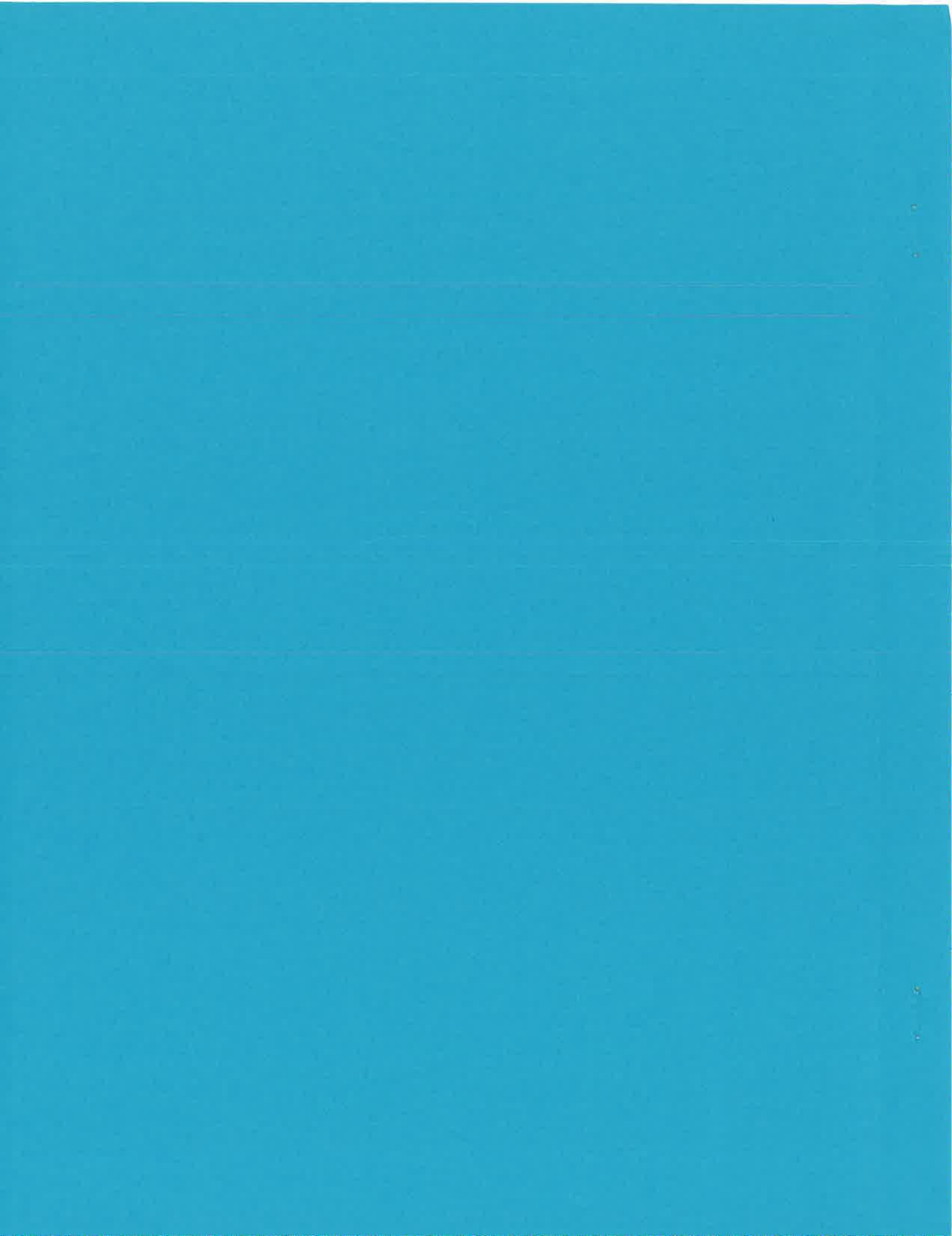




Bedford Central School District

2014-2015

Proposed Budget



Bedford Central School District 2014-2015 Budget Summary

Proposed Expenditures:

Board of Education Adopted Budget for Voter Consideration
on May 20, 2014

Proposed 2014-2015 Budget	\$	126,500,000
Increase over 2013-14 Budget	\$	1,443,000
Budget-to-Budget Increase		1.15%
Tax Levy Increase		1.41%

Proposed Revenues:

Tax Levy & STAR	\$	113,174,570
Non-Tax Revenues	\$	10,325,430
Appropriated Fund Balance and Reserves	\$	<u>3,000,000</u>
Total Revenue & Appropriated Fund Balance	\$	126,500,000

School Budget Proposition:

RESOLVED:

“Shall the sum of \$126,500,000 be appropriated to meet the estimated expenditures for school purposes of the Bedford Central School District for the fiscal year 2014-2015 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

Some Things Up, Some Things Down

While state mandated pension rates for certified employees are still climbing almost 8%, pension rates for Civil Service employees have started to decline slightly. After position reductions, these two combined increase the budget by \$430K. Health benefit market costs have typically increased 8% to 10%. We are holding our health budget increase to just under \$350K or 2% by employees continuing to make good, educated use of the plan and a planned change in the administration of the prescription drug program. After position reductions, budgeted salaries are increasing less than 2%.

Before the District embarks on its next borrowing for the capital plan approved by voters in October 2013, budgeted debt service (principal and interest on its capital borrowing) is declining \$770K next year. We have lowered our special education out-of-district tuition placement budget by \$650K to better reflect that which the District has been spending in that area. Costs for students in the BOCES career and technical skills programs are increasing by \$200K mostly due to increased enrollment in those programs.

Keeping Up With Enrollment and Program Needs

While overall District enrollment is declining slightly, the enrollment of some programs and the needs of particular students dictate some staffing increases for next year:

- 2.4 FTE for English for Speakers of Other Languages (ESOL) services district wide
- 0.5 FTE elementary psychologist
- 1.0 FTE secondary special education learning specialist
- 0.5 FTE instructional assistant in the special education area
- 0.4 FTE in our AVID, advancement via individual determination, program

Balancing the Budget

Even with some costs leveling off and others decreasing in next year's budget, the District had to find a number of reductions to keep the budget within the available funding from the capped tax levy, non-tax revenue and allocations made by the school board from reserves and fund balance. The following are some of the budget cuts made to balance the budget:

- 4.0 FTE elementary teachers for expected class section reductions due to enrollment shifts
- 7.0 FTE elementary teacher aides
- 5.0 FTE secondary teacher aides being replaced by the addition of 2.0 clerical workers
- 1.0 FTE secondary library media specialist
- 1.0 FTE middle school safety monitor
- 0.6 FTE secondary psychologist
- 0.2 FTE secondary world language teacher
- 2 bus van runs and reduction of 1 of 3 late activity bus series
- Some budgeted funds for staff development consultants and salaries
- Some BOCES services

- Some afterschool club advisors
- Belt tightening on supplies, textbooks, equipment and contract services
- Lowered unemployment budget; allow for payments from unemployment reserve as needed

Capital Improvements to Continue

The District will continue its safety improvement efforts by including \$377,000 in its interfund transfer to capital budget line to support door access control upgrades and surveillance monitoring installations in the coming year.

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

- A four year instructional equipment lease purchase agreement for an estimated principal and interest cost not to exceed \$130,000 per year or \$520,000 for four years.
- A four year lease purchase agreement for technology infrastructure equipment with an estimated principal and interest cost not to exceed \$85,000 per year or \$340,000 for four years.
- A sixty month copier lease agreement for an estimated principal and interest cost not to exceed \$204,000 per year or \$1.02 million over sixty months.

