



**Bedford Central School District**

**2015-2016**

**Proposed Budget**



# Bedford Central School District 2015-2016 Budget Summary

## Proposed Expenditures:

Board of Education Adopted Budget for Voter Consideration  
on May 19, 2015

Proposed 2015-2016 Budget	\$ 127,199,424
\$ Increase over 2014-15 Budget	\$ 699,424
Budget-to-Budget % Increase	0.55%
Tax Levy % Increase	0.62%

## Proposed Funding Sources:

Tax Levy & STAR	\$ 113,873,424
Non-Tax Revenues	\$ 10,726,000
Appropriated Fund Balance and Reserves	<u>\$ 2,600,000</u>
Total Revenue & Appropriated Fund Balance	\$ 127,199,424

### **School Budget Proposition:**

#### **RESOLVED:**

“Shall the sum of \$127,199,424 be appropriated to meet the estimated expenditures for school purposes of the Bedford Central School District for the fiscal year 2015-2016 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?”

## Noteworthy Budget Changes

### Pension Rate Decreases Help Contain Budget Costs

The rates that employers are required to pay the NYS Employee and Teacher Retirement Systems have finally started to decline as the investment market has improved. We anticipate a reduction of \$2.1 million in the District's pension cost contribution. This reduction in pension costs will help offset other budget increases.

### Addressing Student and Program Needs

The needs of particular students and enrollment in some programs have driven decisions to add staffing to meet these needs:

- 1.5 FTE for increased elementary tiered support teachers
- The addition of an elementary LEAP special education class staffed with 1.0 FTE teacher, 1.0 FTE instructional assistant and 2.0 FTE teacher aides
- 2.0 FTE instructional assistants; one each for middle and high school special education study skills program
- 1.0 FTE high school special education teacher for resource room and work study program
- 1.0 FTE high school Response to Intervention (RTI) support teacher
- 2.0 English Speakers of Other Languages (ESOL) teachers district wide
- 0.2 FTE teacher each at FLHS & FLMS for AVID program (Advancement via Individual Determination)
- 0.4 FTE Unified Arts teacher on the secondary level
- 0.4 FTE elementary library media specialist teacher
- 1.0 FTE technology support position for increased infrastructure upkeep district wide; partially offset by some technology overtime
- 1.0 FTE human resources clerical position for benefits management and HR compliance; partially offset by reductions in part-time staff and overtime

### Budget Reduction Modifications

Budget reductions were necessary to keep the proposed budget within the available funding:

- The District is able to reduce four elementary teaching class sections and stay within the board's class size guidelines. This reduces 4.0 FTE elementary classroom teaching positions.
- 0.2 FTE elementary physical education position
- Restructuring of administrative duties and salary/benefit reductions from retirements and resignations saves the district \$150K
- Elimination of the transportation supervisor position, transferring those duties to central administration, and adding some clerical support to transportation saves \$80K.
- A restructuring of some elementary teacher aide positions to use more part-time teacher aides is estimated to save the cost of employee benefits, provide more flexibility in scheduling for student supervision, and save the district an overall estimated \$340K.
- 1.0 FTE TV tech position
- Reduction of some staff development funds
- Consolidation of bus runs resulting in two less contracted buses
- One year elimination of budgeted capital projects
- AP test fees will be paid by students for those courses that generate college credit
- Reduction in some campus private security and consultant training time
- Additional reductions in materials, supplies, and contract service budgets

### Other Noteworthy Changes

- The budget includes \$200K for the establishment of a 2015-2016 tax certiorari reserve, which is being funded by assigning fund balance to next year's budget.
- The budget contains provision for a new four-year instructional technology equipment lease purchase agreement for an estimated principal and interest cost not to exceed \$250K per year for four years.

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015	2015-2016	Description of Budget Areas
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed		
<b>BOARD OF EDUCATION</b>									
<b>BOARD OF EDUCATION</b>									
1010.400 Contractual	2,728	4,550	6,984	3,492	5,800	5,768	4,300		
1010.450 Mat. & Supplies	2,645	3,047	2,938	1,765	2,250	3,551	2,500		
1010.490 BOCES Elect. Registr. Serv.	16,507	11,495	11,995	17,468	12,000	12,000	12,500		Board of Education materials, training and workshops. Includes BOCES election registration. service.
<b>TOTAL 1010</b>	<b>21,880</b>	<b>19,092</b>	<b>21,917</b>	<b>22,725</b>	<b>20,050</b>	<b>21,319</b>	<b>19,300</b>		
<b>DISTRICT CLERK</b>									
1040.160 Dist. Clerk Sal.	13,772	14,047	14,328	16,000	16,000	16,280	16,280		
1040.450 Mat. & Supplies	0	20	68	85	100	100	100		Office of the district clerk salary, contract services and materials & supplies.
<b>TOTAL 1040</b>	<b>13,772</b>	<b>14,067</b>	<b>14,396</b>	<b>16,085</b>	<b>16,100</b>	<b>16,380</b>	<b>16,380</b>		
<b>DISTRICT MEETING</b>									
1060.160 Elect. Clerks Sal	2,002	1,364	1,301	2,679	3,000	2,800	3,000		
1060.400 Contractual	10,433	11,416	12,663	18,892	12,000	12,511	22,000		
1060.450 Mat. & Supplies	503	295	1,629	1,661	900	1,450	1,500		Costs for running the district's budget vote and school board elections including poll workers, machine rentals and supplies. Includes increased cost for moving to mandated digital voting machines.
<b>TOTAL 1060</b>	<b>12,938</b>	<b>13,075</b>	<b>15,593</b>	<b>23,232</b>	<b>15,900</b>	<b>16,761</b>	<b>26,500</b>		
<b>TOTAL BOARD OF EDUCATION</b>	<b>48,590</b>	<b>46,234</b>	<b>51,906</b>	<b>62,042</b>	<b>52,050</b>	<b>54,460</b>	<b>62,180</b>		
<b>CHIEF SCHOOL ADMINISTRATOR</b>									
<b>SUPERINTENDENT'S OFFICE</b>									
1240.150 Supt.'s Sal	251,000	261,208	261,208	266,313	266,521	271,519	271,519		
1240.160 Clerical Sal	93,872	91,660	97,313	103,435	112,502	107,991	108,187		
1240.400 Contractual	27,530	32,121	35,116	29,654	35,000	32,980	33,000		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.
1240.450 Mat. & Supplies	788	333	1,761	231	900	800	500		
<b>TOTAL 1240</b>	<b>373,190</b>	<b>385,322</b>	<b>395,398</b>	<b>399,633</b>	<b>414,923</b>	<b>413,190</b>	<b>413,206</b>		
<b>TOTAL CHIEF SCHOOL ADMIN.</b>	<b>373,190</b>	<b>385,322</b>	<b>395,398</b>	<b>399,633</b>	<b>414,923</b>	<b>413,190</b>	<b>413,206</b>		

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>BUSINESS ADMIN.</b>								
1310.150 Asst. Supt. Bus.	223,276	227,741	232,296	235,780	235,986	242,854	242,854	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	392,334	346,393	339,987	343,215	368,855	360,102	371,149	
1310.400 Contractual	71,415	61,201	36,071	37,631	44,191	37,876	38,325	
1310.450 Mat. & Supplies	6,093	1,758	981	263	1,800	1,664	1,500	
1310.490 BOCES Services	24,623	23,882	23,749	24,260	8,110	8,110	8,250	
<b>TOTAL 1310</b>	<b>717,741</b>	<b>660,974</b>	<b>633,084</b>	<b>641,149</b>	<b>658,942</b>	<b>650,606</b>	<b>662,078</b>	
<b>AUDITING</b>								
1320.400 Int., Ext., & Claims Auditors	84,190	61,050	75,326	73,733	78,800	73,380	74,000	Costs for claims auditor, internal auditor and external auditor mandated services.
<b>TOTAL 1320</b>	<b>84,190</b>	<b>61,050</b>	<b>75,326</b>	<b>73,733</b>	<b>78,800</b>	<b>73,380</b>	<b>74,000</b>	
<b>TREASURER</b>								
1325.160 Treasurer Sal	124,672	127,165	129,708	135,354	135,354	138,002	138,002	Salary costs for district treasurer who reports directly to the Board of Education.
<b>TOTAL 1325</b>	<b>124,672</b>	<b>127,165</b>	<b>129,708</b>	<b>135,354</b>	<b>135,354</b>	<b>138,002</b>	<b>138,002</b>	
<b>PURCHASING</b>								
1345.160 Purchasing Agent	74,139	77,036	71,721	75,284	79,299	79,299	83,617	District's purchasing department including salary for purchasing agent, contracted bid services and materials & supplies.
1345.400 Contractual	12,326	13,926	12,687	11,077	13,730	13,176	14,300	
1345.450 Mat. & Supplies	0	0	1,546	126	0	0	0	
<b>TOTAL 1345</b>	<b>86,465</b>	<b>90,962</b>	<b>85,954</b>	<b>86,487</b>	<b>93,029</b>	<b>92,475</b>	<b>97,917</b>	
<b>TOTAL FINANCE</b>	<b>1,013,068</b>	<b>940,151</b>	<b>924,072</b>	<b>936,723</b>	<b>966,125</b>	<b>954,463</b>	<b>971,997</b>	
<b>STAFF</b>								
<b>LEGAL SERVICES</b>								
1420.400 Cont. Legal Ser.	338,724	304,314	319,300	352,338	313,972	311,927	316,375	Legal representation, retainer services, hearing officers, contractual matters, labor negotiations, bond counsel and financial advisor.
<b>TOTAL 1420</b>	<b>338,724</b>	<b>304,314</b>	<b>319,300</b>	<b>352,338</b>	<b>313,972</b>	<b>311,927</b>	<b>316,375</b>	

