Bedford Central School District

2013-2014

Proposed Budget

Bedford Central School District
2013-2014 Budget Summary

Proposed Expenditures:

Board of Education Adopted Budget for Voter Consideration on May 21, 2013

Proposed 2013-2014 Budget	$	125,057,000
Increase over 2012-13 Budget	$	2,358,960
Budget-to-Budget Increase		1.92%
Tax Levy Increase		3.37%

Proposed Revenues:

Tax Levy & STAR	$	111,603,000
Non-Tax Revenues	$	9,904,000
Appropriated Fund Balance and Reserves	$	3,550,000
Total Revenue & Appropriated Fund Balance	$	125,057,000

School Budget Proposition:

RESOLVED:

"Shall the sum of $125,057,000 be appropriated to meet the estimated expenditures for school purposes of the Bedford Central School District for the fiscal year 2013-2014 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?"

Budget Notes of Interest

Major Budget "Drivers"

Not surprisingly, the rates for our state-mandated classified employee pension plan and certified employee pension plan are going up 13% and 37% respectively next year, which would result in a $2.8 million budget increase. That alone would have increased our proposed budget by 2.3%, however, the district worked to reduce other budget costs. Those pension increases along with existing labor, transportation and other service-provider contract increases would have pushed the budget to well over a 4% increase. So, off to work we went offsetting the major budget drivers with other budget reductions, keeping the budget increase under 2% and staying below the tax levy cap.

Efficiencies Achieved in This Budget

Each year we seek opportunities for cost efficiencies and increased productivity through program and service review and this year was no different. We achieved a budget savings of $1.2 million by:

- Pooling and combining workloads and reorganizing aide, instructional assistant and clerical worker services to reduce 7.0 positions
- Seizing the opportunity to close a low enrolled alternative high school program, reduce 3.5 staff members, eliminate rental and utility costs and find alternative support for remaining program students
- Reorganizing how we service and staff the high school humanities program by reducing 2.0 positions
- Sharing custodial personnel between buildings to achieve a 1.0 position reduction
- Saving overtime and utility costs by planning a longer building shut-down period during holiday breaks

Enrollment Shifts Present Reduction Opportunities

Enrollment reductions on the elementary level and student course and program selections on the secondary level have presented some opportunities to achieve staff, salary and benefit net cost reductions upwards of $490K by reducing:

- 3.0 elementary class section and lead teacher positions
- 1.0 physical education position
- 1.0 learning specialist
- 1.0 secondary math support position
- And adding 1.0 high school full time equivalent position to help reduce growing class sizes

With a Little Help from Our Friends

Some budget reductions will require the help of parents, PTA groups and other outside resources to maintain programs in these areas. These include eliminated funding for field trips and reduced afterschool club offerings at the middle and high school. Other programs have been reinstated by shared financing or shared use commitments from boosters, towns, and community agencies. These shared service efforts have preserved our modified middle school sports program, high school student assistance counselor services and district cable TV service at the current levels.

Some Cuts Will Be Short Term

Not all budget reductions will be able to stand for multiple years. A number will have to be returned to the budget to meet enrollment, supply, training and program needs in future years. These include:

- 15% reduction in materials, supplies and program contract services
- 10% reduction in textbook purchases
- $365K reduction in staff development training, course offerings, and consultant work

Other Items in the Budget

A budget is not just about cuts and reductions. There are a number of other items included in the budget to advance our educational and operational efforts. They include:

- $50,000 for a targeted summer skills program
- 4-yr. instructional and infrastructure technology lease purchase agreements that will allow the district to acquire and invest in a larger quantity of technology equipment and pay $200,000 and $50,000 respectively per year over a 4-yr. period. These replace existing leases.
- Capital project funding of $250,000 to do safety improvements to the middle school lobby; upgrade Bedford Village E.S. septic system; and upgrade West Patent E.S. septic pump.

If this budget is approved, the District will be authorized to enter into:

- *Technology maintenance contracts that will be financed over a three-year period. The total cost of the contracts will not exceed **$56,000** per year or **$168,000** for three years. These contracts will save the district about **$28,000** in each of the next three years.*
- *A four-year instructional equipment lease purchase agreement for an estimated principal and interest cost not to exceed **$200,000** per year or **$800,000** for four years*
- A four -year lease purchase agreement for technology infrastructure equipment with an estimated principal and interest cost not to exceed **$50,000** per year or **$200,000** for four years

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
BOARD OF EDUCATION													
BOARD OF EDUCATION													
1010.400 Contractual	3,500	2,297	3,000	2,728	3,000	4,550	2,900	6,485	2,840				
1010.450 Mat. & Supplies	4,800	4,017	3,800	2,409	3,600	3,265	2,500	3,400	2,125				
1010.490 BOCES Services	0	0	0	0	0	0	0	0	0				
TOTAL 1010	**8,300**	**6,314**	**6,800**	**5,137**	**6,600**	**7,815**	**5,400**	**9,885**	**4,965**	**-49.77%**	**-435**	**-8.06%**	Board of education materials, training and workshops.
DISTRICT CLERK													
1040.160 Dist. Clerk Sal.	11,612	11,612	11,612	13,772	13,772	14,047	14,047	14,328	14,328				
1040.400 Contractual	0	0	0	0	0	0	0	0	0				
1040.450 Mat. & Supplies	300	230	200	0	200	20	200	100	85				
													Office of the district clerk salary, contract services
TOTAL 1040	**11,912**	**11,842**	**11,812**	**13,772**	**13,972**	**14,067**	**14,247**	**14,428**	14,413	-0.10%	166	1.17%	and materials & supplies
DISTRICT MEETING													
1060.160 Elect.Clerks Sal	3,000	2,120	3,000	2,002	3,000	1,364	3,000	2,000	3,000				
1060.400 Contractual	47,000	9,903	36,500	10,433	37,000	12,358	27,000	12,500	24,700				
1060.450 Mat.& Supplies	3,500	2,566	1,000	503	1,000	295	10,000	2,500	4,250				Costs for running the district's budget votes, bond
													votes and school board elections including poll
TOTAL 1060	**53,500**	**14,590**	**40,500**	**12,938**	**41,000**	**14,018**	**40,000**	**17,000**	**31,950**	**87.94%**	**-8,050**	**-20.13%**	workers, machine rentals, and supplies.
TOTAL BOARD OF EDUCATION	**73,712**	**32,746**	**59,112**	**31,847**	**61,572**	**35,900**	**59,647**	**41,313**	**51,328**	**24.24%**	**-8,319**	**-13.95%**	
CHIEF SCHOOL ADMINISTRATOR													
SUPERINTENDENT'S OFFICE													
1240.150 Supt.'s Sal	251,000	251,000	251,000	251,000	251,000	261,208	251,000	261,208	261,208				
1240.160 Clerical Sal	86,400	86,893	86,400	93,872	89,725	91,660	91,360	102,500	105,027				
1240.400 Contractual	27,100	24,285	27,500	27,530	26,500	32,121	32,500	33,317	30,925				Provisions for the office of superintendent of schools
1240.450 Mat. & Supplies	2,000	827	2,000	788	1,500	333	1,000	650	595				including superintendent's salary and some contract
													benefits, superintendent's secretary's salary, part-
TOTAL 1240	**366,500**	**363,006**	**366,900**	**373,190**	**368,725**	**385,322**	**375,860**	**397,675**	**397,755**	**0.02%**	**21,895**	**5.83%**	time help, contract costs and materials & supplies.
TOTAL CHIEF SCHOOL ADMIN.	**366,500**	**363,006**	**366,900**	**373,190**	**368,725**	**385,322**	**375,860**	**397,675**	**397,755**	**0.02%**	**21,895**	**5.83%**	

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
BUSINESS ADMIN.													
1310.150 Asst. Supt. Bus.	217,405	217,405	217,405	223,276	223,276	227,741	227,741	232,296	232,296				
1310.160 Classified Sal	348,403	405,035	357,190	392,334	366,607	346,393	361,916	362,500	359,725				
1310.400 Contractual	75,600	65,918	74,200	54,224	71,200	60,947	53,100	53,600	46,260				
1310.450 Mat. & Supplies	9,000	5,758	9,000	6,093	7,000	1,758	6,500	2,500	2,125				
1310.490 BOCES Services	23,891	24,597	24,199	24,623	23,904	23,882	24,699	24,700	25,210				
TOTAL 1310	**674,299**	**718,713**	**681,994**	**700,550**	**691,987**	**660,720**	**673,956**	**675,596**	**665,616**	**-1.48%**	**-8,340**	**-1.24%**	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/conferences, fees & dues, BOCES risk management services.
AUDITING													
1320.160 Claims Auditor	0	0	0	0	0	0	0	0	0				
1320.400 Int., Ext., & Claims Auditors	83,800	87,148	83,250	84,190	84,000	76,500	94,000	85,700	86,800				
TOTAL 1320	**83,800**	**87,148**	**83,250**	**84,190**	**84,000**	**76,500**	**94,000**	**85,700**	**86,800**	**1.28%**	**-7,200**	**-7.66%**	Costs for claims auditor, internal auditors, and annual external audits.
TREASURER													
1325.160 Treasurer Sal	121,349	120,860	121,394	124,672	124,672	127,165	127,165	129,708	129,708				
TOTAL 1325	**121,349**	**120,860**	**121,394**	**124,672**	**124,672**	**127,165**	**127,165**	**129,708**	**129,708**	**0.00%**	**2,543**	**2.00%**	Salary provision for district treasurer, subject to annual negotiation with school board.
PURCHASING													
1345.160 Purchasing Agent	56,305	69,993	74,139	74,139	78,423	72,285	73,550	71,721	75,284				
1345.400 Contractual	14,600	10,743	15,040	12,326	14,400	13,955	15,000	14,556	12,750				
1345.450 Mat. & Supplies	500	473	500	0	200	0	500	300	255				
TOTAL 1345	**81,405**	**81,209**	**89,679**	**86,465**	**93,023**	**86,241**	**89,050**	**86,577**	**88,289**	**1.98%**	**-761**	**-0.85%**	Purchasing department including salary for purchasing agent, contract bid services, and materials and supplies.
TOTAL FINANCE	**960,853**	**1,007,930**	**976,317**	**995,877**	**993,682**	**950,626**	**984,171**	**977,581**	**970,413**	**-0.73%**	**-13,758**	**-1.40%**	
STAFF													
LEGAL SERVICES													
1420.400 Cont. Legal Ser.	332,000	405,969	450,000	335,178	410,000	306,154	400,000	395,500	350,000				
TOTAL 1420	**382,000**	**405,969**	**450,000**	**335,178**	**410,000**	**306,154**	**400,000**	**395,500**	**350,000**	**-11.50%**	**-50,000**	**-12.50%**	Legal representation, retainer services, hearing officers, contractual matters, labor negotiations, bond counsel, and financial advisor.

