



**Bedford Central School District**  
**2016-2017**  
**Proposed Budget**

# Bedford Central School District 2016-2017 Budget Summary

## Proposed Expenditures:

Board of Education Adopted Budget for Voter Consideration  
on May 17, 2016

Proposed 2016-2017 Budget	\$ 129,654,885
\$ Increase over 2015-16 Budget	\$ 2,455,461
Budget-to-Budget % Increase	1.93%
Tax Levy % Increase - Exceeds Tax Levy Cap	3.82%

## Proposed Funding Sources:

Tax Levy & STAR	\$ 118,218,835
Non-Tax Revenues	\$ 11,116,050
Appropriated Reserves	\$ 320,000
Appropriated Fund Balance	<u>\$0</u>
Total Revenue & Appropriated Fund Balance	\$ 129,654,885

### **School Budget Proposition:**

#### **RESOLVED:**

"Shall the sum of \$129,654,885 be appropriated to meet the estimated expenditures for school purposes of the Bedford Central School District for the fiscal year 2016-2017, and shall that same sum, or so much thereof as may be necessary, be raised by a tax on taxable property of the school district?; the adoption of this budget requires a tax levy increase of 3.82% which exceeds the statutory tax levy increase limit of 1.32% for this school fiscal year and therefore exceeds the state tax cap and must be approved by sixty percent of the qualified voters present and voting.

## **Noteworthy Budget Changes**

There are a limited number of factors over which Boards of Education have control in preparing an annual budget. This proposed 2016-17 budget relies on the use of a combination of these factors in order to reach a balanced budget for voter consideration.

**BCSD is experiencing a decline in enrollment.** As a result, there will be a commensurate reduction in the number of positions next year matched to student enrollments. In addition, we anticipate a modest change to allow elementary class sizes to slightly exceed the stated goal of 23 in grades K-2, and 25 in grades 3-5, taking advantage of flexibility of caps in BOE policy, but previously viewed as “hard” targets.

- Reduction of a total of 6 elementary class sections
- Elimination of 1.0 Physical Education position, 0.25 Art, and 0.25 Music due to fewer elementary class sections
- Reduction of 0.2 positions in World Languages at the Middle School

**Examining contract provisions and trajectories for potential savings.** Major budget drivers include the salary and benefit provisions for employees, and contracts for operations, such as transportation, utilities, etc.

- Negotiated \$110,000 in lower transportation contract fees for 2016-17.
- Identified \$1,500,000 in reduced health plan costs by using an additional, lower-cost provider network.
- Teacher’s association agreed to reduce \$230,000 in professional development stipend costs.
- Negotiations continue with the Bedford Teachers Association toward a new contract agreement.

**Consolidating, reducing, cutting or eliminating existing programs.**

- Elimination of the Pre-K program serving approximately 60 students eliminated 3 teaching positions, and 7 support positions.
- Consolidation of responsibilities resulted in the elimination of 2 central office administration positions, and 1.5 central office clerical positions.
- Elimination of 2 building level administration positions.
- Elimination of an additional 9.5 clerical and support positions across schools.

**Technology Maintenance contracts will be financed over a three-year period.**

- The total cost of the contracts will not exceed \$55,000 per year or \$165,000 for three years.
- These contracts will save the district about \$12,000 in each of the next three years.

**Some cost increases are necessary.**

- Increases in special education tuition costs have been built into the budget.
- Health plan costs (like those nationwide) typically increased; BCSD has achieved the aforementioned \$1,500,000 in health plan cost containment.

**Other externally-controlled changes.**

- Teacher Retirement System and Employee Retirement System pension rates continue modest declines totaling just over \$1,000,000 in savings from the current year’s budget.
- Reductions in the cost of natural gas, electricity and oil have benefited the 2016-17 proposed budget by approximately \$280,000.

**Tax levy changes.** For the first time since the tax levy cap law was passed, BCSD is sending a budget to voters that exceeds the allowable tax levy increase in order to limit the impact on students programs.

# Board of Education Adopted Budget for Voter Consideration

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>BOARD OF EDUCATION</b>								
<b>BOARD OF EDUCATION</b>								
1010.400 Contractual	4,550	6,984	3,492	4,030	4,300	85,741	3,800	
1010.450 Mat. & Supplies	3,047	2,938	1,765	2,776	2,500	2,099	2,500	Board of Education materials, training, workshops and election management software.
1010.490 Election Management Software	11,495	11,995	17,468	9,971	12,500	10,000	10,100	
<b>TOTAL 1010</b>	<b>19,092</b>	<b>21,917</b>	<b>22,725</b>	<b>16,777</b>	<b>19,300</b>	<b>97,840</b>	<b>16,400</b>	
<b>DISTRICT CLERK</b>								
1040.160 Dist. Clerk Sal.	14,047	14,328	16,000	16,280	16,280	16,484	16,484	Office of the district clerk salary, contract services and materials & supplies.
1040.450 Mat. & Supplies	20	68	85	0	100	85	85	
<b>TOTAL 1040</b>	<b>14,067</b>	<b>14,396</b>	<b>16,085</b>	<b>16,280</b>	<b>16,380</b>	<b>16,569</b>	<b>16,569</b>	
<b>DISTRICT MEETING</b>								
1060.160 Elect.Clerks Sal	1,364	1,301	2,679	1,418	3,000	2,950	1,500	
1060.400 Contractual	11,416	12,663	18,892	12,096	22,000	22,150	22,000	Costs for running the district's budget vote and school board elections including poll workers, machine rentals and supplies. Includes mandated digital voting machines and materials.
1060.450 Mat. & Supplies	295	1,629	1,661	565	1,500	1,500	1,500	
<b>TOTAL 1060</b>	<b>13,075</b>	<b>15,593</b>	<b>23,232</b>	<b>14,079</b>	<b>26,500</b>	<b>26,600</b>	<b>25,000</b>	
<b>TOTAL BOARD OF EDUCATION</b>	<b>46,234</b>	<b>51,906</b>	<b>62,042</b>	<b>47,136</b>	<b>62,180</b>	<b>141,009</b>	<b>57,969</b>	
<b>CHIEF SCHOOL ADMINISTRATOR</b>								
<b>SUPERINTENDENT'S OFFICE</b>								
1240.150 Supt.'s Sal	261,208	261,208	266,313	271,519	271,519	222,031	268,000	Provisions for office of superintendent of schools including superintendent's salary and contract benefits. Also includes superintendent secretary's salary, part-time help, contract costs and materials & supplies.
1240.160 Clerical Sal	91,660	97,313	103,435	109,182	108,187	109,647	109,412	
1240.400 Contractual	32,121	35,116	29,654	31,422	33,000	56,736	34,000	
1240.450 Mat. & Supplies	333	1,761	231	274	500	465	300	
<b>TOTAL 1240</b>	<b>385,322</b>	<b>395,398</b>	<b>399,633</b>	<b>412,397</b>	<b>413,206</b>	<b>388,879</b>	<b>411,712</b>	
<b>TOTAL CHIEF SCHOOL ADMIN.</b>	<b>385,322</b>	<b>395,398</b>	<b>399,633</b>	<b>412,397</b>	<b>413,206</b>	<b>388,879</b>	<b>411,712</b>	

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	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	
<b>BUSINESS ADMIN.</b>								
1310.150 Asst. Supt. Bus.	227,741	232,296	235,780	242,854	242,854	297,442	212,854	Business office operational costs including salary for assistant superintendent for business, secretary, account clerks, payroll clerks, O.T., part-time help, contract services, postage, equipment maintenance, training/workshops, fees & dues and BOCES services.
1310.160 Classified Sal	346,393	339,987	343,215	341,726	371,149	354,957	340,000	
1310.400 Contractual	61,201	36,071	37,631	40,884	38,325	38,725	38,125	
1310.450 Mat. & Supplies	1,758	981	263	1,281	1,500	1,461	1,100	
1310.490 BOCES Services	23,882	23,749	24,260	7,510	8,250	8,250	4,170	
<b>TOTAL 1310</b>	<b>660,974</b>	<b>633,084</b>	<b>641,149</b>	<b>634,255</b>	<b>662,078</b>	<b>700,835</b>	<b>596,249</b>	
<b>AUDITING</b>								
1320.400 Int. Ext. & Claims Auditors	61,050	75,326	73,733	65,000	74,000	85,500	69,000	Costs for claims auditor, internal auditor and external auditor mandated services.
<b>TOTAL 1320</b>	<b>61,050</b>	<b>75,326</b>	<b>73,733</b>	<b>65,000</b>	<b>74,000</b>	<b>85,500</b>	<b>69,000</b>	
<b>TREASURER</b>								
1325.160 Treasurer Sal	127,165	129,708	135,354	138,002	138,002	139,708	139,708	Salary costs for district treasurer who reports directly to the Board of Education.
<b>TOTAL 1325</b>	<b>127,165</b>	<b>129,708</b>	<b>135,354</b>	<b>138,002</b>	<b>138,002</b>	<b>139,708</b>	<b>139,708</b>	
<b>PURCHASING</b>								
1345.160 Purchasing Agent	77,036	71,721	75,284	79,299	83,617	83,617	87,414	District's purchasing department including salary for purchasing agent, contracted bid services and materials & supplies.
1345.400 Contractual	13,926	12,687	11,077	12,572	14,300	13,690	13,800	
1345.450 Mat. & Supplies	0	1,546	126	0	0	0	0	
<b>TOTAL 1345</b>	<b>90,962</b>	<b>85,954</b>	<b>86,487</b>	<b>91,871</b>	<b>97,917</b>	<b>97,307</b>	<b>101,214</b>	
<b>TOTAL FINANCE</b>	<b>940,151</b>	<b>924,072</b>	<b>936,723</b>	<b>929,128</b>	<b>971,997</b>	<b>1,023,350</b>	<b>906,171</b>	
<b>STAFF</b>								
<b>LEGAL SERVICES</b>								
1420.400 Cont. Legal Ser.	304,314	319,300	352,338	287,348	316,375	305,121	300,000	Legal representation, retainer services, hearing officers, contractual matters, labor negotiations, bond counsel and financial advisor.
<b>TOTAL 1420</b>	<b>304,314</b>	<b>319,300</b>	<b>352,338</b>	<b>287,348</b>	<b>316,375</b>	<b>305,121</b>	<b>300,000</b>	