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>PERSONNEL</b>								
1430.150 Director of Personnel	154,325	157,080	5,000	181,000	181,000	186,430	186,430	Human resources department including salaries for assistant superintendent for human resources, personnel assistant, secretary, recruitment advertising, contractual services, printing, supplies, and BOCES certification services, substitute finder & cooperative recruitment. Reducing O.T. and adding clerical position for compliance with audit recommendations, state reporting and benefits management. Returning BOCES employee assistance service to budget.
1430.160 Clerical Sal	142,036	180,123	148,174	137,120	152,000	178,520	207,496	
1430.400 Contractual	6,718	6,495	24,092	4,518	13,650	14,670	10,720	
1430.450 Mat. & Supplies	3,063	2,296	1,623	1,861	1,980	1,508	1,500	
1430.490 BOCES Services	66,787	65,570	58,556	69,732	37,113	54,813	55,637	
<b>TOTAL 1430</b>	<b>372,929</b>	<b>411,563</b>	<b>237,445</b>	<b>394,231</b>	<b>385,743</b>	<b>435,941</b>	<b>461,683</b>	
<b>PUBLIC INFORMATION</b>								
1480.400 Contractual	34,505	49,902	43,881	37,755	45,600	26,448	27,900	Website contract services, newsletters, calendar production, budget documents and other communications.
1480.490 BOCES Services	11,338	11,200	11,200	11,200	0	0	0	
<b>TOTAL 1480</b>	<b>45,843</b>	<b>61,102</b>	<b>55,081</b>	<b>48,955</b>	<b>45,600</b>	<b>26,448</b>	<b>27,900</b>	
<b>TOTAL STAFF</b>	<b>757,486</b>	<b>776,979</b>	<b>611,826</b>	<b>795,524</b>	<b>745,315</b>	<b>774,316</b>	<b>805,958</b>	
<b>CENTRAL SERVICES</b>								
<b>OPERATION OF PLANT</b>								Operation of the buildings including salaries for director of buildings and grounds, account clerk, 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. Reduction in heating fuel costs and move of some repair funds to maintenance budget. Reduced safety consultant services.
1620.160 Classified Staff	3,081,070	2,983,763	3,048,111	3,097,332	3,031,253	3,198,257	3,095,437	
1620.200 Equipment	48,358	49,203	42,848	32,376	55,000	53,987	45,000	
1620.400 Contractual	2,653,906	2,614,066	3,349,729	3,544,215	3,102,140	3,092,258	2,900,650	
1620.450 Mat. & Supplies	170,103	207,942	185,030	178,681	182,900	201,580	205,000	
1620.490 BOCES Services	0	0	19,310	3,239	15,000	0	0	
<b>TOTAL 1620</b>	<b>5,953,437</b>	<b>5,854,974</b>	<b>6,645,028</b>	<b>6,855,843</b>	<b>6,386,293</b>	<b>6,546,082</b>	<b>6,246,087</b>	
<b>MAINTENANCE OF PLANT</b>								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. Replacement utility vehicle budgeted next year.
1621.160 Classified Sal	576,500	562,792	552,830	546,984	566,473	566,967	575,883	
1621.200 Equipment	46,746	24,285	24,849	32,357	0	5,105	50,000	
1621.400 Contractual	728,225	700,913	720,098	727,103	819,500	826,783	852,500	
1621.400R Repair Reserve	0	0	133,414	0	0	0	0	
1621.450 Mat. & Supplies	97,277	134,211	169,058	171,291	171,000	165,978	156,000	
<b>TOTAL 1621</b>	<b>1,448,748</b>	<b>1,422,201</b>	<b>1,600,249</b>	<b>1,477,735</b>	<b>1,556,973</b>	<b>1,564,833</b>	<b>1,634,383</b>	

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	Description of Budget Areas
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	
<b>CENTRAL STOREROOM</b>								
1660.400 Contr. Services	1,859	0	0	0	0	0	0	
1660.450 Mat. & Supplies	9,478	5,901	5,634	5,991	6,000	7,624	7,500	Central administrative materials and supplies.
<b>TOTAL 1660</b>	<b>11,337</b>	<b>5,901</b>	<b>5,634</b>	<b>5,991</b>	<b>6,000</b>	<b>7,624</b>	<b>7,500</b>	
<b>CENTRAL PRINT/MAIL</b>								
1670.400 Contractual	0	0	0	0	0	0	0	
1670.490 BOCES Services	16,930	5,371	5,910	5,900	7,500	8,980	7,500	Central printing and mailing service through local BOCES.
<b>TOTAL 1670</b>	<b>16,930</b>	<b>5,371</b>	<b>5,910</b>	<b>5,900</b>	<b>7,500</b>	<b>8,980</b>	<b>7,500</b>	
<b>CENTRAL DATA PROCESSING</b>								
1680.160 Classified Staff	175,792	181,958	184,755	187,720	276,575	274,227	280,962	
1680.200 Equipment	0	0	0	0	0	0	0	
1680.400 Contractual	72,614	84,167	70,975	69,918	71,500	70,316	71,709	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	144,016	150,121	181,559	212,324	212,090	212,090	216,266	
<b>TOTAL 1680</b>	<b>392,422</b>	<b>416,246</b>	<b>437,289</b>	<b>469,962</b>	<b>560,165</b>	<b>556,633</b>	<b>588,937</b>	
<b>TOTAL CENTRAL SERVICES</b>	<b>7,822,874</b>	<b>7,704,692</b>	<b>8,694,110</b>	<b>8,815,431</b>	<b>8,516,931</b>	<b>8,684,152</b>	<b>8,464,407</b>	
<b>SPECIAL ITEMS (Contractual Expense)</b>								
1910.400 Unallocated Ins.	365,270	379,239	400,012	406,002	419,200	420,035	430,680	
1920.400 Sch.Assoc.Dues	40,095	41,461	40,900	44,141	33,600	33,777	37,100	
1930.400 Judgem't/Claims	0	3,117	0	0	0	0	0	
1950.400 Assess. On Schools	0	0	0	0	0	0	0	Property/casualty, liability, and student accident insurance, school association dues and memberships;
1964.400 Refund Prop.Tax	57,105	465,874	896,603	122,552	60,000	255,973	250,000	\$50K budget for current year tax certiorari refunds, \$200,000 to establish and fund a 2015-2016 tax certiorari reserve. BOCES capital and administrative costs assigned to member school districts.
1980.400 MTA Tax	210,402	135,535	0	0	0	0	0	
1981.490 Admin & Cap/BOCES	847,181	405,549	911,818	946,107	899,764	899,764	916,370	
<b>TOTAL SPECIAL ITEMS</b>	<b>1,520,053</b>	<b>1,430,775</b>	<b>2,249,333</b>	<b>1,518,802</b>	<b>1,412,564</b>	<b>1,609,549</b>	<b>1,634,150</b>	
<b>TOTAL GENERAL SUPPORT</b>	<b>11,535,271</b>	<b>11,284,153</b>	<b>12,926,645</b>	<b>12,528,155</b>	<b>12,107,908</b>	<b>12,490,130</b>	<b>12,351,698</b>	



# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>INSTRUCTION</b>								
<b>ADMINISTRATION &amp; IMPROVEMENT</b>								
<b>CURRICULUM DEVELOPMENT &amp; SUPERVISION</b>								
2010.150 Instruct.Sal.	316,017	282,015	272,650	233,457	245,319	260,941	235,879	Curriculum development and supervision of curriculum including salaries for assistant superintendent 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.	68,207	62,873	64,761	63,821	70,697	65,990	68,637	
2010.400 Contract.Exp.	56,373	30,956	37,140	49,770	63,925	48,239	50,275	
2010.450 Mat. & Supplies	3,027	3,765	6,110	5,628	9,450	9,266	9,000	
2010.490 BOCES Services	37,536	34,516	51,288	37,264	40,145	40,145	29,025	
<b>TOTAL 2010</b>	<b>481,160</b>	<b>414,125</b>	<b>431,949</b>	<b>389,940</b>	<b>429,536</b>	<b>424,561</b>	<b>392,816</b>	
<b>SUPERVISION - REGULAR SCHOOL</b>								
2020.150 Instruct.Sal.	2,346,828	2,607,814	2,626,555	2,790,574	3,001,908	2,992,420	3,098,541	Supervision of building and district staff and programs including salaries for principals, assistant principals, house directors, athletic director, director of pupil personnel services, program directors, secretaries, clerks, office assistants, office equipment, equipment repair, office supplies, postage, conference fees, dues, and printing costs.
2020.160 Noninstr.Sal.	1,366,925	1,398,625	1,407,398	1,560,001	1,565,671	1,517,947	1,530,580	
2020.200 Equipment	13,817	4,767	6,518	2,971	14,600	14,078	9,000	
2020.400 Contract.Exp.	15,986	17,365	20,161	18,718	29,887	23,825	22,417	
2020.450 Mat. & Supplies	10,710	14,388	13,807	13,940	13,979	11,044	11,757	
<b>TOTAL 2020</b>	<b>3,754,266</b>	<b>4,042,959</b>	<b>4,074,439</b>	<b>4,386,204</b>	<b>4,626,045</b>	<b>4,559,314</b>	<b>4,672,295</b>	
<b>INSERVICE TRAINING - INSTRUCTION</b>								
2070.150 Instruct.Sal.	160,348	196,403	200,408	109,827	125,659	113,144	150,659	Staff development and training including professional growth and development teacher projects, teacher conferences and workshops, administrative PG&Ds, training instructors and consultants, future administrator academy, BOCES staff development opportunities, NYS assessment training, anti-bullying training, math, science and social studies staff development.
2070.160 Noninstruct.Sal.	57,585	56,014	57,574	0	5,000	0	5,000	
2070.400 Contract.Exp.	230,950	134,226	216,971	327,035	241,691	313,868	302,400	
2070.450 Mat. & Supplies	3,962	1,968	1,089	3,496	2,250	3,160	2,250	
2070.490 BOCES Services	24,926	68,217	69,366	68,476	59,600	59,709	62,000	
<b>TOTAL 2070</b>	<b>477,771</b>	<b>456,828</b>	<b>545,408</b>	<b>508,834</b>	<b>434,200</b>	<b>489,881</b>	<b>522,309</b>	
<b>TOTAL ADMIN. &amp; IMPROVEMENT</b>	<b>4,713,197</b>	<b>4,913,913</b>	<b>5,051,796</b>	<b>5,284,978</b>	<b>5,489,781</b>	<b>5,473,776</b>	<b>5,587,420</b>	

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed
<b>TEACHING - REGULAR SCHOOL</b>							
2110.120 Teacher Sal.K-5	15,326,396	15,654,854	17,099,051	16,686,574	17,064,234	16,868,086	17,458,110
2110.130 Teacher Sal.6-12	17,107,412	17,149,425	18,206,502	17,951,818	18,798,761	18,616,087	19,617,825
2110.140 Sub. Teacher Sal.	530,813	614,752	613,706	654,988	575,000	590,586	600,000
2110.160 Noninstruct.Sal	2,615,978	2,686,962	2,451,366	2,514,638	2,171,242	2,390,976	2,448,275
2110.200 Equipment	108,974	53,825	125,466	77,575	122,475	151,069	111,275
2110.400 Contract.Exp.	266,440	287,193	309,797	248,582	232,315	309,040	275,768
2110.450 Mat.& Supplies	472,393	506,262	490,340	422,678	409,242	400,506	377,878
2110.470 Tuition	5,351	0	34,479	703	35,000	13,931	35,000
2110.480 Textbooks	306,731	646,026	623,978	391,717	490,972	481,195	491,216
2110.490 BOCES Services	72,546	71,979	45,908	43,504	44,369	88,164	43,267
<b>TOTAL 2110</b>	<b>36,813,034</b>	<b>37,671,279</b>	<b>40,000,593</b>	<b>38,992,777</b>	<b>39,943,610</b>	<b>39,909,640</b>	<b>41,458,614</b>
<b>PROGRAMS FOR STUDENTS WITH DISABILITIES</b>							
2250.150 Instruct.Sal.	4,903,436	5,204,857	5,061,158	5,034,829	5,289,754	5,282,936	5,492,317
2250.160 Noninstruct.Sal.	2,417,906	2,529,049	2,598,354	2,561,291	2,703,425	2,596,924	2,979,800
2250.200 Equipment	0	19,462	10,866	0	5,000	371	2,500
2250.400 Contract.Exp.	123,488	139,363	97,980	105,994	148,710	127,350	132,500
2250.450 Mat.& Supplies	24,213	18,547	59,086	77,562	32,085	37,805	28,470
2250.470 Tuition	602,457	881,204	626,553	612,830	680,000	678,846	630,000
2250.480 Textbooks	0	2,337	3,242	2,056	5,000	3,723	4,600
2250.490 BOCES Services	499,413	477,048	585,859	309,116	400,000	525,100	475,000
<b>TOTAL 2250</b>	<b>8,570,913</b>	<b>9,271,868</b>	<b>9,043,098</b>	<b>8,703,678</b>	<b>9,263,974</b>	<b>9,253,055</b>	<b>9,745,187</b>
<b>OCCUPATIONAL EDUCATION</b>							
2280.490 BOCES Services	769,578	753,226	710,243	727,018	925,550	925,550	1,197,393
<b>TOTAL 2280</b>	<b>769,578</b>	<b>753,226</b>	<b>710,243</b>	<b>727,018</b>	<b>925,550</b>	<b>925,550</b>	<b>1,197,393</b>
<b>TEACHING - SPECIAL SCHOOLS</b>							
2330.150 Instruct.Sal.	13,918	0	0	28,005	50,000	37,064	50,000
2330.160 Noninstruct.Sal.	26,868	0	0	117	0	7,838	0
2330.400 Contract Exp.	0	0	0	900	0	778	0
2330.450 Mat.& Supplies	3,071	0	0	393	0	1,156	0
<b>TOTAL 2330</b>	<b>43,857</b>	<b>0</b>	<b>0</b>	<b>29,415</b>	<b>50,000</b>	<b>46,836</b>	<b>50,000</b>
<b>TOTAL</b>	<b>46,197,382</b>	<b>47,696,373</b>	<b>49,753,934</b>	<b>48,452,888</b>	<b>50,183,134</b>	<b>50,135,031</b>	<b>52,451,194</b>

Regular instructional program including salaries for elementary, middle and high school teachers of all subjects, instructional assistants, teacher aides, substitute teachers and interns, equipment and supplies, contract services, testing materials, public and private school textbooks, and BOCES program services for students. Budget reduces full-time aide staff, 4.0 elem. teachers, .0.2 P.E.; adds 2.0 ESOL teachers, 1.0 high school academic support teacher, 1.5 elem. tiered support teachers and 0.8 middle school teachers. Reduction in AP exam costs for fees charged. Contract service and conference fee reductions.

Program costs for students with disabilities including salaries for teachers, instructional assistants, teacher aides, clerical support, director for special education, assistant director, contracted related and professional services, placement of students in BOCES and privately approved tuition-based programs out-of-district. Budget includes increase of 2.0 special education teachers, 3.0 instructional assistants and 2.0 special class aides. Consolidation of administrative duties expected to reduce administrative salaries.

Trade and occupational education instructional costs through BOCES tech and career ed program. Increased costs due to enrollment and cost structure increases.

Summer school programs including salaries for teachers, instructional assistants, aides, nurses; materials and supplies.

