

# CHAZY CENTRAL RURAL SCHOOL

## 2025-26 Proposed School Budget NEWSLETTER



### Budget Vote & School Board Election

**Tuesday, May 20, 2025**  
**7 a.m. to 8 p.m.**  
**CCRS Music Room**

To the Chazy community,

Your support means the world to us. As members of the CCRS Board of Education, we want to express our sincere gratitude for the trust and involvement you continue to show in our school district. It's your commitment that helps us provide meaningful educational opportunities for every student.

Each year, the school budget vote plays a vital role in shaping the future of CCRS. The decisions we make today will determine the programs, services, and support we can offer our students tomorrow.

As we crafted the proposed budget for the 2025-26 school year, we remained focused on two guiding principles: delivering a strong, forward-thinking education for our students and managing our community's resources with care and responsibility. We've worked hard to find a balance—investing in learning while staying mindful of the economic pressures families are facing.

The proposed budget totals \$14,388,000, representing a carefully planned response to rising costs without compromising the quality of our academic and extracurricular programs. We know that thoughtful budgeting today lays the groundwork for long-term student success.

We invite you to stay informed and involved. Please join us at the Public Budget Hearing on Tuesday, May 13, 2025, at 7 p.m. in the CCRS Band Room to hear more about the proposal and share your questions or comments. And most importantly, don't forget to vote on Tuesday, May 20, 2025—your voice matters, and your participation helps strengthen our entire school community.

Let's continue working together to support the growth, learning, and future of every CCRS student.

Sincerely,

**The CCRS Board of Education**



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#### WHEN & WHERE TO VOTE

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For more information on the 2025-26 Budget



Visit our district website  
<https://ccrsk12.org/>

# SUPERINTENDENT'S MESSAGE

*From the Desk of Robert McAuliffe, Superintendent*

## To the Chazy Central Rural School Community,

At Chazy Central Rural School, we believe that excellence in education starts with thoughtful planning and responsible stewardship of our resources. As we look ahead to the 2025–26 school year, the Board of Education and school leadership have worked diligently to develop a budget that supports student success while remaining mindful of fiscal responsibility. You'll find the details of this proposed budget in the pages of this newsletter.

We invite you to join us for a public hearing on Tuesday, May 13, 2025, at 7 p.m. in the Band Room, where we'll walk through the proposed budget, answer questions, and listen to your feedback. Your voice matters, and this forum is a key part of ensuring transparency and collaboration in our decision-making process.

Budget vote day is Tuesday, May 20, 2025, from 7 a.m. to 8 p.m. We encourage every community member to participate—your vote helps shape the future of education in Chazy.

CCRS continues to provide a vibrant and high-achieving educational environment. Our students shine—academically, artistically, athletically, and in leadership roles—through programs like concerts, Model UN, Drama Club, and sports teams.

The proposed 2025–26 budget totals \$14,388,000, marking a 3.18% increase in spending to maintain and enhance student programs. At the same time, we're pleased to share that the school tax rate is projected to decrease by 0.96%, and the total tax levy will be \$5,859,307, which is within the state's allowable limit.

Building a school budget is never simple—it requires balancing needs, priorities, and values. This proposed plan reflects our continued commitment to offering exceptional educational opportunities while staying grounded in financial responsibility.

We are deeply grateful for the unwavering support of the Chazy community. Together, we make CCRS a place where students can grow, lead, and succeed.

Sincerely,



Robert McAuliffe, Superintendent



# Terminology Explanation

## Spending Plan

This is what the voters actually vote on. This plan is the official authorization for the school district to allocate funds up to a specified amount in the forthcoming academic year.

## Levy

This represents the anticipated amount of money to be raised through property taxes within the school district to cover the gap between expenditures and state funding and grants. This amount is divided among all the taxable properties within the district to determine the tax rate.

## Tax Rate

The Tax Rate is based on property assessments. This simply shows how much tax is charged per \$1,000 of assessed property value. It's an important factor in determining what property owners owe in taxes.

## Pilot

This is a contractual arrangement wherein a company commits to an annual payment in place of property taxes that would typically be assessed for a specific project. It serves as an alternative means of fulfilling tax obligations associated with the property's use.

## Fund Balance

This is what the funds that are in reserve status from the previous spending plans are called. These funds are able to be carried over and used in the future. This is similar to what is known as a rainy day fund.



# PROPOSED BUDGET SUMMARY 2025-26

## EXPLANATION OF GENERAL FUND BUDGET PRESENTATION

Chapter 436 of the Laws of 1997 amends various sections of law concerning authorization of expenditures in school districts. The general fund budget must be divided into three components for presentation to the public in connection with the annual budget vote and election. These components are: administrative, program, and capital.

