



Bedford Central School District
Inspiring and Challenging Our Students

BCSD Proposed Budget 2017-18

Presentation for PTA's and Community

A Path to Fiscal Stability and Sustainability





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Budget Website

One-stop portal with all information related 2017-18
BCSD Budget Development



Budget Highlights



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- **Complies with property tax levy cap.**
- **Preserves existing programs.**
- **Reverses the trend of relying on unassigned fund balance as a revenue source.**
- **Increases unassigned fund balance.**
- **Complies with elementary class size policy guidelines.***
- **Begins to restore past program reductions.**
- **Incorporates efficiencies and improvements in operations and budget management/oversight.**



* Given current enrollment projections.

BUDGET IMPACT ANALYSIS

Start →



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2016-17





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2016-17 Budget Summary and Impact (Personnel, Program)

- **Lost 52 positions**
- **Eliminated the provision of an elementary librarian in each school. We now have one librarian for five elementary schools.**
- **Cut teacher aides, safety monitors, clerical support.**
- **Increased class sizes across the district, and exceeded our own BoE Policy Guidelines for Elementary Class Sizes in grades 2-5.**
- **Cut teachers/programs in numerous areas, including Pre-Kindergarten.**



2016-17 Budget Summary and Impact



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- **Cut important administrative positions which worked directly with students, parents and teachers to maintain safe and well-run buildings.**
- **Sustained significant reductions to professional development for staff**
- **Cut supplies and equipment to support teaching and learning.**



| Program or Position | FTE | School Level | Bargaining Unit | Amount of Reduction | Remedy Implemented | General Notes on Impact |
|---------------------|-----|--------------|-----------------|---------------------|--------------------|-------------------------|
|---------------------|-----|--------------|-----------------|---------------------|--------------------|-------------------------|

Elementary Classroom Teacher

7

Elem

BTA

\$700,000

None

Increased class sizes; sustainability depends on student population size and the success of teaching large heterogeneous classes; our approach to this is differentiation, it becomes increasingly hard with more kids; also less aide support increases the challenge

House Director

1

FLMS

BASA

\$190,000

None

Increased the demand on remaining administrators to be responsible for school wide discipline; House Directors are no longer able to facilitate and or oversee/participate in House, Team and Department meetings; this impacts leadership of curriculum and instruction schoolwide; may have impacted timeliness of responses to family and community

Budget Impact Analysis Example



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Tool: Position Analysis

Purpose: Attempt to articulate the breadth and depth of responsibilities associated with/services provided by each staffing position in the district.

Process:

- Created lists of all staff and faculty positions in the District.
- List job responsibilities and tasks associated with each position.
- Collaborate with leadership team to further articulate unique roles and responsibilities associated with each position where they exist in each school or department.





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Position Analysis Example

| <u>Position Title</u> | Bldg. / Dept. | Total Bldg/ Dept. | Total FTEs | General Job Description | Other responsibilities |
|--------------------------------------|----------------------|--------------------------|-------------------|---|---|
| <u>Account Clerk</u> | CO Bus. Office | 2 | 2 | Under supervision of a higher-level account clerk or accountant, the incumbent of this position performs clerical work of average difficulty in connection with maintaining a variety of financial records and accounts, either manually or through the use of an automated financial record keeping system. This work requires limited judgment in the carrying out of prescribed and established procedures. Supervision is not a responsibility of this position. Does related work as required. | 1 - Assists with facilities-related accounts and capital projects 2 - Assists with all other district accounts |

Budget Vital Statistics



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Budget as of April 19, 2017
Total Budget = \$129,072,250

- **1.92%** Allowable Tax Levy Increase per tax cap formula
- **1.79%** Budget to Budget Increase
- **\$1.9 Million** anticipated appx. addition to 2017-18 Unassigned Fund Balance



Budget Versus Actual Expenditures Recent History

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|--|---------------|---------------|---------------|---------------|---|---------------|
| <u>Original Budget</u> | \$122,698,040 | \$125,057,000 | \$126,500,000 | \$127,199,424 | \$126,804,885 | \$128,925,832 |
| Budgeted Use of Unassigned Fund Balance to balance budget | -\$5,730,000 | -\$3,550,000 | -\$3,000,000 | -\$2,600,000 | \$0 | \$0 |
| Net Change in Fund balance at June 30 | -\$2,774,295 | -\$1,893,919 | -\$1,628,721 | -\$4,799,044 | *\$1,912,340 *Revised Monthly Projection; estimated and subject to change | TBD |



