

# **Bedford Central School District**

## **Proposed Budget**

**2023-2024**

### **Budget Hearing**

**Wednesday, April 26, 2023**

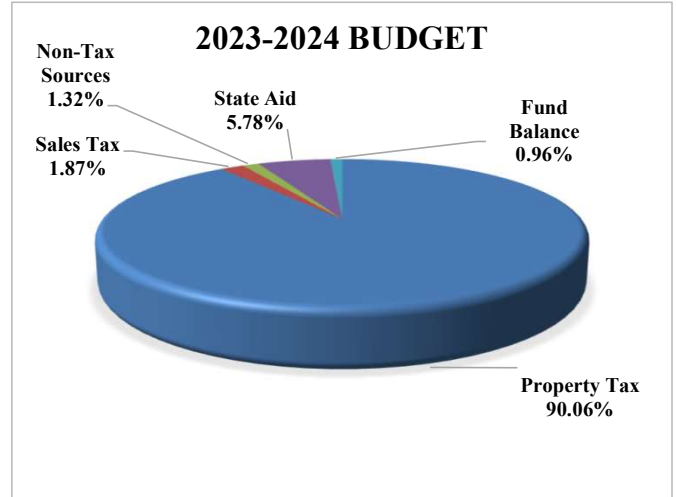
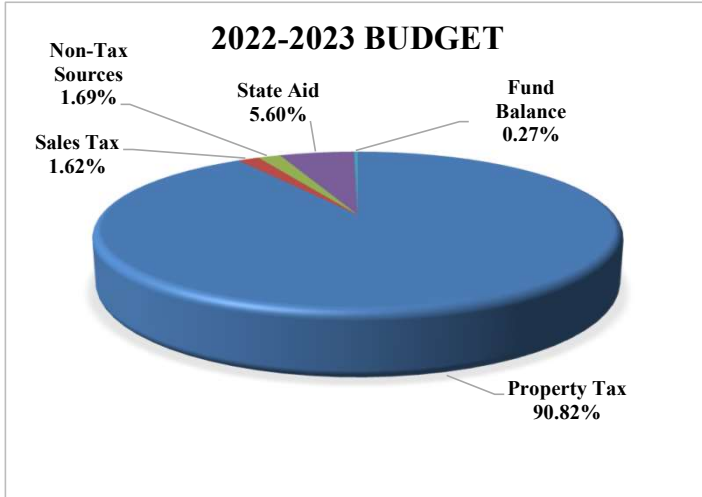
### **Budget Vote**

**Tuesday, May 16, 2023**

**7:00am - 9:00pm**

**Bedford Hills, Bedford Village, Mt. Kisco,  
Pound Ridge & West Patent Elementary Schools**

## Revenues by Major Sources



	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2023-2024 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Property Tax	\$130,815,705	\$134,440,264	\$137,383,087	\$2,942,823
Sales Tax	\$2,749,740	\$2,400,000	\$2,850,000	\$450,000
Non-Tax Sources	\$4,363,421	\$2,499,092	\$2,014,010	(\$485,082)
State Aid	\$7,988,013	\$8,296,335	\$8,823,903	\$527,568
Fund Balance	<u>\$0</u>	<u>\$396,500</u>	<u>\$1,467,000</u>	<u>\$1,070,500</u>
<b>TOTAL REVENUE</b>	<u>\$145,916,879</u>	<u>\$148,032,191</u>	<u>\$152,538,000</u>	<u>\$4,505,809</u>

Revenue for the 2023-2024 school budget is derived from the following major categories:

**REAL PROPERTY TAX (Tax Levy)** is the portion of the budget not covered by other revenue.

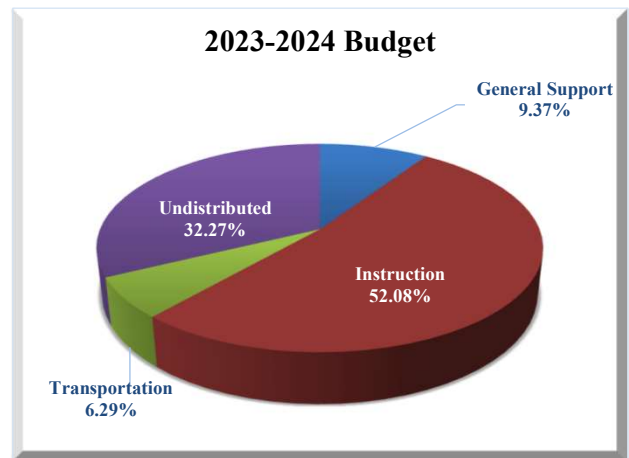
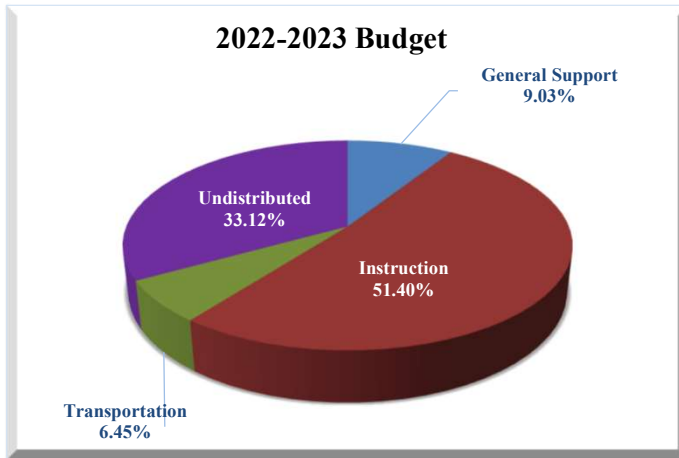
**SALES TAX** is an estimate of the school district's share of sales tax collected by Westchester County.

**NON-TAX SOURCES** Include interest earned on investments, rental of school facilities, charge for health services for students attending non-public schools within the Bedford district but residing in other districts, reimbursement for insurance claims and other miscellaneous revenue.

**STATE AID** is determined by the New York State Legislature as a result of their annual budget legislation.

**FUND BALANCE** is the amount of unreserved fund balance (cash reserves) that is appropriated to support the subsequent year's budget.

## Expenditures by Major Area



	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2023-2024 <u>Budget</u>	Increase/ <u>(Decrease)</u>
General Support	\$14,375,010	\$13,374,256	\$14,295,960	\$921,704
Instruction	\$74,270,756	\$76,090,286	\$79,435,050	\$3,344,764
Transportation	\$8,326,695	\$9,545,256	\$9,587,505	\$42,249
Undistributed	<u>\$48,047,585</u>	<u>\$49,022,393</u>	<u>\$49,219,485</u>	<u>\$197,092</u>
<b>TOTAL EXPENDITURES</b>	<u>\$145,020,046</u>	<u>\$148,032,191</u>	<u>\$152,538,000</u>	<u>\$4,505,809</u>

The proposed 2023-2024 budget of \$ 152,538,000 reflects a budget to budget increase of (+) 3.04%.

