



Bedford Central School District
Inspiring and Challenging Our Students

Superintendent's Budget 2017-18: UPDATE (new/revised items in Blue)

Presented March 22, 2017

A Path to Fiscal Stability and Sustainability





Bedford Central School District
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Budget Website

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





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Budget Vital Statistics

Preliminary Budget, March 22, 2017

Total Budget = \$128,999,334

- **1.92% Tax Levy Increase**
- **1.92% Allowable Tax Levy Increase
(per tax cap formula)***
- **1.73% Budget to Budget Increase**

*Subject to change pending New York State school aid runs



Budget Modifications

March 22, 2017



Bedford Central School District
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Account Code	Description	FTE	Amount
A2250.161.32.0000	Clerical Position	1.0	\$40,000
A2250.490.32.0000	BOCES: Software Medicaid Module		\$2,030
A2250.490.32.0000	BOCES: Software Medicaid Toolkit		\$2,500
A9060.800.30.0000	Health Insurance		\$22,152
A9010.800.30.0000	Retirement Contribution		\$3,760
A9030.800.30.0000	FICA/MEDI-FICA		\$3,060
TOTAL		1.0 FTE	\$73,502





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Budget Vital Statistics

APPROPRIATIONS

	<u>% OF FY17-18 BUDGET</u>	<u>\$ OF BUDGET</u>
Salary and Benefits	77.74%	\$100,290,254
Contractual	11.21%	\$ 14,449,340
Debt Service	5.56%	\$ 7,168,805
BOCES	2.85%	\$ 3,675,430
Material & Supplies	1.01%	\$ 1,306,629
Tuition	0.69%	\$ 883,634
Textbooks	0.42%	\$ 536,770
Capital - repair	0.27%	\$ 349,060
Equipment	0.14%	\$ 181,412
<u>Special aid (summer SE expenses)</u>	<u>0.12%</u>	<u>\$ 158,000</u>
2017 - 18 Budget	100.00%	\$128,999,334





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Budget Vital Statistics

REVENUE

	<u>% OF FY17-18 BUDGET</u>	<u>\$ OF BUDGET</u>
Property Taxes	91.15%	\$117,587,744
State Aid	5.58%	\$ 7,201,590
Miscellaneous Receipts	3.07%	\$ 3,960,000
Appropriated fund balance: ERS Reserve	0.17%	\$ 210,000
<u>Appropriated fund balance: Unemployment Reserve</u>	<u>0.03%</u>	<u>\$ 40,000</u>
2017 - 18 Budget	100.00%	\$128,999,334



Property Assessment, Equalization Rates, Budget and Levy Increases, and Tax Rate History



Bedford Central School District
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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	382,315,516	.1826	2,093,732,289	2,000,171,877	93,560,412	4.68%
New Castle	71,742,138	.1950	367,908,400	353,806,417	14,101,983	3.99%
North Castle	4,389,188	.0234	187,572,137	183,756,089	3,816,048	2.08%
<u>TOTAL</u>	<u>1,166,457,430</u>		<u>8,260,543,711</u>	<u>8,230,393,553</u>		<u>0.37%</u>



Property Assessment, Equalization Rates, Budget and Levy Increases, and Tax Rate History



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TOWN	2017-18 Share of Levy - Based on Full Value	Current 2017-18 Tax Levy Apportionment	2016-17 Final Adjusted Tax Levy Apportionment	Change in Levy Apportionment	% Change in Levy Apportionment
Bedford	47.202885%	55,504,807.77	55,940,722.57	(435,915)	(0.78%)
Mt. Kisco	20.726431%	24,371,743.06	23,855,638.60	516,104	2.16%
Pound Ridge	25.346180%	29,804,001.41	28,037,237.56	1,766,764	6.30%
New Castle	4.453804%	5,237,127.27	4,959,451.07	277,676	5.60%
North Castle	2.270700%	2,670,064.49	2,575,785.20	94,279	3.66%
<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>



Property Assessment, Equalization Rates, Budget and Levy Increases, and Tax Rate History



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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	\$55,493,608.76	\$135.5448	\$137.1462	\$ (1.60)	(1.17%)
Mt. Kisco	\$24,371,743.06	\$ 81.6219	\$ 79.7876	\$ 1.83	2.30%
P. Ridge	\$29,804,001.41	\$ 77.9566	\$ 79.0159	\$ (1.06)	(1.34%)
New Castle	\$ 5,237,127.27	\$ 72.9993	\$ 72.4789	\$ 0.52	0.72%
North Castle	\$ 2,670,064.49	\$608.3277	\$622.9962	\$ (14.67)	(2.35%)
<u>TOTAL</u>	<u>*117,576,544.99</u> *Including Adjustments/exemptions				





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Adjustment of Tax Levy Formula

● Initial budget of February 28 projected Building Aid	\$500,000
● Actual Building Aid projected to receive	<u>\$525,116</u>
	\$ 25,116
● February 28, 2017 Total Projected Capital Cost (2017-18)	\$6,764,919
● March 22, 2017 Total Projected Capital Cost (2017-18)	<u>\$6,739,803</u>
	\$ 25,116

The increase of \$25,116 additional Building Aid has the impact of reducing the exemption; thereby, reducing the tax levy cap from 1.95% to 1.92%