2014-2015 Board Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Budget to Budget \$ Variance	Budget to Budget % Change	Description of Budget Areas
	Actual	Actual	Actual	Budget	Actual	Proposed Budget			
BOARD OF EDUCATION									
BOARD OF EDUCATION									
1010.400 Contractual	2,728	4,550	6,984	2,840	3,748	5,800			
1010.450 Mat. & Supplies	2,645	3,047	2,938	2,125	2,125	2,250			
1010.490 BOCES Elect. Registr. Serv. *	16,507	11,495	11,995	18,000	17,468	12,000			Board of Education materials, training and workshops. Increase for more workshops and advocacy efforts. * Reclass
TOTAL 1010	21,880	19,092	21,917	22,965	23,341	20,050	-2,915	-12.69%	BOCES election registration services from 1430 code.
DISTRICT CLERK									
1040.160 Dist. Clerk Sal.	13,772	14,047	14,328	14,328	16,000	16,000			
1040.450 Mat. & Supplies	0	20	68	85	100	100			
TOTAL 1040	13,772	14,067	14,396	14,413	16,100	16,100	1,687	11.70%	Office of the district clerk salary, contract services and materials & supplies
DISTRICT MEETING									
1060.160 Elect.Clerks Sal	2,002	1,364	1,301	3,000	2,565	3,000			
1060.400 Contractual	10,433	11,416	12,663	24,700	21,903	12,000			Costs for running the district's budget vote and school board elections including poll workers, machine rentals and supplies. Prior year had bond and budget votes. Costs reduced for budget vote only on '14-'15.
1060.450 Mat.& Supplies	503	295	1,629	4,250	950	900			
TOTAL 1060	12,938	13,075	15,593	31,950	25,418	15,900	-16,050	-50.23%	
TOTAL BOARD OF EDUCATION	48,590	46,234	51,906	69,328	64,859	52,050	-17,278	-24.92%	
CHIEF SCHOOL ADMINISTRATOR									
SUPERINTENDENT'S OFFICE									
1240.150 Supt.'s Sal	251,000	261,208	261,208	261,208	266,313	266,521			
1240.160 Clerical Sal	93,872	91,660	97,313	105,027	106,047	112,502			
1240.400 Contractual	27,530	32,121	35,116	30,925	34,286	35,000			Provisions for the office of superintendent of schools including superintendent's salary and some contract benefits, superintendent's secretary's salary, part-time help, contract costs and materials & supplies.
1240.450 Mat. & Supplies	788	333	1,761	595	575	900			
TOTAL 1240	373,190	385,322	395,398	397,755	407,221	414,923	17,168	4.32%	
TOTAL CHIEF SCHOOL ADMIN.	373,190	385,322	395,398	397,755	407,221	414,923	17,168	4.32%	

2014-2015 Board Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Budget	Budget	Description of Budget Areas
	Actual	Actual	Actual	Actual	Budget	Proposed Budget	\$ Variance	to Budget % Change	
BUSINESS ADMIN.									
1310.150 Asst. Supt. Bus.	223,276	227,741	232,296	232,296	232,296	235,780	235,986		
1310.160 Classified Sal	392,334	346,393	339,987	359,725	359,725	346,722	368,855		Business office operational costs including salary for assistant superintendent for business, secretary,
1310.400 Contractual	71,415	61,201	36,071	46,260	46,260	42,269	44,191		account clerks, payroll clerks, O. T., part-time help,
1310.450 Mat. & Supplies	6,093	1,758	981	2,125	2,125	1,950	1,800		contract services, postage, equipment maintenance,
1310.490 BOCES Services	24,623	23,882	23,749	25,210	25,210	25,210	8,110		training/conferences, fees & dues, BOCES services.
TOTAL 1310	717,741	660,974	633,084	665,616	665,616	651,931	-6,674	-1.00%	Ending duplicate BOCES safety and risk management service.
AUDITING									
1320.400 Int., Ext., & Claims Auditors	84,190	61,050	75,326	86,800	86,800	78,500	78,800		
TOTAL 1320	84,190	61,050	75,326	86,800	86,800	78,500	-8,000	-9.22%	Costs for claims auditor, internal auditors, and annual external audits. Expect reduced internal audit costs.
TREASURER									
1325.160 Treasurer Sal	124,672	127,165	129,708	129,708	129,708	135,354	135,354		Salary provision for district treasurer, subject to annual negotiation with school board.
TOTAL 1325	124,672	127,165	129,708	129,708	129,708	135,354	5,646	4.35%	
PURCHASING									
1345.160 Purchasing Agent	74,139	77,036	71,721	75,284	75,284	75,284	79,299		
1345.400 Contractual	12,326	13,926	12,687	12,750	12,750	12,510	13,730		
1345.450 Mat. & Supplies	0	0	1,546	255	255	76	0		
TOTAL 1345	86,465	90,962	85,954	88,289	88,289	87,870	4,740	5.37%	Purchasing department including salary for purchasing agent, contract bid services, and materials and supplies.
TOTAL FINANCE	1,013,068	940,151	924,072	970,413	970,413	953,655	-4,288	-0.44%	
STAFF									
LEGAL SERVICES									
1420.400 Cont. Legal Ser.	338,724	304,314	319,300	350,000	350,000	341,168	313,972		Legal representation, retainer services, hearing officers, contractual matters, labor negotiations, bond counsel, and financial advisor.
TOTAL 1420	338,724	304,314	319,300	350,000	350,000	341,168	-36,028	-10.29%	

2014-2015 Board Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Budget to Budget	Budget
	Actual	Actual	Actual	Budget	Estimated Actual	Proposed Budget	\$ Variance	% Change
								Description of Budget Areas
CENTRAL STOREROOM								
1660.400 Contr. Services	1,859	0	0	0	0	0		
1660.450 Mat. & Supplies	9,478	5,901	5,634	6,800	6,253	6,000		
TOTAL 1660	11,337	5,901	5,634	6,800	6,253	6,000	-800	-11.76%
CENTRAL PRINT/MAIL								
1670.400 Contractual	0	0	0	0	0	0		
1670.490 BOCES Services	16,930	5,371	5,910	7,500	9,273	7,500		
TOTAL 1670	16,930	5,371	5,910	7,500	9,273	7,500	0	0.00%
CENTRAL DATA PROCESSING								
1680.160 Classified Staff	175,792	181,958	184,755	185,605	187,721	276,575		
1680.200 Equipment	0	0	0	0	0	0		
1680.400 Contractual	72,614	84,167	70,975	70,975	70,156	71,500		Data processing costs including salaries for database manager, data research asst., accounting/financial databases and support services; student information database and support services; equipment, materials & supplies. Increased salary cost due to moving a data specialist from the 2020 budget code.
1680.450 Mat. & Supplies	0	0	0	0	0	0		
1680.490 BOCES Services	144,016	150,121	181,559	221,101	211,101	212,090		
TOTAL 1680	392,422	416,246	437,289	477,681	468,978	560,165	82,484	17.27%
TOTAL	7,822,874	7,704,692	8,694,110	8,185,840	8,954,848	8,516,931	331,091	4.04%
CENTRAL SERVICES								
SPECIAL ITEMS (Contractual Expense)								
1910.400 Unallocated Ins.	365,270	379,239	400,012	414,500	398,946	419,200		
1920.400 Sch.Assoc.Dues	40,095	41,461	40,900	36,550	35,816	33,600		
1930.400 Judgem't/Claims	0	3,117	0	0	0	0		
1950.400 Assess. On Schools	0	0	0	0	0	0		
1964.400 Refund Prop. Tax	57,105	465,874	896,603	85,000	104,458	60,000		Property/casualty insurance, student accident insurance, school district association dues and memberships, judgements for claims and assessments, tax certiorari refunds, BOCES capital and administrative charges to school districts. Eliminated MSAN membership dues. Reduced budget provision for current year property tax refunds.
1980.400 MTA Tax	210,402	135,535	0	0	0	0		
1981.490 Admin & Cap/BOCES	847,181	405,549	911,818	941,284	941,284	899,764		
TOTAL	1,520,053	1,430,775	2,249,333	1,477,334	1,480,504	1,412,564	-64,770	-4.36%
TOTAL GENERAL SUPPORT	11,551,778	11,279,141	12,927,145	11,922,878	12,663,859	12,107,908	185,030	1.55%