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed
INSTRUCTIONAL MEDIA							
<b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>							
2610.150 Instruct.Sal.	821,116	884,078	903,354	950,148	802,319	822,407	866,749
2610.160 Noninstruct.Sal.	103,567	62,153	64,590	66,124	70,376	70,038	71,556
2610.200 Equipment	169	738	0	0	1,200	328	0
2610.400 Contract.Exp..	17,065	15,208	22,445	31,174	13,345	7,637	7,795
2610.450 Mat.& Supplies	7,166	6,351	5,069	4,050	4,016	2,779	3,816
2610.460 Lib.& AV Loan Prog.	48,074	48,750	45,687	39,958	36,150	39,640	36,474
2610.490 BOCES Services	56,485	57,964	66,675	44,694	59,231	58,486	71,569
<b>TOTAL 2610</b>	<b>1,053,642</b>	<b>1,075,242</b>	<b>1,109,820</b>	<b>1,136,148</b>	<b>986,637</b>	<b>1,001,315</b>	<b>1,057,959</b>
<b>EDUCATIONAL TELEVISION</b>							
2620.160 Noninstruct.Sal.	194,642	201,876	204,856	218,480	213,539	217,565	130,833
2620.200 Equipment	7,746	12,461	8,000	6,754	8,000	7,881	8,000
2620.400 Contract.Exp.	8,811	10,801	9,108	12,093	13,336	10,249	11,750
2620.450 Mat.& Supplies	7,617	2,592	4,953	3,320	2,044	1,757	2,700
<b>TOTAL 2620</b>	<b>218,816</b>	<b>227,730</b>	<b>226,917</b>	<b>240,647</b>	<b>236,919</b>	<b>237,452</b>	<b>153,283</b>
<b>COMPUTER ASSISTED INSTRUCTION</b>							
2630.160 Noninstruct.Sal.	873,085	904,455	939,760	976,379	998,408	999,820	1,074,334
2630.200 Equipment	33,696	95,224	54,520	51,200	50,000	49,939	50,000
2630.400 Contract.Exp.	200,983	230,770	240,973	226,973	273,850	276,447	264,755
2630.450 Mat.& Supplies	83,549	104,821	91,403	74,999	79,625	78,907	83,350
2630.460 St.Aid Comp.Soft.	75,356	72,265	58,662	75,879	83,650	76,073	84,750
2630.490 BOCES Services	0	0	0	2,758	2,500	2,700	5,000
<b>TOTAL 2630</b>	<b>1,266,669</b>	<b>1,407,535</b>	<b>1,385,318</b>	<b>1,408,188</b>	<b>1,488,033</b>	<b>1,483,886</b>	<b>1,562,189</b>
<b>TOTAL</b>							
<b>INSTRUCTIONAL MEDIA</b>	<b>2,539,127</b>	<b>2,710,507</b>	<b>2,722,055</b>	<b>2,784,983</b>	<b>2,711,589</b>	<b>2,722,653</b>	<b>2,773,431</b>
<b>PUPIL SERVICES</b>							
<b>ATTENDANCE - REGULAR SCHOOL</b>							
2805.160 Noninstruct.Sal.	57,429	62,002	64,042	70,179	81,197	78,339	80,067
2805.400 Contract.Exp.	0	0	0	0	0	0	0
<b>TOTAL 2805</b>	<b>57,429</b>	<b>62,002</b>	<b>64,042</b>	<b>70,179</b>	<b>81,197</b>	<b>78,339</b>	<b>80,067</b>

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. Includes 0.4 addition of elementary library media specialist; increased web-based software subscriptions through BOCES.

Costs for educational television and video services including salaries for educational T.V. supervisor, Board of Ed. and Town board meeting coverage, video projects, equipment, maintenance services and supplies. Budget includes elimination of television technician position commensurate with reduced service.

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. Budget includes addition of 1.0 staff to help support increased security and safety systems.

Student attendance and registration services including salary for central registrar.

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>GUIDANCE - REGULAR SCHOOL</b>								
2810.150 Instruct.Sal.	1,199,287	1,246,628	1,348,207	1,369,961	1,357,735	1,398,698	1,427,232	
2810.160 Noninstruct.Sal.	248,895	240,420	201,437	211,498	219,474	214,771	224,552	
2810.200 Equipment	4,376	2,000	1,980	595	2,000	1,680	0	
2810.400 Contract.Exp.	17,704	13,563	14,202	12,553	11,415	12,698	11,415	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	11,357	10,191	11,776	5,837	9,550	8,791	9,050	
2810.490 BOCES Services	5,359	16,182	21,740	20,519	25,298	25,023	25,365	
<b>TOTAL 2810</b>	<b>1,486,978</b>	<b>1,528,984</b>	<b>1,599,342</b>	<b>1,620,963</b>	<b>1,625,472</b>	<b>1,661,661</b>	<b>1,697,614</b>	
<b>HEALTH SERVICES - REGULAR SCHOOL</b>								
2815.160 Noninstruct.Sal.	697,053	697,672	731,361	759,010	791,296	773,343	827,784	
2815.200 Equipment	2,957	497	0	0	1,500	1,200	0	
2815.400 Contract.Exp.	204,137	210,806	197,802	195,549	205,500	199,012	196,250	School health services including public and private school nurses, office assistants, contract school physician, health services to private schools, equipment repair and health supplies.
2815.450 Mat.& Supplies	10,713	12,615	8,349	8,653	9,000	8,817	9,000	
<b>TOTAL 2815</b>	<b>914,860</b>	<b>921,590</b>	<b>937,512</b>	<b>963,212</b>	<b>1,007,295</b>	<b>982,372</b>	<b>1,033,034</b>	
<b>PSYCHOLOGICAL SERVICES</b>								
2820.150 Instruct.Sal.	1,255,334	1,226,457	1,201,482	1,293,819	1,383,289	1,393,825	1,471,362	Educational psychological services including salaries for school psychologists.
<b>TOTAL 2820</b>	<b>1,255,334</b>	<b>1,226,457</b>	<b>1,201,482</b>	<b>1,293,819</b>	<b>1,383,289</b>	<b>1,393,825</b>	<b>1,471,362</b>	
<b>SOCIAL WORK SERVICE</b>								
2825.150 Instruct.Sal.	450,591	421,662	454,708	499,559	390,231	490,987	402,321	
2825.400 Contract.Exp.	63,930	64,890	65,865	46,461	0	0	0	School social work services including salaries for school social workers. Contracted student assistance counselor now paid by general purpose grant-in-aid funds for one more year.
<b>TOTAL 2825</b>	<b>514,521</b>	<b>486,552</b>	<b>520,573</b>	<b>546,020</b>	<b>390,231</b>	<b>490,987</b>	<b>402,321</b>	
<b>COCURRICULAR ACTIVITIES - REGULAR SCHOOL</b>								
2850.150 Instruct.Sal.	240,198	218,305	207,650	198,510	170,000	191,590	170,000	
2850.400 Contract.Exp.	0	4,800	6,900	7,950	0	0	0	Extracurricular club activity advisors and expenses.
2850.450 Mat.& Supplies	0	0	0	0	0	0	0	
<b>TOTAL 2850</b>	<b>240,198</b>	<b>223,105</b>	<b>214,550</b>	<b>206,460</b>	<b>170,000</b>	<b>191,590</b>	<b>170,000</b>	