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	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	Description of Budget Areas
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	
<b>PERSONNEL</b>								
1430.150 Director of Personnel	157,080	5,000	181,000	186,430	186,430	186,430	172,330	Human resources department including salaries for interim director for human resources, executive assistant to HR, personnel assistant, secretary, recruitment advertising, contractual services, printing, supplies, and BOCES certification services, substitute finder & cooperative recruitment.
1430.160 Clerical Sal	180,123	148,174	137,120	175,422	207,496	203,564	219,285	
1430.400 Contractual	6,495	24,092	4,518	11,607	10,720	13,318	6,670	
1430.450 Mat. & Supplies	2,296	1,623	1,861	4,319	1,500	1,450	2,000	
1430.490 BOCES Services	65,570	58,556	69,732	55,484	55,537	55,237	40,351	
<b>TOTAL 1430</b>	<b>411,563</b>	<b>237,445</b>	<b>394,231</b>	<b>433,262</b>	<b>481,683</b>	<b>459,999</b>	<b>440,636</b>	
<b>PUBLIC INFORMATION</b>								
1480.400 Contractual	49,902	43,881	37,755	29,017	27,900	31,724	26,800	Website contract services, newsletters, calendar production, budget documents and other communications.
1480.490 BOCES Services	11,200	11,200	11,200	0	0	0	0	
<b>TOTAL 1480</b>	<b>61,102</b>	<b>55,081</b>	<b>48,955</b>	<b>29,017</b>	<b>27,900</b>	<b>31,724</b>	<b>26,800</b>	
<b>TOTAL STAFF</b>	<b>776,979</b>	<b>611,826</b>	<b>795,524</b>	<b>749,627</b>	<b>805,958</b>	<b>796,844</b>	<b>767,436</b>	
<b>CENTRAL SERVICES</b>								
<b>OPERATION OF PLANT</b>								
1620.160 Classified Staff	2,983,763	3,048,111	3,097,332	3,170,063	3,095,437	3,107,532	3,097,764	Operation of the buildings including salaries for director of buildings and grounds, account clerk, half-time clerical, building custodial staff, O.T. substitutes, theater management, training, contract repair services, utilities, fuel, equipment rental, vehicle repairs, architect/engineer services, safety, security and custodial supplies.
1620.200 Equipment	49,203	42,848	32,376	36,009	45,000	43,601	32,500	
1620.400 Contractual	2,614,066	3,349,729	3,544,215	3,018,266	2,900,650	2,476,231	2,595,250	
1620.450 Mat. & Supplies	207,942	185,030	178,681	215,412	205,000	225,321	206,500	
1620.490 BOCES Services	0	19,310	3,239	0	0	0	0	
<b>TOTAL 1620</b>	<b>5,854,974</b>	<b>6,645,028</b>	<b>6,855,843</b>	<b>6,439,750</b>	<b>6,246,087</b>	<b>5,852,685</b>	<b>5,932,014</b>	
<b>MAINTENANCE OF PLANT</b>								
1621.160 Classified Sal	562,792	552,830	546,984	545,005	575,883	505,582	578,286	Maintenance of the plant and grounds including salaries for grounds persons, maintenance mechanics, O.T., substitutes, contract maintenance services, architect/engineer services, snow plowing, grounds maintenance, supplies for maintenance, grounds and athletic fields.
1621.200 Equipment	24,285	24,849	32,357	5,105	50,000	10,184	50,000	
1621.400 Contractual	700,913	720,098	727,103	705,563	852,500	858,030	820,000	
1621.400R Repair Reserve	0	133,414	0	0	0	0	0	
1621.450 Mat. & Supplies	134,211	169,058	171,291	137,991	156,000	143,664	145,000	
<b>TOTAL 1621</b>	<b>1,422,201</b>	<b>1,600,249</b>	<b>1,477,735</b>	<b>1,393,664</b>	<b>1,634,383</b>	<b>1,517,460</b>	<b>1,593,286</b>	

# Board of Education Adopted Budget for Voter Consideration

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>CENTRAL STOREROOM</b>								
1660.400 Contr. Services	0	0	0	0	0	0	0	
1660.450 Mat. & Supplies	5,901	5,634	5,991	5,824	7,500	7,400	6,000	Central administrative materials and supplies.
<b>TOTAL 1660</b>	<b>5,901</b>	<b>5,634</b>	<b>5,991</b>	<b>5,824</b>	<b>7,500</b>	<b>7,400</b>	<b>6,000</b>	
<b>CENTRAL PRINT/MAIL</b>								
1670.400 Contractual	0	0	0	0	0	0	0	
1670.490 BOCES Services	5,371	5,910	5,900	4,828	7,500	10,113	5,000	Central printing and mailing service through local BOCES.
<b>TOTAL 1670</b>	<b>5,371</b>	<b>5,910</b>	<b>5,900</b>	<b>4,828</b>	<b>7,500</b>	<b>10,113</b>	<b>5,000</b>	
<b>CENTRAL DATA PROCESSING</b>								
1680.160 Classified Staff	181,958	184,755	187,720	274,227	280,962	279,269	285,219	
1680.200 Equipment	0	0	0	0	0	0	0	
1680.400 Contractual	84,167	70,975	69,918	72,416	71,709	68,636	70,000	Data processing costs including salaries for database manager, data research assistant, data specialist, accounting/financial database software and support services; student information database software and support services; test scoring services and state data collection warehousing and reporting.
1680.450 Mat. & Supplies	0	0	0	0	0	0	0	
1680.490 BOCES Services	150,121	181,559	212,324	198,580	216,266	201,331	208,327	
<b>TOTAL 1680</b>	<b>416,246</b>	<b>437,289</b>	<b>469,962</b>	<b>545,223</b>	<b>568,937</b>	<b>549,436</b>	<b>563,546</b>	
<b>TOTAL CENTRAL SERVICES</b>	<b>7,704,692</b>	<b>8,694,110</b>	<b>8,815,431</b>	<b>8,389,289</b>	<b>8,454,407</b>	<b>7,937,094</b>	<b>8,099,846</b>	
<b>SPECIAL ITEMS (Contractual Expense)</b>								
1910.400 Unallocated Ins.	379,239	400,012	406,002	420,035	430,680	437,909	435,507	
1920.400 Sch. Assoc. Dues	41,461	40,900	44,141	33,132	37,100	34,864	37,100	
1930.400 Judgment/Claims	3,117	0	0	0	0	0	0	
1950.400 Assess. On Schools	0	0	0	0	0	0	0	
1964.400 Refund Prop. Tax	465,874	896,603	122,552	267,706	250,000	104,188	250,000	Property/casualty, liability, and student accident insurance, school association dues and memberships; \$50K budget for current year tax certiorari refunds, \$200,000 to establish and fund a 2016-2017 tax certiorari reserve. BOCES capital and administrative costs assigned to member school districts.
1980.400 MTA Tax	135,535	0	0	0	0	0	0	
1981.490 Admin & Cap/BOCES	405,549	911,818	946,107	899,764	916,370	916,370	934,157	
<b>TOTAL SPECIAL ITEMS</b>	<b>1,430,775</b>	<b>2,249,333</b>	<b>1,518,802</b>	<b>1,620,637</b>	<b>1,634,150</b>	<b>1,493,331</b>	<b>1,656,764</b>	
<b>TOTAL GENERAL SUPPORT</b>	<b>11,284,153</b>	<b>12,926,645</b>	<b>12,528,155</b>	<b>12,148,214</b>	<b>12,351,898</b>	<b>11,780,507</b>	<b>11,899,898</b>	

