

# CHAZY CENTRAL RURAL SCHOOL

2026-27 Proposed School Budget

NEWSLETTER



## Budget Vote & School Board Election

Tuesday, May 19, 2026  
7 a.m. to 8 p.m.  
CCRS Music Room

To the Chazy community,

We are deeply grateful for the continued support and engagement you show our schools. As members of the CCRS Board of Education, we truly value the trust you place in us and the shared commitment to providing the best possible education for our students.

Each year, the school budget vote is an important moment for our district. The choices we make now directly influence the opportunities, programs, and resources available to our students in the years ahead. In developing the proposed 2026-27 budget, we stayed grounded in two key priorities: ensuring a high-quality, forward-looking education and being responsible stewards of community resources.

Striking that balance is never easy. We have worked diligently to support student learning while remaining sensitive to the financial challenges many families are experiencing. The

proposed budget of \$15,587,000 reflects a thoughtful approach to rising costs while maintaining the strength of our academic and extracurricular offerings. Careful planning today helps set the stage for continued student achievement tomorrow.

We encourage you to stay connected and involved in this process. Please consider attending the Public Budget Hearing on Tuesday, May 12, 2026, at 7 p.m. in the CCRS Auditorium to learn more and share your thoughts. Most importantly, remember to vote on Tuesday, May 19, 2026. Your participation plays a crucial role in shaping the future of our school.

Together, we can continue to support the success and growth of every CCRS student.

Sincerely,

The CCRS Board of Education



### ANNUAL BUDGET HEARING

Tuesday, May 12, 2026  
7 p.m.

CCRS Auditorium

### WHEN & WHERE TO VOTE

Tuesday, May 19, 2026  
7 a.m. to 8 p.m.

CCRS Music Room

For more information on the 2026-27 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,

Chazy Central Rural School is committed to providing students with a high-quality education while carefully managing the resources entrusted to us. As we plan for the 2026–27 school year, district leaders and the Board of Education have taken a thoughtful approach to developing a budget that reflects both our educational goals and our responsibility to the community. You can explore the full details of the proposal throughout this newsletter.



We welcome your involvement and encourage you to attend the budget hearing on Tuesday, May 12, 2026, at 7 p.m. in the Auditorium. This meeting is an opportunity to learn more about the proposed plan, ask questions, and share your input. Open communication and community engagement are central to this process.

Voting will be held on Tuesday, May 19, 2026, from 7 a.m. to 8 p.m. in the music room. Community participation is essential, and we encourage all residents to take part in this important decision.

Our school continues to offer a well-rounded and engaging environment where students can thrive. Whether through academic achievement, the arts, athletics, or leadership activities like Model UN, Drama Club, concerts, and sports teams, CCRS students consistently demonstrate dedication and success.

The proposed budget totals \$15,587,000, an 8.33% increase designed to preserve and enhance student opportunities. At the same time, the anticipated tax rate is projected to decline by 0.52%, with a total tax levy of \$6,087,820—remaining within the state's guidelines.

Putting together a school budget requires balancing many factors, and this proposal reflects a careful effort to meet student needs while maintaining fiscal discipline.

We are thankful for the continued support of the Chazy community. Your partnership helps ensure that CCRS remains a place where students are encouraged to achieve their full potential.

Sincerely,

A handwritten signature in dark ink that reads "Robert E. McAuliffe". The signature is written in a cursive, flowing style.

Robert E. 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.

## Delivering Strong Results While Being Financially Responsible

Our district continues to demonstrate that student success and fiscal responsibility can go hand in hand.

- Student Achievement: Our students perform in the top 12% of schools statewide (88th percentile).
- Spending Efficiency: At the same time, our district's cost per pupil is lower than 83% of districts statewide (17th percentile).

### What This Means for Taxpayers

In simple terms, our school is achieving excellent academic outcomes while operating at a lower cost than most districts. This reflects:

- Careful budgeting and long-term financial planning
- Efficient use of district resources
- A strong focus on classroom impact

# PROPOSED BUDGET SUMMARY 2026-27

## 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

#### *14.20% of Budget*

This budget component covers the administrative functions that support the district as a whole. It includes costs for the Board of Education, District Clerk, Superintendent, administrative and business office staff, central services, insurance, BOCES administrative and capital expenses, curriculum development, staff training, supervision, and related employee benefits.

