

# Bedford Central School District

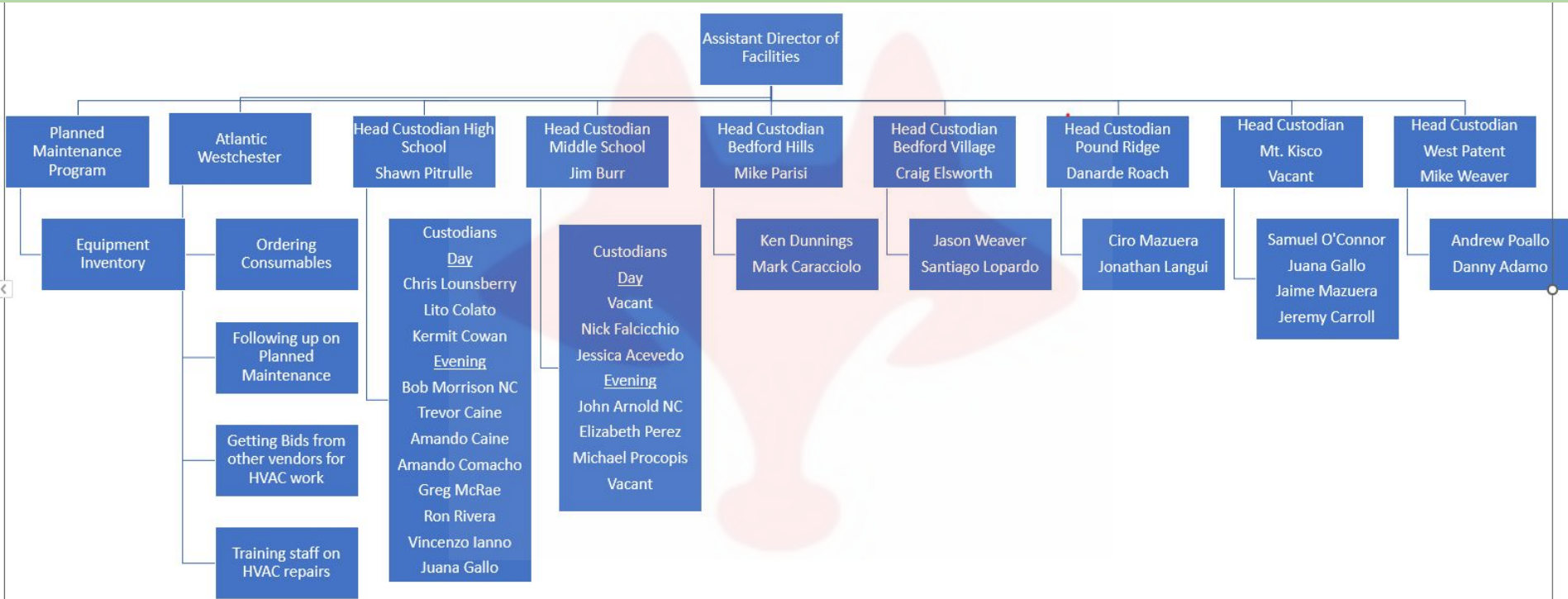
General Support  
(Including Facilities)

Budget Review  
2024-2025

February 7, 2024

# Facilities





# At A Glance

<u>Building</u>	<u>Built</u>	<u>Sq. Footage</u>	<u>Acreage</u>
Fox Lane High School	1958	241,062	43.87
Fox Lane Middle School	1966	153,965	69.40
West Patent Elementary School	1970	71,143	16.50
Pound Ridge Elementary School	1939	55,740	5.62
Mt. Kisco Elementary School	1912	92,000	6.43
Bedford Hills Elementary School	1922	57,000	4.90
Bedford Village Elementary School	1941	54,436	10.10
District Administration	1966	20,560	2.83
Wastewater Treatment Plant - Fox Lane Campus			
Radio/Transmission Tower			

