



# **BUDGET OVERVIEW**

## **2017-18 PROPOSED BUDGET**



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**BEDFORD CENTRAL SCHOOL DISTRICT**



**Bedford Central School District**  
*Every Single Student, Every Single Day*



Dear BCSD Families and Community Members:

We are proud to present to the Board of Education and Community the Bedford Central School District 2017-18 proposed "Superintendent's Budget." Our overarching budget development goals are to design a fiscally responsible budget that meets the educational needs of our students, meets the operational and fiscal needs of our school district and community, and promotes accountability and transparency.

BCSD's Mission, as articulated by the 2016-17 BCSD Community Strategic Planning Committee is *to cultivate curiosity and a passion for learning by providing challenging educational opportunities for all students so they may achieve their full potential as productive and contributing members of society.* The Strategic Planning Committee articulated our obligations in fiscal and budgetary planning, which are:

- To place students first in all decisions, actions, and procedures.
- To be responsible for meeting present needs, as well as planning for the future.
- To respect all school-community stakeholders.
- To be transparent, clear, balanced, prudent, and as simple as possible.

BCSD endured significant and unprecedented reductions in programs and services for the 2016-17 budget year. In summary, BCSD:

- Lost 52 positions.
- Eliminated the provision of an elementary librarian in each school. We now have one librarian for five elementary schools.
- Cut teacher aides, safety monitors, and clerical support.
- Increased class sizes across the district, and exceeded our own BoE Policy Guidelines for Elementary Class Sizes in grades 2-5.
- Cut teachers in numerous areas.
- Cut important administrative positions which worked directly with students, parents and teachers to maintain safe and well-run buildings.
- Sustained significant reductions to professional development for staff.

- Cut supplies and equipment to support teaching and learning.
- Reduced other areas of programs and services.

In order to move forward, we must fully understand the past and what we lost as a District. We have worked to describe the impacts of these reductions for 2016-17 here:

- 2016-17 Personnel Budget Cuts Impact
- 2016-17 Program Budget Cuts Impact

**There are Six Principles which guided the development of this 2017-18 BCSD budget:**

1. Work to maintain curricular and instructional programs:
  - a. Minimal changes in staffing levels with offsets where possible.
  - b. Continue to provide internal professional development while maintaining reduction of contracted and paid professional development.
2. Limit projected expense increases to:
  - a. Triborough increase for unsettled employment contracts.
  - b. Regional health care cost increase trend (currently 8%).
3. Achieve compliance with state and/or federally mandated programs with minimal additions to staffing or other costs.
4. Work to maximize operational efficiencies.
5. Revenue assumptions:
  - a. Build budget to allowable NY State Property Tax Cap increase.
  - b. Work to maximize State Aid.
6. Increase reserves:
  - a. Continually seek efficiencies to bring in expenses under budget.
  - b. Build in operational contingencies for unanticipated expenditures.

**2017-18 BCSD Budget Highlights**

The proposed "Superintendent's Budget":

- Complies with NYS property tax levy cap legislation.
- Preserves all existing regular & special education programs, as well as extracurricular and athletic programs.
- Reverses the trend of relying on unassigned fund balance to balance future years' budgets.
- Increases unassigned fund balance rather than decreases it.
- Complies with elementary class size policy guidelines given current enrollment projections using 5-year cohort survival (as of enrollment calculations at this time).

- Begins to restore cuts deemed unsustainable.
- Incorporates efficiencies and improvements in operations and budget management/oversight.

The 2017-18 BCSD budget does not rely on unassigned fund balance to strike a balanced budget for 2017-18. We as an organization have weaned ourselves off that cyclical and detrimental practice. In fact:

- In 2013-14, BCSD relied on \$3,550,000 of unassigned fund balance.
- In 2014-15, BCSD relied on \$3,000,000 of unassigned fund balance.
- In 2015-16, BCSD relied on \$2,600,000 of unassigned fund balance.
- In 2016-17, BCSD did not rely on unassigned anticipated fund balance in the budget.
- The 2017-18, the BCSD budget will not rely on unassigned fund balance.

It should be noted that BoE Policy allows and encourages the use of assigned reserves in upcoming budgets; this was done in all the aforementioned budgets. At this time, the administration is working hard to, and actually anticipates, under-spending the 2016-17 budget, thus allowing for the growth of unassigned fund balance to more healthy levels. Please note this is a preliminary estimate, and can change based on circumstances of the district. Tough choices and fiscal discipline were responsible for this achievement; however, the result is a noteworthy one.

Several fiscal tools were developed and utilized to assist in designing the 2017-18 BCSD budget.