2014-2015 Board Adopted Budget for Voter Consideration

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Estimated Actual	2014-2015 Proposed Budget	Budget to Budget \$ Variance	Budget to Budget % Change	Description of Budget Areas
INSTRUCTION									
ADMINISTRATION & IMPROVEMENT									
CURRICULUM DEVELOPMENT & SUPERVISION									
2010.150 Instruct.Sal.	316,017	282,015	272,650	232,580	245,030	245,319			Costs for curriculum development and the supervision of curriculum including salaries for assistant superintendent
2010.160 Noninstruct.Sal.	68,207	62,873	64,761	69,770	64,173	70,697			for curriculum & instruction, secretary, additional time,
2010.400 Contract Exp.	56,373	30,956	37,140	60,667	46,179	63,925			curriculum writing projects for teachers, curriculum data
2010.450 Mat.& Supplies	3,027	3,765	6,110	6,927	6,960	9,450			consultant services, conference/training, fees, dues,
2010.490 BOCES Services	37,536	34,516	51,288	37,643	34,782	40,145			printing, test compilation, material & supplies, BOCES curriculum development center.
TOTAL 2010	481,160	414,125	431,949	407,587	397,124	429,536	21,949	5.39%	
SUPERVISION - REGULAR SCHOOL									
2020.150 Instruct.Sal.	2,346,828	2,607,814	2,626,555	2,757,714	2,792,714	3,001,908			
2020.160 Noninstr.Sal.	1,366,925	1,398,625	1,407,398	1,547,156	1,522,424	1,565,671			Supervision of building and district programs including salaries for principals, assistant principals, house
2020.200 Equipment	13,817	4,767	6,518	13,800	10,563	14,600			directors, athletic director, pupil personnel director,
2020.400 Contract Exp.	15,986	17,365	20,161	29,433	20,960	29,887			program directors, secretaries, clerks, office assistants,
2020.450 Mat.& Supplies	10,710	14,388	13,807	15,882	13,736	13,979			materials & supplies, equipment, equipment maint./repairs,
TOTAL 2020	3,754,266	4,042,959	4,074,439	4,363,985	4,360,397	4,626,045	262,060	6.01%	postage, conferences, fees, dues, printing.
INSERVICE TRAINING - INSTRUCTION									
2070.150 Instruct.Sal.	160,348	196,403	200,408	187,679	163,423	125,659			Staff development and training including professional growth and development teacher projects,
2070.160 Noninstruct.Sal.	57,585	56,014	57,574	20,140	3,000	5,000			teacher conferences, administrative PG&Ds, workshops,
2070.400 Contract Exp.	230,950	134,226	216,971	221,937	417,033	241,691			training instructors and consultants, future administrator
2070.450 Mat.& Supplies	3,962	1,968	1,089	2,125	3,496	2,250			academy and other BOCES staff development opportunities.
2070.490 BOCES Services	24,926	68,217	69,366	65,600	67,072	59,600			Taking more training in-house and reducing reliance on consultant trainers.
TOTAL 2070	477,771	456,828	545,408	497,481	654,024	434,200	-63,281	-12.72%	
TOTAL ADMIN.& IMPROVEMENT	4,713,197	4,913,913	5,051,796	5,269,053	5,411,545	5,489,781	220,728	4.19%	

2014-2015 Board Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2013-2014	2014-2015	Budget to Budget % Change	Description of Budget Areas
	Actual	Actual	Actual	Estimated	Budget	Actual	Proposed Budget	\$ Variance	
TEACHING - REGULAR SCHOOL									
2110.120 Teacher Sal.K-5	15,326,396	15,654,854	17,099,051	16,547,331	16,807,562	16,547,331	17,064,234		Regular instructional program including salaries for
2110.130 Teacher Sal.6-12	17,107,412	17,149,425	18,206,502	18,129,584	18,371,868	18,129,584	18,798,761		teachers, instructional assistants, teacher aides, substitute
2110.140 Sub. Teacher Sal.	530,813	614,752	613,706	575,000	575,000	587,195	575,000		teachers, interns, instructional equipment and supplies,
2110.160 Noninstruct.Sal	2,615,978	2,686,962	2,451,366	2,479,374	2,479,374	2,455,712	2,171,242		contract services, testing materials, public and private school
2110.200 Equipment	108,974	53,825	125,466	116,333	116,333	101,877	122,475		textbooks, BOCES program services for students.
2110.400 Contract.Exp.	266,440	287,193	309,797	215,472	215,472	268,233	232,315		Increased textbook purchases for new and replacement
2110.450 Mat.& Supplies	472,393	506,262	490,340	428,042	428,042	476,607	409,242		series. Includes a reduction of 4 elementary class sections;
2110.470 Tuition	5,351	0	34,479	35,000	35,000	0	35,000		reducing 7 elementary teacher aide positions; reducing 4
2110.480 Textbooks	306,731	646,026	623,978	339,579	339,579	415,390	490,972		high school aides and replacing with 2 senior clerical; reducing
2110.490 BOCES Services	72,546	71,979	45,908	44,444	44,444	47,366	44,369		1 middle school aide and 1 safety monitor; adding 2.4 ESOL
TOTAL 2110	36,813,034	37,671,279	40,000,593	39,412,674	39,412,674	39,029,295	39,943,610	530,936	1.35%
PROGRAMS FOR STUDENTS WITH DISABILITIES									
2250.150 Instruct.Sal.	4,903,436	5,204,857	5,061,158	5,069,436	5,069,436	4,995,121	5,289,754		Program costs for students with disabilities including salaries
2250.160 Noninstruct.Sal.	2,417,906	2,529,049	2,598,354	2,541,781	2,541,781	2,566,042	2,703,425		for teachers, instructional assistants, teacher aides, clerical,
2250.200 Equipment	0	19,462	10,866	0	0	0	5,000		director for special education, assistant director, contract
2250.400 Contract.Exp.	123,488	139,363	97,980	137,865	137,865	130,924	148,710		professional services, supplies, textbooks, tuition for out-of-
2250.450 Mat.& Supplies	24,213	18,547	59,086	21,318	21,318	61,531	32,085		district placements and services, BOCES placements and
2250.470 Tuition	602,457	881,204	626,553	1,015,714	1,015,714	663,494	680,000		related services. Reduced budget provision for BOCES
2250.480 Textbooks	0	2,337	3,242	3,600	3,600	2,063	5,000		and private out-of-district special education tuition placements.
2250.490 BOCES Services	499,413	477,048	585,859	719,691	719,691	360,178	400,000		Increasing 1 learning specialist and 0.5 instructional assistant.
TOTAL 2250	8,570,913	9,271,868	9,043,098	9,509,405	9,509,405	8,779,353	9,263,974	-245,431	-2.58%
OCCUPATIONAL EDUCATION									
2280.490 BOCES Services	769,578	753,226	710,243	727,018	727,018	727,018	925,550		Trade and occupational education instructional costs
TOTAL 2280	769,578	753,226	710,243	727,018	727,018	727,018	925,550	198,532	27.31%
TEACHING - SPECIAL SCHOOLS									through the BOCES program. Increased costs due to significant
2330.150 Instruct.Sal.	13,918	0	0	50,000	50,000	32,721	50,000		student enrollment increase in programs.
2330.160 Noninstruct.Sal.	26,868	0	0	0	0	0	0		
2330.450 Mat.& Supplies	3,071	0	0	0	0	585	0		Summer school programs including salaries for teachers,
TOTAL 2330	43,857	0	0	50,000	50,000	33,306	50,000	0	0.00%
TOTAL									
INSTRUCTION - TEACHING	46,197,362	47,696,373	49,753,934	49,699,097	49,699,097	48,568,972	50,183,134	484,037	0.97%