**GENERAL SUPPORT** includes expenditures associated with the funding of the Board of Education, District Clerk, District Meeting, Central Administration, Finance, Legal, Personnel, Operations and Maintenance of Plant, Central Printing, Data Processing and the cost of special items such as Tax Certiorari claims and Risk Management costs.

**INSTRUCTION** includes expenditures for all instruction programs including Curriculum Development, Supervision, Teaching Regular School, Special Education, Library, Computer Assisted Instruction, Guidance, ESL, Health Services, Psychological Services, Social Work Services, Pupil Services, Co-Curricular activities & Interscholastic Athletics.

**TRANSPORTATION** provides funds for all home to school student transportation, including mandated transportation of students to private schools within a 15 mile radius of their residence.

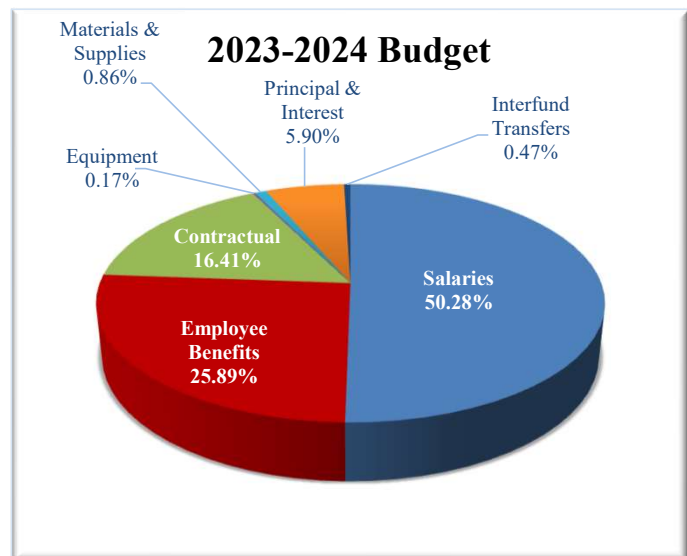
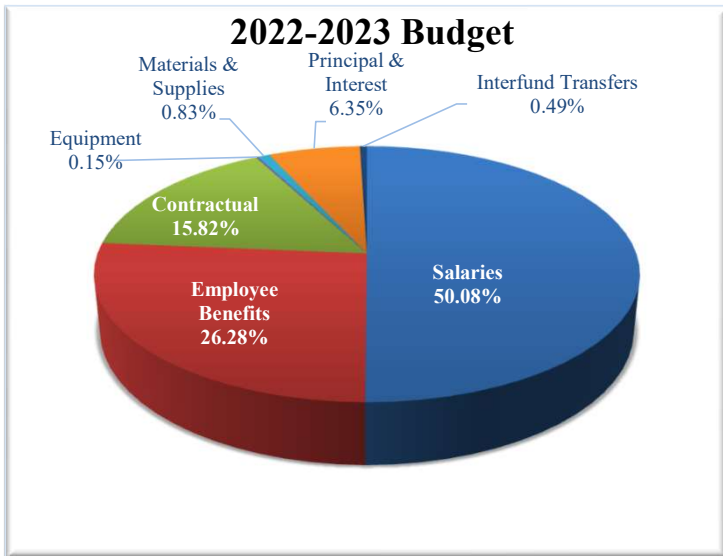
**UNDISTRIBUTED** includes Employee Benefits, Debt Service & Transfers to Other Funds.

**Bedford Central School District  
Proposed Budget  
Estimated Tax rates  
2023-2024**

<b>Proposed Budget 2023-2024</b>	<b>\$152,538,000</b>
Estimated Revenue Other Than Taxes	(\$13,687,913)
Appropriated Fund Balance	(\$1,467,000)
<b>Amount To Be Raised By Taxes</b>	<b>\$137,383,087</b>

	<b>Town of Bedford</b>	<b>Town of Mt. Kisco</b>	<b>Town of Pound Ridge</b>	<b>Town of New Castle</b>	<b>Town of North Castle</b>	<b>Total</b>
Assessed Value	\$417,670,951	\$292,203,954	\$359,419,366	\$69,962,581	\$4,074,065	<b>\$1,143,330,917</b>
Exemption	(\$1,500)	(\$1,500)	\$0	\$0	\$0	N/A
<b>Net Valuation</b>	<b>\$417,669,451</b>	<b>\$292,202,454</b>	<b>\$359,419,366</b>	<b>\$69,962,581</b>	<b>\$4,074,065</b>	N/A
Equalization Rate	9.31%	15.08%	16.06%	16.75%	1.94%	N/A
Full Value	\$4,486,261,557	\$1,937,692,003	\$2,237,978,618	\$417,687,051	\$210,003,351	<b>\$9,289,622,579</b>
Percentage of Tax	48.293260%	20.858673%	24.091168%	4.496276%	2.260623%	100.0000000%
Tax Levy	\$66,346,771	\$28,656,289	\$33,097,191	\$6,177,122	\$3,105,714	<b>\$137,383,087</b>
Plus Tax to be Collected	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Less Tax Previously Collected	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Net Tax Levy</b>	<b>\$66,346,770.99</b>	<b>\$28,656,288.96</b>	<b>\$33,097,190.82</b>	<b>\$6,177,122.48</b>	<b>\$3,105,713.75</b>	<b>\$137,383,087</b>
<b>Estimated Tax Rate 2023-2024</b>	<b>\$158.849949</b>	<b>\$98.069980</b>	<b>\$92.085163</b>	<b>\$88.291804</b>	<b>\$762.313255</b>	N/A
<i>(per \$1,000 of assessed value)</i>						
Final Tax Rate 2022-2023	\$151.031211	\$107.013539	\$87.379001	\$88.470299	\$765.426066	N/A
<i>(per \$1,000 of assessed value)</i>						
Dollar Change	\$7.818738	-\$8.943559	\$4.706162	-\$0.178495	-\$3.112811	N/A
<b>Percentage Change</b>	<b>5.18%</b>	<b>-8.36%</b>	<b>5.39%</b>	<b>-0.20%</b>	<b>-0.41%</b>	N/A