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)¹¹</small>

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



Areas of Concern/To Watch re: Estimated Year-End Unassigned Fund Balance

- Health Care
 - Pharmaceutical costs - Higher than anticipated for current fiscal year
 - Health Care Costs - Higher than anticipated for February
 - Revised projections will be provided March 29
- Substitution and Overtime Costs
 - Increased number of long term leave requests
 - Overtime Costs due to recent weather issues





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Programmatic Implications of the 2017-18 BCSD Budget

Additions/Reinstatements and Reductions/Efficiencies





Budget Program Additions/Reinstatements

- ❑ 3 Elementary Teachers to bring class sizes to BoE Policy Guidelines: \$213,000
 - ❑ **RECOMMENDATION** - We have calculated the possibility of the need for up to 2 contingency positions. Plan is to use ECT's as contingency if needed.
- ❑ 1.5 Librarians: \$120,000
 - ❑ Note: Brings BCSD to 2.5 Elementary Librarians, or .5 per school



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



Budget Program

Additions/Reinstatements



Restructure of Special Education and Pupil Personnel Services

Leadership:

- ❑ K-12 Director of Special Education
 - ❑ Note: Splitting Dir. of SE/PPS back to a Dir. of SE and a Dir. of PPS
- ❑ Director of Pupil Personnel Services Reinstatement: \$165,369
- ❑ K-12 Supervisor of Special Education: \$151,122
 - ❑ Note: Currently have an Assistant Director of SE/PPS; eliminating this position
- ❑ **Office Staff (1.0 FTE)**
- ❑ Elementary Special Education Coordinators (1.5)
- ❑ Secondary Special Education Coordinator
- ❑ Transition Coordinator: .5 FTE, \$38,500
- ❑ Transition Job Coach: \$38,500
 - ❑ Note: Currently have two.
- ❑ Assistive Technology (2 x .5)

Rebuilding





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Budget Program Additions

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



Rebuilding





Budget Program Reductions and Efficiencies

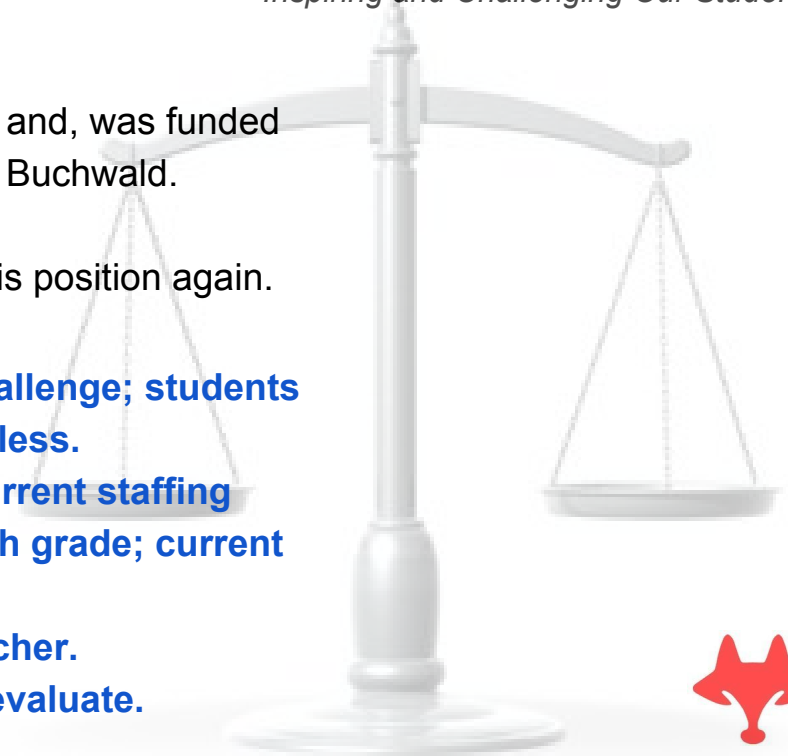
- ❑ **Equalize building ratios of non-mandated aides/clerical staff and seek efficiencies, 4 FTEs: (\$216,700)**
- ❑ **Elementary Special Ed. Coordinator .5: (\$50,000)**
 - ❑ **Part of Restructure: Provides 1.5 FTE Elementary Special Ed/CPSE Coordinators and 1 FTE Secondary SE Coordinator; corresponding ADD of a K-12 SE Supervisor**





Additional Considerations

- ❑ Student Assistance Counselor
 - ❑ Position was not included in the school budget; and, was funded for via Bullet Aid compliments of Assemblyman Buchwald.
 - ❑ Position is not in the budget for 2017-18.
 - ❑ We have asked for Bullet Aid for 2017-18 for this position again.
- ❑ **Elementary Band:**
 - ❑ **Current staffing levels pose a significant challenge; students sometimes getting band once per month or less.**
 - ❑ **Music department recommending, giving current staffing levels, next year students to start band in 5th grade; current model not effective.**
 - ❑ **Remedy would be .75 Elementary Band Teacher.**
 - ❑ **Dr. Tooker and Dr. Adelberg to continue to evaluate.**



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).



Budget and BoE Election Timeline



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February 2017

- **February 28** - Presentation of the Supt's Preliminary Budget to the Board.

March 2017

- Board Review and Discussion/Deliberation of Budget.
- **March 22** – Budget Workshop.
- **March 29**- Board adopts budget proposition.

March - May 2017

- Staff and Public Budget Presentations/Q & A's.

May 2017

- **May 3** - State Mandated Budget Hearing.
- **May 16** - Annual Budget Vote & School Board Election.