A total of 8.55 staff members are included in this area, along with a seasonal tax collector and a part-time claims auditor.

Changes in the administrative component are due to:

1. Increase in Salaries
2. CVA Settlement payment
3. Increase in BOCES Capital expense



### PROGRAM COMPONENT

#### *68.54% of budget*

This component represents all expenditures directly tied to student instruction and transportation. It includes salaries for regular classroom teachers, special education staff, library services, and computer instruction, as well as support for co-curricular activities and interscholastic athletics.

In addition, this category covers the supplies, equipment, textbooks, BOCES services, and other resources needed to support these instructional programs. Transportation costs include services for getting students to and from school, as well as travel for field trips, athletic events, BOCES programs, and parochial schools. It also includes the utilities, fuel, and supplies required to operate and maintain the district's transportation fleet.

A total of 70.65 full-time equivalent staff positions are included in this component.

Changes in the program component are due to:

1. Increase in salaries
2. Increase in Health Insurance
3. Increase in BOCES services (CVTEC, computer services)

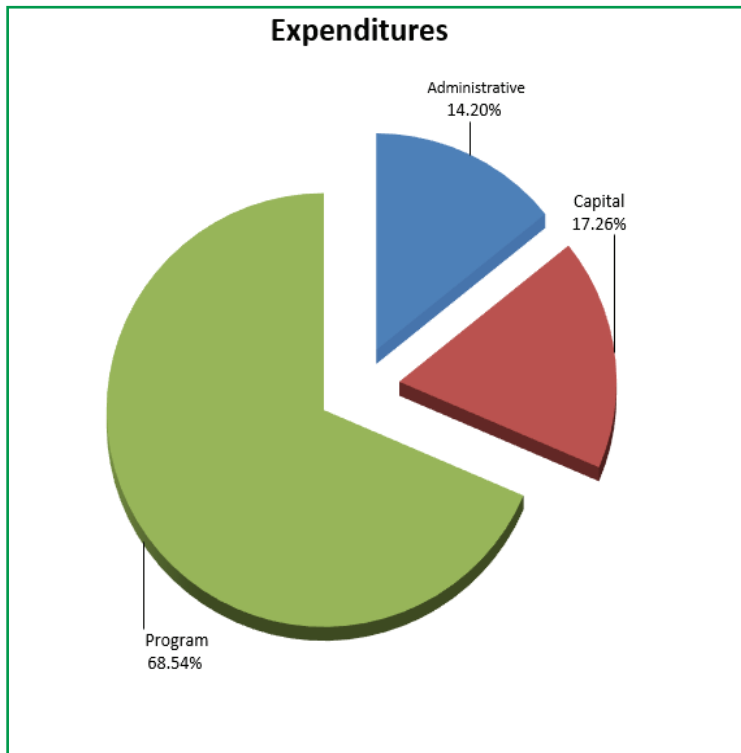
### CAPITAL COMPONENT

#### *17.26% of budget*

This component reflects all expenditures related to maintaining district facilities, as well as tax refunds, debt service, and the purchase of a school bus. It includes a total of 7 staff positions dedicated to capital operations.

Changes in the capital component are due to:

1. Increase in salaries
2. Capital Project payment increase



# GENERAL FUND APPROPRIATIONS

| ADMINISTRATIVE EXPENDITURES              | 2025-2026          | 2026-2027          | Change           |
|--|--------------------|--------------------|------------------|
| BOARD OF EDUCATION                       | \$31,000           | \$27,440           | \$(3,560)        |
| DISTRICT CLERK                           | \$50,550           | \$52,550           | \$2,000          |
| CENTRAL ADMINISTRATION                   | \$141,325          | \$152,135          | \$10,810         |
| FINANCE                                  | \$141,270          | \$137,965          | \$(3,305)        |
| LEGAL & PERSONNEL                        | \$112,500          | \$82,015           | \$(30,485)       |
| CENTRAL SERVICES                         | \$40,000           | \$41,205           | \$1,205          |
| SPECIAL ITEMS                            | \$381,750          | \$707,245          | \$325,495        |
| CURRICULUM & STAFF DEVELOPMENT           | \$750              | \$750              | -                |
| SUPERVISION REGULAR SCHOOL               | \$435,800          | \$455,815          | \$20,015         |
| EMPLOYEE BENEFITS                        | \$570,831          | \$556,149          | \$(14,682)       |
| <b>TOTAL ADMINISTRATIVE EXPENDITURES</b> | <b>\$1,905,776</b> | <b>\$2,213,269</b> | <b>\$307,493</b> |
| <b>Change</b>                            |                    |                    | <b>16.13%</b>    |