### ADMINISTRATIVE COMPONENT

#### *13.25% of Budget*

This component includes expenditures for the Board of Education District Clerk, Superintendent, Administrative Staff, Business Office Staff, central services, insurance, BOCES administrative costs, curriculum and staff development, supervision, and employee benefits associated with these costs. There are 8.05 staff members, along with seasonal tax collector and part-time claims auditor, included in this component.

Changes in the administrative component are due to:

1. Increase in Salaries
2. Increase in Legal and Personnel Costs



### PROGRAM COMPONENT

#### *71.50% of budget*

This component reflects all expenditures directly related to instruction and transportation of students. Included are salaries of regular classroom teachers, special education teachers, library services, computer instruction and services, guidance services, health services, psychological services, co-curricular activities, and interscholastic athletics. This category also includes all supplies, equipment, textbooks, BOCES services, and other related instructional expenditures for all these specific areas. The transportation category consists of expenditures directly related to transportation of students to and from school, field trips, athletic contests, BOCES and parochial schools. Also included are utilities, fuel, and supplies needed to maintain our transportation fleet. There are 71.75 staff member positions included in the program component.

Changes in the program component are due to:

1. Increase in contractually obligated salaries
2. Increase in BOCES services (occupational education)
3. Increase in Benefits

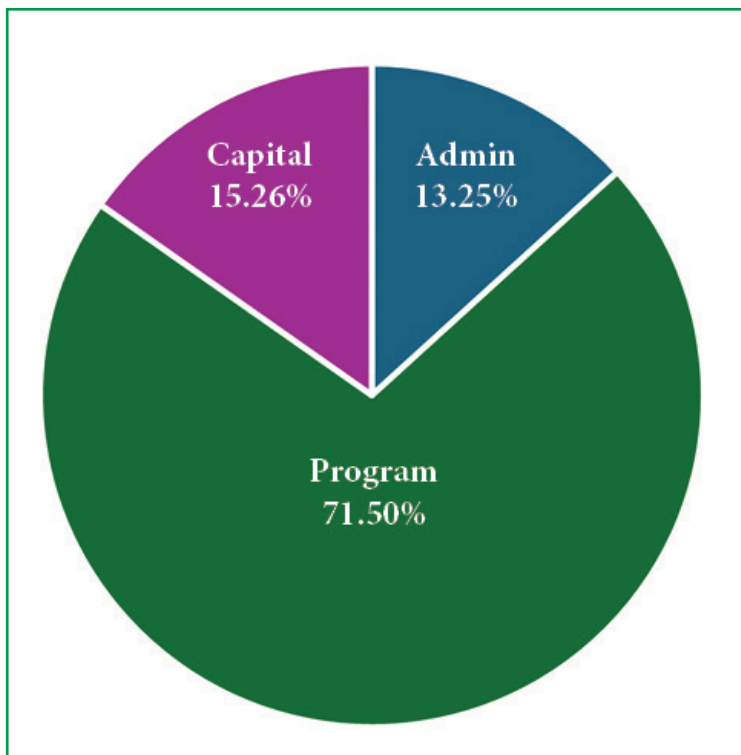
### CAPITAL COMPONENT

#### *15.26% of budget*

This component reflects all expenditures directly related to the maintenance of the building, tax refunds, debt service, and a bus purchase. There are 7 staff member positions included in the capital component.

Changes in the capital component are due to:

1. Capital outlay project
2. Increase in cost of bus purchase



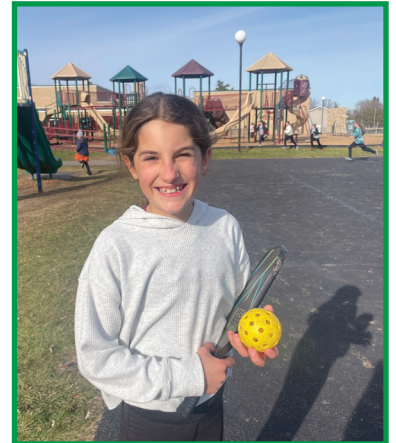
# GENERAL FUND APPROPRIATIONS

ADMINISTRATIVE EXPENDITURES	2024-2025	2025-2026	Change
BOARD OF EDUCATION	\$23,200	\$31,000	\$7,800
DISTRICT CLERK	\$48,150	\$50,550	\$2,400
CENTRAL ADMINISTRATION	\$134,800	\$141,325	\$6,525
FINANCE	\$126,305	\$137,270	\$10,965
LEGAL & PERSONNEL	\$79,534	\$116,500	\$36,966
CENTRAL SERVICES	\$27,114	\$40,000	\$12,886
SPECIAL ITEMS	\$362,105	\$381,750	\$19,645
CURRICULUM & STAFF DEVELOPMENT	\$750	\$750	-
SUPERVISION REGULAR SCHOOL	\$362,725	\$435,800	\$73,075
EMPLOYEE BENEFITS	\$667,680	\$570,831	\$(96,849)
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$1,832,363</b>	<b>\$1,905,776</b>	<b>\$73,413</b>
<b>Change</b>			<b>4.01%</b>