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	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	
<b>INSTRUCTION</b>								
<b>ADMINISTRATION &amp; IMPROVEMENT</b>								
<b>CURRICULUM DEVELOPMENT &amp; SUPERVISION</b>								
2010.150 Instruct.Sal.	282,015	272,650	233,457	271,637	235,879	235,271	235,879	Curriculum development and supervision of curriculum including salaries for interim director for curriculum and instruction, secretary, curriculum writing for teachers, curriculum data consultant services, conference and training fees, dues, workshops, printing, test compilation, materials and supplies and BOCES curriculum development center services.
2010.160 Noninstruct.Sal.	62,873	64,761	63,821	66,360	68,637	66,876	66,773	
2010.400 Contract Exp.	30,956	37,140	49,770	35,638	50,275	55,652	40,275	
2010.450 Mat. & Supplies	3,765	6,110	5,628	6,215	9,000	7,374	7,000	
2010.490 BOCES Services	34,516	51,288	37,264	34,482	29,025	16,678	29,052	
<b>TOTAL 2010</b>	<b>414,125</b>	<b>431,949</b>	<b>389,940</b>	<b>414,332</b>	<b>392,816</b>	<b>381,851</b>	<b>378,979</b>	
<b>SUPERVISION - REGULAR SCHOOL</b>								
2020.150 Instruct.Sal.	2,607,814	2,626,555	2,790,574	3,069,217	3,098,541	3,168,499	2,597,945	Supervision of building and district staff and programs including salaries for principals, assistant principals, house directors, interim athletic director, program directors, secretaries, clerks, office assistants, office equipment, equipment repair, office supplies, postage, conference fees, dues, and printing costs.
2020.160 Noninstr.Sal.	1,398,625	1,407,398	1,560,001	1,549,988	1,530,580	1,516,578	1,524,700	
2020.200 Equipment	4,767	6,518	2,971	10,515	9,000	12,064	6,750	
2020.400 Contract Exp.	17,365	20,161	18,718	22,081	22,417	17,212	23,167	
2020.450 Mat. & Supplies	14,388	13,807	13,940	7,413	11,757	9,984	10,677	
<b>TOTAL 2020</b>	<b>4,042,959</b>	<b>4,074,439</b>	<b>4,386,204</b>	<b>4,659,214</b>	<b>4,672,295</b>	<b>4,724,337</b>	<b>4,163,239</b>	
<b>INSERVICE TRAINING - INSTRUCTION</b>								
2070.150 Instruct.Sal.	196,403	200,408	109,827	124,067	150,659	177,021	325,659	Staff development and training including professional growth and development teacher projects, teacher conferences and workshops, administrative PG&Ds, training instructors, future administrator academy, BOCES staff development opportunities, and NYS assessment training.
2070.160 Noninstruct.Sal.	56,014	57,574	0	0	5,000	0	0	
2070.400 Contract Exp.	134,226	216,971	327,035	251,717	302,400	289,420	256,400	
2070.450 Mat. & Supplies	1,968	1,089	3,496	3,564	2,250	2,378	2,200	
2070.490 BOCES Services	68,217	69,366	68,476	66,830	62,000	68,555	35,771	
<b>TOTAL 2070</b>	<b>456,828</b>	<b>545,408</b>	<b>508,834</b>	<b>446,178</b>	<b>522,309</b>	<b>537,374</b>	<b>620,030</b>	
<b>TOTAL</b>	<b>4,913,913</b>	<b>5,051,796</b>	<b>5,284,978</b>	<b>5,519,724</b>	<b>5,587,420</b>	<b>5,643,562</b>	<b>5,162,248</b>	
<b>ADMIN.&amp; IMPROVEMENT</b>								



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<b>TEACHING - REGULAR SCHOOL</b>								
2110.120 Teacher Sal.K-5	15,654,854	17,099,051	16,686,574	16,790,115	17,458,110	17,334,224	17,287,317	
2110.130 Teacher Sal.6-12	17,149,425	18,206,502	17,951,818	18,710,578	19,617,825	19,791,506	20,278,830	
2110.140 Sub. Teacher Sal.	614,752	613,706	654,988	591,457	600,000	526,367	600,000	
2110.160 Noninstruct.Sal	2,686,962	2,451,366	2,514,638	2,402,430	2,448,275	2,395,631	2,274,578	
2110.200 Equipment	53,825	125,466	77,575	111,107	111,275	107,282	74,150	
2110.400 Contract Exp.	287,193	309,797	248,582	300,873	275,768	331,545	276,058	
2110.450 Mat.& Supplies	506,262	490,340	422,678	425,968	377,878	347,613	407,194	
2110.470 Tuition	0	34,479	703	0	35,000	0	35,000	
2110.480 Textbooks	646,026	623,978	391,717	531,307	491,216	324,243	459,509	
2110.490 BOCES Services	71,979	45,908	43,504	105,989	43,267	114,922	52,075	
<b>TOTAL 2110</b>	<b>37,671,279</b>	<b>40,000,593</b>	<b>38,992,777</b>	<b>39,969,824</b>	<b>41,458,614</b>	<b>41,273,333</b>	<b>41,744,711</b>	
<b>PROGRAMS FOR STUDENTS WITH DISABILITIES</b>								
2250.160 Instruct.Sal.	5,204,857	5,061,158	5,034,829	5,409,986	5,492,317	5,753,267	6,089,152	
2250.160 Noninstruct.Sal.	2,529,049	2,598,354	2,561,291	2,644,200	2,979,800	3,326,654	3,416,189	
2250.200 Equipment	19,462	10,866	0	833	2,500	4,717	2,500	
2250.400 Contract Exp.	139,363	97,990	105,994	174,189	132,500	352,203	130,400	
2250.450 Mat.& Supplies	18,547	59,086	77,562	43,076	28,479	28,493	22,240	
2250.470 Tuition	881,204	626,553	612,830	644,010	630,000	632,015	856,925	
2250.480 Textbooks	2,337	3,242	2,056	5,057	4,600	3,022	4,600	
2250.490 BOCES Services	477,048	565,859	309,116	563,644	475,000	958,005	1,054,797	
<b>TOTAL 2250</b>	<b>9,271,868</b>	<b>9,043,098</b>	<b>8,703,678</b>	<b>9,484,995</b>	<b>9,745,187</b>	<b>11,058,376</b>	<b>11,576,803</b>	
<b>OCCUPATIONAL EDUCATION</b>								
2280.490 BOCES Services	753,226	710,243	727,018	925,550	1,197,393	1,197,393	1,195,748	
<b>TOTAL 2280</b>	<b>753,226</b>	<b>710,243</b>	<b>727,018</b>	<b>925,550</b>	<b>1,197,393</b>	<b>1,197,393</b>	<b>1,195,748</b>	
<b>TEACHING - SPECIAL SCHOOLS</b>								
2330.150 Instruct.Sal.	0	0	28,005	38,934	50,000	31,432	15,000	
2330.160 Noninstruct.Sal.	0	0	117	7,810	0	7,750	0	
2330.400 Contract Exp.	0	0	900	778	0	942	0	
2330.450 Mat.& Supplies	0	0	393	1,063	0	812	0	
<b>TOTAL 2330</b>	<b>0</b>	<b>0</b>	<b>29,415</b>	<b>48,565</b>	<b>50,000</b>	<b>40,936</b>	<b>15,000</b>	
<b>TOTAL</b>	<b>47,696,373</b>	<b>49,753,934</b>	<b>48,452,888</b>	<b>50,428,954</b>	<b>52,451,194</b>	<b>53,570,038</b>	<b>54,532,262</b>	
<b>INSTRUCTION - TEACHING</b>								

# Board of Education Adopted Budget for Voter Consideration

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	Description of Budget Areas
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	
<b>INSTRUCTIONAL MEDIA</b>								
<b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>								
2610.150 Instruct.Sal.	884,078	903,354	950,148	835,607	866,749	863,040	888,605	
2610.160 Noninstruct.Sal.	62,153	64,590	66,124	67,276	71,556	75,603	71,268	
2610.200 Equipment	738	0	0	1,140	0	0	0	
2610.400 Contract Exp..	15,208	22,445	31,174	6,500	7,795	5,851	5,815	Library media services including salaries for library media specialists, clerical staff, equipment, subscriptions, general supplies, A.V. supplies, library books, web-based software, contract and BOCES services for library management support.
2610.450 Mat.& Supplies	6,351	5,069	4,050	3,193	3,816	2,910	3,206	
2610.460 Lib.& AV Loan Prog.	48,750	45,687	39,958	47,738	36,474	11,089	39,920	
2610.490 BOCES Services	57,964	68,675	44,694	53,191	71,569	54,269	68,458	
<b>TOTAL 2610</b>	<b>1,075,242</b>	<b>1,109,820</b>	<b>1,136,148</b>	<b>1,014,645</b>	<b>1,057,959</b>	<b>1,012,762</b>	<b>1,077,272</b>	
<b>EDUCATIONAL TELEVISION</b>								
2620.160 Noninstruct.Sal.	201,876	204,856	218,480	227,021	130,833	114,629	122,096	
2620.200 Equipment	12,461	8,000	6,754	7,872	8,000	4,804	8,000	Costs for educational television and video services including salaries for educational T.V. supervisor, Board of Ed. coverage, public communications, student video productions, video projects, equipment, maintenance services and supplies.
2620.400 Contract Exp.	10,801	9,108	12,093	6,488	11,750	11,407	9,030	
2620.450 Mat.& Supplies	2,592	4,953	3,320	1,880	2,700	1,859	2,700	
<b>TOTAL 2620</b>	<b>227,730</b>	<b>226,917</b>	<b>240,647</b>	<b>243,261</b>	<b>153,283</b>	<b>132,699</b>	<b>141,826</b>	
<b>COMPUTER ASSISTED INSTRUCTION</b>								
2630.160 Noninstruct.Sal.	904,455	939,760	976,379	1,001,014	1,074,334	1,045,276	1,061,896	
2630.200 Equipment	95,224	54,520	51,200	48,250	50,000	51,835	50,000	Computer technology instruction including salaries for technology director, network specialists, computer aides, clerical support, technology equipment, system maintenance contract agreements, computer supplies, software and licensing, and BOCES support.
2630.400 Contract Exp.	230,770	240,973	226,973	289,031	264,755	277,255	239,119	
2630.450 Mat.& Supplies	104,821	91,403	74,999	79,642	83,350	77,554	83,250	
2630.460 St.Aid Comp.Soft.	72,265	58,662	75,879	81,739	84,750	75,116	100,924	
2630.490 BOCES Services	0	0	2,758	2,083	5,000	5,000	5,661	
<b>TOTAL 2630</b>	<b>1,407,535</b>	<b>1,385,318</b>	<b>1,408,188</b>	<b>1,501,759</b>	<b>1,562,189</b>	<b>1,532,036</b>	<b>1,540,850</b>	
<b>TOTAL</b>	<b>2,710,507</b>	<b>2,722,055</b>	<b>2,784,983</b>	<b>2,759,665</b>	<b>2,773,431</b>	<b>2,677,497</b>	<b>2,759,948</b>	
<b>INSTRUCTIONAL MEDIA</b>								
<b>PUPIL SERVICES</b>								
<b>ATTENDANCE - REGULAR SCHOOL</b>								
2805.160 Noninstruct.Sal.	62,002	64,042	70,179	73,820	80,067	68,212	78,756	Student attendance and registration services including salary for central registrar.
2805.400 Contract Exp.	0	0	0	0	0	0	0	
<b>TOTAL 2805</b>	<b>62,002</b>	<b>64,042</b>	<b>70,179</b>	<b>73,820</b>	<b>80,067</b>	<b>68,212</b>	<b>78,756</b>	

