

Chester Union Free School District

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# 2023-24 Budget Summary

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April 20, 2023

Board of Education Meeting

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## District Goal - Budget

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

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# Educational Priorities

Foster learning experiences that provide a foundation for college and career readiness inclusive of communication, collaboration, creativity and innovation, creating confident, lifelong learners.

## ■ **NYS Next Gen Learning Standards**

- ❑ Increase AIS staff by adding 1.0 FTE Math Instructor
  - ❑ Expand iReady Mathematics program to 6-8
  - ❑ Expand Foundations program from PK through grade 3
  - ❑ Introduce evidence-based literacy program PK-12
  - ❑ Support Hudson Valley Writing Project K-12
  - ❑ Progress vertical alignment of curriculum PK-12 through Eduplanet21
  - ❑ Continue to implement evidence-based academic and behavioral approaches at all tiers of instruction to support success in learning
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# Educational Priorities

- **District STEM Program**

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.

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# Educational Priorities

## ■ District STEM Program

- ❑ Expand programming and robotics applications PK-12
  - ❑ Expand problem based learning opportunities & business partnerships
  - ❑ Enhance design challenges reflective of content standards and the Engineering Design Process
  - ❑ Expand green screen technology and creative media applications
  - ❑ Expand materials and network capabilities in support of Computer Integrated Manufacturing, CAD design, and further technological applications and engineering courses at Chester Academy
  - ❑ Construct Chester Academy Makerspace reflective of multi-purpose design, fabrication, and presentation area
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# Educational Priorities

## ■ **Social Emotional Learning (SEL)**

- Continue to progress evidence-based SEL programs at all grade levels
    - Choose Love
    - Positive Behavioral Interventions & Supports (PBIS)
    - Safe School Ambassadors
  - Increase student support through school counselors, social workers and psychologists
    - Full time staff added to increase student support
  - Increase awareness and implementation of culturally responsive practices and pedagogy to ensure equitable access for all students
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# Budget Priorities

## Maintain and improve the District's facilities.

- Purchase and install water filtration systems in each school building.
  - Purchase grounds equipment to support a replacement cycle.
  - Implement a proactive preventive maintenance plan to increase the efficiency and longevity of building systems and equipment.
  - Continue the integration of energy saving upgrades in the buildings.
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## Enhanced Security

- Continue to partner with the Town of Chester Police Department to provide a full time School Resource Officer (SRO) in the district
  - Expand the Town partnership to include police officers at each building with the addition of School Safety Officers (SSO)
  - Continue our relationship with Atlas Security
  - Continue coordination with local first responder agencies to enhance communication and response to emergencies
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# Challenges for the 2023-24 Budget

The number ONE challenge in constructing the 2023-24 budget has been maintaining our educational program in the face of rapidly rising costs.

- Tax levy growth for NYS schools is capped at 2.0% while the related measure of inflation (CPI) stands at 6.3%
  - Increases are expected to continue in the areas of health insurance, technology, utilities and supplies.
  - Increases in transportation. A request for proposals has been issued to replace our current contractor.
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# Changes to the 2023-24 Budget

Throughout the budget process changes are made to react to new information regarding student needs, costs and changing funding opportunities. Changes to date include:

- Decreased allocation for contract transportation from the results of RFP (\$200,000)
  - Increases to BOCES tuition charges based on anticipated enrollment in programs CTEC and SpEd \$66,000
  - Increase Textbook allocation to account for a new literacy series of support materials. \$134,000
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# Support of Educational Spending

## Tax Cap

- Taxing growth for NYS schools is **capped** at 2% for 2023-24, far below the rate of consumer spending for the prior year.

**2.0%** for 2023-24

or an increase of \$386,000

- The “tax base growth factor”, a measure of assessed properties, is increasing by **0.78%**  
an increase of \$151,000
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# Support of Educational Spending

## Tax Levy Limiting Factors:

- PILOT - A large decrease of \$361,000 as payments in-lieu of taxes for the coming year due to the expiration of Hudson Transit PILOT agreement.
  - This puts that property back on the tax rolls to offset the increased levy.
  - The removal of this PILOT increases our allowable tax levy to account for that loss of revenue.
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# Support of Educational Spending

Capital Levy – This is an “offset” to the tax cap for voter approved capital projects. It is a measure of the outstanding debt service payments, capital budget and BOCES capital costs less NYS Building Aid.