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL</b>								
2855.150 Instruct.Sal.	444,868	446,569	445,578	444,815	414,733	433,465	414,733	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.
2855.160 Athletic Trainer	36,100	36,100	36,100	36,100	37,000	36,100	37,000	
2855.200 Equipment	1,075	4,395	0	0	0	0	0	
2855.400 Contract.Exp.	65,543	90,675	83,472	80,393	83,700	82,855	83,700	
2855.450 Mat.& Supplies	54,348	52,593	49,590	41,207	45,000	47,332	45,000	
2855.490 BOCES Services	79,356	82,401	77,050	75,505	83,000	75,850	77,000	
<b>TOTAL</b>	<b>681,290</b>	<b>712,734</b>	<b>691,790</b>	<b>678,020</b>	<b>663,433</b>	<b>675,602</b>	<b>657,433</b>	
<b>PUPIL SERVICES</b>	<b>5,150,610</b>	<b>5,161,423</b>	<b>5,229,291</b>	<b>5,378,673</b>	<b>5,320,917</b>	<b>5,474,376</b>	<b>5,511,831</b>	
<b>TOTAL</b>	<b>58,600,316</b>	<b>60,482,216</b>	<b>62,757,076</b>	<b>61,901,522</b>	<b>63,705,421</b>	<b>63,805,886</b>	<b>66,323,876</b>	
<b>PUPIL TRANSPORTATION</b>								
<b>DISTRICT TRANSPORTATION</b>								
5510.160 Noninstruct.Sal.	1,646,934	1,777,574	326,240	269,812	285,926	251,626	206,379	District supervision of student transportation services including dispatcher salaries, contract routing software, office and training supplies. Budget includes elimination of transportation supervisor position and increased clerical support to transportation office.
5510.200 Equipment	204,396	16,900	0	0	0	0	0	
5510.400 Contract.Exp.	163,167	116,769	10,907	22,765	22,435	17,372	14,110	
5510.450 Mat.& Supplies	187,779	194,634	4,140	5,056	7,850	2,988	3,000	
<b>TOTAL 5510</b>	<b>2,202,276</b>	<b>2,105,877</b>	<b>341,287</b>	<b>297,633</b>	<b>316,211</b>	<b>271,966</b>	<b>223,489</b>	
<b>GARAGE BUILDING</b>								
5530.400 Contract.Exp.	879	50,000	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>879</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CONTRACT TRANSPORTATION</b>								
5540.400 Contract.Exp.	4,830,301	4,699,582	7,250,574	7,544,359	7,453,014	7,903,266	7,921,749	Home-to-school contracted bus transportation, bus monitors for special education runs, athletic transportation, bus fuel. Field trip transportation funded by outside sources. Budget anticipates reduction of two contracted buses.
5540.450 Contractor Fuel	309,873	272,633	417,605	401,947	413,519	327,742	300,529	
<b>TOTAL 5540</b>	<b>5,140,174</b>	<b>4,972,215</b>	<b>7,668,179</b>	<b>7,946,306</b>	<b>7,866,533</b>	<b>8,231,008</b>	<b>8,222,278</b>	
<b>TOTAL</b>	<b>7,343,329</b>	<b>7,128,092</b>	<b>8,009,466</b>	<b>8,243,939</b>	<b>8,162,744</b>	<b>8,502,974</b>	<b>8,445,767</b>	

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Proposed	Description of Budget Areas
<b>UNDISTRIBUTED</b>								
<b>EMPLOYEE BENEFITS</b>								
9010.800 State Retirement	2,080,876	2,655,218	2,608,776	2,791,531	2,946,772	2,730,873	2,716,003	
9020.800 Teachers Ret.	4,016,071	5,361,213	5,881,411	8,058,063	8,888,428	8,932,951	7,009,523	
9030.800 Social Security	4,457,597	4,525,603	4,599,343	4,603,574	4,820,693	4,724,398	5,043,857	
9040.800 Workers Comp.	357,713	332,750	316,163	316,437	306,373	306,373	279,442	
9045.800 Life Insurance	67,241	68,727	68,700	63,496	78,000	78,000	76,389	
9050.800 Unemployment Ins.	147,175	74,568	224,220	33,041	50,000	50,000	50,000	
9055.800 Disability Ins.	52,381	53,380	59,805	42,114	62,500	38,500	37,582	
9060.800 Hosp., Med. Ins.	15,492,028	13,102,061	13,474,415	16,456,274	16,509,965	15,552,894	16,500,000	
9065.800 Dental Ins.	728,754	772,776	734,207	753,033	806,714	823,413	861,638	
9066.800 Vision Plan Ins.	0	0	0	0	0	45,000	53,752	
<b>TOTAL EMP. BENEFITS</b>	<b>27,399,836</b>	<b>26,946,296</b>	<b>27,967,040</b>	<b>33,117,563</b>	<b>34,469,445</b>	<b>33,282,402</b>	<b>32,628,186</b>	Employee benefits including mandated participation in NYS Employee and Teacher Retirement Systems., insurance program costs including workers compensation, unemployment, life and disability; health, dental and vision plan costs, and social security costs. Reductions in retirement system rates expected.
<b>DEBT SERVICE</b>								
9711.600 Principal on Indebtedness	4,435,000	4,550,000	4,645,000	4,760,000	4,160,000	4,225,000	4,270,000	
9711.700 Interest on Serial Bonds	2,838,728	2,682,525	2,383,721	2,226,366	2,056,432	1,746,766	1,841,825	
9731.600 Principal on Indebtedness BAN	0	0	0	0	0	0	0	
9731.700 BAN Interest	0	0	0	0	50,000	0	21,593	
9760 Tax Anticipation Notes	0	0	0	0	0	0	0	
9785.600 Instal. Purchase Prin.	947,946	736,620	909,865	931,634	1,084,429	999,473	1,020,211	
9785.700 Instal. Purchase Int.	39,903	42,989	36,461	24,934	31,621	19,890	21,068	
<b>TOTAL DEBT SERVICE</b>	<b>8,261,577</b>	<b>8,012,134</b>	<b>7,975,047</b>	<b>7,942,934</b>	<b>7,382,482</b>	<b>6,991,129</b>	<b>7,174,697</b>	Principal and interest costs on district construction debt including reduced costs for refunded bonds. Short-term note borrowing on district's most recent capital plan and BOCES capital improvements. Principal and interest costs on equipment leases and installment purchase contracts for computer technology, copiers, and maintenance vehicles. Budget includes new 4-year instructional computer technology lease.
<b>INTERFUND TRANSFERS</b>								
9901.930 To School Lunch Fund	0	0	0	0	0	0	0	
9901.950 To Spec. Aid Fund	130,711	226,317	253,649	245,300	275,000	275,000	275,000	
9950.900 To Capital Funds	255,000	250,000	1,250,000	250,000	377,000	377,000	0	
<b>TOT. INTERFUND TRANS.</b>	<b>385,711</b>	<b>476,317</b>	<b>1,503,649</b>	<b>495,300</b>	<b>652,000</b>	<b>652,000</b>	<b>275,000</b>	District portion of costs for special aided programs not fully aided. Capital project funds transferred to capital fund for planned projects. '15-'16 budget removes project funds for one year.
<b>TOTAL</b>								
<b>UNDISTRIBUTED</b>	<b>36,047,124</b>	<b>35,434,747</b>	<b>37,445,736</b>	<b>41,555,797</b>	<b>42,503,927</b>	<b>40,925,531</b>	<b>40,077,883</b>	
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b>113,526,040</b>	<b>114,329,208</b>	<b>121,138,923</b>	<b>124,229,413</b>	<b>126,500,000</b>	<b>125,724,521</b>	<b>127,199,424</b>	0.55% Budget-to-Budget Increase

# Board of Education Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015	2015-2016	2015-2016	Description of Budget Areas
	Actual	Actual	Actual	Actual	Budget	Est. Actual	Est. Actual	Proposed	Proposed	
<b>REVENUE</b>										
Property Tax & STAR	103,217,943	105,073,767	107,713,614	111,488,712	113,174,570	\$113,146,641	\$113,146,641	\$113,873,424	\$113,873,424	Represents a 0.62% tax levy increase
MTA Tax Reimbursement	210,213	135,535	0	0	0	0	0	0	0	
County Sales Tax	1,329,859	1,363,716	1,408,138	1,483,867	1,480,000	\$1,555,788	\$1,555,788	\$1,587,000	\$1,587,000	
State & Other Aid	5,074,882	5,045,332	5,080,516	5,341,251	5,744,630	\$5,518,725	\$5,518,725	\$6,038,000	\$6,038,000	
WWTP Reimbursements	0	131,183	212,893	241,773	275,600	\$275,600	\$275,600	\$254,000	\$254,000	
Federal Fiscal Stabilization Aid	419,383	0	0	0	0	0	0	0	0	
Tuition-In Students	1,194,075	1,355,205	1,809,058	1,620,128	1,580,000	\$1,946,775	\$1,946,775	\$1,750,000	\$1,750,000	
Medicare Gov't Subsidy	434,087	316,652	337,042	297,879	275,000	\$256,095	\$256,095	\$150,000	\$150,000	
Health Services Other Districts	129,626	139,459	160,719	200,727	200,000	\$165,000	\$165,000	\$170,000	\$170,000	
Rentals/Bldg. Use	316,719	347,630	435,940	441,034	485,200	\$506,861	\$506,861	\$517,000	\$517,000	
Interest Income	119,090	94,646	60,194	35,972	40,000	\$26,780	\$26,780	\$30,000	\$30,000	
Refund of Prior Years Expenses	171,408	331,943	501,402	484,647	75,000	\$206,406	\$206,406	\$100,000	\$100,000	
Transfers in From Other Funds	145,272	500,000	300,000	377,865	35,161	\$35,161	\$35,161	\$100,000	\$100,000	
Miscellaneous*	445,677	923,041	345,108	321,639	134,839	\$321,763	\$321,763	\$30,000	\$30,000	
<b>TOTAL REVENUE</b>	113,208,234	115,758,109	118,364,624	122,335,494	123,500,000	\$123,961,595	\$123,961,595	\$124,599,424	\$124,599,424	
* Actual miscellaneous includes donations, fees & grants that raise appropriations and expenses										
<b>FUND BALANCE USE TO SUPPORT THE 2015-2016 BUDGET</b>										
Assign Fund Balance to Fund a 2015-2016 Tax Certiorari Reserve								200,000	200,000	
Assign Fund Balance to Reduce the Tax Levy								1,239,814	1,239,814	
Assign Fund Balance to Fund Estimated Gap Between Revenue and Expenditures								1,160,186	1,160,186	
<b>TOTAL ASSIGNED FUND BALANCE TO SUPPORT 2015-2015 BUDGET</b>								2,600,000	2,600,000	
<b>TOTAL REVENUE and FUND BALANCE TO SUPPORT 2015-2016 BUDGET APPROPRIATIONS</b>									127,199,424	