# Board of Education Adopted Budget for Voter Consideration

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>GUIDANCE - REGULAR SCHOOL</b>								
2810.150 Instruct.Sal.	1,246,628	1,348,207	1,369,961	1,401,928	1,427,232	1,417,339	1,472,804	
2810.160 Noninstruct.Sal.	240,420	201,437	211,498	219,300	224,552	219,094	167,879	
2810.200 Equipment	2,000	1,980	595	1,680	0	0	0	
2810.400 Contract.Exp.	13,563	14,202	12,553	15,330	11,415	13,545	9,955	Guidance services including salaries for middle and high school guidance counselors, summer scheduling, clerical support, conferences, college visits, fees, dues, printing, supplies, evaluation testing through BOCES.
2810.450 Mat.& Supplies	10,191	11,776	5,837	9,607	9,050	6,806	9,250	
2810.490 BOCES Services	16,182	21,740	20,519	18,722	25,365	24,930	23,400	
<b>TOTAL 2810</b>	<b>1,528,984</b>	<b>1,599,342</b>	<b>1,620,963</b>	<b>1,666,567</b>	<b>1,697,614</b>	<b>1,682,614</b>	<b>1,683,298</b>	
<b>HEALTH SERVICES - REGULAR SCHOOL</b>								
2815.160 Noninstruct.Sal.	697,672	731,361	759,010	775,956	827,784	808,918	816,503	
2815.200 Equipment	497	0	0	1,500	0	0	0	
2815.400 Contract.Exp.	210,806	197,802	195,549	180,779	196,250	181,415	195,500	School health services including public and private school nurses, office assistants, contracted school physician, health services to private schools, equipment repair and health supplies.
2815.450 Mat.& Supplies	12,615	8,349	8,663	8,743	9,000	8,334	8,000	
<b>TOTAL 2815</b>	<b>921,590</b>	<b>937,512</b>	<b>963,212</b>	<b>966,978</b>	<b>1,033,034</b>	<b>998,667</b>	<b>1,020,003</b>	
<b>PSYCHOLOGICAL SERVICES</b>								
2820.150 Instruct.Sal.	1,226,457	1,201,482	1,293,819	1,422,379	1,471,362	1,526,453	1,480,495	Educational psychological services including salaries for school psychologists.
<b>TOTAL 2820</b>	<b>1,226,457</b>	<b>1,201,482</b>	<b>1,293,819</b>	<b>1,422,379</b>	<b>1,471,362</b>	<b>1,526,453</b>	<b>1,480,495</b>	
<b>SOCIAL WORK SERVICE</b>								
2825.150 Instruct.Sal.	421,662	454,708	499,559	438,379	402,321	367,660	357,416	School social work services including salaries for school social workers. Still seeking grant-in-funds money to continue support of a student assistance counselor.
2825.400 Contract.Exp.	64,890	65,865	46,461	0	0	68,975	0	
<b>TOTAL 2825</b>	<b>486,552</b>	<b>520,573</b>	<b>546,020</b>	<b>438,379</b>	<b>402,321</b>	<b>436,635</b>	<b>357,416</b>	
<b>COCURRICULAR ACTIVITIES - REGULAR SCHOOL</b>								
2850.150 Instruct.Sal.	218,305	207,650	198,510	186,930	170,000	202,940	200,000	Extracurricular club activity advisors and expenses.
2850.400 Contract.Exp.	4,800	6,900	7,950	5,550	0	1,050	0	
2850.450 Mat.& Supplies	0	0	0	0	0	0	0	
<b>TOTAL 2850</b>	<b>223,105</b>	<b>214,550</b>	<b>206,460</b>	<b>192,480</b>	<b>170,000</b>	<b>203,990</b>	<b>200,000</b>	
<b>INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL</b>								

# Board of Education Adopted Budget for Voter Consideration

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	Description of Budget Areas
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	
2855.150 Instruct.Sal.	446,569	445,578	444,815	439,233	414,733	435,317	449,000	
2855.160 Athletic Trainer	36,100	36,100	36,100	36,100	37,000	36,100	37,000	
2855.200 Equipment	4,395	0	0	0	0	0	0	
2855.400 Contract.Exp.	90,675	83,472	80,393	75,184	83,700	82,835	83,700	Athletic and intramural program including coaching stipends, athletic trainer services, athletic event supervision, event fees and dues, equipment refurbishment, rentals, repairs, supplies and uniforms, and game officials supplied by BOCES.
2855.450 Mat. & Supplies	52,593	49,590	41,207	53,242	45,000	44,836	45,000	
2855.490 BOCES Services	82,401	77,050	75,505	75,895	77,000	78,483	77,000	
<b>TOTAL 2855</b>	<b>712,734</b>	<b>691,790</b>	<b>678,020</b>	<b>679,654</b>	<b>657,433</b>	<b>677,571</b>	<b>691,700</b>	
<b>TOTAL PUPIL SERVICES</b>	<b>5,161,423</b>	<b>5,229,291</b>	<b>5,376,673</b>	<b>5,440,257</b>	<b>5,511,831</b>	<b>5,594,142</b>	<b>5,511,668</b>	
<b>TOTAL INSTRUCTION</b>	<b>60,482,216</b>	<b>62,757,076</b>	<b>61,901,522</b>	<b>64,148,600</b>	<b>66,323,876</b>	<b>67,485,239</b>	<b>67,956,126</b>	
<b>PUPIL TRANSPORTATION</b>								
<b>DISTRICT TRANSPORTATION</b>								
5510.160 Noninstruct.Sal.	1,777,574	326,240	269,812	269,406	206,379	156,565	186,222	
5510.200 Equipment	16,900	0	0	0	0	0	0	
5510.400 Contract.Exp.	116,769	10,907	22,765	13,705	14,110	13,244	12,800	District supervision of student transportation services including dispatcher salaries, half-time clerical support, contract routing software, office and training supplies.
5510.450 Mat. & Supplies	194,634	4,140	5,056	2,904	3,000	1,506	2,000	
<b>TOTAL 5510</b>	<b>2,105,877</b>	<b>341,287</b>	<b>297,633</b>	<b>286,015</b>	<b>223,489</b>	<b>171,315</b>	<b>201,022</b>	
<b>GARAGE BUILDING</b>								
5530.400 Contract.Exp.	50,000	0	0	0	0	0	0	Bus transportation was outsourced in '12-'13; no longer a need for a district bus repair garage and rental fees. Now part of contractor contract.
5530.450 Mat. & Supplies	0	0	0	0	0	0	0	
<b>TOTAL 5530</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CONTRACT TRANSPORTATION</b>								
5540.400 Contract.Exp.	4,699,582	7,250,574	7,544,359	7,946,270	7,921,749	8,037,957	8,361,940	Home-to-school contracted bus transportation, bus monitors for special education runs, athletic transportation, bus fuel. Field trip transportation funded by outside sources.
5540.450 Contractor Fuel	272,633	417,605	401,947	236,961	300,529	173,114	210,626	
<b>TOTAL 5540</b>	<b>4,972,215</b>	<b>7,668,179</b>	<b>7,946,306</b>	<b>8,183,231</b>	<b>8,222,278</b>	<b>8,211,071</b>	<b>8,572,566</b>	
<b>TOTAL PUPIL TRANS.</b>	<b>7,128,092</b>	<b>8,009,466</b>	<b>8,243,939</b>	<b>8,469,246</b>	<b>8,445,767</b>	<b>8,382,386</b>	<b>8,773,588</b>	
<b>UNDISTRIBUTED</b>								