The OU BOCES Capital Project that was approved by the voters will add \$130,000 in costs and a tax cap exclusion of \$80,000.

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# Support of Educational Spending

## New York State Aid for Education

- The Governor's budget proposal included the final phased restoration of Foundation Aid for Chester and increases to expense driven aids such as BOCES Aid and Transportation Aid
    - The Aid "runs" show increases in Building Aid, Transportation Aid and Foundation Aid that will benefit Chester.
      - The Excess Cost Aid increase was generated by, and is actually due back to, Greenwood Lake for the expenses of their high-cost students.
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# Property Tax Cap

**For the 2023-24 Budget year the Maximum Allowable Tax Levy (MATL) is:**  
**\$20,434,114** an increased tax levy of  
\$1,104,700 or 5.72%.

The projected tax levy and tax levy increase  
DO NOT reflect the impact to the taxpayer.  
As this increase is driven by the loss of  
PILOT revenue, that taxpayer (Hudson  
Transit Lines) will be responsible for  
\$455,000 of this increase.

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## Maximum Allowable Tax Levy

		<u>2023-24</u>	
<b>Prior Year Tax Levy</b>		<b>\$ 19,329,421</b>	
Tax Base Growth Factor	x	1.007800	
	=	19,480,190	
Prior Year PILOT (Payment In-Lieu of Taxes)	+	440,298	
	=	19,920,488	
Prior Year Exemptions (Capital Levy)	-	602,229 *	
Adjusted Prior Year Levy	=	<b>19,318,259</b>	
Allowable Growth Factor (lesser of 2% or CPI)		1.020000	
	=	19,704,625	
Current PILOTs (lost Hudson Transit \$9.7m)	-	79,057	
School Tax Levy Limit	=	19,625,568	
Available Carryover (used in current year) **	+	-	
	=	19,625,568	
Current Year Exemptions (Capital Levy)	+	808,546 *	
Current Year Exemptions TRS (retirement sys)	+	-	
Current Year Exemptions (retirement sys)	+	-	inc
<b>Maximum Allowable Tax Levy (MATL)</b>	=	<b><u>\$ 20,434,114</u></b>	<b>5.72%</b>