PROGRAM EXPENDITURES	2024-2025	2025-2026	Change
TEACHING - REGULAR SCHOOL	\$2,859,834	\$3,099,719	\$239,885
TEACHING - SPECIAL EDUCATION	\$1,628,498	\$1,640,229	\$11,731
BOCES OCCUPATIONAL EDUCATION	\$305,000	\$330,000	\$25,000
SCHOOL LIBRARY AND AUDIOVISUAL	\$87,295	\$94,480	\$7,185
COMPUTER ASSISTED INSTRUCTION	\$271,700	\$352,932	\$81,232
PUPIL SERVICES	\$425,135	\$443,608	\$18,473
DISTRICT TRANSPORTATION SERVICES	\$515,068	\$562,100	\$47,032
GARAGE BUILDING	\$28,880	\$29,080	\$200
OTHER TRANSFERS	\$25,000	\$25,000	\$-
EMPLOYEE BENEFITS	\$3,433,273	\$3,709,895	\$276,622
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>\$9,579,683</b>	<b>\$10,287,043</b>	<b>\$707,360</b>
<b>Change</b>			<b>7.38%</b>

CAPITAL EXPENDITURES	2024-2025	2025-2026	Change
OPERATIONS & MAINTENANCE OF PLANT	\$898,753	\$914,420	\$15,667
REFUND OF PROPERTY TAXES	\$2,500	\$2,500	\$-
DEBT SERVICE	\$825,619	\$725,687	\$(99,932)
INTERFUND TRANSFER (CAPITAL OUTLAY)	\$337,750	\$117,050	\$(220,700)
BUS PURCHASE	\$157,500	\$224,500	\$67,000
EMPLOYEE BENEFITS	\$310,832	\$211,024	\$(99,808)
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$2,532,954</b>	<b>\$2,195,181</b>	<b>\$(337,773)</b>
<b>Change</b>			<b>-13.34%</b>

<b>TOTAL BUDGET</b>	<b>\$13,945,000</b>	<b>\$14,388,000</b>	<b>\$443,000</b>
<b>Change</b>			<b>3.18%</b>



# REVENUES

## Anticipated Revenue Sources

	2024-25	2025-26
State Aid	\$7,374,805	\$7,365,675
William H. Miner Donation	\$413,000	\$423,814
Payments in Lieu of Taxes	\$55,000	\$-
Miscellaneous	\$45,000	\$46,500
Trans In(Capitalized Interest)	\$237,750	\$-
<b>Total</b>	<b>\$8,125,555</b>	<b>\$7,835,989</b>
Taxes to be Levied	\$5,688,648	\$5,859,307
Appropriated Fund Balance	\$130,797	\$692,704
<b>TOTAL BUDGET</b>	<b>\$13,945,000</b>	<b>\$14,388,000</b>

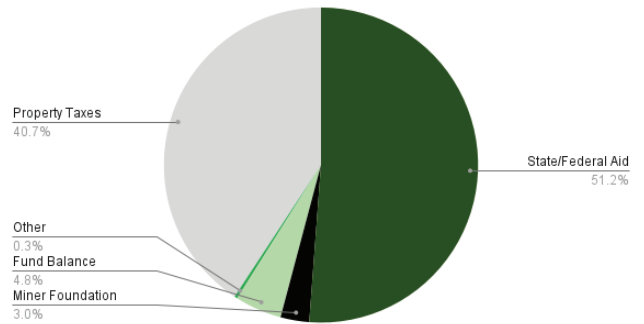
## Estimated Tax Rate

2025-2026			
	Beekmantown	Champlain	Chazy
Tax Rate per \$1,000	\$15.84	\$15.84	\$15.84
% Increase (Decrease)	0.96%	0.96%	0.96%
\$ Increase per \$1,000 (Decrease)	\$0.15	\$0.15	\$0.15
2024-25 Cost per \$100,000 Assessment	\$1,569.00	\$1,569.00	\$1,569.00
2025-26 Cost per \$100,000 Assessment	\$1,584.00	\$1,584.00	\$1,584.00
Total Increase (Decrease)	\$15.00	\$15.00	\$15.00