# Expenditures by Category



	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Salaries</b>	\$72,638,760	\$74,137,315	\$76,696,795	\$2,559,480
<b>Employee Benefits</b>	\$38,314,166	\$38,896,418	\$39,499,150	\$602,732
<b>Contractual</b>	\$23,089,680	\$23,422,702	\$25,037,270	\$1,614,568
<b>Equipment</b>	\$155,684	\$228,500	\$265,175	\$36,675
<b>Materials &amp; Supplies</b>	\$1,088,337	\$1,221,281	\$1,319,275	\$97,994
<b>Principal &amp; Interest</b>	\$8,999,699	\$9,405,975	\$9,000,335	(\$405,640)
<b>Interfund Transfers</b>	\$733,720	\$720,000	\$720,000	\$0
<b>TOTAL EXPENDITURES</b>	<u>\$145,020,046</u>	<u>\$148,032,191</u>	<u>\$152,538,000</u>	<u>\$4,505,809</u>

**SALARIES** of teachers, administrators, aides, clericals, custodians, tradesmen, nurses and other district personnel.

**EMPLOYEE BENEFITS** include social security, health insurance, workers' compensation, life insurance, union welfare and Teachers' Retirement System and Employees' Retirement System Pension costs.

**CONTRACTUAL** represents all purchase services including the transportation contract, BOCES services, insurance, tuition, utilities, professional and technical services and the upkeep of buildings and grounds. Included in this category are the lease of copiers district-wide and textbook and software purchases.

**EQUIPMENT** includes monies budgeted for the purchase of new and replacement instructional and non-instructional equipment.

**MATERIALS & SUPPLIES** include all instructional materials as well as office supplies and supplies related to buildings and grounds.

**PRINCIPAL & INTEREST** include the payment of debt service on existing bonds.

**INTERFUND TRANSFERS** include funds to be transferred to government funds other than the General Fund. This includes the payment of monies to the Special Aid Fund for the Special Education Extended Year Program and the transfer to Capital Fund for repairs to the district facilities.

## Expenses by Function

### GENERAL SUPPORT

	2021-2022	2022-2023	2023-2024	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Board of Education	\$97,017	\$57,917	\$71,115	\$13,198
Central Administration	\$430,181	\$392,313	\$398,405	\$6,092
Finance	\$968,415	\$1,034,770	\$1,125,020	\$90,250
Human Resources	\$1,062,391	\$1,199,757	\$1,180,475	(\$19,282)
Operations & Maintenance	\$8,784,831	\$7,968,756	\$8,944,180	\$975,424
Central Services	\$947,286	\$820,614	\$832,095	\$11,481
Special Items	<u>\$2,084,889</u>	<u>\$1,900,129</u>	<u>\$1,744,670</u>	(\$155,459)
<b>TOTAL</b>	<b>\$14,375,010</b>	<b>\$13,374,256</b>	<b>\$14,295,960</b>	<b>\$921,704</b>

The GENERAL SUPPORT section of the budget encompasses the system-wide administration of the District, the financial and personnel functions, operations and maintenance of buildings and grounds and other central services.

### INSTRUCTION

	2021-2022	2022-2023	2023-2024	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Curriculum & Development	\$4,619,300	\$5,122,742	\$5,294,520	\$171,778
Teaching Regular School	\$40,748,869	\$41,427,051	\$42,163,925	\$736,874
Special Appropriationment	\$16,538,839	\$16,673,819	\$18,589,680	\$1,915,861
ESL Programs	\$2,911,869	\$2,945,745	\$3,292,765	\$347,020
Instructional Media	\$2,898,749	\$3,142,694	\$3,374,580	\$231,887
Guidance	\$1,975,229	\$2,092,746	\$2,019,105	(\$73,641)
Health Services/PPS	\$1,231,270	\$1,245,792	\$1,214,310	(\$31,482)
Pupil Services (Psych/Soc. Work.)	\$2,267,938	\$2,249,356	\$2,342,875	\$93,519
Co-Curricular/Athletics	<u>\$1,078,693</u>	<u>\$1,190,341</u>	<u>\$1,143,290</u>	(\$47,051)
<b>TOTAL</b>	<b>\$74,270,756</b>	<b>\$76,090,286</b>	<b>\$79,435,050</b>	<b>\$3,344,764</b>

The INSTRUCTION section of the budget covers costs associated with the instruction and academic programs provided to the students. Included in this area are curriculum and staff development, building administration, teachers, special education, library, guidance, school nurses, psychologists and social workers.

## Expenses by Function

### TRANSPORTATION

	2021-2022	2022-2023	2023-2024	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Transportation	\$8,326,695	\$9,545,256	\$9,587,505	\$42,249

**TRANSPORTATION is provided for all students in the Bedford Central School District on a contractual basis through Towne Bus Company. Under New York State Education Law, school districts must provide transportation for all children in grades Kindergarten through 8 who live beyond 2 miles and for pupils in grades 9 through 12 who live beyond 3 miles from their respective schools. Transportation must also be provided for private and parochial schools up to a limit of 15 miles, and for all handicapped students attending special schools or special programs up to 50 miles. This budget provides for the transportation of all students under 2 and 3 miles from their respective schools. In addition to transporting students to the Bedford Schools, the district currently transports students to more than forty-three parochial, private and special schools.**

### UNDISTRIBUTED (Employee Benefits, Debt Service, Interfund Transfers)

	2021-2022	2022-2023	2023-2024	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Employee Benefits	\$38,314,166	\$38,896,418	\$39,499,150	\$602,732
Debt Service	\$8,999,699	\$9,405,975	\$9,000,335	(\$405,640)
Interfund Transfers	<u>\$733,720</u>	<u>\$720,000</u>	<u>\$720,000</u>	<u>\$0</u>
<b>TOTAL</b>	<b>\$48,047,585</b>	<b>\$49,022,393</b>	<b>\$49,219,485</b>	<b>\$197,092</b>

**The UNDISTRIBUTED section is divided into community services, employee benefits, debt service and transfers to other funds. The latter category includes the local expense of extended school year programs for special education children and funds transferred for the repairs to the facilities. The amount attributable to each category is shown above.**

## Function Detail

### GENERAL SUPPORT

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Board of Education</b>				
Salaries	\$12,270	\$13,492	\$18,490	\$4,998
Equipment	\$0	\$0	\$0	\$0
Contractual	\$82,024	\$42,225	\$50,425	\$8,200
Materials and Supplies	<u>\$2,723</u>	<u>\$2,200</u>	<u>\$2,200</u>	<u>\$0</u>
<b>Total Board of Education</b>	<b>\$97,017</b>	<b>\$57,917</b>	<b>\$71,115</b>	<b>\$13,198</b>