2014-2015 Board Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Budget	Budget	Description of Budget Areas
	Actual	Actual	Actual	Budget	Estimated	Proposed	\$ Variance	% Change	
INSTRUCTIONAL MEDIA									
SCHOOL LIBRARY & AUDIOVISUAL									
2610.150 Instruct.Sal.	821,116	884,078	903,354	927,306	915,370	802,319			
2610.160 Noninstruct.Sal.	103,567	62,153	64,590	69,424	67,624	70,376			
2610.200 Equipment	169	738	0	900	0	1,200			
2610.400 Contract.Exp..	17,065	15,208	22,445	33,398	32,705	13,345			
2610.450 Mat.& Supplies	7,166	6,351	5,069	4,326	4,074	4,016			Library media services including salaries for library media specialists, clerical staff, equipment, subscriptions, general supplies, A.V. supplies, library books, contract and BOCES support services for library management systems. Reduction of 1 secondary library media specialist.
2610.460 Lib.& AV Loan Prog.	48,074	48,750	45,687	45,700	41,970	36,150			
2610.490 BOCES Services	56,485	57,964	68,675	58,214	46,214	59,231			
TOTAL 2610	1,053,642	1,075,242	1,109,820	1,139,268	1,107,957	986,637	-152,631	-13.40%	
EDUCATIONAL TELEVISION									
2620.160 Noninstruct.Sal.	194,642	201,876	204,856	196,818	207,781	213,539			
2620.200 Equipment	7,746	12,461	8,000	6,810	6,738	8,000			Costs for educational television and video services including salaries for educational T.V. supervisor, television technician, and video projects, equipment, maintenance services and supplies. Returned salaries previously cut for shared agency use of TV services.
2620.400 Contract.Exp.	8,811	10,801	9,108	13,336	11,840	13,336			
2620.450 Mat.& Supplies	7,617	2,592	4,953	2,231	3,316	2,044			
TOTAL 2620	218,816	227,730	226,917	219,195	229,675	236,919	17,724	8.09%	
COMPUTER ASSISTED INSTRUCTION									
2630.160 Noninstruct.Sal.	873,085	904,455	939,760	971,688	968,473	998,408			
2630.200 Equipment	33,696	95,224	54,520	50,000	51,253	50,000			
2630.400 Contract.Exp.	200,983	230,770	240,973	239,202	241,308	273,850			Computer/technology instruction including salaries for technology director, network specialists, lab aides, clerical support, technology equipment, infrastructure upgrades, system maintenance agreements, computer supplies, software and licensing, and BOCES support services.
2630.450 Mat.& Supplies	83,549	104,821	91,403	83,250	83,179	79,625			Contract services increase for security, Cisco and filer systems.
2630.460 St.Aid Comp.Soft.	75,356	72,265	58,662	84,450	84,329	83,650			
2630.490 BOCES Services	0	0	0	2,500	2,667	2,500			
TOTAL 2630	1,266,669	1,407,535	1,385,318	1,431,090	1,431,209	1,488,033	56,943	3.98%	
TOTAL	2,539,127	2,710,507	2,722,055	2,789,553	2,768,841	2,711,569	-77,964	-2.79%	
INSTRUCTIONAL MEDIA									
PUPIL SERVICES									
ATTENDANCE - REGULAR SCHOOL									
2805.160 Noninstruct.Sal.	57,429	62,002	64,042	60,340	72,075	81,197			Student attendance and registration services including salary for central registrar and periodic contract service expenses. Salary increase for part-time help.
2805.400 Contract.Exp.	0	0	0	0	0	0			
TOTAL 2805	57,429	62,002	64,042	60,340	72,075	81,197	20,857	34.57%	

2014-2015 Board Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Budget	Budget	Description of Budget Areas
	Actual	Actual	Actual	Budget	Estimated	Proposed	\$ Variance	to Budget	
					Actual	Budget	% Change		
GUIDANCE - REGULAR SCHOOL									
2810.150 Instruct.Sal.	1,199,287	1,246,628	1,348,207	1,368,986	1,365,997	1,357,735			
2810.160 Noninstruct.Sal.	248,895	240,420	201,437	211,866	210,072	219,474			
2810.200 Equipment	4,376	2,000	1,980	2,000	1,800	2,000			
2810.400 Contract.Exp.	17,704	13,563	14,202	11,605	11,578	11,415			Guidance services including salaries for guidance
2810.450 Mat. & Supplies	11,357	10,191	11,776	9,180	8,395	9,550			counselors, summer scheduling, clerical support,
2810.490 BOCES Services	5,359	16,182	21,740	25,298	25,743	25,298			equipment, conferences, college visits, fees, dues,
									printing, supplies, testing, BOCES student evaluation
									services. Reduced summer guidance salaries.
TOTAL 2810	1,486,978	1,528,984	1,599,342	1,628,935	1,623,585	1,625,472	-3,463	-0.21%	
HEALTH SERVICES - REGULAR SCHOOL									
2815.160 Noninstruct.Sal.	697,053	697,672	731,361	768,446	753,858	791,295			
2815.200 Equipment	2,957	497	0	0	0	1,500			
2815.400 Contract.Exp.	204,137	210,806	197,802	202,500	200,551	205,500			
2815.450 Mat. & Supplies	10,713	12,615	8,349	8,415	8,972	9,000			Public and private school nurses, office assistants,
									contract school physician, health services to private schools,
TOTAL 2815	914,860	921,590	937,512	979,361	963,381	1,007,295	27,934	2.85%	equipment, equipment repair, health supplies
PSYCHOLOGICAL SERVICES									
2820.150 Instruct.Sal.	1,255,334	1,226,457	1,201,482	1,266,308	1,280,819	1,383,289			
TOTAL 2820	1,255,334	1,226,457	1,201,482	1,266,308	1,280,819	1,383,289	116,981	9.24%	School psychologists. Budget includes increase of 0.5 elementary and decrease of 0.6 Hillside psychologist.
SOCIAL WORK SERVICE									
2825.150 Instruct.Sal.	450,591	421,662	454,708	380,197	494,559	390,231			
2825.400 Contract.Exp.	63,930	64,890	65,865	68,000	46,461	0			
TOTAL 2825	514,521	486,552	520,573	448,197	541,020	390,231	-57,966	-12.93%	School social workers. Contracted student assistance counselor services being funded by grant money next year.
COCURRICULAR ACTIVITIES - REGULAR SCHOOL									
2850.150 Instruct.Sal.	240,198	218,305	207,650	170,000	220,120	170,000			
2850.400 Contract.Exp.	0	4,800	6,900	0	0	0			
2850.450 Mat. & Supplies	0	0	0	0	0	0			Extra-curricular club activity advisors and expenses.
									Maintain lower budget for '14-'15; restructure supervision to accommodate more clubs with fewer advisors.
TOTAL 2850	240,198	223,105	214,550	170,000	220,120	170,000	0	0.00%	