| PROGRAM EXPENDITURES              | 2025-2026           | 2026-2027           | Change           |
|-----------------------------------|---------------------|---------------------|------------------|
| TEACHING - REGULAR SCHOOL         | \$3,099,719         | \$3,220,420         | \$120,701        |
| TEACHING - SPECIAL EDUCATION      | \$1,640,229         | \$1,630,452         | \$(9,777)        |
| BOCES OCCUPATIONAL EDUCATION      | \$330,000           | \$393,150           | \$63,150         |
| SCHOOL LIBRARY AND AUDIOVISUAL    | \$94,480            | \$102,249           | \$7,769          |
| COMPUTER ASSISTED INSTRUCTION     | \$352,932           | \$408,595           | \$55,663         |
| PUPIL SERVICES                    | \$443,608           | \$485,019           | \$41,411         |
| DISTRICT TRANSPORTATION SERVICES  | \$562,100           | \$602,166           | \$40,066         |
| GARAGE BUILDING                   | \$29,080            | 47,580              | \$18,500         |
| OTHER TRANSFERS                   | \$25,000            | \$35,000            | \$10,000         |
| EMPLOYEE BENEFITS                 | \$3,709,895         | \$3,759,057         | \$49,162         |
| <b>TOTAL PROGRAM EXPENDITURES</b> | <b>\$10,287,043</b> | <b>\$10,683,688</b> | <b>\$396,645</b> |
| <b>Change</b>                     |                     |                     | <b>3.86%</b>     |

| CAPITAL EXPENDITURES                | 2025-2026          | 2026-2027          | Change           |
|-------------------------------------|--------------------|--------------------|------------------|
| OPERATIONS & MAINTENANCE OF PLANT   | \$914,420          | \$961,418          | \$46,998         |
| REFUND OF PROPERTY TAXES            | \$2,500            | \$2,500            | -                |
| DEBT SERVICE                        | \$725,687          | \$1,162,541        | \$436,854        |
| INTERFUND TRANSFER (CAPITAL OUTLAY) | \$117,050          | \$100,000          | \$(17,050)       |
| BUS PURCHASE                        | \$224,500          | \$170,000          | \$(54,500)       |
| EMPLOYEE BENEFITS                   | \$211,024          | \$293,584          | \$82,560         |
| <b>TOTAL CAPITAL EXPENDITURES</b>   | <b>\$2,195,181</b> | <b>\$2,690,043</b> | <b>\$494,862</b> |
| <b>Change</b>                       |                    |                    | <b>22.54%</b>    |

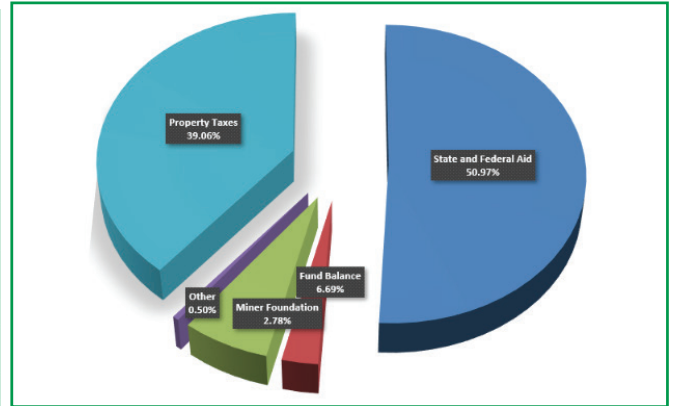
|                     |                     |                     |                    |
|---------------------|---------------------|---------------------|--------------------|
| <b>TOTAL BUDGET</b> | <b>\$14,388,000</b> | <b>\$15,587,000</b> | <b>\$1,199,000</b> |
| <b>Change</b>       |                     |                     | <b>8.33%</b>       |