**DESCRIPTION:** Board of Education, District Clerk & District Meeting.  
**SALARIES:** Board Secretary and/or District Clerk.  
**EQUIPMENT:** n/a  
**CONTRACTUAL:** Association dues, postage and contractual expenses attributable to District voting and District newsletter.  
**MATERIALS & SUPPLIES:** General supplies for Board of Education operation.  
***INCREASE/(DECREASE):** Salaries increase estimated for District Clerk services. Contractual costs increase for BOLD voter registration system enhanced services.*

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Central Administration</b>				
Salaries	\$427,950	\$387,913	\$394,005	\$6,092
Equipment	\$0	\$0	\$0	\$0
Contractual	\$1,931	\$4,100	\$4,100	\$0
Materials and Supplies	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$0</u>
<b>Total Central Administration</b>	<b>\$430,181</b>	<b>\$392,313</b>	<b>\$398,405</b>	<b>\$6,092</b>

**DESCRIPTION:** Office of the Superintendent.  
**SALARIES:** Superintendent & Administrative Assistant to the Superintendent.  
**CONTRACTUAL:** Postage, travel/conference & equipment service.  
**MATERIALS & SUPPLIES:** Office Supplies.  
***INCREASE/(DECREASE):** Salaries increase for 2.0 fte employees.*

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Finance</b>				
Salaries	\$831,937	\$847,945	\$935,340	\$87,395
Equipment	\$0	\$0	\$0	\$0
Contractual	\$135,674	\$180,825	\$183,680	\$2,855
Materials and Supplies	<u>\$804</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$0</u>
<b>Total Finance</b>	<b>\$968,415</b>	<b>\$1,034,770</b>	<b>\$1,125,020</b>	<b>\$90,250</b>

**DESCRIPTION:** Business Office, Internal/External Auditor, District Treasurer and Purchasing.  
**SALARIES:** Business Administrator, Support Staff, Internal Claims Auditor, District Treasurer, all non-represented employee salary increases and some union bargaining unit increases.  
**EQUIPMENT:** N/A  
**CONTRACTUAL:** Postage, consultant services, printing, external auditor, BOCES Bid & state aid planning services, state aid consultants and financial advisors.  
**MATERIALS & SUPPLIES:** Office supplies.  
***INCREASE/(DECREASE):** Salaries increase primarily for new Assistant Superintendent for Business, hired at a higher salary than predecessor. Balance of increase reflects 8.0 fte increases.*



**GENERAL SUPPORT**

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Human Resources</b>				
Salaries	\$431,887	\$498,332	\$445,445	(\$52,887)
Equipment	\$0	\$0	\$0	\$0
Contractual	\$630,147	\$700,425	\$734,030	\$33,605
Materials and Supplies	\$357	\$1,000	\$1,000	\$0
<b>Total Human Resources</b>	<b>\$1,062,391</b>	<b>\$1,199,757</b>	<b>\$1,180,475</b>	<b>(\$19,282)</b>

**DESCRIPTION:** Human Resources Office and Legal Counsel and Public Information Services.  
**SALARIES:** Salaries of the Assistant Superintendent of Human Resources & Support positions.  
**EQUIPMENT:** N/A  
**CONTRACTUAL:** General counsel, counsel for negotiations, BOCES recruitment, negotiations clearing house employee counseling services and BOCES public relations services.  
**MATERIALS & SUPPLIES:** Office supplies.  
*INCREASE/(DECREASE): Salaries decrease reflects transfer of vacant 1.0 fte position to Operations and Maintenance department. Contractual costs increase to account for additional legal counsel costs.*

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Operations &amp; Maintenance</b>				
Salaries	\$3,796,941	\$3,889,380	\$4,143,160	\$253,780
Equipment	\$24,684	\$63,500	\$116,700	\$53,200
Contractual	\$4,538,034	\$3,689,876	\$4,352,520	\$662,644
Materials and Supplies	\$425,172	\$326,000	\$331,800	\$5,800
<b>Total Operations &amp; Maintenance</b>	<b>\$8,784,831</b>	<b>\$7,968,756</b>	<b>\$8,944,180</b>	<b>\$975,424</b>

**DESCRIPTION:** Operations and Maintenance of approximately 745,000 sq. ft of buildings & surrounding acreage at 7 locations.  
**SALARIES:** Director, custodians, cleaners, tradesmen & secretary to the director.  
**EQUIPMENT:** Vehicle replacement, floor cleaners, burnishers, vacuum, pressure washers & general maintenance equipment..  
**CONTRACTUAL:** Electricity, fuel, refuse removal, safety compliance, telephone, upkeep of building & grounds, architect and engineering services, maintenance projects.  
**MATERIALS & SUPPLIES:** Buildings and grounds supplies, uniforms, oil gasoline and lubricants for district vehicles.  
*INCREASE/(DECREASE): Salaries reflective collective bargaining obligations, increased custodial overtime costs and the transfer of 1.0 fte vacant position from Human Resources department. Equipment costs reflect anticipated purchases of cleaning machinery and vehicle replacement. Contractual costs rise to reflect the increase in heating oil prices.*

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Central Services</b>				
Salaries	\$311,545	\$319,754	\$329,660	\$9,906
Equipment	\$0	\$0	\$0	\$0
Contractual	\$629,249	\$494,860	\$496,435	\$1,575
Materials and Supplies	\$6,492	\$6,000	\$6,000	\$0
<b>Total Central Services</b>	<b>\$947,286</b>	<b>\$820,614</b>	<b>\$832,095</b>	<b>\$11,481</b>