2014-2015 Board Adopted Budget for Voter Consideration

	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	Budget to Budget	Budget to Budget	Description of Budget Areas
	Actual	Actual	Actual	Budget	Actual	Proposed Budget	\$ Variance	% Change	
INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL									
2855.150 Instruct.Sal.	444,868	446,569	445,578	452,733	452,465	414,733			
2855.160 Athletic Trainer	36,100	36,100	36,100	37,000	36,100	37,000			
2855.200 Equipment	1,075	4,395	0	0	0	0			Athletic and intramural costs including coaching stipends,
2855.400 Contract.Exp.	65,543	90,675	83,472	82,850	82,591	83,700			athletic trainer services, athletic event supervision,
2855.450 Mat.& Supplies	54,348	52,593	49,590	44,200	45,057	45,000			equipment, event fees & dues, equipment refurbishment,
2855.490 BOCES Services	79,356	82,401	77,050	83,000	84,425	83,000			rentals, repairs, athletic supplies & uniforms, BOCES
									game officials. Maintain the budget reduction for some
TOTAL 2855	681,290	712,734	691,790	699,783	700,638	663,433	-36,350	-5.19%	middle school modified sports.
TOTAL PUPIL SERVICES	5,150,610	5,161,423	5,229,291	5,252,924	5,401,638	5,320,917	67,993	1.29%	
TOTAL INSTRUCTION	58,600,316	60,482,216	62,757,076	63,010,627	62,150,996	63,705,421	694,794	1.10%	
PUPIL TRANSPORTATION									
DISTRICT TRANSPORTATION									
5510.160 Noninstruct.Sal.	1,646,934	1,777,574	326,240	285,168	287,774	285,926			
5510.200 Equipment	204,396	16,900	0	0	0	0			
5510.400 Contract.Exp.	163,167	116,769	10,907	11,850	22,380	22,435			
5510.450 Mat.& Supplies	187,779	194,634	4,140	8,075	7,486	7,850			District oversight of transportation operation including
									transportation supervisor, two dispatchers, contract service
									expenses, office and training supplies, fuel
TOTAL 5510	2,202,276	2,105,877	341,287	305,093	297,640	316,211	11,118	3.64%	
GARAGE BUILDING									
5530.400 Contract.Exp.	879	50,000	0	0	0	0			
5530.450 Mat.& Supplies	0	0	0	0	0	0			With outsourcing of transportation operation district no
									longer has garage and rental fees for its transportation
									operation.
TOTAL 5530	879	50,000	0	0	0	0	0	0.00%	
CONTRACT TRANSPORTATION									
5540.400 Contract.Exp.	4,830,301	4,699,582	7,250,574	7,272,723	7,551,963	7,453,014			Home-to-school contracted bus transportation, bus monitors
5540.450 Contractor Fuel	309,873	272,633	417,605	448,455	424,590	413,519			for special education runs, field and athletic trip transportation.
									Contract bus rate increase; reduction of two bus vans;
									no provision for field trip transportation costs next year.
TOTAL 5540	5,140,174	4,972,215	7,668,179	7,721,178	7,976,553	7,866,533	145,355	1.88%	Eliminate one afterschool activity bus time slot; save fuel.
TOTAL PUPIL TRANS.	7,343,329	7,128,092	8,009,466	8,026,271	8,274,193	8,182,744	156,473	1.95%	

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.

2014-2015 Proposed Budget in APC Format			
Total	Administrative	Program	Capital
\$126,500,000	\$13,048,878	\$95,529,249	\$17,921,873
100%	10.32%	75.52%	14.17%

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 2014-2015 contingent budget can be no more than the tax levy used to support the 2013-2014 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	\$111,603,000
Estimated Non-Tax Revenue	\$10,325,430
Estimated Fund Balance/Reserves	<u>\$3,000,000</u>
Est. Contingent Budget	\$124,928,430

This would necessitate reducing the proposed budget by another **\$1,571,570**. 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 11.92% 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
- \$259,775 in instructional, administrative and capital equipment
- \$20,000 in estimated salary increases for non-unit support staff employees
- \$377,000 for capital projects
- \$85,000 in infrastructure technology lease purchase agreements

A sampling of additional program and staffing costs totaling \$789,795 would be considered for reductions:

- Library media services and personnel
- Middle school modified sports program
- An administrative position
- TV Tech position
- 2 to 3 other instructional positions

BEDFORD CENTRAL SCHOOL DISTRICT 2014-2015
BUDGET FORMAT: Administrative; Program; Capital (APC BUDGET)
School Board Adopted Budget 4-9-14

Function	Budget	2014-2015			
Code	Category	Budget	ADMIN.	PROGRAM	CAPITAL
1010	Board of Education	20,050	20,050		
1040	District Clerk	16,100	16,100		
1060	District Meeting	15,900	15,900		
1240	Chief School Admin. Office	414,923	414,923		
1310	Business Administration	658,942	658,942		
1320	Auditing	78,800	78,800		
1325	District Treasurer	135,354	135,354		
1345	Purchasing	93,029	93,029		
1420	Legal Services	313,972	69,074	213,501	31,397
1430	Personnel	385,743	385,743		
1460	Records Management	0	0		
1480	Public Information	45,600	45,600		
1620	Operation of Plant	6,386,293	133,198		6,253,095
1621	Maintenance of Plant	1,556,973			1,556,973
1660	Central Storeroom	6,000	6,000		
1670	Central Printing	7,500	7,500		
1680	Data Processing	560,165	560,165		
1910	Unallocated Insurance	419,200	419,200		
1920	School Association Dues	33,600	33,600		
1930	Judgment & Claims	0			
1950	Assessments on Schools	0			
1964	Refunds-Real Property Taxes	60,000			60,000
1981	Boces Admin. & Rental	899,764	899,764		
2010	Curriculum Development	429,536	429,536		
2020	Supervision	4,626,045	4,626,045		
2070	Inservice & Staff Development	434,200		434,200	
2110	Teaching in Regular School	39,943,610	0	39,943,610	
2250	Prog. for Students with Disab.	9,263,974	185,486	9,078,488	
2280	Occupational Education	925,550		925,550	
2330	Teaching in Special Schools	50,000		50,000	
2610	Library/Audiovisual	986,637		986,637	
2620	Educational Television	236,919		236,919	
2630	Computer Assisted Instruction	1,488,033	154,597	1,333,436	
2805	Attendance	81,197		81,197	
2810	Guidance	1,625,472		1,625,472	
2815	Health Services	1,007,295		1,007,295	
2820	Psychological Services	1,383,289		1,383,289	
2825	Social Work Services	390,231		390,231	
2850	Co-Curricular Activities	170,000		170,000	
2855	Interscholastic Activities	663,433		663,433	
5510	District Transportation	316,211	136,288	179,923	0
5530	Garage Building-Transp.	0		0	
5540	Contract Transportation	7,866,533		7,866,533	
9010	Employees' Retirement	2,946,772	650,737	1,592,393	703,642
9020	Teachers' Retirement	8,888,428	689,181	8,199,247	
9030	Social Security	4,820,693	526,120	4,040,716	253,857
9040	Workers' Compensation	306,373	24,395	187,355	94,623
9045	Life Insurance	78,000	8,513	65,380	4,107
9050	Unemployment	50,000	0	50,000	0
9055	Disability Insurance	62,500	6,821	52,388	3,291
9060	Hospital & Medical Insurance	16,509,965	1,542,832	13,821,697	1,145,436
9065	Dental Insurance	806,714	75,386	675,359	55,969
9711	Principal & Interest on Debt	6,216,432			6,216,432
9730	Bond Anticipation Notes	50,000			50,000
9760	Tax Anticipation Notes	0			0
9785	Installment Purchase Debt	1,116,050			1,116,050
9951	Interfund Transfers	652,000		275,000	377,000
	Total	126,500,000	13,048,878	95,529,249	17,921,873
	% of Total Budget by APC Area	100%	10.32%	75.52%	14.17%
	Administrative Costs as % of Admin + Program		12.02%		