# REVENUES

| Anticipated Revenue Sources |                     |                     |
|-----------------------------|---------------------|---------------------|
|                             | 2025-26             | 2026-27             |
| State Aid                   | \$7,364,509         | \$7,945,505         |
| William H. Miner Donation   | \$423,814           | \$432,807           |
| Payments in Lieu of Taxes   | \$-                 | \$-                 |
| Miscellaneous               | \$46,500            | \$77,680            |
| <b>Total</b>                | <b>\$7,834,823</b>  | <b>\$8,455,992</b>  |
| Taxes to be Levied          | \$5,859,307         | \$6,087,820         |
| Appropriated Fund Balance   | \$693,870           | \$1,043,188         |
| <b>TOTAL BUDGET</b>         | <b>\$14,388,000</b> | <b>\$15,587,000</b> |

# 2026-27 REVENUES



| REVENUES          |                     |        |
|-------------------|---------------------|--------|
|                   | 2026-2027           |        |
| State/Federal Aid | \$7,945,505         | 50.97% |
| Miner Foundation  | \$432,807           | 2.78%  |
| Fund Balance      | \$1,043,188         | 6.69%  |
| Other             | \$77,680            | 0.50%  |
| Property Taxes    | \$6,087,820         | 39.06% |
| <b>Total</b>      | <b>\$15,587,000</b> |        |

## Estimated Tax Rate

| 2026-2027                             |             |            |            |
|---------------------------------------|-------------|------------|------------|
|                                       | Beekmantown | Champlain  | Chazy      |
| Tax Rate per \$1,000                  | \$15.34     | \$15.34    | \$15.34    |
| % Increase (Decrease)                 | -0.52%      | -0.52%     | -0.52%     |
| \$ Increase (Decrease) per \$1,000    | -\$0.08     | -\$0.08    | -\$0.08    |
| 2025-26 Cost per \$100,000 Assessment | \$1,542.00  | \$1,542.00 | \$1,542.00 |
| 2026-27 Cost per \$100,000 Assessment | \$1,534.00  | \$1,534.00 | \$1,534.00 |
| Total Increase (Decrease)             | -\$8.00     | -\$8.00    | -\$8.00    |

Tax Rates based on an ESTIMATED 4.42% assessment increase. Actual assessment amount and final tax rates are not set until August. Typically, if assessments go up, the tax rate will go down. The total tax levy set by the Board will remain unchanged.

## CCRS Tax Rate History

|                     | Beekmantown | Champlain | Chazy   |
|---------------------|-------------|-----------|---------|
| 2026-27 (estimated) | \$15.34     | \$15.34   | \$15.34 |
| 2025-26             | \$15.42     | \$15.42   | \$15.42 |
| 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 |

## House Assessments 26-27 (Estimated)

| House Assessment | Tax Bill 2025-26 | Tax Bill 2026-27 | Dollar Decrease |
|------------------|------------------|------------------|-----------------|
| \$100,000        | \$1,541.89       | \$1,534.17       | -\$7.72         |
| \$110,000        | \$1,696.08       | \$1,687.59       | -\$8.49         |
| \$120,000        | \$1,850.27       | \$1,841.01       | -\$9.26         |
| \$130,000        | \$2,004.46       | \$1,994.42       | -\$10.03        |
| \$140,000        | \$2,158.65       | \$2,147.84       | -\$10.81        |
| \$150,000        | \$2,312.84       | \$2,301.26       | -\$11.58        |
| \$160,000        | \$2,467.03       | \$2,454.68       | -\$12.35        |
| \$170,000        | \$2,621.21       | \$2,608.09       | -\$13.12        |
| \$180,000        | \$2,775.40       | \$2,761.51       | -\$13.89        |
| \$190,000        | \$2,929.59       | \$2,914.93       | -\$14.66        |
| \$200,000        | \$3,083.78       | \$3,068.35       | -\$15.44        |
| \$210,000        | \$3,237.97       | \$3,221.76       | -\$16.21        |
| \$220,000        | \$3,392.16       | \$3,375.18       | -\$16.98        |
| \$230,000        | \$3,546.35       | \$3,528.60       | -\$17.75        |
| \$240,000        | \$3,700.54       | \$3,682.01       | -\$18.52        |
| \$250,000        | \$3,854.73       | \$3,835.43       | -\$19.30        |