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Administrative Program Capital

Total FY 2017-2018 Proposed Budget

\$129,072,250

2017-2018 Proposed Budget in APC Format

Administrative

\$11,602,558

8.99%

Program

\$100,387,150

77.78%

Capital

\$17,082,542

13.23%



Property Assessment and Equalization Rates



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| TOWN | 2017-18 Assessed Valuation | ORPS 2017-18 Equalization Rate | 2017-18 "Full Value" | 2016-17 "Full Value" | Full Value Change | Full Value % Change |
|---------------------|-----------------------------|--------------------------------|----------------------|----------------------|-------------------|-----------------------|
| Bedford | 409,417,571 | .1050 | 3,899,214,962 | 3,990,801,869 | (91,586,907) | (2.29%) |
| Mt. Kisco | 298,593,017 | .1744 | 1,712,115,923 | 1,701,857,301 | 10,258,622 | 0.60% |
| Pound Ridge | 355,578,968 | .1826 | 1,947,310,887 | 2,000,171,877 | (52,860,990) | (2.64%) |
| New Castle | 70,043,224 | .1950 | 359,196,021 | 353,806,417 | 5,389,604 | 1.52% |
| North Castle | 4,120,744 | .0234 | 176,100,171 | 183,756,089 | (7,655,918) | (4.17%) |
| <u>TOTAL</u> | <u>1,137,753,524</u> | | | | | <u>(1.66%)</u> |





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Apportionment of Property Tax Levy to the Five BCSD Towns

| TOWN | 2017-18 Share of Levy - Based on Full Value | Current 2017-18 Tax Levy Apportionment | 2016-17 Final Final Adjusted Tax Levy Apportionment | Change in Levy Apportionment | % Change in Levy Apportionment |
|---------------------|---|--|---|------------------------------|--------------------------------|
| Bedford | 48.174510% | 56,647,319.61 | 55,940,722.57 | 706,597 | 1.26% |
| Mt. Kisco | 21.153065% | 24,873,411.41 | 23,855,638.60 | 1,017,773 | 4.27% |
| Pound Ridge | 24.058881% | 28,290,295.17 | 28,037,237.56 | 253,058 | 0.90% |
| New Castle | 4.437840% | 5,218,356.00 | 4,959,451.07 | 258,905 | 5.22% |
| North Castle | 2.175704% | 2,558,361.81 | 2,575,785.20 | (17,423) | (0.68%) |
| <u>TOTAL</u> | <u>100.00%</u> | <u>117,587,744.00</u> | <u>115,368,835.00</u> | <u>2,218,909</u> | <u>1.92%</u> |





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Property Tax Rates

| TOWN | 2017-18 Tax Levy by Community | 2017-18 Tax Rate (per \$1,000) | 2016-17 Tax Rate | 2017-18 Dollar Change | 2017-18 % Rate Change |
|---------------------|---|--------------------------------------|---------------------|--------------------------|--------------------------|
| Bedford | \$56,636,120.60 | \$138.3354 | \$137.1462 | \$ 1.19 | 0.87% |
| Mt. Kisco | \$24,873,411.41 | \$ 83.3021 | \$ 79.7876 | \$ 3.51 | 4.40% |
| P. Ridge | \$28,290,295.17 | \$ 79.5612 | \$ 79.0159 | \$0 .55 | 0.69% |
| New Castle | \$ 5,218,356.00 | \$ 74.5019 | \$ 72.4789 | \$ 2.02 | 2.79% |
| North Castle | \$ 2,558,361.81 | \$620.8495 | \$622.9962 | \$ (2.15) | (0.34%) |
| <u>TOTAL</u> | <u>*117,576,544.99</u> <small>*Including Adjustments/exemptions</small> | | | | |





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Tax Cap Calculator





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Update: Moody's Surveillance

- Affirmed Aa2 rating on BCSD.
- Maintained a “negative outlook.”
- Reflects “drawdown of financial reserves over several years to less than 5% of revenues...”
- “Limited support from state sources.”