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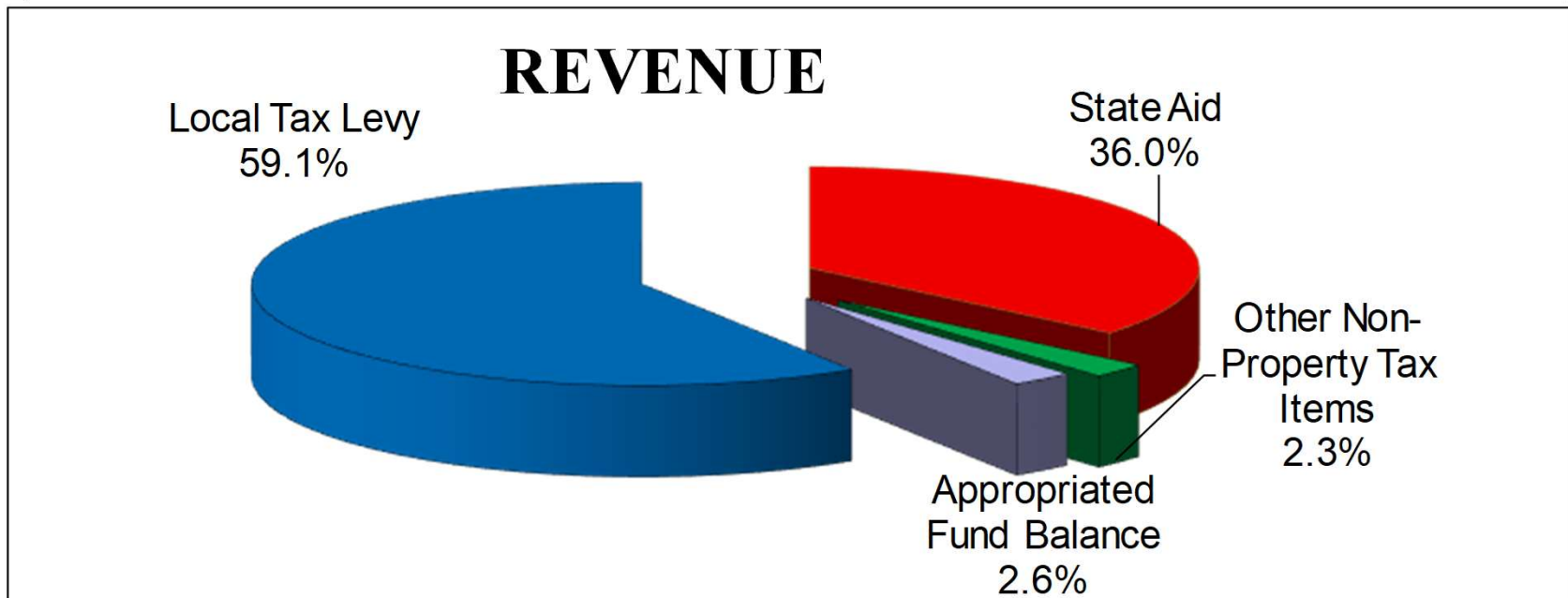
# Budget Highlights

- Keeps spending within the NYS budget cap.
  - Increases staffing in the areas of:
    - Social and Emotional Support
    - Instructional Support Specialists
  - Continues the Universal Pre-K program
  - Increases the full time police presence to both buildings.
  - Continues a proactive building maintenance program replacing systems as needed.
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# Revenues

## REVENUE BUDGET

<u>BUDGET SUMMARY</u>	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 PROPOSED BUDGET	% OF CHANGE
<u>REVENUES</u>					
State Aid	\$8,550,484	\$9,608,012	\$11,347,115	\$12,530,774	10.43%
Other Non-Property Tax Items	1,163,450	944,700	844,700	810,500	-4.05%
Appropriated Fund Balance	900,000	900,000	1,000,000	900,000	-10.00%
Local Tax Levy	18,999,518	19,374,136	19,789,721	20,530,145	3.74%
<b>TOTAL REVENUE</b>	<b>\$29,613,452</b>	<b>\$30,826,848</b>	<b>\$32,981,536</b>	<b>\$34,771,419</b>	<b>5.43%</b>