# Operations of Plant

	<u>'23-'24</u> <u>Budget</u>	<u>'24-'25</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Operation of Plant:</b>			
Salaries	\$ 2,890,645	\$ 2,943,640	+ \$ 52,995
Substitutes	\$ 184,725	\$ 184,725	\$ 0
Overtime	\$ 373,560	\$ 373,560	\$ 0
Equipment	\$ 116,700	\$ 85,000	(-) \$ 31,700
Conferences & Travel	\$ 8,600	\$ 10,600	+ \$ 2,000
Refuse Removal	\$ 93,970	\$ 93,970	\$ 0
Gas	\$ 65,215	\$ 65,215	\$ 0
Heating Oil	\$ 1,315,000	\$ 1,186,800	(-) \$ 128,200
Electricity	\$ 739,010	\$ 758,700	+ \$ 19,690
Telephone	\$ 183,380	\$ 185,000	+ \$ 1,620
Water	\$ 21,150	\$ 21,150	\$ 0
Contracted Services	\$ 902,350	\$ 863,250	(-) \$ 39,100
General Supplies	\$ 206,000	\$ 236,200	+ \$ 30,200
BOCES Services	\$ 57,715	\$ 57,515	\$ 0
<b>S/T Operation of Plant</b>	<b>\$ 7,158,020</b>	<b>\$ 7,065,525</b>	<b>(-) \$ 92,495</b>

Prices moderate

Assume \$3.50/Gallon

Architectural  
Engineering  
SROs  
Rentals

# Maintenance of Plant

	<u>'23-'24</u> <u>Budget</u>	<u>'24-'25</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Maintenance of Plant:</b>			
Salaries	\$ 519,230	\$ 525,000	+ \$ 5,770
Retirement Awards	\$ 25,000	\$ 25,000	+ \$ 0
Overtime	\$ 150,000	\$ 150,000	+ \$ 0
Contracted Services	\$ 336,300	\$ 354,800	+ \$ 18,500
Emergency Repairs	\$ 240,000	\$ 240,000	+ \$ 0
Wastewater Treatment Plant	\$ 246,930	\$ 246,930	+ \$ 0
Auto & Equipment Repair	\$ 90,000	\$ 90,000	+ \$ 0
Architect & Engineering Services	\$ 56,900	\$ 56,900	+ \$ 0
Supplies	<u>\$ 121,800</u>	<u>\$ 121,800</u>	+ <u>\$ 0</u>
<b>S/T Maintenance of Plant</b>	<b>\$ 1,786,160</b>	<b>\$ 1,810,430</b>	<b>+ \$ 24,270</b>

# Budget

	<u>'23-'24</u> <u>Budget</u>	<u>'24-'25</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>
<b>Board of Education:</b>			
Conferences	\$ 500	\$ 500	+ \$ 0
Professional Services	\$ 7,000	\$ 7,000	+ \$ 0
Supplies	\$ 2,000	\$ 2,000	+ \$ 0
BOCES Service	<u>\$ 18,925</u>	<u>\$ 18,925</u>	+ <u>\$ 0</u>
<b>S/T Board of Education</b>	<b>\$ 28,425</b>	<b>\$ 28,425</b>	<b>+ \$ 0</b>
<b>District Clerk:</b>			
Salaries	\$ 17,265	\$ 17,265	+ \$ 0
Supplies	<u>\$ 200</u>	<u>\$ 200</u>	+ <u>\$ 0</u>
<b>S/T District Clerk</b>	<b>\$ 17,465</b>	<b>\$ 17,465</b>	<b>+ \$ 0</b>
<b>District Meeting:</b>			
Salaries	\$ 1,225	\$ 1,225	+ \$ 0
Advertising	\$ 2,000	\$ 2,000	+ \$ 0
Professional/Technical Services	\$ 20,000	\$ 20,000	+ \$ 0
Supplies	<u>\$ 2,000</u>	<u>\$ 2,000</u>	+ <u>\$ 0</u>
<b>S/T District Meeting</b>	<b>\$ 25,225</b>	<b>\$ 25,225</b>	<b>+ \$ 0</b>