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
PERSONNEL													Human resources department including salaries for
1430.150 Director of Personnel	163,253	185,125	155,000	154,325	154,000	157,080	157,000	5,000	185,000				assistant superintendent for human resourses, secretary,
1430.160 Clerical Sal	134,000	131,508	193,453	142,036	214,659	180,123	219,132	98,800	141,112				personnel assistant part-time help, printing, recruitment,
1430.400 Contractual	17,000	3,275	22,000	6,718	22,030	9,221	21,630	21,300	18,385				certification services, training, regional employee assistance
1430.450 Mat. & Supplies	4,000	3,282	3,000	3,063	3,000	2,296	3,000	2,000	2,125				program, sub-finder program, cooperative advertising
1430.490 BOCES Services	114,872	79,248	97,295	83,294	85,445	77,065	85,170	75,500	84,636				through BOCES and material & supplies; Reduction of 1.0
TOTAL 1430	**433,125**	**402,438**	**470,748**	**389,436**	**479,134**	**425,784**	**485,932**	**202,600**	**431,258**	**112.86%**	**-54,674**	**-11.25%**	assistant HR position.
RECORDS MANAGEMENT													
1460.400 Contractual	500	0	0	0	0	0	0	0	0				
1460.450 Mat. & Supplies	500	0	0	0	0	0	0	0	0				
1460.490 BOCES Services	10,000	0	0	0	0	0	0	0	0				
TOTAL 1460	**11,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**	**0**	**0.00%**	Records management supplies and contract services
PUBLIC INFORMATION													
1480.400 Contractual	50,445	54,818	36,500	34,982	39,000	63,332	51,000	22,500	47,750				
1480.490 BOCES Services	14,000	16,438	14,000	11,338	11,358	11,200	11,200	11,200	11,200				Web page services, information surveys and public
													engagement sessions; production of public communications.
TOTAL 1480	**64,445**	**71,256**	**50,500**	**46,320**	**50,358**	**74,532**	**62,200**	**33,700**	**58,950**	**74.93%**	**-3,250**	**-5.23%**	Provision for bond and budget information next year.
TOTAL STAFF	**890,570**	**879,664**	**971,248**	**770,934**	**939,492**	**806,469**	**948,132**	**631,800**	**840,208**	**32.99%**	**-107,924**	**-11.38%**	
CENTRAL SERVICES													
OPERATION OF PLANT													Operations of the buildings including salaries for
1620.160 Classified Staff	2,915,002	2,992,106	3,037,046	3,067,628	2,991,083	2,983,763	3,012,396	3,085,500	2,985,554				director of buildings and grounds, account clerk,
1620.200 Equipment	43,000	39,569	32,000	24,662	31,000	54,944	37,500	30,600	40,000				building custodial staff, O.T., substitutes, theater
1620.400 Contractual	3,017,550	2,752,597	3,022,800	2,593,260	3,011,660	2,989,030	2,978,250	3,150,500	2,965,327				management, training, contracted services, utilities,
1620.450 Mat.& Supplies	212,000	210,638	212,000	166,494	211,500	214,299	175,000	182,000	184,450				fuel, equipment, equipment rental, vehicle repairs,
1620.490 BOCES Services	0	0	0	0	0	0	0	19,000	0				architect/engineer services, safety and security,
													and custodial supplies. Reducing 1.0 custodial position and
TOTAL 1620	**6,187,552**	**5,994,910**	**6,303,846**	**5,852,044**	**6,245,243**	**6,242,037**	**6,203,146**	**6,467,600**	**6,175,331**	**-4.52%**	**-27,815**	**-0.45%**	reducing OT & utility costs for December shut-down.
MAINTENANCE OF PLANT													
1621.160 Classified Sal	602,358	572,651	619,280	576,500	624,834	562,792	568,858	555,200	563,028				
1621.200 Equipment	130,000	129,293	45,000	46,746	25,000	25,000	25,000	25,000	40,000				Maintenance of the plant including salaries for grounds
1621.400 Contractual	590,000	572,514	585,000	586,271	709,500	636,282	734,500	727,500	745,500				persons, maintenance mechanics, O.T., substitutes,
1621.400R Repair Reserve	0	0	0	0	0	0	0	0	0				building repairs, emergency repairs, contract services,
1621.450 Mat. & Supplies	105,000	99,628	110,000	97,277	135,000	134,972	140,000	167,200	170,000				repair reserve projects, architectural/engineer services,
													snow plowing, grounds maintenance, maintenance/
TOTAL 1621	**1,427,358**	**1,374,086**	**1,359,280**	**1,306,794**	**1,494,334**	**1,359,045**	**1,468,358**	**1,474,900**	**1,518,528**	**2.96%**	**50,170**	**3.42%**	grounds/athletic field supplies. Increase for replacement truck.

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
CENTRAL STOREROOM													
1660.450 Mat. & Supplies	15,000	13,195	10,000	9,478	10,000	5,901	10,000	7,800	6,800				
TOTAL 1660	**15,000**	**13,195**	**10,000**	**9,478**	**10,000**	**5,901**	**10,000**	**7,800**	**6,800**	**-12.82%**	**-3,200**	**-32.00%**	Central administrative materials & supplies
CENTRAL PRINT/MAIL													
1670.400 Contractual	2,000	0	0	0	0	0	0	0	0				
1670.490 BOCES Services	18,000	16,393	18,000	16,930	15,000	4,842	15,000	7,500	7,500				
													Central printing and mailing costs including contract
TOTAL 1670	**20,000**	**16,393**	**18,000**	**16,930**	**15,000**	**4,842**	**15,000**	**7,500**	**7,500**	**0.00%**	**-7,500**	**-50.00%**	printing and copy machine maintenance/rental
CENTRAL DATA PROCESSING													
1680.160 Classified Staff	171,609	169,237	165,821	175,792	182,041	181,958	184,836	184,755	185,605				
1680.200 Equipment	0	0	0	0	0	0	0	0	0				
1680.400 Contractual	74,000	72,614	74,000	72,614	72,000	84,167	70,975	70,975	70,975				Data processing costs including salaries for catabase
1680.450 Mat. & Supplies	500	0	0	0	0	0	0	0	0				manager, data research asst., accounting/financial
1680.490 BOCES Services	139,454	168,495	162,530	144,016	176,033	150,121	171,705	171,655	221,101				databases and support services; student information
													database and support services; equipment, materials &
TOTAL 1680	**435,563**	**410,346**	**402,351**	**392,422**	**430,074**	**416,246**	**427,516**	**427,385**	**477,681**	**11.77%**	**50,165**	**11.73%**	supplies. Increased test scoring costs.
TOTAL CENTRAL SERVICES	8,085,473	7,808,929	8,093,477	7,577,668	8,194,651	8,028,071	8,124,020	8,385,185	8,185,840	-2.38%	61,820	0.76%	
SPECIAL ITEMS (Contractual Expense)													
1910.400 Unallocated Ins.	368,000	355,144	362,500	360,956	368,100	379,239	396,000	400,012	414,500				
1920.400 Sch.Assoc.Dues	44,000	43,748	44,000	40,095	44,000	41,872	42,000	40,900	36,550				
1930.400 Judgem't/Claims	0	0	0	0	0	3,117	0	0	0				
1950.400 Assess. On Schools	0	0	0	0	0	0	0	0	0				
1964.400 Refund Prop.Tax	50,000	8,494	25,000	11,105	0	0	100,000	0	85,000				
1980.400 MTA Tax	150,000	202,142	220,000	210,402	220,000	135,535	0	0	0				Property/casualty insurance, student accident insurance,
1981.490 Admin & Cap/BOCES	843,924	844,105	847,181	847,181	828,272	405,549	911,818	911,818	941,284				school district association dues and memberships,
													judgements for claims and assessments, tax certiorari
TOTAL													refunds, BOCES capital and administrative charges to
SPECIAL ITEMS	1,465,924	1,453,633	1,498,681	1,469,739	1,460,372	965,311	1,449,818	1,352,730	1,477,334	9.21%	27,516	1.90%	school districts
TOTAL GENERAL SUPPORT	11,843,032	11,545,907	11,965,735	11,219,255	12,018,494	11,171,699	11,941,648	11,786,284	11,922,878	1.16%	-18,770	-0.16%	