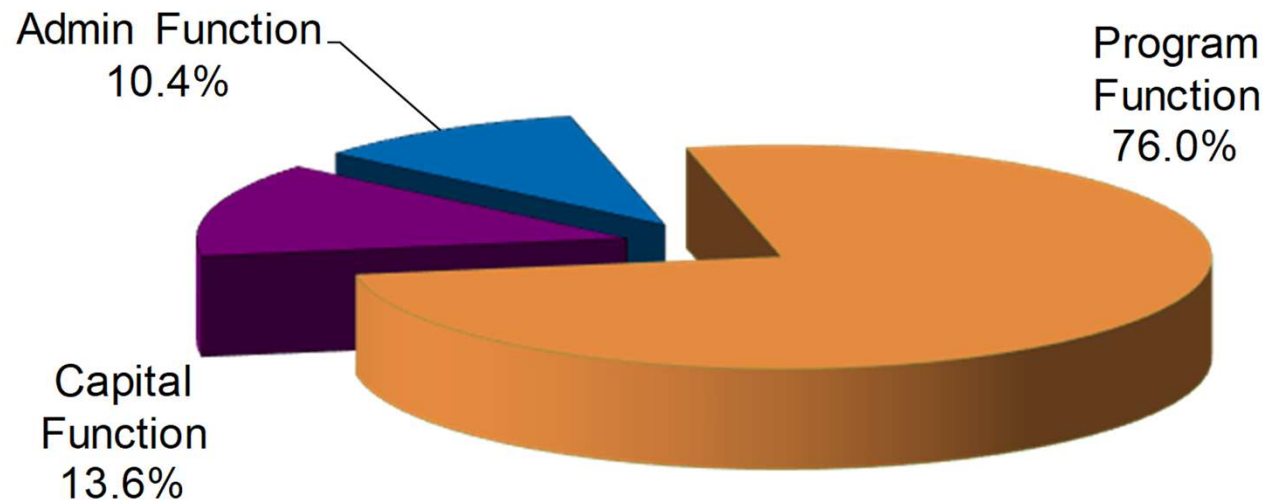


# Expenditures

## EXPENDITURE BUDGET

<u>BUDGET SUMMARY</u>	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 PROPOSED BUDGET	% OF CHANGE
<u>EXPENDITURES</u>					
Administrative Function	\$2,935,706	\$3,241,266	\$3,442,701	\$3,598,128	4.51%
Program Function	22,276,989	23,396,505	25,097,928	26,425,138	5.29%
Capital Function	4,400,757	4,189,077	4,440,907	4,748,153	6.92%
<b>TOTAL EXPENDITURES</b>	<b>\$29,613,452</b>	<b>\$30,826,848</b>	<b>\$32,981,536</b>	<b>\$34,771,419</b>	<b>5.43%</b>

## EXPENDITURES



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

<b>Overall Budget Proposal</b>	Budget Adoption for the 22-23 school year	Budget Proposed for the 23-24 School Year	Contingency Budget for 2023-24
Total Budget Amount	\$ 32,981,536	\$ 34,771,419	\$ 33,666,726
Increase/(Decrease) for the 2022-23 School Year		\$ 1,789,883	\$ 685,190
		5.43%	1.97%
Change in Consumer Price Index		8.00%	
A. Proposed tax levy to Support the Total Budget	\$ 19,329,421	\$ 20,431,088	
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)	\$ 19,329,421	\$ 20,431,088	\$ 19,329,421
F. Total Permissible Exclusions to the Tax Levy Limit	\$ 602,229	\$ 808,546	
G. School Tax Levy Limit, NOT including exclusions	\$ 18,835,431	\$ 19,625,568	
H. Proposed Tax Levy NOT including exclusions	\$ 18,727,192	\$ 19,622,542	
Difference: G-H. Negative value requires 60% voter approval	\$ 108,239	\$ 3,026	
Administrative Component	\$ 3,442,701	\$ 3,598,128	\$ 3,418,128
Program Component	\$ 25,097,928	\$ 26,425,138	\$ 25,500,445
Capital Component	\$ 4,440,907	\$ 4,748,153	\$ 4,748,153
*Statement of assumptions made in projecting the contingency budget for the 2023-24 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		
<b>Basic STAR Exemption Impact</b>	Budget Proposed for the		
Estimated Basic STAR Exemption Savings:	2023-24 School Year		
Basic STAR tax savings	\$749		

The **budget vote** for the fiscal year 2023-24 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 16, 2023, 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.

**Note:** As part of a request for proposal process, the District wishes to enter into a multi-year contract with Student Bus Company, Inc. beginning in the 2023-24 school year and ending with the 2027-28 school year. The total transportation cost of this program is expected to be \$1,770,646 in 2023-24 and \$9,124,511 over the five years.

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# Contingency Budget

- If the 2023-24 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 13<sup>th</sup>.
  2. Present a modified budget plan to the voters for a second vote on June 13<sup>th</sup>, 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 \$1,104,693.

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# 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 \$1million, would impact all programs and staffing. Reductions must also include all equipment requests and corresponding reductions to the administrative portion of the budget.
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## Additional Information

- Watch for additional budget information and updates available at the District's web site:

[www.ChesterUFSD.org](http://www.ChesterUFSD.org)

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May 16, 2023

**BUDGET VOTE**

**and**

**Vote for One Board of Education Seat**

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