## 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.

2015-2016 Proposed Budget in APC Format			
Total	Administrative	Program	Capital
\$127,199,424	\$12,680,009	\$97,160,335	\$17,359,080
100%	9.97%	76.38%	13.65%

### 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 2015-2016 contingent budget can be no more than the tax levy used to support the 2014-2015 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	\$113,174,570
Estimated Non-Tax Revenue	\$10,726,000
Estimated Fund Balance/Reserves	\$2,600,000
<b>Est. Contingent Budget</b>	<b>\$126,500,570</b>

This would necessitate reducing the proposed budget by another **\$698,854**. 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 11.54% 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
- \$275,775 in instructional, administrative and capital equipment
- \$20,000 in estimated salary increases for non-unit support staff employees

Other cost reductions might include:

- \$303,079 in program related costs
- \$50,000 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 2015-2016**  
**BUDGET FORMAT: Administrative; Program; Capital (APC BUDGET)**  
**BOE Adopted Budget for Voter Consideration**

Function	Budget	2014-2015			
Code	Category	TOTAL BUDGET	ADMIN.	PROGRAM	CAPITAL
1010	Board of Education	19,300	19,300		
1040	District Clerk	16,380	16,380		
1060	District Meeting	26,500	26,500		
1240	Chief School Admin. Office	413,206	413,206		
1310	Business Administration	662,078	662,078		
1320	Auditing	74,000	74,000		
1325	District Treasurer	138,002	138,002		
1345	Purchasing	97,917	97,917		
1420	Legal Services	316,375	69,603	215,135	31,638
1430	Personnel	461,683	461,683		
1460	Records Management	0	0		
1480	Public Information	27,900	27,900		
1620	Operation of Plant	6,246,087	133,198		6,112,889
1621	Maintenance of Plant	1,634,383			1,634,383
1660	Central Storeroom	7,500	7,500		
1670	Central Printing	7,500	7,500		
1680	Data Processing	568,937	568,937		
1910	Unallocated Insurance	430,680	430,680		
1920	School Association Dues	37,100	37,100		
1930	Judgment & Claims	0			
1950	Assessments on Schools	0			
1964	Refunds-Prop. Taxes/Cert. Reserve	250,000			250,000
1981	Boces Admin. & Rental	916,370	916,370		
2010	Curriculum Development	392,816	392,816		
2020	Supervision	4,672,295	4,672,295		
2070	Inservice & Staff Development	522,309		522,309	
2110	Teaching in Regular School	41,458,614	0	41,458,614	
2250	Prog. for Students with Disab.	9,745,187	180,000	9,565,187	
2280	Occupational Education	1,197,393		1,197,393	
2330	Teaching in Special Schools	50,000		50,000	
2610	Library/Audiovisual	1,057,959		1,057,959	
2620	Educational Television	153,283		153,283	
2630	Computer Assisted Instruction	1,562,189	157,981	1,404,208	
2805	Attendance	80,067		80,067	
2810	Guidance	1,697,614		1,697,614	
2815	Health Services	1,033,034		1,033,034	
2820	Psychological Services	1,471,362		1,471,362	
2825	Social Work Services	402,321		402,321	
2850	Co-Curricular Activities	170,000		170,000	
2855	Interscholastic Activities	657,433		657,433	
5510	District Transportation	223,489	0	223,489	0
5530	Garage Building-Transp.	0		0	
5540	Contract Transportation	8,222,278		8,222,278	
9010	Employees' Retirement	2,716,003	556,529	1,524,104	635,370
9020	Teachers' Retirement	7,009,523	527,113	6,482,410	
9030	Social Security	5,043,857	523,148	4,261,265	259,445
9040	Workers' Compensation	279,442	21,361	173,995	84,086
9045	Life Insurance	76,389	7,923	64,537	3,929
9050	Unemployment	50,000	0	50,000	0
9055	Disability Insurance	37,582	3,898	31,751	1,933
9060	Hospital & Medical Insurance	16,500,000	1,453,204	13,934,186	1,112,610
9065	Dental Insurance	861,638	75,887	727,650	58,101
9066	Vision Insurance	53,752	0	53,752	0
9711	Principal & Interest on Debt	6,111,825			6,111,825
9730	Bond Anticipation Notes	21,593			21,593
9760	Tax Anticipation Notes	0			0
9785	Installment Purchase Debt	1,041,279			1,041,279
9951	Interfund Transfers	275,000		275,000	0
	<b>Total</b>	<b>127,199,424</b>	<b>12,680,009</b>	<b>97,160,335</b>	<b>17,359,080</b>
	% of Total Budget by APC Area	100%	9.97%	76.38%	13.65%
	<b>Administrative Costs as % of Admin + Program</b>		<b>11.54%</b>		

# BUDGETED FUNDING SOURCES

FUNDING SOURCE	2014-2015 BUDGET	2015-2016 BUDGET	ESTIMATED CHANGE	%
				CHANGE
<b>TAX REVENUE</b>				
PROPERTY TAX LEVY/STAR	\$113,174,570	\$113,873,424	\$698,854	0.62%
<b>NON-TAX REVENUE</b>				
STATE & OTHER AIDS	\$5,744,630	\$6,038,000		
TUITION	\$1,580,000	\$1,750,000		
COUNTY SALES TAX	\$1,480,000	\$1,587,000		
MEDICARE GOV'T SUBSIDY	\$275,000	\$150,000		
ENVIRO. FACILITIES CORP WWTP REIMB	\$275,600	\$254,000		
INTEREST INCOME	\$40,000	\$30,000		
RENTALS/BLDG. USE	\$485,200	\$517,000		
HEALTH SERVICES	\$200,000	\$170,000		
REFUND PRIOR YEAR EXPENSES	\$75,000	\$100,000		
MISCELLANEOUS	\$134,839	\$30,000		
TRANSFER from OTHER FUNDS	\$35,161	\$100,000		
<b>NON-TAX REVENUE TOTAL</b>	<b>\$10,325,430</b>	<b>\$10,726,000</b>	<b>\$400,570</b>	<b>3.88%</b>
<b>ASSIGNED FUND BALANCE</b>				
ASSIGNED RESERVE for ERS PENSION COSTS	1,000,000			
ASSIGNED to CREATE '15-'16 CERT RESERVE		\$200,000		
ASSIGNED to REDUCE TAX LEVY BELOW CAP		\$1,239,814		
ASSIGNED to COVER BUDGET EXPENSES	2,000,000	\$1,160,186		
<b>TOTAL ASSIGNED FUND BALANCE</b>	<b>3,000,000</b>	<b>\$2,600,000</b>	<b>(\$400,000)</b>	<b>-13.33%</b>
<b>TOTAL AVAILABLE FUNDING SOURCES</b>	<b>126,500,000</b>	<b>\$127,199,424</b>	<b>\$699,424</b>	<b>0.55%</b>