# Board of Education Adopted Budget for Voter Consideration

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	Description of Budget Areas
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	
<b>EMPLOYEE BENEFITS</b>								
9010.800 State Retirement	2,655,218	2,608,776	2,791,531	2,651,625	2,716,003	2,561,697	2,395,299	
9020.800 Teachers Ret.	5,361,213	5,881,411	8,058,063	8,796,077	7,009,523	7,004,992	6,249,748	
9030.800 Social Security	4,525,603	4,599,343	4,603,574	4,757,127	5,043,857	5,013,065	5,097,362	
9040.800 Workers Comp.	332,750	316,163	316,437	305,526	279,442	279,442	261,480	
9045.800 Life Insurance	68,727	68,720	63,496	68,558	76,389	81,689	71,115	
9050.800 Unemployment Ins.	74,568	224,220	33,041	43,626	50,000	49,800	50,000	
9055.800 Disability Ins.	53,380	59,805	42,114	37,578	37,582	38,382	38,992	
9060.800 Hosp., Med Ins.	13,102,061	13,474,415	16,456,274	15,813,873	16,500,000	19,000,164	18,198,187	
9065.800 Dental Ins.	772,776	734,207	753,033	847,097	861,638	807,487	802,020	
9066.800 Vision Plan Ins.	0	0	0	45,390	53,752	53,752	54,566	
<b>TOTAL EMP. BENEFITS</b>	<b>26,946,296</b>	<b>27,967,040</b>	<b>33,117,563</b>	<b>33,366,477</b>	<b>32,628,186</b>	<b>34,890,470</b>	<b>33,218,769</b>	
<b>DEBT SERVICE</b>								
9711.600 Principal on Indebtedness	4,550,000	4,645,000	4,760,000	4,225,000	4,270,000	4,270,000	4,265,000	
9711.700 Interest on Serial Bonds	2,682,525	2,383,721	2,226,366	1,746,757	1,841,825	1,841,825	1,627,851	
9731.600 Principal on Indebtedness BAN	0	0	0	0	0	0	191,596	
9731.700 BAN Interest	0	0	0	0	21,593	21,593	163,051	
9760 Tax Anticipation Notes	0	0	0	0	0	0	0	
9785.600 Instal. Purchase Prin.	736,620	909,865	931,634	1,005,406	1,020,211	1,013,563	1,018,864	
9785.700 Instal. Purchase Int.	42,989	36,461	24,934	19,188	21,068	20,707	22,142	
<b>TOTAL DEBT SERVICE</b>	<b>8,012,134</b>	<b>7,975,047</b>	<b>7,942,934</b>	<b>6,996,351</b>	<b>7,174,697</b>	<b>7,167,688</b>	<b>7,288,504</b>	
<b>INTERFUND TRANSFERS</b>								
9901.930 To School Lunch Fund	0	0	0	0	0	0	0	
9901.950 To Spec. Aid Fund	226,317	253,649	245,300	245,432	275,000	275,000	158,000	
9950.900 To Capital Funds	250,000	1,250,000	250,000	377,000	0	0	350,000	
<b>TOT. INTERFUND TRANS.</b>	<b>476,317</b>	<b>1,503,649</b>	<b>495,300</b>	<b>622,432</b>	<b>275,000</b>	<b>275,000</b>	<b>508,000</b>	
<b>TOTAL UNDISTRIBUTED</b>	<b>35,434,747</b>	<b>37,445,736</b>	<b>41,555,797</b>	<b>40,985,260</b>	<b>40,077,883</b>	<b>42,333,158</b>	<b>41,015,273</b>	
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b>114,329,208</b>	<b>121,138,923</b>	<b>124,229,413</b>	<b>125,751,320</b>	<b>127,199,424</b>	<b>129,981,290</b>	<b>129,654,865</b>	
							<b>1.93% Est. Budget-to-Budget increase</b>	
<b>REVENUE</b>								

# Board of Education Adopted Budget for Voter Consideration

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed		Description of Budget Areas
Property Tax & STAR	105,073,767	107,713,614	111,488,712	113,097,400	\$113,873,424	\$113,836,772	\$118,218,835		Assumes a levy increase of 3.82%; exceeds the tax levy cap
MTA Tax Reimbursement	135,535	0	0	0	0	0	0		
County Sales Tax	1,363,716	1,408,138	1,483,867	1,479,877	\$1,587,000	\$1,499,349	\$1,500,000		
State & Other Aid	5,045,332	5,080,516	5,341,251	5,418,162	\$6,038,000	\$6,082,386	\$6,793,335		Includes \$515,495 in GEA restoration aid
WWTP Reimbursements	131,183	212,893	241,773	224,960	\$254,000	\$254,000	\$206,600		
Tuition-In Students	1,355,205	1,809,058	1,620,128	1,884,315	\$1,750,000	\$1,727,595	\$1,516,115		
Medicare Gov't Subsidy	316,652	337,042	297,879	275,288	\$150,000	\$266,178	\$175,000		
Health Services Other Districts	139,459	160,719	200,727	164,449	\$170,000	\$157,408	\$160,000		
Rentals/Bldg. Use	347,630	435,940	441,034	550,394	\$517,000	\$525,000	\$520,000		
Interest Income	94,646	60,194	35,972	17,883	\$30,000	\$15,000	\$30,000		
Refund of Prior Years Expenses	331,943	501,402	484,647	387,733	\$100,000	\$235,000	\$185,000		
Transfers in From Other Funds	500,000	300,000	377,865	353,879	\$100,000	\$100,000	\$0		
Miscellaneous**	923,041	345,108	321,639	268,260	\$30,000	\$418,218	\$30,000		
<b>TOTAL REVENUE</b>	<b>115,758,109</b>	<b>118,364,624</b>	<b>122,335,494</b>	<b>124,122,600</b>	<b>\$124,599,424</b>	<b>\$125,116,906</b>	<b>\$129,334,885</b>		
** Actual miscellaneous includes donations, fees & grants that raise appropriations and expenses									
<b>RESERVES &amp; FUND BALANCE USED TO SUPPORT THE 2016-2017 BUDGET</b>									
Assign Certiorari Reserve Fund Balance to Partially Fund a 2016-2017 Tax Certiorari Reserve							\$123,228		
Assign ERS Reserve Fund Balance to Partially Fund Budgeted ERS Pension Costs							\$146,772		
Assign Unemployment Reserve Fund Balance to Fund Budgeted Unemployment Costs							\$50,000		
Use of Unassigned Fund Balance							\$0		
<b>TOTAL ASSIGNED RESERVES &amp; FUND BALANCE TO SUPPORT 2016-2017 BUDGET</b>							<b>\$320,000</b>		
<b>TOTAL REVENUE and RESERVES/FUND BALANCE TO SUPPORT 2016-2017 BUDGET</b>							<b>\$129,654,885</b>		

## Administrative, Program, Capital Budget

School districts are required to present their budgets in an APC format that divides costs among Administrative, Program and Capital categories. Below you will find a summary division of the proposed budget in its APC format. A detailed version follows on the next page.

2016-2017 Proposed Budget in APC Format			
Total	Administrative	Program	Capital
\$129,654,885	\$12,057,690	\$100,064,852	\$17,532,343
100%	9.30%	77.18%	13.52%

### Contingent Budget Impact

In the event voters twice defeat a budget, a contingent budget would be adopted that places limits on the overall budget as well as its administrative portion. The tax levy used to support a 2016-2017 contingent budget can be no more than the tax levy used to support the 2015-2016 budget, resulting in a 0% tax levy change. The estimated contingent budget can be no more than the available revenue to support such budget with a capped levy as follows:

Tax Levy Capped at 0% Increase	\$113,873,424
Estimated Non-Tax Revenue	\$11,116,050
Estimated Reserves/Fund Balance	<u>\$320,000</u>
<b>Est. Contingent Budget</b>	<b>\$125,309,474</b>

This would necessitate reducing the proposed budget by another **\$4,345,411**. The originally proposed budget would need to be reduced by non-contingent items that cannot be part of a contingent budget. In addition, there would be a requirement that administrative costs equal no more than 10.75% of combined program and administrative costs. Other program and staffing cuts would be needed to meet the contingent budget target. Below you will find a sample of likely cuts under a contingent budget. The Board of Education would have to deliberate over specific final cuts if the circumstance arose.

Non-contingent expenses that would have to be removed from the budget include:

- \$50,000 for costs associated with community free use of the buildings
- \$223,900 in instructional, administrative and capital equipment
- \$16,000 in estimated salary increases for non-unit support staff employees
- \$350,000 in budgeted capital projects
- \$172,986 in various consultant services

One budget addition of \$12,000 would have to be made as the district cannot enter into multi-year technology maintenance contract and reap that savings.

Other cost reductions might include:

- \$3,289,525 in program related costs
- \$255,000 in additional administrative costs to meet the administrative cost cap where the administrative costs of the budget, as a percentage of the administrative plus program costs, cannot exceed the lower of the past year's percentage or the percentage of the last defeated budget

**BEDFORD CENTRAL SCHOOL DISTRICT 2016-2017**  
**BUDGET FORMAT: Administrative; Program; Capital (APC BUDGET)**  
**BOE Adopted Budget for Voter Consideration**