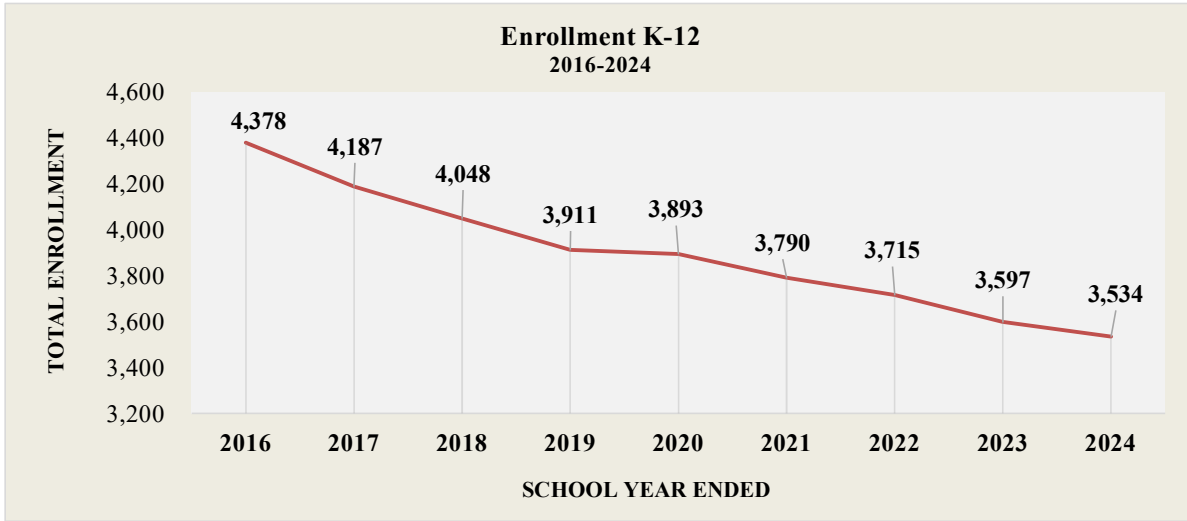
**DESCRIPTION:** Central Services includes Storeroom Supplies, Printing and Mailing and Data Processing.  
**SALARIES:** Database Manager, Database Specialist, Research Assistant.  
**EQUIPMENT:** N/A  
**CONTRACTUAL:** Incudes, but is not limited to: student information services, document archiving, IEP services, test scoring, NYS Data collection, NVsion accounting system, data warehousing, data security and privacy services.  
**MATERIALS & SUPPLIES:** General supplies for printing, mailing and purchasing efforts.  
*INCREASE/(DECREASE): Salaries increase for 3.0 fte employees. Contractual costs rise based on BOCES-provided services as described above.*

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Special Items</b>				
Salaries	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0
Contractual	\$2,084,889	\$1,900,129	\$1,744,670	(\$155,459)
Materials and Supplies	\$0	\$0	\$0	\$0
<b>Total Special Items</b>	<b>\$2,084,889</b>	<b>\$1,900,129</b>	<b>\$1,744,670</b>	<b>(\$155,459)</b>

**DESCRIPTION:** Insurance, school association dues, risk management, BOCES administrative services, judgements & claims.  
*INCREASE/(DECREASE): Contractual costs reflect the net result of liability insurance premium increases. BOCES Administrative cost allocation increases and the elimination of the Property Tax Refund budget of \$250,000 (District has a robust reserve for this purpose).*

<b>TOTAL GENERAL SUPPORT</b>	<b>\$14,375,010</b>	<b>\$13,374,256</b>	<b>\$14,295,960</b>	<b>\$921,704</b>
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**INSTRUCTION**



	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2023-2024 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b>Curr. Development &amp; Supervision</b>				
Salaries	\$4,322,097	\$4,732,155	\$4,777,255	\$45,100
Equipment	\$0	\$0	\$0	\$0
Contractual	\$286,772	\$377,612	\$487,475	\$109,863
Materials and Supplies	<u>\$10,431</u>	<u>\$12,975</u>	<u>\$29,790</u>	<u>\$16,815</u>
<b>Total Curr. Development &amp; Supv.</b>	<b>\$4,619,300</b>	<b>\$5,122,742</b>	<b>\$5,294,520</b>	<b>\$171,778</b>

**DESCRIPTION:** Building administration, curriculum & staff development.  
**SALARIES:** Assistant Superintendent, Building Administrators, Security Monitors and Clerical support.  
**EQUIPMENT:** Equipment district-wide.  
**CONTRACTUAL:** Postage, equipment repair, association dues, test scoring services, professional improvement plan, printing and BOCES services.  
**MATERIALS & SUPPLIES:** Building wide supplies and office supplies..  
*INCREASE/(DECREASE): Salaries increase based on collective bargaining agreements and individual contract agreements. Contractual costs rise reflects increased investment in professional development. Materials and Supplies increase reflects the impact of inflation on classroom supplies and increased cost of supplies for special services.*

	2021-2022 <u>Actual</u>	2022-2023 <u>Budget</u>	2023-2024 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b>Teaching Regular School</b>				
Salaries	\$38,408,406	\$39,040,574	\$39,647,215	\$606,641
Equipment	\$30,165	\$85,000	\$91,975	\$6,975
Contractual	\$1,885,754	\$1,686,240	\$1,768,420	\$82,180
Materials & Supplies	<u>\$424,544</u>	<u>\$615,237</u>	<u>\$656,315</u>	<u>\$41,078</u>
<b>Total Teaching Regular School</b>	<b>\$40,748,869</b>	<b>\$41,427,051</b>	<b>\$42,163,925</b>	<b>\$736,874</b>

**DESCRIPTION:** General instructional programs for K through 12 and BOCES Occupational Education programs.  
**SALARIES:** Teachers, Instructional Assistants, Teaching Assistants and Home Tutors.  
**EQUIPMENT:** Instructional equipment for all schools district-wide.  
**CONTRACTUAL:** BOCES services, equipment repairs, conferences, textbooks and student insurance.  
**MATERIALS & SUPPLIES:** Classroom supplies.  
*INCREASE/(DECREASE): Salaries increase based on collective bargaining agreements for BTA and CSEA. Contractual cost increase reflects inclusion of money (\$105k) for Arts-in-Education availability for all elementary schools and the reduction in cost of the BOCES Occupational Education program. Materials and supplies reflects increased investment in classroom supplies and the impact of inflation on the cost of products and delivery charges.*

## INSTRUCTION

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>Special Education</b>				
Salaries	\$13,250,202	\$13,319,099	\$14,549,300	<b>\$1,230,201</b>
Equipment	\$18,969	\$10,000	\$0	<b>(\$10,000)</b>
Contractual	\$3,225,093	\$3,302,396	\$4,008,380	<b>\$705,985</b>
Materials and Supplies	<u>\$44,575</u>	<u>\$42,325</u>	<u>\$32,000</u>	<b>(\$10,325)</b>
<b>Total Special Education</b>	<b>\$16,538,839</b>	<b>\$16,673,819</b>	<b>\$18,589,680</b>	<b>\$1,915,861</b>

**DESCRIPTION:** Special Education programs for in-district, BOCES and out-of-district placements.  
**SALARIES:** Special Education Teachers, Speech Therapists, Occupational and Physical Therapists, Instructional Assistants, Hospital and Home tutors.  
**EQUIPMENT:** Assistive technology equipment for Special Education.  
**CONTRACTUAL:** Tuition to BOCES or special schools and related services.  
**MATERIALS & SUPPLIES:** Supplies used directly for Special Education.  
*INCREASE/(DECREASE): Salaries increase based on collective bargaining agreement, mandated clinical support personnel and required instructional assistants. Contractual costs reflect out-of district placements and BOCES related services.*

