
Students with Disabilities	✗	41	85.4%
Economically Disadvantaged	✗	90	88.9%

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CHESTER UFSD

2023-24 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT	THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION
925	N/A	$32,028.15

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	CHESTER UFSD
1. Instruction	$18,460.78
2. Support Services, Pupils	$1,240.71
3. Support Services, Instructional Staff	$1,351.94

Current Operation Expenditures	CHESTER UFSD
» 4. Support Services, General Admin	$508.97
» 5. Support Services, School Admin	$960.97
» 6. Support Services, Operation and Maintenance of Plant	$2,788.87
» 7. Support Services, Student Transportation	$2,736.61
» 8. Business/Central/Other Support Services	$1,303.38
» 9. Food services	$686.79
» 10. Enterprise operations	$0.00
» 11. Other	$0.00
» 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	$1,989.13
13. Total Expenditures	$32,028.15

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	CHESTER UFSD
Special Education	$12,376.30
General Education	$29,874.00

Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total) Combined Cost(Total Expenditures)

Excluded Expenditures	CHESTER UFSD
1. Charter School Tuition	**$0.00**
2. Debt Service	**$1,647,050.00**
3. Other	**$5,043,253.49**
Percent Excluded from Total	**18%**
Total Expenditures and Exclusions	**$36,316,342.00**

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