REVENUE SUMMARY

<u>REVENUE ITEM</u>	2013-2014		2014-2015		Est. %
	<u>Budget</u>	<u>Estimated Actual</u>	<u>Estimated Budget</u>	<u>Estimated Budget Change</u>	
TAX REVENUE					
PROPERTY TAXES/STAR	\$111,603,000	\$111,505,246	\$113,174,570	\$1,571,570	1.41%
NON-TAX REVENUE					
STATE & OTHER AIDS	\$5,400,000	\$5,290,433	\$5,744,630		
TUITION	\$1,460,000	\$1,567,004	\$1,580,000		
COUNTY SALES TAX	\$1,390,000	\$1,469,705	\$1,480,000		
MEDICARE GOV'T SUBSIDY	\$310,000	\$297,879	\$275,000		
ENVIRO. FACILITIES CORP WWTP REIMB	\$190,000	\$190,000	\$275,600		
INTEREST INCOME	\$100,000	\$38,810	\$40,000		
RENTALS/BLDG. USE	\$490,000	\$409,677	\$485,200		
HEALTH SERVICES	\$130,000	\$200,727	\$200,000		
REFUND PRIOR YEAR EXPENSES	\$120,000	\$295,702	\$75,000		
MISCELLANEOUS	\$214,000	\$475,636 *	\$134,839		
TRANSFER from OTHER FUNDS	\$100,000	\$377,864	\$35,161		
TOTAL NON-TAX REVENUE	\$9,904,000	\$10,613,437	\$10,325,430	\$421,430	4.26%
TOTAL REVENUE	\$121,507,000	\$122,118,683	\$123,500,000	\$1,993,000	1.64%
APPROPRIATED FUND BALANCE/RESERVES					
ASSIGN FUND BAL. to REDUCE TAX LEVY	\$3,050,000		\$2,000,000		
ASSIGN ERS RESERVE for ERS PENSION COSTS	\$500,000		\$1,000,000		
TOTAL FUND BALANCE/RESERVES	\$3,550,000		\$3,000,000	(\$550,000)	-15.49%
FUNDS to SUPPORT BUDGET	\$125,057,000		\$126,500,000	\$1,443,000	1.15%

* includes \$439,995 in fees, donations & grants that raise the appropriation budget and are expensed

Revised Tax Levy Limit & Maximum Allowable Tax Levy for Bedford Central School District 2014-2015 Budget

Prior Year Tax Levy (2013-2014)	\$111,603,000	
Multiplied times the Estimated Tax Base Growth Factor	1.0053	X
	\$112,194,496	
Add Prior Year Pilot Payments	\$0	+
	\$112,194,496	
Subtract Prior Year Capital, Debt & Court Order Exemptions:		
Court Order Judgements Exceeding 5% of Total Tax Levy	\$0	-
Capital Local Debt Net of Aid (Revised Local Capital Debt)	\$7,316,489	-
	\$104,878,007	
Resulting Adjusted Prior Year Tax Levy	1.0146	X
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	\$106,409,226	-
	\$0	
Minus Anticipated Coming Year Pilot Payments	\$0	-
	\$106,409,226	
Plus Available Carryover, if any	\$0	+
	\$106,409,226	
Estimated Resulting Tax Levy Limit Reportable to Comptroller	\$106,409,226	
Plus Coming School Year Exclusions:		
Court Order Judgements Exceeding 5% of Total Tax Levy	\$0	+
Est. Capital Local Debt Exp. Net of Est. Aid	\$6,768,798	+
ERS Exclusion; Not available this year	\$0	+
TRS Exclusion; Not available this year	\$0	+
	\$113,178,024	
Estimated Maximum Allowable Tax Levy (2014-2015)	\$113,178,024	
Amount District is Levying	\$113,174,570	1.41%

Bedford Central School District Estimated Fund Balance for Year Ending June 30, 2014		
Total All Fund Balances at Beginning of Fiscal Year 2013-14		\$14,041,496
Restricted Fund Balance (Reserved)		
Employee Benefit Accrued Liability Res.	\$513,193	Increased by interest and reduced by payments for EBLR in 2012-13 and BOE action on 6-18-13
Reserve for Unemployment	\$253,771	Increased by interest and reduced by payments for unemployment costs in 2012-13. Increased reserve by \$250K on 6-18-13
Employee Retirement Reserve (ERS)	\$1,726,668	Increased by interest and \$400K by BOE action on 6-18-13 and assigned \$500K to '13-'14 budget on 6-18-13 to pay ERS costs
Insurance Reserve	\$90,003	Increased by interest and reduced by payments for insurance claim deductible in 2011-12
Repair Reserve Balance	\$105,915	Increased by interest and reduced by public hearing 6/13/12 for doing repair projects
Reserve for Tax Certiorari 2004-2005	\$10,112	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-18-13
Reserve for Tax Certiorari 2005-2006	\$48,607	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-18-13
Reserve for Tax Certiorari 2006-2007	\$52,316	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-18-13
Reserve for Tax Certiorari 2007-2008	\$103,003	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-18-13
Reserve for Tax Certiorari 2008-2009	\$153,557	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-18-13
Reserve for Tax Certiorari 2009-2010	\$173,207	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-18-13
Reserve for Tax Certiorari 2010-2011	\$267,697	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-18-13
Reserve for Tax Certiorari 2011-2012	\$481,239	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-18-13
Reserve for Tax Certiorari 2012-2013	\$657,936	Set up and funded 2012-2013 reserve by BOE action on 6-18-13
Total Restricted Fund Balance		\$4,637,224
Assigned Fund Balance		
Designated and Appropriated to '13-'14 Budget	\$3,050,000	To offset tax levy
Appropriate ERS Reserve to cover ERS costs	\$500,000	
Sub-Total Assigned Fund Balance as per Budget	\$3,550,000	
Reserved for Encumbrances	\$1,004,266	Open P.O.s at year end
Total Assigned Fund Balance		\$4,554,266
Unassigned Fund Balance (Undesignated)	3.88%	\$4,850,006
Total All Fund Balance (restricted, assigned and unassigned)		\$14,041,496
	1	

Bedford Central School District Estimated Fund Balance for Year Ending June 30, 2014

How We Started Fiscal Year 2013-2014

Total Fund Balance - Beginning July 1, 2013

\$14,041,496

Estimated Activity for Fiscal Year 2013-2014

Revenue:

Tax Levy/STAR

\$111,505,246

Non-Tax Revenue

\$10,173,442

Additions to Revenue Budget

\$439,995

Total Revenue

\$122,118,683

Expenditures:

Current year budget estimated expenses & open encumbr.

\$123,227,320

Prior year open encumbrance expenses

\$888,345

Expenses from budget increases from gifts, donations, etc.

\$439,995

Expenses from budget increases from reserves/fund bal.

\$95,407

Total Expenditures

\$124,651,067

(\$2,532,384)

Net Change in Fund Balance; Revenue minus Expend.

Estimated June 30, 2013 All Fund Balance

\$11,509,112

Recommended Actions:

Set up 2013-2014 Certiorari Reserve

\$600,000

Take from unassigned and restrict it

Assign ERS Reserve to Pay '13-'14 ERS

(\$1,000,000)

Take from restricted and assign it to '13-'14

Assign Fund Balance to Reduce '13-'14 Tax Levy

(\$2,000,000)

Take from unassigned and assign it to '13-'14

Reduce Cert Reserves to Match Remaining Petitions

(\$271,440)

Take from restricted and unassign it

Resulting Fund Balance Division After Expected BOE Actions

Restricted Fund Balance (Reserved)		
Employee Benefit Accrued Liability Res.	\$508,240	To be increased by interest and reduced by payments for EBLR in 2013-14
Employee Retirement Reserve (ERS)	\$729,416	To be increased by interest in 2013-2014 & reduced by \$1,000,000 for payments to ERS in 2014-15
Insurance Reserve	\$79,603	To be increased by interest and reduced by payments in 2013-2014
Repair Reserve Balance	\$106,083	To be increased by interest in 2013-2014
Reserve for Unemployment	\$254,171	To be increased by interest in 2013-2014
Reserve for Tax Certiorari 2004-2005	\$10,113	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2005-2006	\$38,347	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2006-2007	\$38,444	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2007-2008	\$86,450	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2008-2009	\$91,073	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2009-2010	\$143,725	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2010-2011	\$204,477	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2011-2012	\$421,032	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2012-2013	\$558,297	To be increased by interest and reduced by court ordered payments and BOE adjustments
Reserve for Tax Certiorari 2013-2014	\$600,000	Set up '13-'14 reserve for known certiorari petitions
Total Restricted Fund Balance	\$3,869,471	
Assigned Fund Balance		
Designate Fund Balance to '14-'15 Budget	\$2,000,000	To offset tax levy increase
Appropriate ERS Reserve to cover ERS costs	\$1,000,000	To cover budgeted 2014-2015 ERS pension expenses
Sub-Total Assigned Fund Balance to Reduce Levy	\$3,000,000	
Total Assigned Fund Balance	\$3,000,000	
Estimated Unassigned Fund Balance (Undesignated)	3.67%	
Total Estimated All Fund Balance (restricted, assigned and unassigned) at June 30, 2014	\$11,509,112	
Total Estimated Restricted (for reserves) at year end	\$3,869,471	
Total Estimated Assigned at year end	\$3,000,000	
Total Estimated Unassigned at year end	\$4,639,641	