2026-27 Property Tax Report Card

090901 - Chezy Union Free School

Contact Person: Kathin Terault  
Telephone Number: 518-846-7135 ext. 507

|  | Budgeted<br>2025-26<br>(A) | Proposed Budget<br>2026-27<br>(B) |
|--|----------------------------|-----------------------------------|
| Total Budgeted Amount, not including Separate Propositions   | 14,388,000                 | 15,887,000                        |
| A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>   | 5,859,307                  | 6,087,820                         |
| B. Tax Levy to Support Library Debt, if Applicable   | 38,000                     | 39,000                            |
| 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)   | 5,897,307                  | 6,126,820                         |
| F. Permissible Exclusions to the School Tax Levy Limit   | 361,124                    | 431,915                           |
| G. School Tax Levy Limit - Excluding Levy for Permissible Exclusions <sup>3</sup>  | 5,611,090                  | 5,693,566                         |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D) | 5,498,183                  | 5,655,905                         |
| I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>  | 112,907                    | 27,661                            |
| Public School Enrollment   | 454                        | 441                               |
| Consumer Price Index   | 2.95%                      | 2.63%                             |

<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 2026-27, include any carryover from 2025-26 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

|   | Actual<br>2025-26<br>(D) | Estimated<br>2026-27<br>(E) |
|---|--------------------------|-----------------------------|
| Adjusted Restricted Fund Balance                                    | 156,661                  | 235,314                     |
| Assigned Appropriated Fund Balance                                  | 693,870                  | 1,043,188                   |
| Adjusted Unrestricted Fund Balance                                  | 2,345,712                | 2,089,379                   |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 16.30%                   | 13.40%                      |

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 |
|--|--------------|--|------------------------|----------------------------------|--|
| Capital                                    |              | To pay the cost of any object or purpose for which bonds may be issued.  | 33463                  | 84136                            | No planned usage for 26-27.                            |
| 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.   | 16859                  | 17199                            | Offset any unemployment costs.                         |
| Reserve for Tax Reduction                  |              | For the gradual use of the proceeds of the sale of school district real property.  |                        |                                  |  |
| 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.   | 83659                  | 11047                            | Retirements in next 3 years.                           |
| Retirement Contribution                    |              | To fund employer retirement contributions to the State and Local Employees' Retirement System.                                     | 22479                  | 22932                            | No planned usage for 26-27.                            |
| Other Reserve                              |              |  |                        |                                  |  |



ADMINISTRATIVE COMPENSATION INFORMATION  
FOR THE 2026-2027 BUDGET

|                           | Salary    | Employee Benefits | Other Remuneration | Total     |
|---------------------------|-----------|-------------------|--------------------|-----------|
| Superintendent of Schools | \$159,850 | \$57,458          | \$2,200            | \$219,508 |

# CHAZY CENTRAL RURAL SCHOOL

## 2026-27 Proposed School Budget



### ANNUAL BUDGET HEARING

**Tuesday, May 12, 2026  
7 p.m.**

**CCRS Auditorium**

### WHEN & WHERE TO VOTE

**Tuesday, May 19, 2026  
7 a.m. to 8 p.m.**

**CCRS Music Room**

For more information on the 2026-27 Budget



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



Like us on Facebook  
[facebook.com/ccrsk12](https://facebook.com/ccrsk12)



### 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*

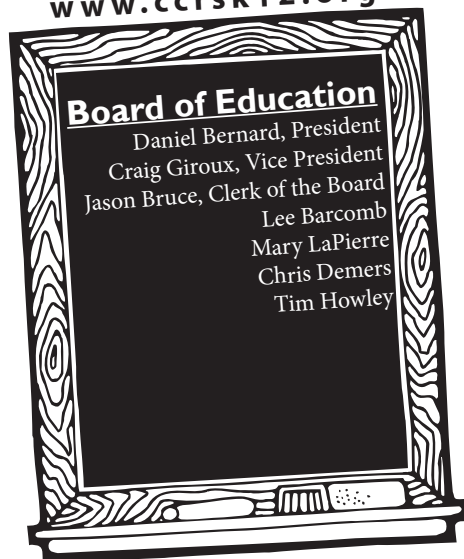
**Krista Ringer**

*Elementary Principal*

**Kerry Adams**

*CSE Director*

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



Chazy Central Rural School  
Chazy, NY 12921

NON-PROFIT ORGANIZATION  
U.S. POSTAGE PAID  
CHAZY, NY 12921

PERMIT #12