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
INSTRUCTION													
ADMINISTRATION & IMPROVEMENT													
CURRICULUM DEVELOPMENT & SUPERVISION													
2010.150 Instruct.Sal.	251,598	299,580	262,500	316,017	259,320	282,015	274,000	250,445	232,580				Costs for curriculum development and the supervison of
2010.160 Noninstruct.Sal.	66,487	63,790	67,365	68,207	68,552	62,873	69,158	63,439	69,770				curriculum including salaries for assistant superintendent
2010.400 Contract.Exp.	128,640	85,428	96,300	31,882	62,500	31,156	60,350	42,900	60,667				for curriculum & instruction, secretary, additional time,
2010.450 Mat.& Supplies	6,800	3,423	5,750	3,027	5,000	4,084	5,250	4,981	6,927				curriculum writing projects for teachers, curriculum data
2010.490 BOCES Services	46,411	42,464	34,064	37,536	46,500	34,516	37,400	37,400	37,643				consultant services, conference/training, fees, dues,
													printing, test compilation, material & supplies, BOCES
TOTAL 2010	**499,936**	**494,685**	**465,979**	**456,669**	**441,872**	**414,644**	**446,158**	**399,165**	**407,587**	**2.11%**	**-38,571**	**-8.65%**	curriculum development center.
SUPERVISION - REGULAR SCHOOL													
2020.150 Instruct.Sal.	2,461,716	2,465,759	2,571,716	2,346,828	2,449,556	2,607,814	2,640,153	2,602,344	2,757,714				
2020.160 Noninstr.Sal.	1,349,758	1,357,120	1,399,225	1,359,459	1,407,858	1,394,405	1,487,711	1,419,018	1,547,156				Supervision of building and district programs including
2020.200 Equipment	22,150	20,457	14,400	8,124	11,170	4,767	21,905	10,350	13,800				salaries for principals, assistant principals, house
2020.400 Contract.Exp.	47,320	31,959	40,910	15,299	33,258	16,808	32,829	19,119	29,433				directors, athletic director, pupil personnel director,
2020.450 Mat.& Supplies	15,840	10,465	17,990	10,710	17,150	15,571	18,900	14,659	15,882				program directors; secretaries, clerks, office assistants,
													materials & supplies, equipment, equipment maint./repairs,
TOTAL 2020	**3,896,784**	**3,885,761**	**4,044,241**	**3,740,420**	**3,918,992**	**4,039,365**	**4,201,498**	**4,065,490**	**4,363,985**	**7.34%**	**162,487**	**3.87%**	postage, conferences, fees, dues, printing.
INSERVICE TRAINING - INSTRUCTION													Staff development and training including salary for staff
2070.150 Instruct.Sal.	232,914	201,676	252,760	190,460	199,274	219,932	242,904	240,428	187,679				development lead teacher, full-time secretary,
2070.160 Noninstruct.Sal.	59,103	55,339	59,916	57,585	61,014	56,014	61,574	60,574	20,140				professional growth and development teacher projects,
2070.400 Contract.Exp.	97,450	156,384	91,350	222,906	147,600	137,869	131,300	215,780	221,937				teacher conferences, administrative PG&Ds, workshops,
2070.450 Mat.& Supplies	4,275	3,120	4,000	3,962	3,000	1,968	2,500	2,043	2,125				training instructors and consultants, future administrator
2070.490 BOCES Services	30,755	29,722	31,481	24,926	33,560	68,217	48,500	56,032	65,600				academy and other BOCES staff development opportunities.
													Consolidation of positions for cost reductions; added
TOTAL 2070	**424,497**	**446,242**	**439,507**	**499,839**	**444,448**	**484,001**	**486,778**	**574,857**	**497,481**	**-13.46%**	**10,703**	**2.20%**	contractual PD costs formerly paid by grants.
TOTAL ADMIN.& IMPROVEMENT	**4,821,217**	**4,826,687**	**4,949,727**	**4,696,928**	**4,805,312**	**4,938,010**	**5,134,434**	**5,039,512**	**5,269,053**	**4.55%**	**134,619**	**2.62%**	
TEACHING - REGULAR SCHOOL													
2110.120 Teacher Sal.K-5	16,023,892	15,705,640	15,854,858	15,326,396	15,970,603	15,708,454	16,770,305	16,774,030	16,807,562				
2110.130 Teacher Sal.6-12	17,568,832	16,592,977	17,347,922	17,039,180	17,459,422	17,136,525	18,247,346	18,121,457	18,371,868				
2110.140 Sub.Teacher Sal.	550,000	564,114	550,000	530,813	500,000	614,752	560,000	556,347	575,000				
2110.160 Noninstruct.Sal	2,562,728	2,657,349	2,727,129	2,611,640	2,640,342	2,678,978	2,420,707	2,375,800	2,479,374				Regular instructional program including salaries for
2110.200 Equipment	190,924	193,979	111,930	89,820	92,700	66,738	157,597	136,855	116,333				teachers, instructional assistants, teacher aides, substitute
2110.400 Contract.Exp.	269,627	238,904	288,789	198,384	251,961	201,760	288,039	221,500	215,472				teachers, interns, instructional equipment and supplies,
2110.450 Mat.& Supplies	604,583	549,690	523,656	461,728	493,567	529,268	471,391	405,204	428,042				contract services, testing materials, public and private school

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
2110.470 Tuition	0	31,691	40,000	20,351	35,000	0	35,000	34,479	35,000				textbooks, BOCES program services for students.
2110.480 Textbooks	329,203	355,511	293,349	359,836	397,718	601,030	412,586	547,238	339,579				Budget includes net reduction of 8.5 teaching positions
2110.490 BOCES Services	68,100	72,185	69,501	72,546	69,644	71,979	44,444	43,600	44,444				2.0 instructional assistants and 3.0 aides.
													Overall budget reduction for materials, supplies, textbooks and
TOTAL 2110	**38,167,889**	**36,962,040**	**37,807,134**	**36,710,694**	**37,910,957**	**37,609,484**	**39,407,415**	**39,216,510**	**39,412,674**	**0.50%**	**5,259**	**0.01%**	contract services.
PROGRAMS FOR STUDENTS WITH DISABILITIES													
2250.150 Instruct.Sal.	5,190,731	5,046,190	5,112,972	4,903,436	5,012,556	5,209,457	5,164,887	5,056,733	5,069,436				
2250.160 Noninsruct.Sal.	2,192,593	2,126,707	2,302,074	2,413,400	2,432,868	2,529,049	2,404,596	2,566,814	2,541,781				
2250.200 Equipment	0	0	0	0	0	0	0	0	0				Program costs for students with disabilities including salaries
2250.400 Contract.Exp.	97,260	100,049	101,160	144,043	99,060	106,760	128,600	104,610	137,865				for teachers, instructional assistants, teacher aides, clerical,
2250.450 Mat.& Supplies	41,512	29,757	31,812	24,265	31,980	18,547	25,780	21,989	21,318				director for special education, assistant director, contract
2250.470 Tuition	650,000	615,696	770,000	760,260	830,702	782,944	981,218	723,858	1,015,714				professional services, supplies, textbooks, tuition for out-of-
2250.480 Textbooks	0	0	0	0	0	2,337	2,500	3,494	3,600				district placements and services, BOCES placements and
2250.490 BOCES Services	650,000	360,375	528,306	499,413	664,020	477,048	636,566	636,545	719,691				related services. Provision for Increased number of
													out-of-district special education tuition placements.
TOTAL 2250	**8,822,096**	**8,278,774**	**8,846,324**	**8,744,817**	**9,071,186**	**9,126,144**	**9,344,147**	**9,114,043**	**9,509,405**	**4.34%**	**165,258**	**1.77%**	1.0 learning specialist position reduction.
OCCUPATIONAL EDUCATION													
2280.490 BOCES Services	700,194	700,193	769,578	769,578	753,226	753,226	710,243	710,243	727,018				
													Trade and occupational education instructional costs
TOTAL 2280	**700,194**	**700,193**	**769,578**	**769,578**	**753,226**	**753,226**	**710,243**	**710,243**	**727,018**	**2.36%**	**16,775**	**2.36%**	through the BOCES program.
TEACHING - SPECIAL SCHOOLS													
2330.150 Instruct.Sal.	20,000	2,771	25,000	13,918	0	0	0	0	50,000				
2330.160 Noninstruct.Sal.	0	18,665	30,000	26,868	0	0	0	0	0				
2330.450 Mat.& Supplies	0	600	3,000	3,071	0	0	0	0	0				Summer school programs including salaries for teachers,
													Instructional assistants, aides, nurses, and material &
TOTAL 2330	**20,000**	**22,036**	**58,000**	**43,857**	**0**	**0**	**0**	**0**	**50,000**	**100.00%**	**50,000**	**100.00%**	supplies. Starting program again in 2013 summer.
TOTAL INSTRUCTION - TEACHING	**47,710,179**	**45,963,043**	**47,481,036**	**46,268,946**	**47,735,369**	**47,488,854**	**49,461,805**	**49,040,796**	**49,699,097**	**1.34%**	**237,292**	**0.48%**	
INSTRUCTIONAL MEDIA													
SCHOOL LIBRARY & AUDIOVISUAL													
2610.150 Instruct.Sal.	797,107	792,478	842,660	821,116	844,700	885,078	897,613	887,954	927,306				
2610.160 Noninstruct.Sal.	152,106	155,375	141,529	103,567	80,326	62,153	65,810	64,590	69,424				
2610.200 Equipment	2,590	448	950	169	950	738	950	0	900				
2610.400 Contract.Exp..	35,878	23,941	23,605	16,920	21,880	16,133	17,680	22,262	33,398				
2610.450 Mat.& Supplies	9,520	10,015	9,265	7,062	7,015	5,421	5,890	4,025	4,326				Library media services including salaries for library media
2610.460 Lib.& AV Loan Prog.	43,800	45,378	48,300	48,074	48,100	48,750	46,200	44,351	45,700				specialists, clerical staff, equipment, subscriptions,
2610.490 BOCES Services	28,857	38,576	27,100	56,485	53,000	57,964	58,880	67,415	58,214				general supplies, A.V. supplies, library books, contract
													and BOCES support services for library management
TOTAL 2610	**1,069,858**	**1,066,212**	**1,093,409**	**1,053,393**	**1,055,971**	**1,076,237**	**1,093,023**	**1,090,597**	**1,139,268**	**4.46%**	**46,245**	**4.23%**	systems.
EDUCATIONAL TELEVISION													
2620.160 Noninstruct.Sal.	186,409	191,532	187,431	192,928	199,376	201,876	193,953	192,454	196,818				