Function	Budget	2016-2017			
Code	Category	Budget	ADMIN.	PROGRAM	CAPITAL
1010	Board of Education	16,400	16,400		
1040	District Clerk	16,569	16,569		
1060	District Meeting	25,000	25,000		
1240	Chief School Admin.Office	411,712	411,712		
1310	Business Administration	596,249	596,249		
1320	Auditing	69,000	69,000		
1325	District Treasurer	139,708	139,708		
1345	Purchasing	101,214	101,214		
1420	Legal Services	300,000	66,000	204,000	30,000
1430	Personnel	440,636	440,636		
1460	Records Management	0	0		
1480	Public Information	26,800	26,800		
1620	Operation of Plant	5,932,014	138,844		5,793,170
1621	Maintenance of Plant	1,593,286			1,593,286
1660	Central Storeroom	6,000	6,000		
1670	Central Printing	5,000	5,000		
1680	Data Processing	563,546	563,546		
1910	Unallocated Insurance	435,507	435,507		
1920	School Association Dues	37,100	37,100		
1930	Judgment & Claims	0			
1950	Assessments on Schools	0			
1964	Refunds-Real Property Taxes	250,000			250,000
1981	Boces Admin. & Rental	934,157	934,157		
2010	Curriculum Development	378,979	378,979		
2020	Supervision	4,163,239	4,163,239		
2070	Inservice & Staff Development	620,030		620,030	
2110	Teaching in Regular School	41,744,711	0	41,744,711	
2250	Prog.for Students with Disab.	11,576,803	180,000	11,396,803	
2280	Occupational Education	1,195,748		1,195,748	
2330	Teaching in Special Schools	15,000		15,000	
2610	Library/Audiovisual	1,077,272		1,077,272	
2620	Educational Television	141,826		141,826	
2630	Computer Assisted Instruction	1,540,850	157,981	1,382,869	
2805	Attendance	78,756		78,756	
2810	Guidance	1,683,298		1,683,298	
2815	Health Services	1,020,003		1,020,003	
2820	Psychological Services	1,480,495		1,480,495	
2825	Social Work Services	357,416		357,416	
2850	Co-Curricular Activities	200,000		200,000	
2855	Interscholastic Activities	691,700		691,700	
5510	District Transportation	201,022	0	201,022	0
5530	Garage Building-Transp.	0		0	
5540	Contract Transportation	8,572,566		8,572,566	
9010	Employees' Retirement	2,395,299	490,727	1,342,337	562,235
9020	Teachers' Retirement	6,249,748	444,120	5,805,628	
9030	Social Security	5,097,362	510,605	4,326,478	260,279
9040	Workers' Compensation	261,480	19,674	166,699	75,107
9045	Life Insurance	71,115	7,124	60,360	3,631
9050	Unemployment	50,000	0	50,000	0
9055	Disability Insurance	38,992	3,906	33,095	1,991
9060	Hospital & Medical Insurance	18,198,187	1,601,322	15,328,619	1,268,247
9065	Dental Insurance	802,020	70,573	675,554	55,893
9066	Vision Insurance	54,566	0	54,566	0
9711	Principal & Interest on Debt	5,892,851			5,892,851
9730	Bond Anticipation Notes	354,647			354,647
9760	Tax Anticipation Notes	0			0
9785	Installment Purchase Debt	1,041,006			1,041,006
9951	Interfund Transfers	508,000		158,000	350,000
<b>Total</b>		<b>129,654,885</b>	<b>12,057,690</b>	<b>100,064,852</b>	<b>17,532,343</b>

% of Total Budget by APC Area                                    100%                                    9.30%                                    77.18%                                    13.52%

**Administrative Costs as % of Admin + Program                                    10.75%**



## BUDGETED FUNDING SOURCES

FUNDING SOURCE	2015-2016 BUDGET	2016-2017 BUDGET	ESTIMATED CHANGE	%
				CHANGE
<b>TAX REVENUE</b>				
PROPERTY TAX LEVY/STAR	\$113,873,424	\$118,218,835	\$4,345,411	3.82%
<b>NON-TAX REVENUE</b>				
STATE & OTHER AIDS		\$6,793,335		
TUITION	\$1,750,000	\$1,516,115		
COUNTY SALES TAX	\$1,587,000	\$1,500,000		
MEDICARE GOV'T SUBSIDY	\$150,000	\$175,000		
ENVIRO. FACILITIES CORP WWTP REIMB	\$254,000	\$206,600		
INTEREST INCOME	\$30,000	\$30,000		
RENTALS/BLDG. USE	\$517,000	\$520,000		
HEALTH SERVICES	\$170,000	\$160,000		
REFUND PRIOR YEAR EXPENSES	\$100,000	\$185,000		
MISCELLANEOUS	\$30,000	\$30,000		
TRANSFER from OTHER FUNDS	\$100,000	\$0		
<b>NON-TAX REVENUE TOTAL</b>	<b>\$10,726,000</b>	<b>\$11,116,050</b>	<b>\$390,050</b>	<b>3.64%</b>
<b>ASSIGNED FUND BALANCE</b>				
ASSIGNED to CREATE '15-'16 CERT RESERVE				
ASSIGNED to REDUCE TAX LEVY BELOW CAP	\$200,000			
ASSIGNED to COVER BUDGET EXPENSES	\$1,239,814			
ASSIGNED RESERVE for ERS PENSION COSTS		\$146,772		
ASSIGNED RESERVE to FUND '16-'17 CERT RESERVE		\$123,228		
ASSIGNED RESERVE for UNEMPLOYMENT COSTS		\$50,000		
<b>TOTAL ASSIGNED RESERVES/FUND BALANCE</b>	<b>\$2,600,000</b>	<b>\$320,000</b>	<b>(\$2,280,000)</b>	<b>-87.69%</b>
<b>TOTAL AVAILABLE FUNDING SOURCES</b>	<b>\$127,199,424</b>	<b>\$129,654,885</b>	<b>\$2,455,461</b>	<b>1.93%</b>

## Tax Levy Cap Calculation

Prior Year Tax Levy (2015-2016)		\$113,873,424	
Multiplied times the Tax Base Growth Factor	X	1.0105	
		\$115,069,095	
Add Prior Year Pilot Payments	+	\$0	
		\$115,069,095	
Subtract Prior Year Capital, Debt & Court Order Exemptions:			
Court Order Judgements Exceeding 5% of Total Tax Levy	-	\$0	
Capital Local Debt Net of Aid	-	\$6,558,163	
		\$108,510,932	
Resulting Adjusted Prior Year Tax Levy	X	1.0012	
Multiplied by Allowable Levy Growth Factor (CPI )		\$108,641,145	
Minus Anticipated Coming Year Pilot Payments	-	\$0	
Plus Available Carryover, if any	+	\$108,641,145	
		<b>\$108,641,145</b>	
<b>Resulting Tax Levy Limit Reportable to Comptroller</b>			
Plus Coming School Year Exclusions:			
Court Order Judgements Exceeding 5% of Total Tax Levy	+	\$0	
Capital Local Debt Exp. Net of Est. Aid	+	\$6,730,854	
ERS Exclusion; Not available this year	+	\$0	
TRS Exclusion; Not available this year	+	\$0	
		<b>\$115,371,999</b>	1.32%
<b>Maximum Allowable Tax Levy Within Cap (2016-2017)</b>			
<b>Actual Levy Approved by Board of Education - Exceeds Cap</b>		<b>\$118,218,835</b>	3.82%
<b>Requires a 60% Yes Vote by Voters to be Implemented</b>			

**Estimated Fund Balance for June 30, 2016**

**Bedford Central School District Fund Balance at Start of 2015-2016**

Restricted Fund Balance (Reserved)	\$3,284,001
ASSIGNED - Designated for the 2015-2016 Budget	\$2,600,000
ASSIGNED - Encumbered for Purchase Orders from Prior Year	\$440,698
Unassigned Fund Balance (Undesignated)	3.30% \$4,194,155
<b>Total All Fund Balance (restricted, assigned and unassigned) at July 1, 2015</b>	<b>\$10,518,854</b>

**Estimated Activity for Fiscal Year 2015-2016**

**Estimated Revenue:** \$125,116,906

**Estimated Expenditures:** \$129,981,289  
(\$4,864,383)

**Estimated June 30, 2016 All Fund Balance** \$5,654,471

**Allocation of Fund Balance:**

<b>RESTRICTED - Total Estimated Year End Reserves</b>	<b>\$3,018,194</b>
<b>ASSIGNED - Assigned Reserves for the 2016-2017 Budget</b>	<b>\$320,000</b>
<b>UNASSIGNED - Remaining Undesignated Fund Balance</b>	<b>1.79% \$2,316,277</b>

**Total Estimated All Fund Balance (restricted, assigned and unassigned) at June 30, 2016** **\$5,654,471**

# Estimated Tax Rates and Tax Rate Changes as a result of the 2016-2017 Levy, Property Values & Equalization Rate Changes

(Per \$1,000 of Assessed Value)

<u>Town</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>Est. \$</u>	<u>Est. Tax Rate</u>	<u>% Change</u>	<u>Avg. Change</u>
	<u>Tax Rate</u>	<u>Est. Tax Rate</u>	<u>Change</u>			<u>Per Yr. Last 5 Yrs.</u>
Bedford	\$136.82	\$140.43	\$3.61	2.64%	2.97%	
Mt. Kisco	\$78.45	\$81.73	\$3.28	4.18%	3.36%	
Pound Ridge	\$78.34	\$80.90	\$2.57	3.28%	0.81%	
New Castle	\$68.63	\$74.21	\$5.58	8.13%	1.98%	
North Castle	\$598.59	\$637.88	\$39.29	6.56%	1.82%	

This budget contains a request for a tax levy increase of 3.82% which exceeds the tax levy cap calculation of 1.32%. If approved by 60% of the voters, STAR enrolled homeowners will not be eligible for the 2016-2017 tax rebate in the amount of \$130 from New York State.