Equalized Total Assessed Value 1,750,460,876

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	1,399,043	0.08
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	3,409,091	0.19
13100	CO - GENERALLY	RPTL 406(1)	7	14,688,517	0.84
13500	TOWN - GENERALLY	RPTL 406(1)	10	1,900,718	0.11
13520	TOWN - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	239,234	0.01
13650	VG - GENERALLY	RPTL 406(1)	51	41,750,237	2.39
13800	SCHOOL DISTRICT	RPTL 408	2	5,816,268	0.33
14110	USA - SPECIFIED USES	STATE L 54	2	7,071,292	0.40
18080	MUN HSNL AUTH-FEDERAL/MUN AIDE	PUB HSNL L 52(3)&(5)	2	8,265,551	0.47
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	626,316	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	33,189,953	1.90
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	137,908,612	7.88
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	5,693,780	0.33
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	9	9,941,628	0.57
25400	FRATERNAL ORGANIZATION	RPTL 428	2	2,199,043	0.13
26250	HISTORICAL SOCIETY	RPTL 444	2	821,771	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	1,539,713	0.09
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	7,511,484	0.43
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	6	3,278,470	0.19
41400	CLERGY	RPTL 460	2	14,354	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	63	2,129,040	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	124	13,859,543	0.79
41834	ENHANCED STAR	RPTL 425	331	59,912,848	3.42
41854	BASIC STAR 1999-2000	RPTL 425	1,290	145,173,231	8.29

Equalized Total Assessed Value 1,750,460,876

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	945,334	0.05
Total Exemptions Exclusive of System Exemptions:					
			1,950	509,285,071	29.09
Total System Exemptions:					
			0	0	0.00
Totals:					
			1,950	509,285,071	29.09

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
SWIS Code: 553600

School Value Report (552002)

Municipality: New Castle
Total Assessed Val: 68,529,221
Uniform Percentage: 21.02

Equalized Total Assessed Value = 326,019,129

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CTY OWNED	RPTL 406(1)	1	307,326	0.09
13500	TWN WITHIN	RPTL 406(1)	12	4,015,746	1.23
21600	RELIG CORP	RPTL 462	1	1,411,037	0.43
25110	CONST PROT	RPTL 420-a	1	9,514,747	2.92
25300	NON-PROFIT	RPTL 420-b	8	1,450,999	0.45
41800	SENIOR-ALL	RPTL 467	5	919,838	0.28
	Total Exemptions (No System EX's)		28	17,619,693	5.40
	Total Exemptions (with System EX's)		28	17,619,693	5.40

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: 2013

County: Westchester
SWIS Code: 553800

Town Value Report

Municipality: NORTH CASTLE
Total Assessed Val: 4,383,743
Uniform Percentage: 2.36

Equalized Total Assessed Value = 185,751,822

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13500	TWN WITHIN	RPTL 406(1)	1	38,135	0.02
13800	SCHOOL DIS	RPTL 408	1	55,084	0.03
25110	CONST PROT	RPTL 420-a	1	144,067	0.08
25300	NON-PROFIT	RPTL 420-b	16	9,169,491	4.94
41121	ALT WAR V	RPTL 458-a	3	161,949	0.09
41131	ALT COM V	RPTL 458-a	3	270,000	0.15
41163	CW 15 VET/T	RPTL 458-b	1	11,991	0.01
41641	VOL FF TOWN/CTY	RPTL 466-c, d, f	1	63,559	0.03
41800	AGED-ALL	RPTL 467	2	682,076	0.37
41834	STAR SEN	RPTL 425	7	1,388,135	0.75
41854	STAR RES	RPTL 425	52	4,891,525	2.63
Total Exemptions (No System EX's)			88	16,876,012	9.09
Total Exemptions (with System EX's)			88	16,876,012	9.09

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 2,056,814,814

School District - 552002 Bedford Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	8	45,131,146	2.19
13500	TOWN - GENERALLY	RPTL 406(1)	45	12,891,295	0.63
13800	SCHOOL DISTRICT	RPTL 408	2	26,207,650	1.27
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	2,912,568	0.14
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	4	5,928,962	0.29
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	30	16,174,314	0.79
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	765,027	0.04
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	428,961	0.02
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	4	2,866,119	0.14
41400	CLERGY	RPTL 460	1	8,197	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	18	1,034,180	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	19	3,422,132	0.17
41834	ENHANCED STAR	RPTL 425	101	18,620,320	0.91
41854	BASIC STAR 1999-2000	RPTL 425	970	84,485,743	4.11
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	42	12,994,712	0.63
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	9	3,500,000	0.17
Total Exemptions Exclusive of System Exemptions:			1,259	233,871,326	11.37
Total System Exemptions:			9	3,500,000	0.17
Totals:			1,268	237,371,326	11.54

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: _____

Estimated Tax Rates and Tax Rate Changes as a result of the 2014-2015 Budget, Property Values & Equalization Rate Changes

(Per \$1,000 of Assessed Value)

<u>Town</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>Est. \$</u>	<u>Est. Tax Rate</u>	<u>Change</u>	<u>% Change</u>	<u>Avg. Change</u>
	<u>Tax Rate</u>	<u>Est. Tax Rate</u>					<u>Per Yr. Last 6 Yrs.</u>
Bedford	\$138.44	\$134.29	(\$4.14)			-2.99%	1.33%
Mt. Kisco	\$69.46	\$73.45	\$3.99			5.75%	2.99%
Pound Ridge	\$80.42	\$83.89	\$3.46			4.31%	1.20%
New Castle	\$67.09	\$73.03	\$5.95			8.86%	2.04%
North Castle	\$603.18	\$650.47	\$47.30			7.84%	2.70%

Please be aware that homeowners eligible for the STAR exemption will receive a refund check from the State of New York equal to the increase in their 2014-2015 school taxes resulting from the school levy increase. Those homeowners experiencing a school tax decrease will get a check equal to 1.46% of their 2013-2014 school taxes.

This is all possible because the NY State Legislature has approved a property tax freeze and the school district is staying under the tax levy cap for 2014-2015.

Property Exemption Reports

For

Property in the Bedford Central School District

Equalized Total Assessed Value 3,969,556,912

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	68,253,719	1.72
13100	CO - GENERALLY	RPTL 406(1)	2	6,467,191	0.16
13500	TOWN - GENERALLY	RPTL 406(1)	116	40,475,944	1.02
13800	SCHOOL DISTRICT	RPTL 408	8	162,869,641	4.10
19950	MUNICIPAL RAILROAD	RPTL 456	7	3,944,882	0.10
25100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,377,953	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	35,906,388	0.90
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	11	42,379,352	1.07
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	2,512,686	0.06
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	4	2,385,827	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	41	27,957,128	0.70
25400	FRATERNAL ORGANIZATION	RPTL 428	1	1,568,679	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	7,802,274	0.20
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	19	1,505,688	0.04
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	10,587,927	0.27
41400	CLERGY	RPTL 460	3	39,369	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	65	3,051,418	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	17	12,460,717	0.31
41800	PERSONS AGE 65 OR OVER	RPTL 467	59	10,908,968	0.27
41834	ENHANCED STAR	RPTL 425	260	43,621,140	1.10
41854	BASIC STAR 1999-2000	RPTL 425	1,783	144,449,745	3.64
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	54,068	0.00