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
2620.200 Equipment	13,867	13,260	8,000	7,609	12,461	12,461	8,000	7,780	6,810				Costs for educational television and video services
2620.400 Contract.Exp.	11,100	10,377	12,840	9,903	12,290	10,439	12,200	9,400	13,336				including salaries for educational T.V. supervisor,
2620.450 Mat.& Supplies	5,000	4,654	6,545	6,123	2,634	2,592	3,610	2,828	2,231				television technician, and video projects, equipment,
													maintenance services and supplies. Anticipate shared
TOTAL 2620	216,376	219,822	214,816	216,563	226,761	227,368	217,763	212,462	219,195	3.17%	1,432	0.66%	funding of TV tech position.
COMPUTER ASSISTED INSTRUCTION													
2630.150 Instruct.Sal.	0	0	0	0	0	0	0	0	0				
2630.160 Noninstruct.Sal.	903,943	872,101	930,692	865,342	904,658	904,455	937,413	940,592	971,688				
2630.200 Equipment	100,310	96,705	46,600	53,471	46,600	46,495	50,000	49,471	50,000				
2630.400 Contract.Exp.	281,760	224,859	227,242	200,154	230,050	236,197	228,000	231,255	239,202				Computer/technology instruction including salaries for
2630.450 Mat.& Supplies	82,960	94,532	92,800	92,865	100,000	101,046	100,000	88,817	83,250				technology director, network specialists, lab aides
2630.460 St.Aid Comp.Soft.	101,273	103,308	87,058	83,048	60,250	60,224	57,000	56,300	84,450				clerical support, technology equipment, infrastructure
2630.490 BOCES Services	3,000	0	2,000	0	4,000	0	3,500	1,500	2,500				upgrades, system maintenance agreements, computer
													supplies, software and licensing, BOCES support services.
TOTAL 2630	1,473,246	1,391,504	1,386,392	1,294,880	1,345,558	1,348,418	1,375,913	1,367,935	1,431,090	4.62%	55,177	4.01%	Increased cost for web-based texts and contract services.
TOTAL INSTRUCTIONAL MEDIA	2,759,480	2,677,539	2,694,617	2,564,836	2,628,290	2,652,023	2,686,699	2,670,994	2,789,553	4.44%	102,854	3.83%	
PUPIL SERVICES													
ATTENDANCE - REGULAR SCHOOL													
2805.160 Noninstruct.Sal.	55,403	54,839	55,916	57,429	57,214	62,002	57,774	62,300	60,340				
2805.400 Contract.Exp.	0	0	0	0	0	0	0	0	0				Student attendance and registration services including
													salary for central registrar and periodic contract service
TOTAL 2805	55,403	54,839	55,916	57,429	57,214	62,002	57,774	62,300	60,340	-3.15%	2,566	4.44%	expenses. Salary increase for extra hours.
GUIDANCE - REGULAR SCHOOL													
2810.150 Instruct.Sal.	1,225,186	1,184,163	1,246,908	1,174,287	1,238,434	1,246,628	1,296,175	1,352,092	1,368,986				
2810.160 Noninstruct.Sal.	272,451	273,075	249,793	247,497	219,735	234,016	158,757	199,779	211,866				
2810.200 Equipment	2,000	2,458	2,000	1,917	2,000	2,000	2,000	1,865	2,000				
2810.400 Contract.Exp.	13,280	17,990	14,300	17,207	14,300	4,761	13,600	6,803	11,605				Guidance services including salaries for guidance
2810.450 Mat.& Supplies	12,800	11,202	10,200	8,499	10,200	10,191	9,900	9,371	9,180				counselors, summer scheduling, clerical support,
2810.490 BOCES Services	20,277	25,524	25,291	5,359	25,298	16,182	25,298	24,852	25,298				equipment, conferences, college visits, fees, dues,
													printing, supplies, testing, BOCES student evaluation
TOTAL 2810	1,545,994	1,514,411	1,548,492	1,454,766	1,509,967	1,513,778	1,505,730	1,594,762	1,628,935	2.14%	123,205	8.18%	services.
HEALTH SERVICES - REGULAR SCHOOL													
2815.160 Noninstruct.Sal.	760,118	705,646	741,436	697,053	736,179	697,672	750,368	725,550	768,446				
2815.200 Equipment	3,600	3,682	0	0	2,000	497	2,000	0	0				
2815.400 Contract.Exp.	182,300	191,875	176,500	198,248	191,300	210,806	203,300	202,000	202,500				
2815.450 Mat.& Supplies	12,500	11,582	12,000	10,713	10,400	12,615	10,400	9,696	8,415				Public and private school nurses, office assistants,
													contract school physician, health services to private schools,
TOTAL 2815	958,518	912,785	929,936	906,014	939,879	921,590	966,068	937,246	979,361	4.49%	13,293	1.38%	equipment, equipment repair, health supplies

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
PSYCHOLOGICAL SERVICES													
2820.150 Instruct.Sal.	1,310,413	1,317,521	1,292,884	1,255,334	1,202,995	1,226,457	1,341,266	1,216,209	1,266,308				
2820.400 Contract Exp.	0	0	0	0	0	0	0	0	0				
2820.450 Mat.& Supplies	0	0	0	0	0	0	0	0	0				
TOTAL 2820	**1,310,413**	**1,317,521**	**1,292,884**	**1,255,334**	**1,202,995**	**1,226,457**	**1,341,266**	**1,216,209**	**1,266,308**	**4.12%**	**-74,958**	**-5.59%**	School psychologists, testing and evaluation supplies.
SOCIAL WORK SERVICE													
2825.150 Instruct.Sal.	449,996	444,671	389,455	450,591	459,088	421,662	292,293	449,708	380,197				
2825.400 Contract.Exp.	42,675	47,249	64,240	63,930	66,000	64,890	68,000	65,865	68,000				
													School social workers. Shared funding of student assistance
TOTAL 2825	**492,671**	**491,920**	**453,695**	**514,521**	**525,088**	**486,552**	**360,293**	**515,573**	**448,197**	**-13.07%**	**87,904**	**24.40%**	counselor services.
COCURRICULAR ACTIVITIES - REGULAR SCHOOL													
2850.150 Instruct.Sal.	239,800	232,730	239,800	240,198	214,800	215,455	219,000	219,600	170,000				
2850.400 Contract.Exp.	0	0	0	0	0	0	0	0	0				
2850.450 Mat.& Supplies	0	0	0	0	0	0	0	0	0				
													Extra-curricular club activity advisors and expenses.
TOTAL 2850	**239,800**	**232,730**	**239,800**	**240,198**	**214,800**	**215,455**	**219,000**	**219,600**	**170,000**	**-22.59%**	**-49,000**	**-22.37%**	Budget reduction; consolidate clubs.
INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL													
2855.150 Instruct.Sal.	462,022	444,408	462,022	444,868	451,000	446,569	446,000	446,918	452,733				
2855.160 Athletic Trainer	39,064	36,100	39,000	36,100	37,000	36,100	37,000	36,100	37,000				
2855.200 Equipment	6,800	7,530	0	1,075	4,500	4,395	0	0	0				Athletic and intramural costs including coaching stipends,
2855.400 Contract.Exp.	102,484	86,624	95,735	85,873	88,985	82,933	87,985	84,751	82,850				athletic trainer services, athletic event supervision,
2855.450 Mat.& Supplies	60,000	55,585	60,000	55,070	57,000	52,005	56,000	52,677	44,200				equipment, event fees & dues, equipment refurbishment,
2855.490 BOCES Services	75,000	80,574	83,000	79,356	80,200	82,401	83,000	83,000	83,000				rentals, repairs, athletic supplies & uniforms, BOCES
													game officials. Some middle school modified sports
TOTAL 2855	**745,370**	**710,821**	**739,757**	**702,342**	**718,685**	**704,403**	**709,985**	**703,446**	**699,783**	**-0.52%**	**-10,202**	**-1.44%**	funded by outside sources and boosters.
TOTAL PUPIL SERVICES	**5,348,169**	**5,235,027**	**5,260,480**	**5,130,604**	**5,168,628**	**5,130,237**	**5,160,116**	**5,249,136**	**5,252,924**	**0.07%**	**92,808**	**1.80%**	
TOTAL INSTRUCTION	**60,639,045**	**58,702,296**	**60,385,860**	**58,661,314**	**60,337,599**	**60,209,124**	**62,443,054**	**62,000,438**	**63,010,627**	**1.63%**	**567,573**	**0.91%**	
PUPIL TRANSPORTATION													
DISTRICT TRANSPORTATION													
5510.160 Noninstruct.Sal.	1,657,628	1,586,151	1,667,730	1,642,407	1,677,548	1,772,622	312,474	321,016	285,168				
5510.200 Equipment	279,400	264,940	249,567	221,296	0	0	0	0	0				
5510.400 Contract.Exp.	151,095	139,877	156,700	163,167	150,165	116,769	24,500	18,397	11,850				
5510.450 Mat.& Supplies	163,050	150,883	168,115	188,109	225,509	195,059	11,500	10,060	8,075				District oversight of transportation operation including
													transportation supervisor, two dispatchers, contract service