- **Position Control:** The District developed a robust tool to enable the Superintendent and Business office to "drill down" to specific programs to identify the cost of such programs. This tool allows the District to continually understand and monitor program costs. The tool will also allow us to respond with accuracy to inquiries from the Board of Education and public.
- **Position Analysis:** The District developed a tool to allow the Board, the community, and the District to fully understand the full scope of positions employed by BCSD. The tool promotes transparency. It is delineated by bargaining unit, or non-aligned personnel categories. The tool defines specific job descriptions and allows us to understand how many individuals are employed in each job description, and to where individuals within job descriptions are assigned. Furthermore, the tool allows us to understand specific duties assigned to individuals assigned to similar job descriptions. This tool is critical to understanding the complexity of our very large organization.
- **Budget Advisory Committee Dashboard:** This tool allows us to understand the fiscal health of our budget in a quick snapshot. It also has allowed us to convey to our Budget Advisory Committee the status of the current year's budget at a point in time.

## What is in the budget, and what is not?

### The 2017-18 budget includes the following restorations and additions (salary only):

- 3 Elementary Teachers to bring class sizes to BoE Policy Guidelines
- 1.5 Librarians (\$120,000) - Reinstated Positions
  - Brings BCSD to 2.5 Elementary Librarians, or .5 per elementary school.
- Restructure of Special Education and Pupil Personnel Services Leadership:
  - K-12 Director of Special Education (position exists in a different form)
  - **K-12 Supervisor of Special Education (\$151,122) - New Position**
  - Elementary Special Education Coordinators (1.5) - Existing Positions
  - Secondary Special Education Coordinator - Existing Position
  - **SE Transition Coordinator (.5 FTE) (\$43,000) - New Position**
  - **Transition Job Coach (\$45,000) - New Position**
  - Assistive Technology (2 x .5) - Existing Positions to be restructured
  - Director of Pupil Personnel Services Reinstatement (165,369) - Reinstated Position
  - Office Automated Systems position – 1.0 FTE
- Attendance/Residency/Safety Services (\$30,000) - Contractual services
- Demographic Study (Spring 2018, \$15K)

### The 2017-18 budget includes the following reductions/efficiencies:

- Equalize building ratios of non-mandated aides to promote equity and efficiency; (4 FTE) (\$216,700).
- Elementary Special Ed. Coordinator .5 (50,000)
  - Part of Restructure: Leaves 1.5 FTE Elementary Special Ed/CPSE Coordinators and 1 FTE Secondary SE Coordinator; corresponding ADD of a K-12 SE Supervisor

Previous years' budgets have eroded program to a substantive degree. All these previous reductions cannot be solved or addressed in one year's budget. We must turn the corner and get on the road to fiscal health and sustainability. This budget accomplished this key objective. For a list of previously reduced unmet needs in this 2017-18 budget, please see the 2017-18 Superintendent's Budget Presentation on our district website.

### Long-range (5-year) Planning

The BCSD leadership team has begun the process goal-setting and short and long-term planning to achieve such goals. The 2017-18 BCSD budget implements strategies to move the organization closer to our goals. Aligned to the planning efforts are financial forecasting models based upon assumptions. This financial document is a dynamic and living document which is frequently modified due to organizational and broader external factors which must be considered to meet the needs of our students Federal and State requirements and regulations. A full long range financial model is presented in the budget book.

As of February 28, 2017

**BEDFORD CSD Multi-Year Financial Estimates General Fund**

	2015	Actual 2016	Estimated Actual 2017	Preliminary Budget 2018	Estimated Budget 2019	Estimated Budget 2020	Estimated Budget 2021
Year Ending June 30:							
<b>Revenues</b>							
Total Revenues and Other Sources	\$124,122,600	\$125,229,301	\$126,364,620	\$128,675,832	\$131,018,796	\$133,405,492	\$135,836,766
	1.46%	0.89%	0.91%	1.83%	1.82%	1.82%	1.82%
<b>Expenditures by Object</b>							
Total Expenditures and Other Uses	\$125,751,321	\$130,028,345	\$124,452,280	\$128,925,832	\$131,828,360	\$134,545,250	\$138,056,834
	1.23%	3.40%	-4.29%	3.59%	2.25%	2.06%	2.61%
Surplus (Deficit) - Net Change in FB	(\$1,628,721)	(\$4,799,044)	\$1,912,340	(\$260,000)	(\$809,564)	(\$1,139,758)	(\$2,220,069)
Funding w/ Res., Fund Bal			320,000	250,000	0	0	0
<b>Budgetary Reserves</b>							
Fund Equity, Beg. of Year	\$12,147,574	\$10,518,853	\$5,719,809	\$7,832,149	\$7,382,149	\$6,572,585	\$5,432,827
Fund Equity, End of Year	10,518,853	5,719,809	7,832,149	7,382,149	6,572,585	5,432,827	3,212,758
Fund Balance as % of Expenditures	8.36%	4.40%	6.13%	5.73%	4.99%	4.04%	2.33%