**Property Exemption Reports**

**For**

**Property in the Bedford Central School District**

Equalized Total Assessed Value 4,487,282,407

School District - 552002 Bedford Central#2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	11	76,334,639	1.70
13100	CO - GENERALLY	RPTL 406(1)	2	7,232,877	0.16
13500	TOWN - GENERALLY	RPTL 406(1)	117	45,953,013	1.02
13800	SCHOOL DISTRICT	RPTL 408	8	182,152,642	4.06
19950	MUNICIPAL RAILROAD	RPTL 456	7	4,411,938	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	14	39,525,439	0.88
25120	NONPROF CORP - EDUC(CONST PRC	RPTL 420-a	11	47,396,868	1.06
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	2,810,176	0.06
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	4	2,668,299	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	42	32,807,336	0.73
25400	FRATERNAL ORGANIZATION	RPTL 428	1	1,754,403	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	8,726,028	0.19
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	19	1,683,952	0.04
28110	NOT-FOR-PROFIT HOUSING COMPANI	RPTL 422	1	11,841,487	0.26
41400	CLERGY	RPTL 460	3	44,031	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	62	3,381,321	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	16	12,661,076	0.28
41800	PERSONS AGE 65 OR OVER	RPTL 467	43	9,975,811	0.22
41834	ENHANCED STAR	RPTL 425	241	46,705,150	1.04
41854	BASIC STAR 1999-2000	RPTL 425	1,652	152,106,054	3.39
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	1	281,800	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>690,454,340</b>	<b>15.39</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>690,454,340</b>	<b>15.39</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 2,026,417,295

School District - 552002 Bedford Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	12	1,665,148	0.08
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	4,057,517	0.20
13100	CO - GENERALLY	RPTL 406(1)	7	17,482,347	0.86
13500	TOWN - GENERALLY	RPTL 406(1)	10	2,053,814	0.10
13520	TOWN - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	284,738	0.01
13650	VG - GENERALLY	RPTL 406(1)	52	14,230,063	0.70
13800	SCHOOL DISTRICT	RPTL 408	2	6,922,551	0.34
14110	USA - SPECIFIED USES	STATE L 54	2	7,036,447	0.35
18080	MUN HSNGL AUTH-FEDERAL/MUN AIDE	PUB HSNGL L 52(3)&(5)	2	9,837,699	0.49
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	745,444	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	39,502,847	1.95
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	164,139,522	8.10
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	10,888,383	0.54
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	9	11,832,575	0.58
25400	FRATERNAL ORGANIZATION	RPTL 428	2	2,617,312	0.13
26250	HISTORICAL SOCIETY	RPTL 444	2	978,075	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	1,190,205	0.06
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	8,676,537	0.43
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	6	3,902,050	0.19
41400	CLERGY	RPTL 460	2	17,084	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	66	2,647,495	0.13
41800	PERSONS AGE 65 OR OVER	RPTL 467	103	13,159,568	0.65
41834	ENHANCED STAR	RPTL 425	334	75,261,085	3.71
41854	BASIC STAR 1999-2000	RPTL 425	1,173	165,649,401	8.17

Equalized Total Assessed Value 2,026,417,295

School District - 552002 Bedford Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	8	1,205,951	0.06
Total Exemptions Exclusive of System Exemptions:			1,821	565,983,858	27.93
Total System Exemptions:			0	0	0.00
Totals:			1,821	565,983,858	27.93

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_



## Exemption Impact Report

Assessment Year: 2015

County: Westchester  
SWIS Code: 553600

School Value Report (552002)

Municipality: New Castle  
Total Assessed Val: 69,987,951  
Uniform Percentage: 19.34

Equalized Total Assessed Value = 361,881,856

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CTY OWNED	RPTL 406(1)	1	334,022	0.09
13500	TWN WITHIN	RPTL 406(1)	13	3,818,562	1.06
21600	RELIG CORP	RPTL 462	1	1,533,609	0.42
25300	NON-PROFIT	RPTL 420-b	8	1,577,042	0.44
41800	SENIOR-ALL	RPTL 467	4	812,202	0.22
	<b>Total Exemptions (No System EX's)</b>		<b>27</b>	<b>8,075,437</b>	<b>2.23</b>
	<b>Total Exemptions (with System EX's)</b>		<b>27</b>	<b>8,075,437</b>	<b>2.23</b>

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

### Exemption Impact Report

Assessment Year: 2015

County: Westchester  
 SWIS Code: 553800

School Value Report (552002)

Municipality: NORTH CASTLE  
 Total Assessed Val: 4,398,812  
 Uniform Percentage: 2.25

Equalized Total Assessed Value = 195,502,755

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13500	TWN WITHIN	RPTL 406(1)	1	40,000	0.02
13800	SCHOOL DIS	RPTL 408	1	57,777	0.03
25110	CONST PROT	RPTL 420-a	1	151,111	0.08
25300	NON-PROFIT	RPTL 420-b	17	10,728,888	5.49
41800	AGED-ALL	RPTL 467	2	768,888	0.39
<b>Total Exemptions (No System EX's)</b>			<b>22</b>	<b>11,746,664</b>	<b>6.01</b>
<b>Total Exemptions (with System EX's)</b>			<b>22</b>	<b>11,746,664</b>	<b>6.01</b>

Values have been equalized using the Uniform Percentage of Value.  
 The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 2,145,279,487

School District - 552002 Bedford Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	8	46,555,806	2.17
13500	TOWN - GENERALLY	RPTL 406(1)	45	14,498,919	0.68
13800	SCHOOL DISTRICT	RPTL 408	2	27,034,949	1.26
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	3,004,510	0.14
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	7,119,504	0.33
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	32	18,220,967	0.85
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	760,993	0.04
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	442,503	0.02
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	4	4,422,209	0.21
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	20	1,960,994	0.09
41800	PERSONS AGE 65 OR OVER	RPTL 467	21	3,963,754	0.18
41834	ENHANCED STAR	RPTL 425	114	22,740,435	1.06
41854	BASIC STAR 1999-2000	RPTL 425	892	82,705,203	3.86
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	42	13,404,917	0.62
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	10	3,892,335	0.18
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>246,835,663</b>	<b>11.51</b>
<b>Total System Exemptions:</b>				<b>3,892,335</b>	<b>0.18</b>
<b>Totals:</b>				<b>250,727,998</b>	<b>11.69</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

## Bedford Central School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2015-16 School Year	Budget Proposed for the 2016-17 School Year	Contingency Budget for the 2016-17 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$127,199,424	\$129,654,885	\$125,309,474
Increase/Decrease for the 2016-17 School Year		\$2,455,461	(\$1,889,950)
Percentage Increase/Decrease in Proposed Budget		1.93%	(1.49%)
Change in the Consumer Price Index		0.12%	
<b>A. Proposed Levy to Support the Total Budgeted Amount, Net of Reserve</b>	<b>\$113,873,424</b>	<b>\$118,218,835</b>	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	<b>\$113,873,424</b>	<b>\$118,218,835</b>	<b>\$113,873,424</b>
F. Total Permissible Exclusions	\$6,558,163	\$6,730,854	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$108,555,075	\$108,641,145	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$107,315,261	\$111,487,981	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$1,239,814	(\$2,846,836)	
Administrative Component	\$12,680,009	\$12,057,690	\$11,636,954
Program Component	\$97,160,335	100,064,852	\$96,622,677
Capital Component	\$17,359,080	\$17,532,343	\$17,049,843
<p>* Assuming budget funding, other than tax levy, remains the same as presented in the original budget, a contingent budget would require \$4,345,411 of reductions to the general fund budget. This would necessitate elimination of non-contingent expenses including \$50,000 for community use of the building, \$223,900 in instructional and operating equipment, and \$16,000 for certain non-unit employee salaries, \$350,000 in budgeted capital project expenditures, and \$172,986 in various consultant services. In addition, the district would need to add back \$12,000 as it could not take a savings advantage from multi-year technology maintenance contracts. In addition, reductions of \$3,289,525 in other program expenses and \$255,000 in administrative costs would need to be made to meet the contingent caps. The actual budget reductions to the proposed budget in the total amount of \$4,345,411 would be made by administration and the Board of Education pursuant to section 2023 of Education Law.</p>			
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p>	Description		Amount
<p>NOTE: Please submit an electronic version (Word or PDF) of this completed form to: <a href="mailto:emscmqts@nysed.gov">emscmqts@nysed.gov</a></p>			Under the Budget Proposed for the 2016-17 School Year
<p>Estimated Basic STAR Exemption Savings<sup>1</sup></p>			\$1,172

The annual budget vote for the fiscal year 2016-2017 by the qualified voters of the Bedford Central School District, Westchester County, New York, will be held at Bedford Hills, Bedford Village, Mt. Kisco, Pound Ridge, and West Patent Elementary Schools in said district on Tuesday, May 17, 2016 between the hours of 7:00am and 9:00pm, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:  
<http://www.p12.nysed.gov/mqtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2016-17 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 25, 2016

Form Preparer Name:   
 Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2015-16 (A)	Proposed Budget 2016-17 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	127,199,424	129,654,885	1.93 %
A. Proposed Tax Levy to Support the Total Budgeted Amount, Net of Reserve <sup>1</sup>	113,873,424	118,218,835	
B. Tax Levy to Support Library Debt, if Applicable			
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)	113,873,424	118,218,835	3.82 %
F. Permissible Exclusions to the School Tax Levy Limit	6,558,163	6,730,854	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	108,555,075	108,641,145	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	107,315,261	111,487,981	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	1,239,814	-2,846,836	
Public School Enrollment	4,324	4,248	-1.76 %
Consumer Price Index			0.12 %

<sup>1</sup> Exclude 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 2016-17, includes any carryover from 2015-16 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2015-16 (D)	Estimated 2016-17 (E)
Adjusted Restricted Fund Balance	3,284,000	3,018,194
Assigned Appropriated Fund Balance	3,040,698	320,000
Adjusted Unrestricted Fund Balance	4,194,155	2,316,277
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.30 %	1.79 %

Form Due May 9, 2016

2016-2017 Salary Threshold =  
 \$130,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2016-2017.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2016-2017 School Year

Sections 1608 and 1716 of the Education Law  
 (Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
Superintendent of Schools	268,000	66,319	

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

ASSISTANT SUPERINTENDENT FOR BUSINESS	212,854	56,695	
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Other Supervisory and Administrative Employees Scheduled to Receive \$130,000 or More in Salary