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
TOTAL 5510	**2,251,173**	**2,141,852**	**2,242,112**	**2,214,979**	**2,053,222**	**2,084,450**	**348,474**	**349,473**	**305,093**	**-12.70%**	**-43,381**	**-12.45%**	expenses, office and training supplies, fuel
GARAGE BUILDING													
5530.400 Contract.Exp.	10,487	1,305	5,000	879	35,000	50,000	0	0	0				
5530.450 Mat.& Supplies	0	0	0	0	0	0	0	0	0				With outsourcing of transportation operation district no
													longer has garage and rental fees for its transportation
TOTAL 5530	**10,487**	**1,305**	**5,000**	**879**	**35,000**	**50,000**	**0**	**0**	**0**	**0.00%**	**0**	**0.00%**	operation.
CONTRACT TRANSPORTATION													
5540.400 Contract.Exp.	4,866,035	4,785,040	4,827,266	4,777,112	4,715,622	4,629,304	7,179,125	7,150,000	7,272,723				
5540.450 Contractor Fuel	192,870	214,367	226,940	309,873	302,556	272,633	500,000	440,500	448,455				Home-to-school contracted bus transportation, bus monitors
													for special education runs, field and athletic trip transportation,
TOTAL 5540	**5,058,905**	**4,999,408**	**5,054,206**	**5,086,985**	**5,018,178**	**4,901,937**	**7,679,125**	**7,590,500**	**7,721,178**	**1.72%**	**42,053**	**0.55%**	and bus fuel. Field trip funding removed next year.
TOTAL PUPIL TRANS.	**7,320,565**	**7,142,565**	**7,301,318**	**7,302,843**	**7,106,400**	**7,036,387**	**8,027,599**	**7,939,973**	**8,026,271**	**1.09%**	**-1,328**	**-0.02%**	
UNDISTRIBUTED													
EMPLOYEE BENEFITS													State mandated pension plan increases
9010.800 State Retirement	1,084,775	1,114,941	1,795,558	1,790,730	2,747,200	2,655,218	2,797,968	2,624,323	3,122,828				13% rate increase for civil service employees pension
9020.800 Teachers Ret.	2,989,770	2,871,939	4,204,361	4,016,071	5,295,992	5,357,780	5,948,917	5,745,215	8,284,797				37% rate increase for certified employees pension
9030.800 Social Security	4,751,300	4,516,819	4,758,294	4,457,597	4,790,640	4,523,239	4,734,802	4,550,000	4,724,301				Employer matching FICA
9040.800 Workers Comp.	355,048	355,048	357,713	357,713	332,750	332,750	316,163	316,163	316,437				Workers compensation insurance
9045.800 Life Insurance	85,000	64,954	75,000	67,241	68,000	68,727	77,000	73,565	76,105				Group term life insurance
9050.800 Unemployment Ins.	150,000	167,781	100,000	50,175	100,000	74,568	100,000	160,000	150,000				Unemployment direct payments
9055.800 Disability Ins.	65,000	55,626	60,000	52,381	58,000	53,380	59,200	60,000	60,000				Disability insurance
9060.800 Hosp.,Med.Ins.	15,684,677	13,237,495	15,714,704	15,492,028	16,894,531	13,102,061	15,961,246	13,974,969	16,163,820				Health claims and insurance costs
9065.800 Dental Ins,	786,610	702,161	909,674	728,754	763,259	772,776	763,031	744,045	749,372				Dental claims and insurance costs
TOTAL EMP. BENEFITS	**25,952,180**	**23,086,762**	**27,975,304**	**27,012,690**	**31,050,372**	**26,940,500**	**30,758,327**	**28,248,280**	**33,647,660**	**19.11%**	**2,889,333**	**9.39%**	
DEBT SERVICE													
9711.600 Principal on Indebtedness	4,294,000	4,240,000	4,489,000	4,435,000	4,550,000	4,550,000	4,545,000	4,545,000	4,760,000				
9711.700 Interest on Serial Bonds	3,024,818	3,006,278	2,857,270	2,838,728	2,682,526	2,682,525	2,495,808	2,495,808	2,226,366				
9731.600 Principal on Indebtedness BAN	0	670,000	0	0	0	0	0	0	0				
9731.700 BAN Interest	29,007	37,524	9,514	0	0	0	0	0	0				Principal payments on construction debt
9760 Tax Anticipation Notes	70,833	0	50,000	0	50,000	0	50,000	0	0				Interest payments on construction debt
9785.600 Instal. Purchase Prin.	1,062,646	892,763	953,693	947,946	737,755	736,620	919,102	919,102	939,634				Short-term construction note borrowing interest
9785.700 Instal. Purchase Int.	39,669	66,391	38,766	39,903	41,854	42,989	37,502	37,502	23,564				Interest on cash flow borrowing
													Principal and interest on leasing costs. Includes new 4-yr.
TOTAL DEBT SERVICE	**8,520,973**	**8,912,956**	**8,398,243**	**8,261,577**	**8,062,135**	**8,012,134**	**8,047,412**	**7,997,412**	**7,949,564**	**-0.60%**	**-97,848**	**-1.22%**	instructional and infrastructure computer leases.

2013-2014 Board Adopted Budget for Voter Consideration

	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Proposed Budget	Proposed Budget to Est. Actual	Budget to Budget $ Variance	Budget to Budget % Change	Description of Budget Areas
INTERFUND TRANSFERS													
9901.930 To School Lunch Fund	60,000	60,000	50,000	0	0	0	0	0	0				
9901.950 To Spec. Aid Fund	199,327	138,080	150,000	130,711	155,000	226,317	230,000	230,000	250,000				
9950.900 To Capital Funds	0	0	255,000	255,000	250,000	250,000	1,250,000	1,250,000	250,000				
													Costs for special aided programs not fully aided.
													Scheduled capital projects: septic system improvements
TOT. INTERFUND TRANS.	**259,327**	**198,080**	**455,000**	**385,711**	**405,000**	**476,317**	**1,480,000**	**1,480,000**	**500,000**	**-66.22%**	**-980,000**	**-66.22%**	at BVES and WPES; FLMS safety security improvements
TOTAL UNDISTRIBUTED	34,732,480	32,197,798	36,828,547	35,659,978	39,517,507	35,428,950	40,285,739	37,725,692	42,097,224	11.59%	1,811,485	4.50%	
TOTAL GENERAL FUND APPROPRIATION	114,535,122	109,588,566	116,481,460	112,843,390	118,980,000	113,846,160	122,698,040	119,452,387	125,057,000	4.69%	2,358,960	1.92%	Budget-to-Budget Increase
Funding for Budget:													
Capped Tax Levy									111,603,000				
Estimated Non-Tax Revenue									9,904,000				
Est. Appropriated Reserves/Surplus									3,550,000				
									125,057,000				

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.

2013-2014 Proposed Budget in APC Format

Total	Administrative	Program	Capital
$125,057,000	$12,734,492	$94,087,157	$18,235,351
100%	10.18%	75.24%	14.58%

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. Because of recent legislation, the tax levy used to support a 2013-2014 contingent budget can be no more than the tax levy used to support the 2012-2013 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	$107,963,040
Estimated Non-Tax Revenue	$9,904,000
Estimated Fund Balance/Reserves	$3,550,000
Est. Contingent Budget	**$121,417,040**

This would necessitate reducing the proposed budget by another **$3,639,960.**
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 11.79% 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:

- $40,000 for costs associated with community free use of the buildings
- $269,843 in instructional, administrative and capital equipment
- $40,000 in estimated salary increases for non-unit support staff employees
- $250,000 for capital projects
- $50,000 in infrastructure technology lease purchase agreements
- $58,000 financed technology maintenance contracts

A sampling of additional program and staffing costs totaling $2,562,117 would be considered for reductions:

- Pre-school program
- Library media services and personnel
- Middle school modified sports program
- Music and arts reductions
- Estimated 20 instructional program positions

To achieve the administrative cap imposed by a contingent budget, $370,000 in administrative expenses would have to be reduced from the budget.