Significant Budget Program Changes



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Program Additions

- ❑ 3 Elementary Teachers to bring class sizes to BoE Policy Guidelines: \$213,000
- ❑ 1.5 Librarians: \$120,000
- ❑ Restructure of the Special Education and Pupil Personnel Services Departments: \$203,000
- ❑ 1 Instructional Contingency Position based upon need: \$75,000

Program Reductions

- ❑ Equalize building ratios of non-mandated aides/clerical staff and seek efficiencies, 4 FTEs: (\$216,700)
- ❑ 1 ECT position: (\$75,000)

Rebuilding





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Other Program Modifications, Improvements and Efficiencies

- Transportation - refinement of routes.
- Maximizing State Aid through more accurate and thorough data reporting.
- Increased use of BOCES services to generate State Aid.
- Consolidation of Head Custodian at Fox Lane to 1 campus Head Custodian.
- Continued use of Cafeteria fund surplus to support improvement in food service areas throughout the district.





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Contingency Budget

Funding under a Contingent Budget:

- Allowable Tax Levy (2016-2017 Levy)
- Non-tax Revenue
- Appropriated Assigned Reserves

Allowable Contingent Budget

Proposed 2017-2018 Budget

Required Cuts to meet contingent budget:

\$115,368,835

\$ 11,234,506

\$ 250,000

\$126,853,341

\$129,072,250

\$ 2,218,909



Contingency Budget



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Reductions required by law

- Community use of Buildings and Grounds
- Certain equipment
- Interfund transfer to capital
- Computer leases
- Certain salary increases

\$ 775,472

Reductions recommended to Achieve Contingency Budget

- Increase elementary class sizes up to contractual limits
- Reduce/eliminate co-curricular extra curricular & athletics
- Eliminate contingency position
- Eliminate contractual positions (non-contact w/students)
- Reduce non-instructional staff

\$ 1,443,437

Total Reductions to meet contingent budget

\$ 2,218,909





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Moving Forward

***Slow, Deliberate, Sustainable
growth to achieve Fiscal
Stability.***





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Ballot Information

- **Proposition #1 - Budget**
- **Proposition #2 - Change BCSD Board of Education seats to “At-Large”**
- **Two Board of Education Seats**





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Budget and BoE Election Timeline

- **May 16** - Annual Budget Vote & School Board Election, 7 a.m. - 9 p.m.
- **May 10** - League of Women Voters Candidates Forum, 7 p.m., FLMS Little Theater
- Applications for Absentee Ballot on Website; due **May 9th** by mail or **May 15th** delivered in person to Central Office



 **VOTE**



Questions

Key Budget Advisory Committee recommendations incorporated into budget development



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- Ensure expenses do not increase greater than increases in revenues.
- Evaluate methods of reducing the cost of healthcare.
- Engage a consulting firm to identify areas in which the district can increase State aid through refinements in data reporting.
- Maintain sufficient contingency for various circumstances.
- Continually evaluate and refine leadership/management structures for all programs/schools, with an eye toward balancing effectiveness and efficiency.
- Carefully and thoroughly evaluate the 2016-17 Budget Impact Analysis to fully understand the impact of budget reductions.
- Work to maintain elementary class sizes consistent with BoE Policy #4415.
- Work to rebuild elementary library/enrichment programs in some manner over time.



Key Budget Advisory Committee recommendations incorporated into budget development



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- Communicate how the district is economically sustainable, efficient, and effective.
- Seek revenue by charging for building use for non school sanctioned events.
- Work to protect programs and services for all students, including middle and high school programs.
- Reevaluate the middle school “house” structure to maximize the use of personnel and create reasonable and equitable class sizes.
- Explore alternate ESOL delivery models at MKES, and evaluate the effectiveness and cost of such programs.
- Engage the five towns in discussion regarding topics such as residency, the tax formula, tax certiorari processes, and student safety.



Key Space and Enrollment Advisory Committee recommendations incorporated into budget development



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- Institute additional measures to ensure students attending the BCSD actually reside within its borders. *Residency Fraud*, meaning students attending BCSD schools who do not actually live in the borders of BCSD, has negative consequences for the district.
 - Initial evaluation of need to better understand the nature and extent of residency fraud in BCSD.
- Evaluate registration processes and work to develop some form of periodic re-registration process to verify residency in BCSD.
- Reconvene a Space and Enrollment Committee in 2018 specifically for the purpose of evaluating and considering the closing of a school, depending on a new demographic study, on or about the school year 2020-21.
 - Undergo a new demographic study during the spring of 2018.