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>ESL Programs</b>				
Salaries	\$2,882,764	\$2,869,124	\$3,216,240	<b>\$347,116</b>
Equipment	\$0	\$0	\$0	<b>\$0</b>
Contractual	\$23,436	\$68,621	\$68,525	<b>(\$96)</b>
Materials and Supplies	<u>\$5,669</u>	<u>\$8,000</u>	<u>\$8,000</u>	<b>\$0</b>
<b>Total ESL Programs</b>	<b>\$2,911,869</b>	<b>\$2,945,745</b>	<b>\$3,292,765</b>	<b>\$347,020</b>

**DESCRIPTION:** ESL programs for students district-wide.  
**SALARIES:** ESL Teachers, Instructional Assistants and Clerical personnel.  
**EQUIPMENT:** N/A.  
**CONTRACTUAL:** Translation services, conferences, textbooks and instructional materials.  
**MATERIALS & SUPPLIES:** Supplies in support of the ESL program.  
*INCREASE/(DECREASE): Salaries increase based on collective bargaining agreement, additional personnel to meet demand and replacement for teacher on leave.*

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>Instructional Media</b>				
Salaries	\$1,929,701	\$2,008,038	\$2,057,345	<b>\$49,308</b>
Equipment	\$68,052	\$58,000	\$44,500	<b>(\$13,500)</b>
Contractual	\$795,444	\$987,381	\$1,089,335	<b>\$101,954</b>
Materials & Supplies	<u>\$105,552</u>	<u>\$89,275</u>	<u>\$183,400</u>	<b>\$94,125</b>
<b>Total Instructional Media</b>	<b>\$2,898,749</b>	<b>\$3,142,694</b>	<b>\$3,374,580</b>	<b>\$231,887</b>

**DESCRIPTION:** Library, educational television and technology.  
**SALARIES:** Includes librarians, Technology Director, Technology Support personnel and stipends related to the operation of the tv studio.  
**EQUIPMENT:** Instructional technology equipment. Continued implementation of district-wide technology infrastructure upgrades.  
**CONTRACTUAL:** Repair of equipment, BOCES services and state aided purchase of software and library materials.  
*INCREASE/(DECREASE): Salaries increase based on collective bargaining agreements. Contractual costs increase reflects increased student Chrome Book maintenance and additional resources to secure the District's technology platforms. Materials and Supplies increase based on Chrome Book, instructional technology and network switches purchases.*

## INSTRUCTION

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Guidance</b>				
Salaries	\$1,948,173	\$2,046,696	\$1,971,855	( <b>\$74,841</b> )
Equipment	\$0	\$0	\$0	<b>\$0</b>
Contractual	\$22,864	\$43,800	\$45,000	<b>\$1,200</b>
Materials and Supplies	<u>\$4,192</u>	<u>\$2,250</u>	<u>\$2,250</u>	<b>\$0</b>
<b>Total Guidance</b>	<b>\$1,975,229</b>	<b>\$2,092,746</b>	<b>\$2,019,105</b>	<b>(<b>\$73,641</b>)</b>

**DESCRIPTION:** School Counselor services for High School & Middle School.

**SALARIES:** School Counselors and clerical staff.

**CONTRACTUAL:** Test scoring and student assistance programs.

**MATERIALS & SUPPLIES:** Testing materials and office supplies

**INCREASE/(DECREASE):** *Salaries decline due to decrease of 1.0 fte leave replacement.*

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>PPS/Health Services/Attendance</b>				
Salaries	\$1,027,658	\$1,031,392	\$999,910	( <b>\$31,482</b> )
Equipment	\$0	\$0	\$0	<b>\$0</b>
Contractual	\$195,250	\$206,400	\$206,400	<b>\$0</b>
Materials and Supplies	<u>\$8,362</u>	<u>\$8,000</u>	<u>\$8,000</u>	<b>\$0</b>
<b>Total PPS/Health Services/Att.</b>	<b>\$1,231,270</b>	<b>\$1,245,792</b>	<b>\$1,214,310</b>	<b>(<b>\$31,482</b>)</b>

**DESCRIPTION:** Full time nurse in each of the five school buildings and nursing services in non-public schools.

**SALARIES:** Nurses, PPS Director, Registrar and Clerical support.

**EQUIPMENT:** Purchase and replacement of NYS mandated automatic external defibrillators and health services equipment.

**CONTRACTUAL:** Cost of health services provided to students attending school outside of the district.

**MATERIALS & SUPPLIES:** Medical supplies.

**INCREASE/(DECREASE):** *Salaries decrease reflects retirement of PPS Director.*

	<u>2021-2022</u> <u>Actual</u>	<u>2022-2023</u> <u>Budget</u>	<u>2023-2024</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Pupil Services</b>				
Salaries	\$2,076,509	\$2,092,595	\$2,176,710	<b>\$84,115</b>
Equipment	\$0	\$0	\$0	<b>\$0</b>
Contractual	\$191,429	\$156,761	\$166,165	<b>\$9,404</b>
Materials and Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Total Pupil Services</b>	<b>\$2,267,938</b>	<b>\$2,249,356</b>	<b>\$2,342,875</b>	<b>\$93,519</b>

**DESCRIPTION:** District-wide pupil services.

**SALARIES:** Psychologists and Social Workers.

**CONTRACTUAL:** Professional services.

**MATERIALS & SUPPLIES:** Supplies related to Clinical Support.

**INCREASE/(DECREASE):** *Salaries increase due to collective bargaining agreement and additional support services.*

**INSTRUCTION**

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u><b>Actual</b></u>	<u><b>Budget</b></u>	<u><b>Budget</b></u>	
<b>Co-Curricular &amp; Athletics</b>				
Salaries	\$807,070	\$848,115	\$833,165	<b>(\$14,950)</b>
Equipment	\$13,814	\$12,000	\$12,000	<b>\$0</b>
Contractual	\$209,569	\$230,726	\$248,125	<b>\$17,399</b>
Materials and Supplies	<u>\$48,240</u>	<u>\$99,500</u>	<u>\$50,000</u>	<b>(\$49,500)</b>
<b>Total Co-Curricular &amp; Athletics</b>	<b>\$1,078,693</b>	<b>\$1,190,341</b>	<b>\$1,143,290</b>	<b>(\$47,051)</b>