## CCRS Tax Rate History

	Beekmantown	Champlain	Chazy
2025-26 (estimated)	\$15.84	\$15.84	\$15.84
2024-25	\$15.69	\$15.69	\$15.69
2023-24	\$16.33	\$16.33	\$16.33
2022-23	\$17.88	\$17.88	\$17.88
2021-22	\$20.91	\$20.91	\$20.91
2020-21	\$21.32	\$21.32	\$21.32
2019-20	\$21.12	\$21.12	\$21.12
2018-19	\$21.39	\$21.39	\$21.39
2017-18	\$20.98	\$20.98	\$20.98
2016-17	\$20.60	\$20.60	\$20.60

## 2025-26 Revenues



## REVENUES

	2025-2026	
State/Federal Aid	\$7,365,675	51.19%
Miner Foundation	\$423,814	2.95%
Fund Balance	\$692,704	4.81%
Other	\$46,500	0.32%
Property Taxes	\$5,859,307	40.72%
<b>Total</b>	<b>\$14,388,000</b>	

Tax Rates based on an ESTIMATED 2% assessment increase. Actual assessment amount and final tax rates are not set until the summer. Typically, if assessments go up, the tax rate will go down. The total tax levy set by the Board will remain unchanged.

## House Assessments 25-26 (Estimated)

House Assessment	Tax Bill 2024-25	Tax Bill 2025-26	Dollar Increase
\$100,000	\$1,568.67	\$1,584.05	\$15.38
\$110,000	\$1,725.53	\$1,742.45	\$16.92
\$120,000	\$1,882.40	\$1,900.85	\$18.45
\$130,000	\$2,039.27	\$2,059.26	\$19.99
\$140,000	\$2,196.13	\$2,217.66	\$21.53
\$150,000	\$2,353.00	\$2,376.07	\$23.07
\$160,000	\$2,509.87	\$2,534.47	\$24.61
\$170,000	\$2,666.73	\$2,692.88	\$26.14
\$180,000	\$2,823.60	\$2,851.28	\$27.68
\$190,000	\$2,980.47	\$3,009.69	\$29.22
\$200,000	\$3,137.33	\$3,168.09	\$30.76
\$210,000	\$3,294.20	\$3,326.49	\$32.30
\$220,000	\$3,451.07	\$3,484.90	\$33.83
\$230,000	\$3,607.93	\$3,643.30	\$35.37
\$240,000	\$3,764.80	\$3,801.71	\$36.91
\$250,000	\$3,921.67	\$3,960.11	\$38.45



## ADMINISTRATIVE COMPENSATION INFORMATION FOR THE 2025-2026 BUDGET

	Salary	Employee Benefits	Other Remuneration	Total
Superintendent of Schools	\$152,250	\$57,357	\$2,200	\$211,807

### 2025-26 Property Tax Report Card

090601 - Chazy Union Free School		Kathin Terault		Proposed Budget 2025-26 (B)	
Contact Person:		518-946-7135 ext. 507		Budgeted 2024-25 (A)	
Telephone Number:					
Total Budgeted Amount, not including Separate Propositions		13,945,000		14,388,000	
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>		5,688,648		5,689,307	
B. Tax Levy to Support Library Debt, if Applicable		38,000		38,000	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>					
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable					
E. Total Proposed School Year Tax Levy (A + B + C - D)		5,726,648		5,897,307	
F. Permissible Exclusions to the School Tax Levy Limit		228,031		361,124	
G. School Tax Levy Limit - Excluding Levy for Permissible Exclusions <sup>3</sup>		5,493,617		6,029,076	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - F + D)		5,493,617		5,498,183	
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>		0		530,893	
Public School Enrollment		465		454	
Consumer Price Index		4.12%		2.95%	

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserves for excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	204,956	300,431
Assigned Appropriated Fund Balance	130,797	692,704
Adjusted Unrestricted Fund Balance	2,372,144	1,581,796
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	17.01%	10.99%

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.	32652	140094	No planned usage for 25-26.
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	16451	20200	Offset any unemployment costs.
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements.			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability		For the payment of accrued employee benefits due to employees upon termination of service.	132857	113203	Retirement in 24-25.
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System.	21935	26934	No planned usage for 25-26.
Other Reserve					

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## 2025-26 Proposed School Budget



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### Mission Statement

It is the mission of the Chazy Central Rural School District, in partnership with its students, their families, and the entire community, to enable all students to maximize their potential to lead productive and fulfilling lives.

**Robert McAuliffe**

*Superintendent*

**Megan Walls**

*High School Principal*

**Kaitlin Tetrault**

*Business Manager*

**Kaitlyn Breton**

*District Clerk*

**Krista Ringer**

*Elementary Principal*

Visit our website at:  
[www.ccrsk12.org](http://www.ccrsk12.org)

### Board of Education

Craig Giroux, President  
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Chazy Central Rural School  
Chazy, NY 12921

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