Key Space and Enrollment Advisory Committee recommendations incorporated into budget development



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Form a special committee in the coming year (2017-18) to specifically study the potential for a DLBE Magnet Program.

- Fully explore potential problems and opportunities, intended and unintended consequences, and the viability of such a program.
- Implementation of such a program would require significant education efforts to ensure all district families fully understand the program in order to make an informed decision.
- A [potential model](#) was explored and is contained in the [Space and Enrollment Advisory Committee report to the BoE](#).





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Legislative Advocacy



What have we done?

Thank you to the
Community.





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Legislative Advocacy Key Messages

BCSD has a substantial and rising population of high need and at risk students comprised of English Language Learners (ELLs) and students in poverty who receive Free and Reduced Price Meals. Out of 46 districts in Westchester and Putnam counties, the BCSD is:

#4 in English Language Learner student growth

#7 in English Language Learner students as a percent of total enrollment

#11 in Free and Reduced Lunch Program (FRLP) participation

Yet, BCSD is #40 in the amount of the state aid we receive.





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Some Legislative Asks

For a full list see our [Advocacy Webpage](#).

- **Modify the State aid formula to increase the weight for ELLs.**
- **Use the median, instead of mean, to determine District Wealth Index.**
 - **BCSD's index is skewed due to extraordinary pockets of wealth, thus dwarfing real educational and programmatic needs by many.**
- **Use current data to recognize the poverty in our community. Data from the 2000 census is not representative of our current population.**
- **Lower the extraordinary cost threshold to provide relief to school districts to educate students with extraordinary needs.**
- **Provide BCSD additional State Aid to assist with our fiscal stress level and confluence of fiscal problems.**



| NYS TAX CAP FORMULA 17-18 | BCSD 2017-18 TAX CAP CALCULATIONS | | % Change in Levy |
|--|--------------------------------------|------------------------|---|
| FY16-17 Tax Levy | \$115,368,835 x | | |
| Tax Base Growth Factor | 1.0072 = | = \$116,199,491 | .72% |
| FY16-17 Exclusions | - \$6,730,854 | | -5.83% |
| FY16-17 Tax Levy Limit | | = \$109,468,637 | |
| Allowable Levy Growth Factor (CPI) | x 1.0126 | | |
| FY17-18 Tax Levy Limit before exclusions | =\$ 1,379,305 | = \$110,847,941 | 1.20% |
| FY17-18 Exclusions <small>*revised data</small> | + \$6,739,803* | | 5.83% |
| FY17-18 Allowed Levy Growth | | = \$117,587,744 | 1.92% <small>(net change in levy)</small> ³³ |

Special Education and Pupil
Personnel Services
Departments - Restructuring



2016-17

2017-18

Dir. SE/PPS

Asst. Dir.
SE/PPS

Office Staff

Elem. SE
SE/CSPS
Coord.

Sec. SE
Coord.

2 x .5 Asst.
Tech.

2 x SE Job
Coaches

Dir. SE

K-12 Supv. SE

Office Staff: + 1 for Medicaid Reimb. Processing/
other clerical work; self-funded

Elem.
SE/CSPS
Coord.

.5 Elem. SE
Coord.

Sec. SE
Coord.

**.5 SE Trans.
Coord.**

2 x .5 Asst.
Tech.

**3 x SE Job
Coaches
(add 1)**

BOLD = New or Reinstated Position





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Budget Program Additions

- ❑ Attendance and District Residency: \$30,000
- ❑ Demographic Study, Spring 2018: \$15,000



Rebuilding



Other Unmet Needs NOT in the 2017-18 Superintendent's Budget



- Librarians (2.5 would bring us back to one per elementary school).
- ESOL teachers to meet expanding program needs.
- Teaching positions to expand High School electives.
- Tiered Support Teachers to support struggling learners.
- Teaching Positions to provide Enrichment opportunities for students.
- Contingency teaching positions.
- Elementary Music position(s) to reinstate frequency of elementary instrumental music lessons.
- Middle School Intramural Programs.
- Transportation enhancements to provide flexibility and improved routing.
- Capital Expenses and Improvements to meet facilities improvement needs.
- SAC Support (both MS & HS).