## Tax Levy Limit & Maximum Allowable Tax Levy for Bedford Central School District 2015-2016 Budget

Prior Year Tax Levy (2014-2015)	\$113,174,570	
Multiplied times the Estimated Tax Base Growth Factor	1.0037	X
	\$113,593,316	
Add Prior Year Pilot Payments	\$0	+
	\$113,593,316	
Subtract Prior Year Capital, Debt & Court Order Exemptions:		
Court Order Judgements Exceeding 5% of Total Tax Levy	\$0	-
Capital Local Debt Net of Aid <small>(Revised Local Capital Debt)</small>	\$6,768,798	-
Resulting Adjusted Prior Year Tax Levy	\$106,824,518	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	1.0162	X
	\$108,555,075	
Minus Anticipated Coming Year Pilot Payments	\$0	-
Plus Available Carryover, if any	\$0	+
	\$108,555,075	
<b>Estimated Resulting Tax Levy Limit Reportable to Comptroller</b>	<b>\$108,555,075</b>	
Plus Coming School Year Exclusions:		
Court Order Judgements Exceeding 5% of Total Tax Levy	\$0	+
Est. Capital Local Debt Exp. Net of Est. Aid	\$6,558,163	+
ERS Exclusion; Not available this year	\$0	+
TRS Exclusion; Not available this year	\$0	+
	\$0	
<b>Estimated Maximum Allowable Tax Levy (2015-2016)</b>	<b>\$115,113,238</b>	<b>1.71%</b>
<b>Actual Tax Levy Approved By Board of Education</b>	<b>\$113,873,424</b>	<b>0.62%</b>

## Revised Estimated Fund Balance for June 30, 2015

<b>Bedford Central School District Fund Balance at Start of 2014-2015</b>		
Restricted Fund Balance (Reserved)		\$3,812,022
Assigned Fund Balance		\$3,763,785
Unassigned Fund Balance (Undesignated)	3.61%	\$4,571,766
<b>Total All Fund Balance (restricted, assigned and unassigned) at July 1, 2015</b>		<b>\$12,147,573</b>
<b><u>How We Started Fiscal Year 2014-2015</u></b>		
Total Fund Balance - Beginning July 1, 2014		\$12,147,573
<b><u>Estimated Activity for Fiscal Year 2014-2015</u></b>		
<b>Estimated Revenue:</b>		<b>\$123,961,595</b>
<b>Estimated Expenditures and Year-End Open POs:</b>		<b>\$125,724,521</b>
Estimated Change in Fund Balance		(\$1,762,926)
<b>Estimated June 30, 2015 All Fund Balance</b>		<b>\$10,384,647</b>
<b><u>Allocation of Fund Balance:</u></b>		
RESTRICTED - Estimated Total Year End Reserves		\$3,311,871
ASSIGNED - Reduce Levy, Fund Budget; Fund Cert Reserve		\$2,600,000
UNASSIGNED - Remaining Fund Balance	3.52%	\$4,472,776
<b>Total Estimated All Fund Balance (restricted, assigned and unassigned) at June 30, 2015</b>		<b>\$10,384,647</b>



# Estimated Tax Rates and Tax Rate Changes as a result of the 2015-2016 Budget, Property Values & Equalization Rate Changes

(Per \$1,000 of Assessed Value)

<u>TOWN</u>	<u>2014-2015</u>	<u>2015-2016</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 6 Yrs.</u>	
Bedford	\$134.18	\$136.91	\$2.73	2.03%	2.19%	
Mt. Kisco	\$73.39	\$78.45	\$5.05	6.89%	4.18%	
Pound Ridge	\$83.83	\$78.32	(\$5.51)	-6.58%	0.14%	
New Castle	\$72.98	\$68.62	(\$4.36)	-5.98%	1.55%	
North Castle	\$650.04	\$598.46	(\$51.59)	-7.94%	1.22%	

Homeowners eligible for the STAR exemption may be eligible to receive a refund check from the State of New York equal to the increase in their 2015-2016 school taxes. Those homeowners experiencing a school tax decrease may be eligible to get a refund check equal to 1.62% of their 2014-2015 school taxes. These refunds will be possible if the New York State Office of Budget approves the District's efficiency plan and because the school district is staying under the tax levy cap in both 2014-2015 and 2015-2016. In addition, refund checks will include the value of the school tax refund you received in 2014-2015 and if applicable any refund associated with local municipal tax increases where that jurisdiction has complied with their tax levy cap and approved efficiency plans.

**Property Exemption Reports**

**For**

**Property in the Bedford Central School District**



Equalized Total Assessed Value 4,400,175,010

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	75,303,090	1.71
13100	CO - GENERALLY	RPTL 406(1)	2	7,135,135	0.16
13500	TOWN - GENERALLY	RPTL 406(1)	116	44,670,845	1.02
13800	SCHOOL DISTRICT	RPTL 408	8	179,691,120	4.08
19950	MUNICIPAL RAILROAD	RPTL 456	7	4,352,316	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	39,614,865	0.90
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	11	46,756,371	1.06
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	2,772,202	0.06
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	4	2,632,240	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	42	32,363,998	0.74
25400	FRATERNAL ORGANIZATION	RPTL 428	1	1,730,695	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	8,608,107	0.20
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	19	1,661,196	0.04
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	11,681,467	0.27
41400	CLERGY	RPTL 460	3	43,437	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	63	3,287,330	0.07
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	14	11,571,622	0.26
41800	PERSONS AGE 65 OR OVER	RPTL 467	46	10,301,350	0.23
41834	ENHANCED STAR	RPTL 425	260	48,184,664	1.10
41854	BASIC STAR 1999-2000	RPTL 425	1,615	144,351,930	3.28
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	1	277,992	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>676,991,972</b>	<b>15.39</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>676,991,972</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 2,009,012,544

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	1,617,256	0.08
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	3,940,819	0.20
13100	CO - GENERALLY	RPTL 406(1)	7	16,979,536	0.85
13500	TOWN - GENERALLY	RPTL 406(1)	10	2,197,177	0.11
13520	TOWN - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	276,549	0.01
13650	VG - GENERALLY	RPTL 406(1)	52	48,345,134	2.41
13800	SCHOOL DISTRICT	RPTL 408	2	6,723,451	0.33
14110	USA - SPECIFIED USES	STATE L 54	2	8,174,226	0.41
18080	MUN HSNL AUTH-FEDERAL/MUN AIDE	PUB HSNL L 52(3)&(5)	2	9,554,757	0.48
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	724,004	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	38,366,704	1.91
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	159,418,695	7.94
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	10,575,221	0.53
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	9	11,492,256	0.57
25400	FRATERNAL ORGANIZATION	RPTL 428	2	2,542,035	0.13
26250	HISTORICAL SOCIETY	RPTL 444	2	949,944	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	1,779,867	0.09
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	8,683,075	0.43
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	6	3,789,823	0.19
41400	CLERGY	RPTL 460	2	16,592	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	62	2,425,660	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	120	16,200,225	0.81
41834	ENHANCED STAR	RPTL 425	334	70,971,322	3.53
41854	BASIC STAR 1999-2000	RPTL 425	1,158	151,963,534	7.56

Equalized Total Assessed Value 2,009,012,544

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	1,273,922	0.06
Total Exemptions Exclusive of System Exemptions:				578,981,784	28.82
Total System Exemptions:				0	0.00
Totals:				578,981,784	28.82

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: 2014

County: Westchester  
S Code: 553600

School Value Report (552002)

Municipality: New Castle  
Total Assessed Val: 70,089,654  
Uniform Percentage: 20.67

Equalized Total Assessed Value = 339,088,843

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CTY OWNED	RPTL 406(1)	1	312,530	0.09
13500	TWN WITHIN	RPTL 406(1)	12	4,083,744	1.20
21600	RELIG CORP	RPTL 462	1	1,434,929	0.42
25300	NON-PROFIT	RPTL 420-b	8	1,475,568	0.44
41800	SENIOR-ALL	RPTL 467	5	916,061	0.27
	<b>Total Exemptions (No System EX's)</b>		<b>27</b>	<b>8,222,832</b>	<b>2.42</b>
	<b>Total Exemptions (with System EX's)</b>		<b>27</b>	<b>8,222,832</b>	<b>2.42</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: 2014

County: Westchester  
SWIS Code: 553800

Town Value Report

Municipality: NORTH CASTLE  
Total Assessed Val: 4,349,383  
Uniform Percentage: 2.37