**Five-Year Projection of BCSD Fund Balance**

	Projected Fund Balance	% of Budget
2015	\$12.1 M	8.36%
2016	\$10.5 M	4.4%
2017	\$5.7 M	6.1%
2018	\$7.6 M	5.7%
2019	\$7.4 M	4.99%
2020	\$6.6 M	4.04%
2021	\$5.4 M	2.33%

**What does this mean?**

- Note that fund balance begins to decrease again in 2019.
- This model assumes we spend right to our budget each year.
- Disciplined budget monitoring, practices, and continued innovative budget solutions can help continue change this trajectory in the right direction for the future.
- This is a multi-year approach.
- It is also necessary to bring expenses in line with revenue generation capacity to help this trend continue in the positive direction, and in a more rapid manner.

**2017-18 BCSD Budget Vital Statistics**

- The Total General Fund Expense Budget FY 2017-2018 is \$128,925,832, up \$2,120,947 from FY 2016-17, or 1.67%.
- Each Town's Tax Levy will be calculated upon using the most recent assessed valuation and equalization rate provided by New York State and each communities assessor. We will be providing this information as it becomes available.
- Sources of Revenue:
  - Tax Levy \$117,612,860
  - State Aid \$ 7,102,972
  - Misc. Revenue \$ 3,960,000
  - Appropriation of restricted reserve \$ 250,000

While this year's budget provides the opportunities to meet some critical needs in terms of restorations and restructuring, it is far from the ideal. This budget does not meet all needs identified to provide necessary services and experiences for students. If we continue on a path of fiscal discipline, we will work to restore and meet these needs in future budgets. Additionally, we have been actively and aggressively working with our legislators to provide BCSD's fair share of State Aid to meet some of these needs. Here are some areas of need not provided in this budget:

- Student Assistance Counselor (previously funded through Bullet aid or grant funding)
- Librarians (2.5 would bring us back to one per elementary school).
- Additional ESOL teachers to meet expanding program needs.
- Teaching positions to expand High School electives.
- Additional Tiered Support Teachers to support struggling learners.
- Additional Teaching Positions to provide Enrichment opportunities for students.
- Additional Elementary Music position(s) to reinstate frequency of elementary instrumental music lessons.
- Reinstatement of Middle School Intramural Programs.
- Transportation enhancements to provide flexibility and improved routing.

- Capital Expenses and Improvements to meet facilities improvement needs.
- Additional SAC Support (both MS and HS)

In summary, we are pleased to offer a budget to the Board of Education and Community that is at the allowable NY State Property Tax Cap, limits spending to anticipated revenue growth, meets State and Federal mandates, does not further cut programs and services for students, does not rely on unassigned fund balance to balance the budget, maximizes our receipt of State aid through smart reporting of data and use of BOCES aidable services, and plans for the growth of unassigned fund balance to more healthy levels. This budget places BCSD on the path to fiscal health and our continued ability to provide some of the best educational programs and services in the Nation.

Respectfully Submitted,

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*Inspiring and challenging our students.*



Links to key budget documents and resources:

- Superintendent's 2017-18 Budget Presentation, provided to the Board of Education and Community on February 28, 2017.
- 2017-18 "Budget Book"
  - 1 - Preliminary Budget with Table of Contents
  - 2 - Budget Overview and General Support
  - 3 - General Support
  - 4 - Instructional Program
  - 5 - Transportation and Undistributed
- Position Analysis 2017-18 (new tool) - please note this tool is under construction; it is complex and in development
  - Classified
  - Certified Bedford Teachers Association
  - Certified Bedford Association of Supervisors and Administrators
  - Non-Unit
- Space and Enrollment Advisory Committee Final Report to the BoE
- Budget Advisory Committee Final Report to the BoE
- Budget Advisory Committee Dashboard Updated Feb. 22, 2017