# Budget

	‘23-’24 <u>Budget</u>	‘24-’25 <u>Budget</u>	Increase/ <u>(Decrease)</u>
<b>Chief School Administrator:</b>			
Salaries (2.0 Employees)	\$ 394,005	\$ 395,900	+ \$ 1,895
Conferences, Fees, Subscriptions	\$ 4,100	\$ 4,100	+ \$ 0
Supplies	<u>\$ 300</u>	<u>\$ 300</u>	+ <u>\$ 0</u>
<b>S/T Chief School Administrator</b>	<b>\$ 398,405</b>	<b>\$ 400,300</b>	<b>+ \$ 1,895</b>
<b>Business Administration:</b>			
Salaries & O.T. (7.0 Employees)	\$ 808,270	\$ 875,710	+ \$ 67,440
Postage	\$ 40,000	\$ 40,000	+ \$ 0
Conferences & Fees	\$ 4,130	\$ 4,130	+ \$ 0
Professional services	\$ 38,580	\$ 38,580	+ \$ 0
BOCES Services	\$ 6,600	\$ 6,600	+ \$ 0
Supplies	<u>\$ 6,000</u>	<u>\$ 6,000</u>	+ <u>\$ 0</u>
<b>S/T Business Administration</b>	<b>\$ 903,580</b>	<b>\$ 971,020</b>	<b>+ \$ 67,440</b>
<b>Auditing:</b>			
Contractual - Claims Auditor	\$ 17,000	\$ 17,000	+ \$ 0
Contractual - External Auditor	\$ 38,500	\$ 38,500	+ \$ 0
Contractual - Internal Auditor	<u>\$ 22,070</u>	<u>\$ 22,070</u>	+ <u>\$ 0</u>
<b>S/T Auditing</b>	<b>\$ 77,570</b>	<b>\$ 77,570</b>	<b>+ \$ 0</b>

Upgrade Assistant  
Business Manager  
to Business  
Manager

Unfunded  
mandates



# Budget

	‘23-’24 <u>Budget</u>	‘24-’25 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Treasurer - Salaries	\$ 127,070	\$ 142,800	+ \$ 15,730
Purchasing - Contractual	\$ 16,800	\$ 16,800	+ \$ 0
Legal Expenses	<u>\$ 513,000</u>	<u>\$ 513,000</u>	+ <u>\$ 0</u>
<b>S/T Treasurer, Purchasing, Legal</b>	<b>\$ 656,870</b>	<b>\$ 672,600</b>	<b>+ \$ 15,730</b>
 <b>Human Resources:</b>			
Salaries & O.T. (4.0 Employees)	\$ 445,445	\$ 450,200	+ \$ 4,755
Advertising	\$ 400	\$ 400	+ \$ 0
Conferences & Fees	\$ 2,420	\$ 2,420	+ \$ 0
BOCES Services	\$ 62,590	\$ 62,590	+ \$ 0
Supplies	<u>\$ 1,000</u>	<u>\$ 1,000</u>	+ <u>\$ 0</u>
<b>S/T Human Resources</b>	<b>\$ 511,855</b>	<b>\$ 516,610</b>	<b>+ \$ 4,755</b>
 <b>Public Information Services:</b>			
Printing	\$ 8,000	\$ 8,000	+ \$ 0
Professional Services	\$ 4,700	\$ 4,700	+ \$ 0
BOCES Services	<u>\$ 142,920</u>	<u>\$ 142,920</u>	+ <u>\$ 0</u>
<b>S/T Public Information</b>	<b>\$ 155,620</b>	<b>\$ 155,620</b>	<b>+ \$ 0</b>

# Budget

	‘23-’24 <u>Budget</u>	‘24-’25 <u>Budget</u>	Increase/ <u>(Decrease)</u>
Central Storeroom	\$ 6,000	\$ 6,000	+ \$ 0
Central Printing & Mailing	<u>\$ 5,500</u>	<u>\$ 5,500</u>	+ \$ 0
<b>S/T Central Storeroom/Printing</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>+ \$ 0</b>
<b>Central Data Processing:</b>			
Salaries & O.T. (3.0 Employees)	\$ 329,660	\$ 335,850	+ \$ 6,190
Contractual	\$ 1,700	\$ 1,700	+ \$ 0
BOCES Services	<u>\$ 489,235</u>	<u>\$ 512,110</u>	+ \$ 22,875
<b>S/T Central Data Processing</b>	<b>\$ 820,595</b>	<b>\$ 849,660</b>	<b>+ \$ 29,065</b>
<b>Unallocated Insurance:</b>			
Liability Insurance	\$ 514,430	\$ 615,000	+ \$100,570
Wastewater Treatment insurance	\$ 4,070	\$ 4,070	+ \$ 0
Student Accident Insurance	<u>\$ 40,800</u>	<u>\$ 40,800</u>	+ \$ 0
<b>S/T Unallocated Insurance</b>	<b>\$ 559,400</b>	<b>\$ 659,870</b>	<b>+ \$100,570</b>