BEDFORD CENTRAL SCHOOL DISTRICT 2013-2014
BUDGET FORMAT: Administrative; Program; Capital (APC BUDGET)

Function Code	Budget Category	2013-2014 Proposed Budget	ADMIN.	PROGRAM	CAPITAL
1010	Board of Education	4,965	4,965		
1040	District Clerk	14,413	14,413		
1060	District Meeting	31,950	31,950		
1240	Chief School Admin.Office	397,755	397,755		
1310	Business Administration	665,616	665,616		
1320	Auditing	86,800	86,800		
1325	District Treasurer	129,708	129,708		
1345	Purchasing	88,289	88,289		
1420	Legal Services	350,000	77,000	238,000	35,000
1430	Personnel	431,258	431,258		
1460	Records Management	0	0		
1480	Public Information	58,950	58,950		
1620	Operation of Plant	6,175,331	129,752		6,045,579
1621	Maintenance of Plant	1,518,528			1,518,528
1660	Central Storeroom	6,800	6,800		
1670	Central Printing	7,500	7,500		
1680	Data Processing	477,681	477,681		
1910	Unallocated Insurance	414,500	414,500		
1920	School Association Dues	36,550	36,550		
1930	Judgment & Claims	0			
1950	Assessments on Schools	0			
1964	Refunds-Real Property Taxes	85,000			85,000
1981	Boces Admin. & Rental	941,284	941,284		
2010	Curriculum Development	407,587	407,587		
2020	Supervision	4,363,985	4,363,985		
2070	Inservice & Staff Development	497,481		497,481	
2110	Teaching in Regular School	39,412,674	0	39,412,674	
2250	Prog.for Students with Disab.	9,509,405	185,486	9,323,919	
2280	Occupational Education	727,018		727,018	
2330	Teaching in Special Schools	50,000		50,000	
2610	Library/Audiovisual	1,139,268		1,139,268	
2620	Educational Television	219,195		219,195	
2630	Computer Assisted Instruction	1,431,090	150,209	1,280,881	
2805	Attendance	60,340		60,340	
2810	Guidance	1,628,935		1,628,935	
2815	Health Services	979,361		979,361	
2820	Psychological Services	1,266,308		1,266,308	
2825	Social Work Services	448,197		448,197	
2850	Co-Curricular Activities	170,000		170,000	
2855	Interscholastic Activities	699,783		699,783	
5510	District Transportation	305,093	133,092	172,001	0
5530	Garage Building-Transp.	0		0	
5540	Contract Transportation	7,721,178		7,721,178	
9010	Employees' Retirement	3,122,828	691,217	1,655,220	776,391
9020	Teachers' Retirement	8,284,797	648,311	7,636,486	
9030	Social Security	4,724,301	517,233	3,950,716	256,352
9040	Workers' Compensation	316,437	25,399	193,999	97,040
9045	Life Insurance	76,105	8,332	63,643	4,130
9050	Unemployment	150,000	10,000	140,000	0
9055	Disability Insurance	60,000	6,569	50,175	3,256
9060	Hospital & Medical Insurance	16,163,820	1,516,017	13,487,103	1,160,700
9065	Dental Insurance	749,372	70,284	625,277	53,811
9711	Principal & Interest on Debt	6,986,366			6,986,366
9730	Bond Anticipation Notes	0			0
9760	Tax Anticipation Notes	0			0
9785	Installment Purchase Debt	963,198			963,198
9951	Interfund Transfers	500,000		250,000	250,000
	Total	125,057,000	12,734,492	94,087,157	18,235,351
	% of Total Budget by APC Area	100%	10.18%	75.24%	14.58%
	Administrative Costs as % of Admin + Program		**11.92%**		

REVENUE SUMMARY

REVENUE ITEM	2012-2013 Budget	2012-2013 Estimated Actual	2013-2014 Estimated Budget	Estimated Budget Change	Est. % Change
TAX REVENUE					
PROPERTY TAXES/STAR	**$107,963,040**	**$107,848,582**	**$111,603,000**	**$3,639,960**	**3.37%**
NON-TAX REVENUE					
STATE & OTHER AIDS	$4,970,000	$5,227,226	$5,400,000		
TUITION	$1,200,000	$1,551,076	$1,460,000		
COUNTY SALES TAX	$1,400,000	$1,365,000	$1,390,000		
MEDICARE GOV'T SUBSIDY	$200,000	$337,042	$310,000		
ENVIRO. FACILITIES CORP WWTP REIMB	$190,000	$140,000	$190,000		
INTEREST INCOME	$115,000	$100,000	$100,000		
RENTALS/BLDG. USE	$360,000	$440,738	$490,000		
HEALTH SERVICES	$130,000	$130,000	$130,000		
REFUND PRIOR YEAR EXPENSES	$85,000	$396,502	$120,000		
MISCELLANEOUS	$55,000	$139,148	$214,000		
TRANSFER from OTHER FUNDS	$300,000	$300,000	$100,000		
TOTAL NON-TAX REVENUE	**$9,005,000**	**$10,126,732**	**$9,904,000**	**$899,000**	**9.98%**
TOTAL REVENUE	**$116,968,040**	**$117,975,314**	**$121,507,000**	**$4,538,960**	**3.88%**
APPROPRIATED FUND BALANCE/RESERVES					
ASSIGN FUND BAL. to REDUCE TAX LEVY	$4,000,000		$3,050,000		
ASSIGN FUND BAL.for LOSS in BOCES AID	$230,000				
ASSIGN ERS RESERVE for PENSION INCREASE	$500,000		$500,000		
ASSIGN FUND BAL.for CAPITAL PROJECTS	$1,000,000				
TOTAL FUND BALANCE/RESERVES	**$5,730,000**		**$3,550,000**	**($2,180,000)**	**-38.05%**
FUNDS to SUPPORT BUDGET	**$122,698,040**		**$125,057,000**	**$2,358,960**	**1.92%**

Calculating the Tax Levy Limit & Maximum Allowable Tax Levy for Bedford Central School District

Prior Year Tax Levy		$107,963,040	
Multiplied Times the Estimated Tax Base Growth Factor	X	1.0032	
		$108,308,522	
Add Prior Year Pilot Payments	+	$0	
		$108,308,522	
Subtract Prior Year Capital, Debt & Court Order Exemptions:			
Court Order Judgements Exceeding 5% of Total Tax Levy	-	$0	
Capital Local Debt and Lease Expenditures (minus capital aid)	-	$6,457,575	2012-2013
Resulting Adjusted Prior Year Tax Levy		$101,850,947	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X	1.02	
		$103,887,966	
Minus Anticipated Coming Year Pilot Payments	-	$0	
		$103,887,966	
Plus Available Carryover, if any	+	$0	
Estimated Resulting Tax Levy Limit Reportable to Comptroller		**$103,887,966**	
Plus Coming School Year Exemptions:			
Court Order Judgements Exceeding 5% of Total Tax Levy	+	$0	
Est. Capital Local, Debt and Lease Expend. (minus capital aid)	+	$6,570,366	2013-2014
ERS Exclusion Est. Not available this year	+	$0	
TRS Exclusion; Est. $47,500,000 X 2.41%	+	$1,144,750	
Estimated Maximum Allowable Tax Levy		**$111,603,082**	**3.37%**

Bedford Central School District Estimated Fund Balance for Year Ending June 30, 2013

Total All Fund Balances at Beginning of Fiscal Year 2012-13			$16,815,780
Restricted Fund Balance (Reserved)			
Employee Benefit Accrued Liability Res.	$535,900	Increased by interest and reduced by payments for EBLR in 2011-12	
Reserve for Unemployment	$103,699	Increased by interest and reduced by payments for unemployment costs in 2011-12. Increased reserve by $50K on 6-27-12	
Employee Retirement Reserve (ERS)	$1,822,024	Increased by interest and assigned $500K to '12-'13 budget on 6-27-12 to pay ERS costs	
Insurance Reserve	$94,765	Increased by interest and reduced by payments for insurance claim deductible in 2011-12	
Repair Reserve Balance	$67,200	Incresed by interest and reduced by public hearing 6/13/12 for doing repair projects	
Reserve for Tax Certiorari 2004-2005	$23,600	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-27-12	
Reserve for Tax Certiorari 2005-2006	$78,076	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-27-12	
Reserve for Tax Certiorari 2006-2007	$77,930	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-27-12	
Reserve for Tax Certiorari 2007-2008	$164,122	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-27-12	
Reserve for Tax Certiorari 2008-2009	$214,083	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-27-12	
Reserve for Tax Certiorari 2009-2010	$429,961	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-27-12	
Reserve for Tax Certiorari 2010-2011	$635,901	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-27-12	
Reserve for Tax Certiorari 2011-2012	$952,172	Created 2011-2012 Certiorari Reserve for known petitions on 6-27-12	
Total Restricted Fund Balance			$5,199,433
Assigned Fund Balance			
Designated and Appropriated to '12-'13 Budget	$4,000,000	To offset tax levy	
Designated Fund Bal. to cover loss in BOCES Aid	$230,000		
Designate Fund Bal. to support capital projects	$1,000,000		
Appropriate ERS Reserve to cover ERS costs	$500,000		
Sub-Total Assigned Fund Balance as per Budget	$5,730,000		
Reserved for Encumbrances	$1,037,360	Open P.O.s at year end	
Total Assigned Fund Balance			$6,767,360
Unassigned Fund Balance (Undesignated)	3.95%		$4,848,987

Total All Fund Balance (restricted, assigned and unassigned)		**$16,815,780**

Bedford Central School District Estimated Fund Balance for Year Ending June 30, 2013