**DESCRIPTION:** Provides for teams and clubs in district buildings.  
**SALARIES:** Athletic Director, Coaches, Club Advisors in all buildings.  
**EQUIPMENT:** Purchases to support the performing arts & athletics.  
**CONTRACTUAL:** Officials and referees at athletic competitions. BOCES services, streaming services.  
**MATERIALS & SUPPLIES:** Medical supplies for athletic trainer's office.  
*INCREASE/(DECREASE): Salaries decline to reflect the decrease in club stipends to align with actual expenditures. Contractual costs decline reflects a one-time expenditure for uniforms in the prior year budget.*

<b>TOTAL INSTRUCTION</b>	<b>\$74,270,756</b>	<b>\$76,090,286</b>	<b>\$79,435,050</b>	<b>\$3,344,764</b>
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**TRANSPORTATION**

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u><b>Actual</b></u>	<u><b>Budget</b></u>	<u><b>Budget</b></u>	
<b>Transportation</b>				
Salaries	\$173,650	\$192,712	\$201,700	<b>\$8,988</b>
Equipment	\$0	\$0	\$0	<b>\$0</b>
Contractual	\$8,152,121	\$9,350,325	\$9,383,585	<b>\$33,260</b>
Materials and Supplies	<u>\$924</u>	<u>\$2,219</u>	<u>\$2,220</u>	<b>\$1</b>
<b>Total Transportation</b>	<b>\$8,326,695</b>	<b>\$9,545,256</b>	<b>\$9,587,505</b>	<b>\$42,249</b>

**DESCRIPTION:** Provides for all student transportation.  
**SALARIES:** Director of Transportation and Clerical Support.  
**EQUIPMENT:** N/A  
**CONTRACTUAL:** Transportation contract and insurance.  
**MATERIALS & SUPPLIES:** Fuel for vehicles and office supplies..  
*INCREASE/(DECREASE): Contractual costs reflect the rise in fuel prices.*

<b>TOTAL TRANSPORTATION</b>	<b>\$8,326,695</b>	<b>\$9,545,256</b>	<b>\$9,587,505</b>	<b>\$42,249</b>
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**UNDISTRIBUTED**

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>Employee Benefits</b>				
State Employee Retirement	\$1,860,400	\$2,058,716	\$1,821,565	<b>(\$237,151)</b>
Teacher Retirement	\$5,278,843	\$5,672,701	\$5,015,175	<b>(\$657,526)</b>
Social Security	\$5,519,068	\$5,785,868	\$6,083,265	<b>\$297,397</b>
Workers Comp System	\$241,164	\$257,000	\$257,000	<b>\$0</b>
Life Insurance	\$92,188	\$107,800	\$113,000	<b>\$5,200</b>
Unemployment Insurance	\$2,692	\$40,000	\$40,000	<b>\$0</b>
Disability Insurance	\$26,538	\$42,000	\$42,000	<b>\$0</b>
Health Insurance	\$22,384,762	\$21,977,033	\$23,039,900	<b>\$1,062,867</b>
Coresource Rewards Prog	\$7,025	\$5,000	\$5,000	<b>\$0</b>
Medicare Reimb	\$1,538,790	\$1,535,956	\$1,630,500	<b>\$94,544</b>
Other Medical	\$145,501	\$165,000	\$165,000	<b>\$0</b>
Dental	\$661,017	\$610,000	\$610,000	<b>\$0</b>
Csea Dental Plan	\$455,973	\$520,344	\$520,345	<b>\$1</b>
Vision Plan	\$93,605	\$95,000	\$95,000	<b>\$0</b>
Other Benefits	<u>\$6,600</u>	<u>\$24,000</u>	<u>\$61,400</u>	<u><b>\$37,400</b></u>
<b>Total Employee Benefits</b>	<b>\$38,314,166</b>	<b>\$38,896,418</b>	<b>\$39,499,150</b>	<b>\$602,732</b>

**DESCRIPTION:** Employee health, Social Security & retirement contributions are included here.  
*INCREASE/(DECREASE): Retirement system costs decline based on the applicaiton of \$1.5m from the appropriate reserves to reduce the budget. Social Security employer matching costs rise based on increased salary limit increases and the escalation of salaries district-wide. Health insurance increase reflects rising premiums for healthcare.*

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>Debt Service</b>				
Principal	\$7,476,529	\$7,945,136	\$7,385,100	<b>(\$560,036)</b>
Interest	<u>\$1,523,170</u>	<u>\$1,460,839</u>	<u>\$1,615,235</u>	<u><b>\$154,396</b></u>
<b>Total Debt Service</b>	<b>\$8,999,699</b>	<b>\$9,405,975</b>	<b>\$9,000,335</b>	<b>(\$405,640)</b>

**DESCRIPTION:** Principal and interest payable on debt incurred by the school district.  
**PRINCIPAL:** Payment to reduce amount of outstanding debt.  
**INTEREST:** Amount of interest due on balance of debt outstanding.  
*INCREASE/(DECREASE): Total debt service declines based on the phasing of debt to support the newly approved bond project.*

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<b>Transfer to Other Funds</b>				
Special Aid Fund	\$233,720	\$220,000	\$220,000	<b>\$0</b>
To Capital Fund	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u><b>\$0</b></u>
<b>Total Transfer to Other Funds</b>	<b>\$733,720</b>	<b>\$720,000</b>	<b>\$720,000</b>	<b>\$0</b>

**DESCRIPTION:** The transfer of funds to pay for Capital Projects and Special Education Extended Year Program, including transportation.

*Capital projects to be undertaken include installation of telephones in district classrooms, paving and sidewalk repair, repair of the high school track and general additions and alterations to district facilities.*

<b>TOTAL UNDISTRIBUTED</b>	<b>\$48,047,585</b>	<b>\$49,022,393</b>	<b>\$49,219,485</b>	<b>\$197,092</b>
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<b>TOTAL BUDGET</b>	<b>\$145,020,046</b>	<b>\$148,032,191</b>	<b>\$152,538,000</b>	<b>\$4,505,809</b>
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**REVENUE DETAIL**

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>Increase/ (Decrease)</b>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Real Property Tax (Tax Levy)	\$130,815,705	\$134,440,264	\$137,383,087	\$2,942,823
Sales Tax	\$2,749,740	\$2,400,000	\$2,850,000	\$450,000
Charges for Services	\$941,490	\$1,151,961	\$1,164,425	\$12,464
Use of Money & Property	\$85,482	\$6,000	\$200,000	\$194,000
Rental of Property	\$414,415	\$341,131	\$349,585	\$8,454
Miscellaneous	\$2,922,034	\$1,000,000	\$300,000	(\$700,000)
State Aid	\$7,988,013	\$8,296,335	\$8,823,903	\$527,568
Interfund Transfer	\$0	\$0	\$0	\$0
Appropriated Fund Balance	<u>\$0</u>	<u>\$396,500</u>	<u>\$1,467,000</u>	<u>\$1,070,500</u>
<b>Total Revenue</b>	<b>\$145,916,879</b>	<b>\$148,032,191</b>	<b>\$152,538,000</b>	<b>\$4,505,809</b>

**REAL PROPERTY TAX:** Reflects increase in total tax levy

**SALES TAX:** Is expected to increase based on experience in current year.

**CHARGES FOR SERVICES:** Rent increases for transportation provider use of district facilities.

**USE OF MONEY & PROPERTY:** Interest revenue increases based on rising deposit rates.

**RENTAL OF PROPERTY & COMPENSATION FOR LOSS:** Rental of transmission tower to communication companies remains essentially unchanged.