Equalized Total Assessed Value = 183,518,270

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13500	TWN WITHIN	RPTL 406(1)	1	37,974	0.02
13800	SCHOOL DIS	RPTL 408	1	54,852	0.03
25110	CONST PROT	RPTL 420-a	1	143,459	0.08
25300	NON-PROFIT	RPTL 420-b	16	9,130,801	4.98
41121	ALT WAR V	RPTL 458-a	3	162,025	0.09
41131	ALT COM V	RPTL 458-a	3	269,999	0.15
41163	CW 15 VET/T	RPTL 458-b	1	11,983	0.01
41641	VOL FF TOWN/CTY	RPTL 466-c, d, f	1	63,291	0.03
41800	AGED-ALL	RPTL 467	2	678,987	0.37
<b>Total Exemptions (No System EX's)</b>			<b>29</b>	<b>10,553,371</b>	<b>5.75</b>
<b>Total Exemptions (with System EX's)</b>			<b>29</b>	<b>10,553,371</b>	<b>5.75</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 2,093,730,199

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	45,604,640	2.18	
13500	TOWN - GENERALLY	RPTL 406(1)	45	14,202,698	0.68	
13800	SCHOOL DISTRICT	RPTL 408	2	26,482,606	1.26	
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	2,943,125	0.14	
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	6,974,047	0.33	
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	30	16,344,009	0.78	
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	745,445	0.04	
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	433,463	0.02	
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	4	4,000,552	0.19	
41400	CLERGY	RPTL 460	1	8,283	0.00	
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	16	969,077	0.05	
41800	PERSONS AGE 65 OR OVER	RPTL 467	20	3,941,192	0.19	
41834	ENHANCED STAR	RPTL 425	115	23,063,312	1.10	
41854	BASIC STAR 1999-2000	RPTL 425	897	83,696,651	4.00	
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	42	13,131,041	0.63	
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	10	3,812,812	0.18	
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>1,199</b>	<b>242,540,141</b>	<b>11.58</b>
<b>Total System Exemptions:</b>				<b>10</b>	<b>3,812,812</b>	<b>0.18</b>
<b>Totals:</b>				<b>1,209</b>	<b>246,352,953</b>	<b>11.77</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: \_\_\_\_\_

## School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2014-15 School Year	Budget Proposed for the 2015-16 School Year	Contingency Budget for the 2015-16 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$126,500,000	\$127,199,424	\$126,500,570
Increase/Decrease for the 2015-16 School Year		\$699,424	\$570
Percentage Increase/Decrease in Proposed Budget		0.55 %	0.0%
Change in the Consumer Price Index		1.62 %	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$113,174,570	\$113,873,424	
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			
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$113,174,570	\$113,873,424	\$113,174,570
F. Permissible Exclusions to the School Tax Levy Limit	\$6,768,798	\$6,558,163	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$106,409,226	\$108,555,075	
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)	\$106,405,772	\$107,315,261	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$3,453	\$1,239,814	
Administrative Component	\$13,048,878	\$12,680,009	\$12,595,409
Program Component	\$95,529,249	\$97,160,335	\$96,651,081
Capital Component	\$17,921,873	\$17,359,080	\$17,254,080

\* Assuming budget funding, other than tax levy, remains the same as presented in the original budget, a contingent budget would require \$698,854 of reductions to the general fund budget. This would necessitate elimination of non-contingent expenses including \$50,000 for community use of the building, \$275,775 in instructional and operating equipment, and \$20,000 for certain non-unit employee salaries. In addition, reductions of \$303,079 in other program expenses and \$50,000 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 \$698,854 would be made by administration and the Board of Education pursuant to section 2023 of Education Law.

\*\* 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)

Description	Amount

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: [emscmgt@nysed.gov](mailto:emscmgt@nysed.gov)

Under the Budget Proposed  
for the 2015-16 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$1,149

The annual budget vote for the fiscal year 2015-2016 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 19, 2015 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/mqtsserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2015-16 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 27, 2015

Form Preparer Name:   
Preparer's Telephone Number:

<u>Fields Will Calculate</u>	<u>Shaded</u> Budgeted 2014-15 (A)	Proposed Budget 2015-16 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	<input type="text" value="126,500,000"/>	<input type="text" value="127,199,424"/>	<input type="text" value="0.55"/> %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	<input type="text" value="113,174,570"/>	<input type="text" value="113,873,424"/>	
B. Tax Levy to Support Library Debt, if Applicable	<input type="text"/>	<input type="text"/>	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	<input type="text"/>	<input type="text"/>	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	<input type="text"/>	<input type="text"/>	
E. Total Proposed School Year Tax Levy (A+B+C-D)	<input type="text" value="113,174,570"/>	<input type="text" value="113,873,424"/>	<input type="text" value="0.62"/> %
F. Permissible Exclusions to the School Tax Levy Limit	<input type="text" value="6,768,798"/>	<input type="text" value="6,558,163"/>	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>3</sup>	<input type="text" value="106,409,226"/>	<input type="text" value="108,555,075"/>	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	<input type="text" value="106,405,772"/>	<input type="text" value="107,315,261"/>	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	<input type="text" value="3,454"/>	<input type="text" value="1,239,814"/>	
Public School Enrollment	<input type="text" value="4,342"/>	<input type="text" value="4,324"/>	<input type="text" value="-0.41"/> %
Consumer Price Index			<input type="text" value="1.62"/> %

<sup>1</sup> Include 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 2015-16, includes any carryover from 2014-15 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2014-15 (D)	Estimated 2015-16 (E)
Adjusted Restricted Fund Balance	<input type="text" value="3,812,022"/>	<input type="text" value="3,311,871"/>
Assigned Appropriated Fund Balance	<input type="text" value="3,763,785"/>	<input type="text" value="2,600,000"/>
Adjusted Unrestricted Fund Balance	<input type="text" value="4,571,766"/>	<input type="text" value="4,472,776"/>
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	<input type="text" value="3.61"/> %	<input type="text" value="3.52"/> %



Form Due May 11,2015

2015-2016 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 2015-2016.

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 2015-2016 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	271,519	90,639	

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.)

ASST. SUPERINTENDENT FOR BUSINESS	242,854	63,820	
ASST. SUPERINTENDENT FOR CURR & INSTR	190,879	70,251	
ASST. SUPERINTENDENT FOR HUMAN RESOUR	186,430	56,450	

Other Supervisory and Administrative Employees Scheduled to Receive \$130,000 or More in Salary

DIRECTOR OF ESOL	157,702
DIRECTOR OF PUPIL PERSONNEL SERVICES	160,330
DIRECTOR OF SPECIAL EDUCATION	180,000
DIRECTOR OF ATHLETICS, HEALTH, P.E.	193,290
DIRECTOR OF STAFF DEVELOPMENT	145,275
ELEMENTARY PRINCIPAL	175,000
ELEMENTARY PRINCIPAL	177,388
ELEMENTARY PRINCIPAL	181,030
ELEMENTARY PRINCIPAL	186,229
ELEMENTARY PRINCIPAL	193,244
ELEMENTARY ASSISTANT PRINCIPAL	144,230
MIDDLE SCHOOL PRINCIPAL	199,534
MIDDLE SCHOOL HOUSE DIRECTOR	164,718
MIDDLE SCHOOL HOUSE DIRECTOR	167,318
MIDDLE SCHOOL ASSISTANT PRINCIPAL	176,746
HIGH SCHOOL PRINCIPAL	203,336
HIGH SCHOOL ASSISTANT PRINCIPAL	155,253
HIGH SCHOOL ASSISTANT PRINCIPAL	162,918



## Fiscal Accountability Summary

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). These data are from the 2012-13 school year.

<b>This School District</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$72,219,898	\$17,338,145
<b>Pupils</b>	4,435	437
<b>Expenditures Per Pupil</b>	\$16,284	\$39,675
<b>Similar District Group (Low Needs)</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$5,177,723,340	\$1,883,757,208
<b>Pupils</b>	385,963	49,898
<b>Expenditures Per Pupil</b>	\$13,415	\$37,752
<b>All School Districts</b>	<b>General Education</b>	<b>Special Education</b>
<b>Instructional Expenditures</b>	\$30,025,916,685	\$12,279,242,539
<b>Pupils</b>	2,666,629	410,379
<b>Expenditures Per Pupil</b>	\$11,260	\$29,922

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 2012-13 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

This School District	Similar District Group	NY State
\$27,618	\$24,283	\$21,118

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 (2013 - 14)

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)	This School District		Similar District Group (Low Needs)	NY State
	Number of Students	Percent of Students	Percent of Students	Percent of Students
80% or more	225	57.3%	62.4%	58.4%
40% - 79%	69	17.6%	17.6%	11.8%
Less than 40%	82	20.9%	11.8%	21.5%
Separate Settings	12	3.1%	4.7%	5.7%
Other Settings	5	1.3%	3.4%	2.5%

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 School District	Similar District Group	NY State
8.6%	11.7%	13.2%

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.