How We Started Fiscal Year 2012-2013		
Total Fund Balance - Beginning July 1, 2012		**$16,815,780**
Estimated Activity for Fiscal Year 2012-2013		
Revenue:		
Tax Levy/STAR	**$107,848,582**	
Non-Tax Revenue	**$10,126,732**	
Additions to Revenue Budget	**$340,915**	
Total Revenue		**$118,316,229**
Expenditures:		
Current year budget estimated expenses & open encumbr.	**$119,452,387**	
Prior year open encumbrance expenses	**$987,251**	
Expenses from budget increases from gifts, donations, etc.	**$340,915**	
Expenses from budget increases from reserves/fund bal.	**$1,204,887**	
Total Expenditures		**$121,985,440**
Net Change in Fund Balance; Revenue minus Expend.		**($3,669,211)**
Estimated June 30, 2013 All Fund Balance		**$13,146,569**
Recommended Actions:		
Set up 2012-2013 Certiorari Reserve	**$1,000,000**	Take from unassigned and restrict it
Add to ERS Reserve	**$100,000**	Take from unassigned and restrict it
Add to Unemployment Reserve	**$250,000**	Take from unassigned and restrict it
Assign ERS Reserve to Pay '13-'14 ERS	**($500,000)**	Take from restricted and assign it to '13-'14
Assign Fund Balance to Reduce '13-'14 Tax Levy	**($3,050,000)**	Take from unassigned and assign it to '13-'14
Reduce Various Cert Reserves to Match Petitions	**($101,054)**	Take from restricted and unassign it

Bedford Central School District Estimated Fund Balance for Year Ending June 30, 2013

Resulting Fund Balance from Rev., Exp.; After BOE Actions		$13,146,569	
Restricted Fund Balance (Reserved)			
Employee Benefit Accrued Liability Res.	$519,649	To be increased by interest and reduced by payments for EBLR in 2013-14	
Employee Retirement Reserve (ERS)	$1,422,024	To be increased by interest and $100K in 2012-2013 & reduced by $500,000 for payments to ERS in 2013-14	
Insurance Reserve	$89,765	To be increased by interest and reduced by payments in 2012-2013	
Repair Reserve Balance	$67,200	To be increased by interest	
Reserve for Unemployment	$253,699	To be increased by interest and decreased by BOE action $100K in 2012-2013 & increased by $250K at year-end	
Reserve for Tax Certiorari 2004-2005	$17,697	To be increased by interest and reduced by court ordered payments	
Reserve for Tax Certiorari 2005-2006	$67,682	To be increased by interest and reduced by court ordered payments and BOE adjustments	
Reserve for Tax Certiorari 2006-2007	$70,990	To be increased by interest and reduced by court ordered payments and BOE adjustments	
Reserve for Tax Certiorari 2007-2008	$126,382	To be increased by interest and reduced by court ordered payments and BOE adjustments	
Reserve for Tax Certiorari 2008-2009	$163,415	To be increased by interest and reduced by court ordered payments and BOE adjustments	
Reserve for Tax Certiorari 2009-2010	$216,494	To be increased by interest and reduced by court ordered payments and BOE adjustments	
Reserve for Tax Certiorari 2010-2011	$311,993	To be increased by interest and reduced by court ordered payments	
Reserve for Tax Certiorari 2011-2012	$611,502	To be increased by interest and reduced by court ordered payments and BOE adjustments	
Reserve for Tax Certiorari 2012-2013	$1,000,000	Set up '12-'13 reserve for known certiorari petitions	
Total Restricted Fund Balance		$4,938,492	
Assigned Fund Balance			
Designate Fund Balance to '13-'14 Budget	$3,050,000	To offset tax levy increase	
Appropriate ERS Reserve to cover ERS costs	$500,000	To cover budgeted 2013-2014 ERS pension expenses	
Sub-Total Assigned Fund Balance to Reduce Levy	$3,550,000		
Total Assigned Fund Balance		$3,550,000	
Estimated Unassigned Fund Balance (Undesignated)	3.72%	$4,658,077	

Total Estimated All Fund Balance (restricted, assigned and unassigned)		**$13,146,569**
Total Estimated Restricted (for reserves) at year end		**$4,938,492**
Total Estimated Assigned at year end		**$3,550,000**
Total Estimated Unassigned at year end	3.72%	**$4,658,077**

Estimated Tax Rates and Tax Rate Changes as a result of the 2013-2014 Budget, Property Values & Equalization Rate Changes

(Per $1,000 of Assessed Value)

Town	2012-2013 Tax Rate	2013-2014 Est.Tax Rate	Est. $ Change	Est. Tax Rate % Change	5 - Yr. Avg. % Change
Bedford	$131.86	$137.87	$6.01	4.56%	2.11%
Mt. Kisco	$68.71	$69.18	$0.47	0.68%	2.35%
Pound Ridge	$77.71	$80.09	$2.38	3.07%	0.49%
New Castle	$65.31	$66.81	$1.50	2.30%	0.59%
North Castle	$569.31	$600.70	$31.40	5.51%	1.58%

Property Exemption Reports

For

Property in the Bedford Central School District

NYS - Real Property System
County of Westchester
Town of Bedford

Assessor's Report - 2012 - Current Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 4/29/2013 11:03:00
Total Assessed Value 452,037,452

Equalized Total Assessed Value 4,631,531,270

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	79,932,377	1.73
13100	CO - GENERALLY	RPTL 406(1)	2	7,573,770	0.16
13500	TOWN - GENERALLY	RPTL 406(1)	115	47,215,174	1.02
13800	SCHOOL DISTRICT	RPTL 408	8	190,737,705	4.12
19950	MUNICIPAL RAILROAD	RPTL 456	7	4,619,878	0.10
25100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,613,730	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	41,742,829	0.90
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	11	48,902,151	1.06
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	2,942,623	0.06
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	4	2,768,443	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	37	31,243,850	0.67
25400	FRATERNAL ORGANIZATION	RPTL 428	1	1,837,090	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	8,801,230	0.19
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	19	1,763,319	0.04
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	12,399,590	0.27
41400	CLERGY	RPTL 460	3	46,107	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	69	3,847,670	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	16	13,861,004	0.30
41800	PERSONS AGE 65 OR OVER	RPTL 467	59	12,631,302	0.27
41834	ENHANCED STAR	RPTL 425	260	51,947,446	1.12
41854	BASIC STAR 1999-2000	RPTL 425	1,786	175,119,174	3.78
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	94,980	0.00

Assessor's Report - 2012 - Current Year File
S495 Exemption Impact Report
School District Summary

Total Assessed Value 452,037,452

Equalized Total Assessed Value 4,631,531,270

School District - 552002 Bedford Central#2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	1	295,082	0.01
Total Exemptions Exclusive of System Exemptions:			**2,438**	**741,936,524**	**16.02**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**2,438**	**741,936,524**	**16.02**

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: ________________

NYS - Real Property System
County of Westchester
Village/Town of Mt. Kisco

Assessor's Report - 2012 - Current Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 4/26/2013 15:07:15
Total Assessed Value 365,765,203

Equalized Total Assessed Value 1,880,540,889

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	1,503,340	0.08
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	3,663,239	0.19
13100	CO - GENERALLY	RPTL 406(1)	7	15,783,548	0.84
13500	TOWN - GENERALLY	RPTL 406(1)	10	2,042,417	0.11
13520	TOWN - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	257,069	0.01
13650	VG - GENERALLY	RPTL 406(1)	51	44,862,723	2.39
13800	SCHOOL DISTRICT	RPTL 408	2	6,249,871	0.33
14110	USA - SPECIFIED USES	STATE L 54	2	7,598,458	0.40
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	2	8,881,748	0.47
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	673,008	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	35,664,267	1.90
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	148,189,717	7.88
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	6,118,252	0.33
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	9	10,682,776	0.57
25400	FRATERNAL ORGANIZATION	RPTL 428	2	2,362,982	0.13
26250	HISTORICAL SOCIETY	RPTL 444	2	883,033	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	1,654,499	0.09
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	8,071,465	0.43
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	6	3,522,878	0.19
41400	CLERGY	RPTL 460	2	15,424	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	65	2,375,991	0.13
41800	PERSONS AGE 65 OR OVER	RPTL 467	135	15,875,982	0.84
41834	ENHANCED STAR	RPTL 425	312	60,338,678	3.21
41854	BASIC STAR 1999-2000	RPTL 425	1,294	157,291,961	8.36

Total Assessed Value 365,765,203

Equalized Total Assessed Value 1,880,540,889

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	7	1,098,832	0.06
Total Exemptions Exclusive of System Exemptions:			1,948	545,662,158	29.02
Total System Exemptions:			0	0	0.00
Totals:			1,948	545,662,158	29.02

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: 2012

County: Westchester
SWIS Code: 553600

School Value Report (552002)

Municipality: New Castle
Total Assessed Val: 68,735,244
Uniform Percentage: 20.14

Equalized Total Assessed Value = 341,287,209

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CTY OWNED	RPTL 406(1)	1	320,754	0.09
13500	TWN WTHIN	RPTL 406(1)	7	3,660,377	1.07
21600	RELIG CORP	RPTL 462	1	1,472,691	0.43
25110	CONST PROT	RPTL 420-a	1	9,930,486	2.91
25300	NON-PROFIT	RPTL 420-b	8	1,514,399	0.44
41800	SENIOR-ALL	RPTL 467	5	992,303	0.29
	Total Exemptions (No System EX's)		**23**	**17,891,010**	**5.24**
	Total Exemptions (with System EX's)		**23**	**17,891,010**	**5.24**

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: 2012

County: Westchester
SWIS Code: 553800

School Value Report (552002)

Municipality: NORTH CASTLE
Total Assessed Val: 4,421,090
Uniform Percentage: 2.24