INTERIM DIRECTOR OF CURRICULUM & INSTR	180,000
INTERIM DIRECTOR OF PPS & SPECIAL ED.	183,000
INTERIM DIRECTOR OF ATH., HEALTH & P.E.	153,000
INTERIM DIRECTOR OF HR & DEVELOPMENT	170,000
DIRECTOR OF ESOL	162,014
ELEMENTARY PRINCIPAL	160,000
ELEMENTARY PRINCIPAL	165,702
ELEMENTARY PRINCIPAL	181,311
ELEMENTARY PRINCIPAL	184,921
ELEMENTARY PRINCIPAL	188,802
INTERIM ELEMENTARY ASSISTANT PRINCIPAL	170,017
INTERIM MIDDLE SCHOOL PRINCIPAL	205,000
MIDDLE SCHOOL HOUSE DIRECTOR	168,717
MIDDLE SCHOOL ASSISTANT PRINCIPAL	179,339
HIGH SCHOOL PRINCIPAL	209,967
HIGH SCHOOL ASSISTANT PRINCIPAL	157,914
HIGH SCHOOL ASSISTANT PRINCIPAL	166,869

# FISCAL ACCOUNTABILITY SUMMARY (2014 - 15)

## INFORMATION ABOUT EXPENDITURE RATIOS (2013 - 14)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

### THIS SCHOOL DISTRICT

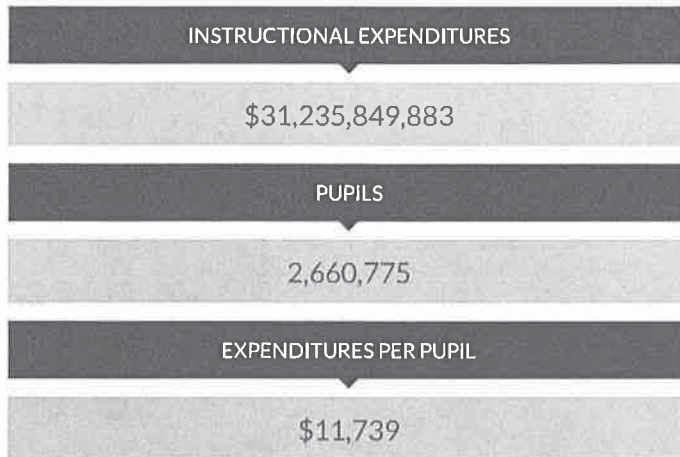
GENERAL EDUCATION	SPECIAL EDUCATION
<b>INSTRUCTIONAL EXPENDITURES</b>	<b>INSTRUCTIONAL EXPENDITURES</b>
\$75,246,255	\$17,933,565
<b>PUPILS</b>	<b>PUPILS</b>
4,380	459
<b>EXPENDITURES PER PUPIL</b>	<b>EXPENDITURES PER PUPIL</b>
\$17,180	\$39,071

### SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY

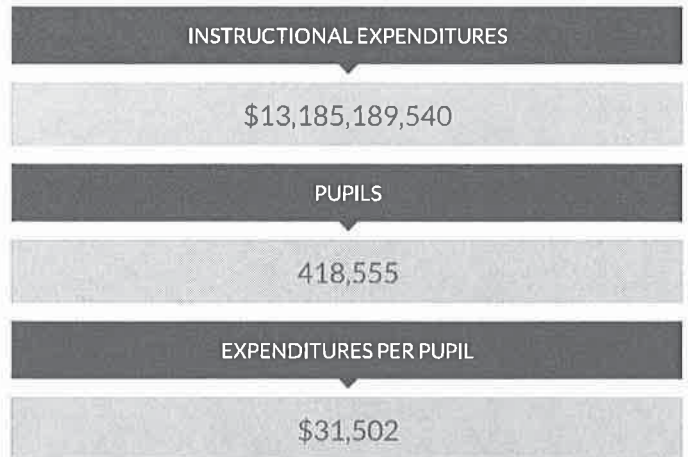
GENERAL EDUCATION	SPECIAL EDUCATION
<b>INSTRUCTIONAL EXPENDITURES</b>	<b>INSTRUCTIONAL EXPENDITURES</b>
\$5,322,726,462	\$1,959,709,296
<b>PUPILS</b>	<b>PUPILS</b>
381,125	50,836
<b>EXPENDITURES PER PUPIL</b>	<b>EXPENDITURES PER PUPIL</b>
\$13,966	\$38,550

# ALL SCHOOL DISTRICTS

## GENERAL EDUCATION



## SPECIAL EDUCATION



Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

# TOTAL EXPENDITURES PER PUPIL



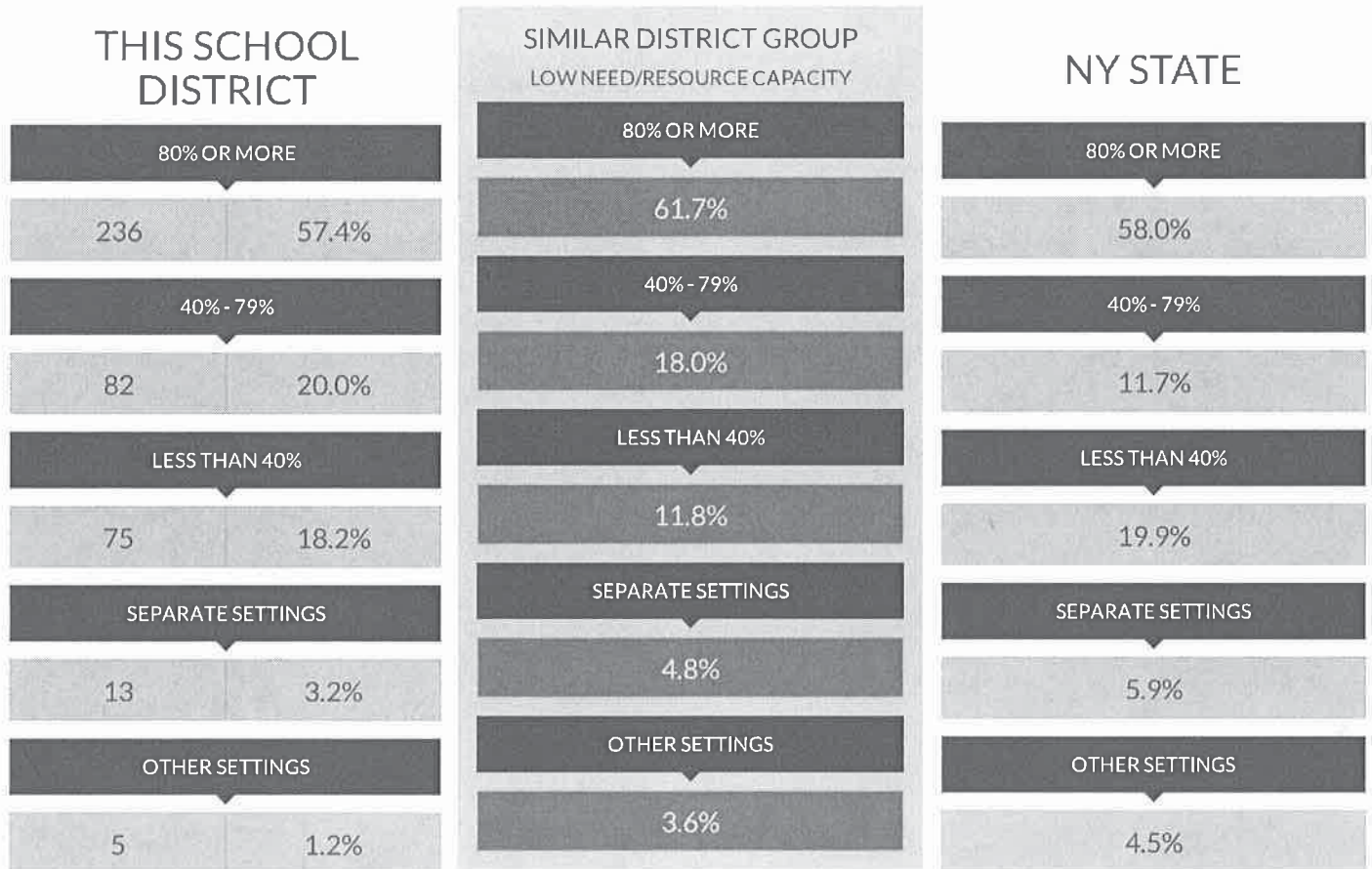
Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.



## INFORMATION ABOUT STUDENTS WITH DISABILITIES (2014 - 15)

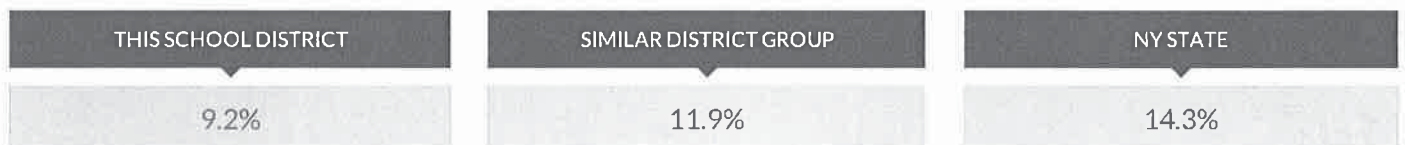
Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

### STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)



The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

### SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE



This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

Academic Report Cards are available on the New York State Education Department Data Site at <http://data.nysed.gov>.

District information can be accessed by clicking the box labeled District at the top right hand side of the page and choosing the appropriate letter of the alphabet to access your district.

Specific school information can be accessed by clicking the box labeled Schools at the top right hand side of the page, choosing the appropriate letter of the alphabet and scrolling down the page to find the school you would like to view.

Hard copies of the Report Card will be available at the District Office upon request.