Equalized Total Assessed Value 3,969,556,912

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	251,969	0.01
Total Exemptions Exclusive of System Exemptions:				630,832,673	15.89
Total System Exemptions:				0	0.00
Totals:				630,832,673	15.89

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

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

Bedford Central School District Budget Notice

Overall Budget Proposal

	Budget Adopted for the 2013-14 School Year	Budget Proposed for the 2014-15 School Year	Contingency Budget for the 2014-15 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$125,057,000	\$126,500,000	\$124,928,430
Increase/Decrease for the 2014-15 School Year		\$1,443,000	(\$128,570)
Percentage Increase/Decrease in Proposed Budget		1.15%	-0.10%
Change in the Consumer Price Index		1.46%	
Total Proposed School Year Tax Levy, Including Levy to Support Library Debt, if applicable	\$111,603,000	\$113,174,570	\$111,603,000
Total Permissible Exclusions	\$8,461,239	\$6,768,798	
A. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$103,141,761	\$106,405,772	
B. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions	\$103,175,111	\$106,409,226	
Difference: A - B (Positive Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions)	(\$33,350)	(\$3,454)	
Administrative Component	\$12,734,492	\$13,048,878	\$12,744,278
Program Component	\$94,087,157	\$95,529,249	\$94,734,279
Capital Component	\$18,235,351	\$17,921,873	\$17,449,873

* Assuming revenues other than tax levy remain the same as presented in the original budget, a contingent budget would require \$1,571,570 of reductions to the general fund budget. This would necessitate elimination of the following non-contingent items: \$40,000 for community use of facilities; \$259,775 in instructional and operational equipment; \$20,000 for certain managerial/confidential employee salary increases; \$85,000 for infrastructure technology equipment leases; and \$377,000 for capital projects. In addition, reductions of \$604,795 in other program expenses and \$185,000 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 \$1,571,570 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 propositions not eligible for exclusion may affect property tax levy limit and voter approval requirements)

Description	Amount
None	

	Under the Budget Proposed for the 2014-15 School Year
Estimated Basic STAR Exemption Savings ¹	\$1,126

The annual budget vote for the fiscal year 2014-2015 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 20, 2014 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 26, 2014

School District Contact Person:
School District Telephone Number:

	Budgeted 2013-14 (A)	Proposed Budget 2014-15 (B)	Percent Change (C)
Total Proposed Spending	<input type="text" value="125,057,000"/>	<input type="text" value="126,500,000"/>	<input type="text" value="1.15"/> %
Total Proposed School Year Tax Levy, Including Tax Levy to Support Library Debt ¹	<input type="text" value="111,603,000"/>	<input type="text" value="113,174,570"/>	<input type="text" value="1.41"/> %
Permissible Exclusions to the School Tax Levy Limit	<input type="text" value="8,461,239"/>	<input type="text" value="6,768,798"/>	
Proposed School Year Tax Levy, Not Including Levy for Permissible Exclusions or Levy to Support Library Debt	<input type="text" value="103,141,761"/>	<input type="text" value="106,405,772"/>	
School Tax Levy Limit ²	<input type="text" value="103,175,111"/>	<input type="text" value="106,409,226"/>	
Difference (positive value requires 60.0% voter approval)	<input type="text" value="-33,350"/>	<input type="text" value="-3,454"/>	
Public School Enrollment	<input type="text" value="4,357"/>	<input type="text" value="4,320"/>	<input type="text" value="-0.85"/> %
Consumer Price Index			<input type="text" value="1.46"/> %

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

² For 2014-15, includes any carryover from 2013-14 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2013-14 (D)	Estimated 2014-15 (E)
Adjusted Restricted Fund Balance	<input type="text" value="4,637,224"/>	<input type="text" value="3,869,471"/>
Assigned Appropriated Fund Balance	<input type="text" value="4,554,266"/>	<input type="text" value="3,000,000"/>
Adjusted Unrestricted Fund Balance	<input type="text" value="4,850,006"/>	<input type="text" value="4,639,641"/>
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	<input type="text" value="3.88"/> %	<input type="text" value="3.67"/> %

Note that for the first time in many years we are amending the format of this form. In response to recent legislative efforts spurring the need for greater sharing of costs in service provision and local government administration, we wish to give those districts that have shared administrative staff in the past and are doing so at the present, the ability to highlight these efforts in the upcoming school year. Accordingly, the form will allow a district to identify the other districts with whom they will be sharing administrative staff for school year 2014-15.

If you will be sharing a superintendent, list the district (or districts) with whom you will do so in the text box on the form for that purpose and if you will be sharing other administrative staff, please send an email to EMSCMGTS@mail.nysed.gov, indicating the title of staff persons(s) as well the other district(s) involved in the cost-sharing.

When you do the data entry for the salaries, benefits and other compensation if applicable, in the form, please note that you should reflect only the financial support or commitment that your district will be making. That is to say that if a district will be sharing admin staff, the values entered here by an individual district to the cost-sharing arrangement, should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Submittal Form for Estimated Salaries in the Budget for the 2014-2015 School Year
(Form Due - May 12, 2014)

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	286,521	100,996	0

Please list the district or districts with whom 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	235,986	71,929	0
ASST. SUPERINTENDENT FOR CURR & INSTR	185,319	76,723	0
ASST. SUPERINTENDENT FOR HUMAN RESOU	181,000	60,279	0

Other Supervisory and Administrative Employees Scheduled to Receive \$128,000 or More in Salary

DIRECTOR OF ESOL	154,306
DIRECTOR OF PUPIL PERSONNEL SERVICES	156,879
DIRECTOR OF SPECIAL EDUCATION	185,486
DIRECTOR OF ATHLETICS, HEALTH, P.E.	191,615
INTERIM DIRECTOR OF STAFF DEVELOPMENT	140,726
ASSISTANT DIRECTOR OF SPECIAL EDUCATIO	156,179
ELEMENTARY PRINCIPAL	173,655
ELEMENTARY PRINCIPAL	174,727
ELEMENTARY PRINCIPAL	177,192
ELEMENTARY PRINCIPAL	178,135
ELEMENTARY PRINCIPAL	189,053
ELEMENTARY ASSISTANT PRINCIPAL	141,144
MIDDLE SCHOOL PRINCIPAL	196,200
MIDDLE SCHOOL HOUSE DIRECTOR	146,830
MIDDLE SCHOOL HOUSE DIRECTOR	161,229
MIDDLE SCHOOL HOUSE DIRECTOR	163,829
HIGH SCHOOL PRINCIPAL	198,987
HIGH SCHOOL ASSISTANT PRINCIPAL	159,427
HIGH SCHOOL ASSISTANT PRINCIPAL	172,974

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 2011 - 12 school year.

This School District	General Education	Special Education
Instructional Expenditures	\$69,327,119	\$17,682,528
Pupils	4,386	410
Expenditures Per Pupil	\$15,806	\$43,128
Similar District Group (Low Need/Resource Capacity)	General Education	Special Education
Instructional Expenditures	\$5,206,266,623	\$1,876,789,686
Pupils	391,592	50,903
Expenditures Per Pupil	\$13,295	\$36,870
All School Districts	General Education	Special Education
Instructional Expenditures	\$31,088,294,986	\$12,418,610,168
Pupils	2,676,495	411,123
Expenditures Per Pupil	\$11,615	\$30,207

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 2011-12 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
\$26,524	\$23,588	\$20,906

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 (2012 - 13)

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 Need/Resource Capacity)	NY State
	Number of Students	Percent of Students	Percent of Students	Percent of Students
80% or more	237	59.5%	63.4%	57.8%
40% - 79%	72	18.1%	17.1%	11.7%
Less than 40%	71	17.8%	11.4%	21.4%
Separate Settings	14	3.5%	4.8%	6.2%
Other Settings	4	1.0%	3.3%	2.9%

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 3, 2012. 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%	11.4%	13.1%

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.