**MISCELLANEOUS:** Federal Medicare subsidy eliminated as a result of migration to Medicare Advantage program.

**STATE AID:** State Aid reflects the Governor's/Legislature's proposed budget for school districts.

**INTERFUND TRANSFERS:** N/A

**APPROPRIATED FUND BALANCE:** Appropriation of \$1,467,000 used as supplemental revenue.

**Bedford Central School District**  
**Administrative, Program, Capital Budget (APC)**  
**2023-2024**

<b>Budget Section</b>	<b>Proposed Budget</b>	<b>Administrative</b>	<b>Program</b>	<b>Capital</b>
Board of Education	\$28,425	\$28,425		
District Clerk	\$17,465	\$17,465		
District Meeting	\$25,225	\$25,225		
Chief School Admin. Office	\$398,405	\$398,405		
Business Administration	\$903,580	\$903,580		
Auditing	\$77,570	\$77,570		
Treasurer	\$127,070	\$127,070		
Purchasing	\$16,800	\$16,800		
Legal	\$513,000	\$112,860	\$348,840	\$51,300
Human Resources	\$511,855	\$511,855		
Public Information Services	\$155,620	\$155,620		
Operation of Plant	\$7,158,020	\$153,993		\$7,004,027
Maintenance of Plant	\$1,786,160			\$1,786,160
Central Storeroom	\$6,000	\$6,000		
Central Printing & Mailing	\$5,500	\$5,500		
Cetral Data Processing	\$820,595	\$820,595		
Unallocated Insurance	\$559,400	\$559,400		
School Association Dues	\$29,380	\$29,380		
Refunds on Real Property Taxes	\$0	\$0		
Boces Administrative Services	\$1,155,890	\$1,155,890		
<b>Total General Support</b>	<b>\$14,295,960</b>	<b>\$5,105,633</b>	<b>\$348,840</b>	<b>\$8,841,487</b>
Curriculum Development & Supervision	\$526,965	\$526,965		
School Supervision	\$4,277,975	\$4,277,975		
Inservice Training	\$489,580		\$489,580	
Teaching in Regular School	\$41,209,840		\$41,209,840	
Special Education	\$18,589,680	\$377,524	\$18,212,156	
ESL Program	\$3,292,765	\$188,130	\$3,104,635	
Occupational Education	\$954,085		\$954,085	
Scool Library	\$757,730		\$757,730	
Educational Television	\$24,385		\$24,385	
Computer Assisted Instruction	\$2,592,465	\$187,166	\$2,405,299	
Attendance	\$357,720		\$357,720	
Guidance	\$2,019,105		\$2,019,105	
Health Services	\$856,590		\$856,590	
Psychological Services	\$1,536,840		\$1,536,840	
Social Work Services	\$806,035		\$806,035	
Co-Curricular Activities	\$200,000		\$200,000	
Interscholastic Activities	\$943,290		\$943,290	
<b>Total Instruction</b>	<b>\$79,435,050</b>	<b>\$5,557,760</b>	<b>\$73,877,290</b>	<b>\$0</b>
District Transportation	\$216,125		\$216,125	
Contract Transportation	\$9,366,880		\$9,366,880	
Transportaion from BOCES	\$4,500		\$4,500	
<b>Total Transportation</b>	<b>\$9,587,505</b>	<b>\$0</b>	<b>\$9,587,505</b>	<b>\$0</b>
Employee Benefits	\$39,499,150	\$3,462,539	\$33,905,785	\$2,130,826
Debt Service	\$9,000,335			\$9,000,335
Transfers	\$720,000		\$220,000	\$500,000
<b>Total Undistributed</b>	<b>\$49,219,485</b>	<b>\$3,462,539</b>	<b>\$34,125,785</b>	<b>\$11,631,161</b>
<b>Total Budget</b>	<b>\$152,538,000</b>	<b>\$14,125,932</b>	<b>\$117,939,420</b>	<b>\$20,472,648</b>
% of Total Budget by APC Area	100%	11.13%	71.16%	17.71%
<b>Administrative Costs as % of Admin (+) Program</b>		<b>10.70%</b>		



**2023-24 Property Tax Report Card**

**660102 - Bedford Central School District**

Contact Person: Thomas Cole

Telephone Number: (914) 241-6018

Budgeted

Proposed Budget

2022-23

2023-24

(A)

(B)

Total Budgeted Amount, not Including Separate Propositions	148,032,194	152,538,000
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	134,440,264	137,383,087
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	134,440,264	137,383,087
F. Permissible Exclusions to the School Tax Levy Limit	9,024,997	8,623,056
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	125,415,267	128,760,031
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	125,415,267	128,760,031
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0
Public School Enrollment	3,720	3,534
Consumer Price Index		8.00%

Actual

Estimated

2022-23

2023-24

(D)

(E)

Adjusted Restricted Fund Balance	15,072,197	15,070,000
Assigned Appropriated Fund Balance	5,195,249	4,967,000
Adjusted Unrestricted Fund Balance	5,835,674	4,883,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	3.20%

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	100,000	100,000	No planned use.
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	100,000	100,000	No planned use.
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.			
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	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	65,000	65,000	No planned use.
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	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	4,586,291	4,615,000	To be used as tax claims are settled.
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	Employee Benefit Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	555,000	555,000	To pay contractually obligated accrued benefits upon retirement.
Retirement Contribution	Retirement Benefits Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	2,930,000	2,930,000	To fund mandated employer contributions to NYSLERS fund.
Retirement Contribution	Retirement Benefits Reserve	To fund employer retirement contributions to the State Teachers' Retirement System	1,570,000	1,570,000	To fund mandated employer contributions to NYSTRS fund.
Health Insurance	Health Insurance Reserve	To establish a reserve to offset Employer Health Insurance costs.	5,000,000	5,000,000	To be used as needed for unexpected health insurance costs.