Estimated NYSIR projected rate increase. Based on recent loss experience

# Budget

	'23-'24 <u>Budget</u>	'24-'25 <u>Budget</u>	Increase/ <u>(Decrease)</u>
School Association Dues	\$ 29,830	\$ 28,380	+ \$ 0
Refund of Property Taxes	\$ 0	\$ 0	+ \$ 0
<b>BOCES Administrative Services:</b>			
BCSD Share of Administrative Costs	\$1,005,460	\$1,001,635	(-) \$ 3,825
BCSD Share of Capital Expenditures	<u>\$ 150,430</u>	<u>\$ 140,425</u>	<u>(-) \$ 10,005</u>
<b>S/T BOCES Admin Services</b>	<b>\$1,155,890</b>	<b>\$1,142,060</b>	<b>(-) \$ 13,830</b>

# Tax Cap Calculation

**Office of the New York State Comptroller**  
Thomas P. DiNapoli • State Comptroller



**Property Tax Cap**  
Formula for Determining Tax Levy Limit: School Districts

**Base Formula:**

$$\left( \left( \left( \begin{array}{l} \text{Total taxes levied for prior fiscal year} \\ + \\ \text{Prior year reserve offset} \\ - \\ \text{Reserve amount (including interest earned)} \end{array} \right) \times \begin{array}{l} \text{Tax base growth factor}^2 \\ + \\ \text{PILOTs receivable in the prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy exclusion, prior fiscal year} \\ - \\ \text{Tort exclusion, prior fiscal year} \end{array} \right) \times \begin{array}{l} \text{Allowable levy growth factor (1.00 to 1.02)}^2 \\ - \\ \text{PILOTs receivable in coming fiscal year} \end{array} + \begin{array}{l} \text{Available carryover, if any} \end{array} \right) = \text{Tax Levy Limit}$$

**Exclusions:**

$$\text{Tax Levy Limit} + \begin{array}{l} \text{Tax levy necessary for expenditures resulting from court orders/judgments} \\ + \\ \text{Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points} \end{array} = \text{Tax Levy Limit, with Exclusions (if applicable)}^2$$

**2.0%** (highlighted in yellow)

**2.94%** (highlighted in yellow)

1. On Tax and Finance determination of "quantity change," such as new construction, newly taxable property, or other physical improvements to taxable property within the boundaries of the local government or school district.  
2. Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.  
3. If school districts propose to exceed this, they must get 60% voter approval for an override.

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**Division of Local Government and School Accountability**

<b>Prior Year Tax Levy 2023-2024</b>	<b>\$137,383,087</b>
Add: Allowable Tax Base Growth (1.01)	\$ 1,373,831
Less: Prior Year Capital Expense (net of aid)	<b>(-) \$ 8,623,056</b>
<b>Adjusted Prior Year Tax Levy</b>	<b>\$130,133,862</b>
Add: Allowable Growth Factor (2.0%)	\$ 2,602,677
<b>Exemptions:</b>	
Add: Capital Expense 2024-2025 (net of aid)	<u>\$ 8,680,119</u>
<b>Allowable Levy 2024-2025</b>	<b>\$141,416,658</b>
<b>Allowable Levy Increase in Dollars</b>	<b>\$ 4,033,571</b>
<b>Allowable Levy Increase Percentage</b>	<b>2.94%</b>

# Budget Calendar

- ✓ January 10, 2024 - Budget Overview
- ✓ January 24, 2024 - Athletics & Co-Curricular
- ✓ January 31, 2024 - Debt Service, State Aid, Cash Reserves, Revenue and Transportation
- ✓ February 7, 2024 - General Support, Tax Cap Calculation
- February 28, 2024 - Employee Benefits
- March 6, 2024 - Enrollment Projections, Class Size Estimates
- March 13, 2024 - Curriculum (General Education, Special Education, Technology)
- March 20, 2024 - Superintendent's Budget Presentation
- March 27, 2024 - Budget Deliberations
- April 10, 2024 - Budget Deliberations
- April 24, 2024 - Budget Adoption
- May 8, 2024 - Budget Hearing
- May 21, 2024 - Budget Vote