Equalized Total Assessed Value = 197,370,089

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13500	TWN WTHIN	RPTL 406(1)	1	40,178	0.02
13800	SCHOOL DIS	RPTL 408	1	58,035	0.03
25110	CONST PROT	RPTL 420-a	1	151,785	0.08
25300	NON-PROFIT	RPTL 420-b	15	9,178,571	4.65
41800	AGED-ALL	RPTL 467	2	772,321	0.39
	Total Exemptions (No System EX's)		**20**	**10,200,890**	**5.17**
	Total Exemptions (with System EX's)		**20**	**10,200,890**	**5.17**

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: ____________

NYS - Real Property System
County of Westchester
Town of Pound Ridge

Assessor's Report - 2012 - Current Year File
S495 Exemption Impact Report
County Wide School District Summary

RPS221/V04/L001
Date/Time - 5/1/2013 08:59:00
Total Assessed Value 375,043,234

Equalized Total Assessed Value 2,232,400,202

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	684,524	0.03
13100	CO - GENERALLY	RPTL 406(1)	8	49,160,713	2.20
13500	TOWN - GENERALLY	RPTL 406(1)	45	14,042,309	0.63
13800	SCHOOL DISTRICT	RPTL 408	2	28,547,620	1.28
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	3,172,619	0.14
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	6,458,334	0.29
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	30	17,618,451	0.79
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	833,334	0.04
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	467,262	0.02
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	3	2,437,500	0.11
41400	CLERGY	RPTL 460	1	8,929	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	21	1,391,516	0.06
41800	PERSONS AGE 65 OR OVER	RPTL 467	23	4,611,608	0.21
41834	ENHANCED STAR	RPTL 425	105	21,194,091	0.95
41854	BASIC STAR 1999-2000	RPTL 425	958	92,599,605	4.15
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	42	14,154,955	0.63
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	9	3,812,501	0.17
Total Exemptions Exclusive of System Exemptions:			**1,258**	**1,532,043,869**	**68.63**
Total System Exemptions:			**9**	**22,693,458**	**1.02**
Totals:			**1,267**	**1,554,737,327**	**69.64**

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 2012-13 School Year	Budget Proposed for the 2013-14 School Year	Contingency Budget for the 2013-14 School Year *
Total Budgeted Amount, Not Including Separate Propositions	$122,698,040	$125,057,000	$121,417,040
Increase/Decrease for the 2013-14 School Year		$2,358,960	($1,281.000)
Percentage Increase/Decrease in Proposed Budget		1.92%	-1.04%
Change in the Consumer Price Index		2.1%	
Total Proposed School Year Tax Levy, Including Levy to Support Library Debt, if applicable	$107,963,040	$111,603,000	$107,963,040
Total Permissible Exclusions	$7,249,949	$7,715,116	
A. Proposed School Year Tax Levy, Not Including Levy for Permissible Exclusions or Levy to Support Library Debt	$100,713,091	$103,887,884	
B. School Tax Levy Limit, Not Including Levy for Permissible Exclusions	$100,813,091	$103,887,966	
Difference: A - B (Positive Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions)	($100,000)	($82)	
Administrative Component	$12,203,316	$12,734,492	$12,210,692
Program Component	$91,321,268	$94,087,157	$91,340,997
Capital Component	$19,173,456	$18,235,351	$17,865,351

*Assuming revenues other than tax levy remain the same as presented in the original budget, a contingent budget would require $3,639,960 of reductions to the general fund budget. This would necessitate elimination of the following non-contingent items: $40,000 for community use of facilities; $269,843 in instructional and operational equipment; $40,000 for certain managerial/confidential employee salary increases; $50,000 for infrastructure technology equipment leases; $58,000 for technology maintenance contracts and $250,000 for capital projects. In addition, reductions of $2,562,117 in other program expenses and $370,000 in administrative expenses would have to be made to meet the contingent caps. The actual cuts to the proposed budget in the total amount of $3,639,960 would be made by Administration and the Board of Education pursuant to section 2023 of education Law.

	Under the Budget Proposed for the 2013-14 School Year
Estimated Basic STAR Exemption Savings[1]	$1104

The annual budget vote for the fiscal year 2013-2014 by the qualified voters of the Bedford Central School District, Westchester County, New York, will be held in said district in the Bedford Hills, Bedford Village, Mount Kisco, Pound Ridge and West Patent Elementary Schools on Tuesday, May 21, 2013 between the hours of 7:00 a.m. and 9:00 p.m., prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

[1] The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Important Note: Chapter 97 of the Laws of 2011 requires school districts to report data elements necessary to calculate a Property Tax Levy Limit. Data elements for the Property Tax Report Card have been renamed and redefined in accordance with these changes. Please see http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/ for additional guidance.

Form Due - April 27, 2013

School District Contact Person: MARK L. BETZ
School District Telephone Number: (914) 241-6018

	Budgeted 2012-13 (A)	Proposed Budget 2013-14 (B)	Percent Change (C)
Total Proposed Spending	122,698,040	125,057,000	1.92 %
Total Proposed School Year Tax Levy, Including Tax Levy to Support Library Debt[1]	107,963,040	111,603,000	3.37 %
Permissible Exclusions to the School Tax Levy Limit	7,249,949	7,715,116	
Proposed School Year Tax Levy, Not Including Levy for Permissible Exclusions or Levy to Support Library Debt	100,713,091	103,887,884	
School Tax Levy Limit[2]	100,813,091	103,887,966	
Difference (positive value requires 60.0% voter approval)	-100,000	-82	
Public School Enrollment	4,428	4,409	-0.43 %
Consumer Price Index			2.1 %

[1] All proposed levies should exclude any prior year reserve for excess tax levy, including interest.

[2] For 2013-14, includes any carryover from 2012-13 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2012-13 (D)	Estimated 2013-14 (E)
Adjusted Restricted Fund Balance	5,199,433	4,938,492
Assigned Appropriated Fund Balance	5,730,000	3,550,000
Adjusted Unrestricted Fund Balance	4,848,987	4,658,077
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.95 %	3.72 %

Submittal Form for Estimated Salaries in the Budget for the 2013-2014 School Year
(Form Due - May 13, 2013)

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	261,208	96,182	

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

Title	Salary	Employee Benefits	Other Remuneration
ASST. SUPERINTENDENT FOR BUSINESS	232,296	67,698	
ASST. SUPERINTENDENT FOR CURR. & INSTR	182,580	73,114	
ASST. SUPERINTENDENT FOR HUMAN RESOU	185,000	58,568	

Other Supervisory and Administrative Employees Scheduled to Receive $126,000 or More in Salary

DIRECTOR OF ESOL	149,902
DIRECTOR OF PUPIL PERSONNEL SERVICES	152,403
DIRECTOR OF SPECIAL EDUCATION	185,486
DIRECTOR OF ATHLETICS, HEALTH, P.E.	186,303
ASSISTANT DIRECTOR OF SPECIAL EDUCATI	151,748
ELEMENTARY PRINCIPAL	165,915
ELEMENTARY PRINCIPAL	166,824
ELEMENTARY PRINCIPAL	172,215
ELEMENTARY PRINCIPAL	173,086
ELEMENTARY PRINCIPAL	183,777
ELEMENTARY ASSISTANT PRINCIPAL	137,143
MIDDLE SCHOOL PRINCIPAL	190,757
MIDDLE SCHOOL HOUSE DIRECTOR	143,636
MIDDLE SCHOOL HOUSE DIRECTOR	155,105
MIDDLE SCHOOL HOUSE DIRECTOR	156,705
HIGH SCHOOL PRINCIPAL	193,347
HIGH SCHOOL ASSISTANT PRINCIPAL	146,000
HIGH SCHOOL ASSISTANT PRINCIPAL	168,465

The New York State School Report Card
Fiscal Accountability Supplement
for
Bedford Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The 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.

2010-2011 School Year		General Education	Special Education
This School District	Instructional Expenditures	$65,055,882	$17,823,594
	Pupils	4,326	365
	Expenditures Per Pupil	**$15,038**	**$48,832**
Similar District Group	Instructional Expenditures	$4,897,484,227	$1,850,711,613
	Pupils	395,684	51,517
	Expenditures Per Pupil	**$12,377**	**$35,924**
Total of All School Districts in NY State	Instructional Expenditures	$29,473,160,406	$12,260,104,540
	Pupils	2,688,528	412,226
	Expenditures Per Pupil	**$10,963**	**$29,741**
Similar District Group Description: Low Need/Resource Capacity			

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. 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 2010-11 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.

2010-2011 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	**$26,758**	**$22,962**	**$20,410**

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.

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).

The New York State School Report Card Information about Students with Disabilities for Bedford Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The 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 Counts as of October 4, 2011	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular Classroom	**Count of Students with Disabilities**	**Percentage of Students with Disabilities**	**Percentage of Students with Disabilities**	**Percentage of Students with Disabilities**
80% or more	**192**	**55.0%**	**63.8%**	**57.3%**
40% to 79%	**69**	**19.8%**	**17.1%**	**11.7%**
Less than 40%	**68**	**19.5%**	**11.0%**	**22.1%**
Separate Settings	**16**	**4.6%**	**4.9%**	**6.1%**
Other Settings	**4**	**1.1%**	**3.3%**	**2.8%**

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 October 4, 2011. 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

2011-12 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	**7.9%**	**11.3%**	**12.8%**

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 Group Description: Low Need/Resource Capacity

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information about this categorization is on the Internet at: http://www.p12.nysed.gov/irs/accountability/2011-12/NeedResourceCapacityIndex.pdf

Academic Report Cards are available on the NYSED.gov website: reportcards.nysed.gov