**2017-18 PRELIMINARY BUDGET**

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**BEDFORD CENTRAL SCHOOL DISTRICT**  
**ENROLLMENT**

**BUDGET OVERVIEW**  
**CURRENT ENROLLMENT - FEBRUARY 2017**  
**2016-2017**

Grade	BHES - LEAP I**			BVES - SAIL II & II**			MKES					PRES			WPES - LEAP II & III			MIDDLE SCHOOL	HIGH SCHOOL	SPEC ED In district	TOTAL IN DISTRICT	
	SECTIONS			SECTIONS			SECTIONS					SECTIONS			SECTIONS						SECTION	ACS
SAIL I**						8														1		
SAIL II**						7														1		
K	22	23		19	19		19	17	18	18	18	14	17	16	18	17	17			BHES <LEAP I>	15	
K-1**			11																	11	272	18.1
total	45			38			90					47			52							
1	18	17	14	17	17		20	20	11	22	21	20	19		18	18	15				15	
total	49			34			94					39			47						263	17.5
2	26	26		23	22		20	20	22	20	21	20	23		18	18	19				14	
2-3**																		9			1	
total	52			45			103					43			55						298	21.3
3	22	23		22	21		22	21	22	21	11	22	22	22	23	22	21				15	
total	45			43			97					66			66					PRES & MKES	317	21.1
4	23	23		23	23		25	26	25	27		21	22	21	19	18	19				14	
4-5**																		9			1	
total	46			46			103					64			56					<CO_TEACH> 33+13	315	22.5
5	20	20	19	23	24		22	22	24	22		18	18	18	19	18	18				15	
total	59			47			90					54			55					WPES LEAP II & III	305	20.3
6																					18	
7																					15	
8																					309	
9																					356	
10																					356	
11																					299	
12																					355	
Totals	296			253			577					313			331			964	1404	42	4180	

**Elementary Schools Totals**

ACS	21.1	21.1	20.6	18.2	19.6	18.4		
Sections	14	12	28	16	16	18	Total Sections	88

**ELEMENTARY CLASS SIZE STATISTICS:**

ACS(k-2)	18.9
ACS(3-5)	21.3
ACS(k-5)	20.1

ACS - Average Class Size

LEAP & SAIL Classes are not counted in section counts but are counted in students enrolled in the building

## BUDGET OVERVIEW

# ENROLLMENT - PROJECTION 2017-2018

Grade	BHES - LEAP I**			BVES - SAIL II & II**			MKES					PRES			WPES - LEAP II & III			MIDDLE SCHOOL	HIGH SCHOOL	SPEC ED In district	TOTAL IN DISTRICT	
	SECTIONS			SECTIONS			SECTIONS					SECTIONS			SECTIONS						SECTION	ACS
SAIL I**						9														1		
SAIL II**						7														1		
K	21	21		18	18		17	17	17	17	17	16	16	16	16	16	16			BHES	15	
K-1**			11																	<LEAP I>		
total	42			36			95					48			48					11	259	17.3
1	14	14	14	20	20		19	18	18	19	14	17	17	17	17	17	17			BVES	16	
total	42			40			90					51			51					13	274	17.1
2	16	16	16	17	17		21	21	21	21	11	19	19		16	16	16		9		15	
2-3**																					1	
total	48			34			95					36			48						263	17.5
3	17	17	17	23	23		20	20	20	20	20	22	22		18	18	18			PRES & MKES	15	
total	51			46			100					44			54					<CO_TEACH>	1	
4	23	23		21	21		21	21	21	22	11	22	22	22	21	21	21		9	38+18	313	20.9
4-5**																					1	
total	46			42			96					66			63					WPES	15	
5	23	23		22	22		21	21	21	21	21	20	20	20	19	19	19			LEAP II & III	312	20.8
total	46			44			106					60			57					18		
6																		292			292	
7																		344			344	
8																		289			289	
9																			371		371	
10																			385		385	
11																			304		304	
12																			319		319	
<b>Totals</b>	<b>275</b>			<b>242</b>			<b>571</b>					<b>307</b>			<b>321</b>			<b>925</b>	<b>1379</b>	<b>42</b>	<b>4062</b>	

Elementary Schools Totals

ACS 18.3                      20.2                      19.0                      17.8  
 Sections 15                      12                      30                      16                      18

Total Sections 91

**ELEMENTARY CLASS SIZE STATISTICS:**

ACS(k-2) 17.3  
 ACS(3-5) 20.4  
 ACS(k-5) 18.9

ACS - Average Class Size                      LEAP & SAIL Classes are not counted in section counts but are counted in students enrolled in the building

ALIGNED WITH FEBRUARY 2017 DATA & COHORT SURVIVAL MODELING -                      ELEMENTARY ENROLLMENT IS PROJECTED TO DECREASE BY 58 STUDENTS  
 3 ADDITIONAL SECTIONS FROM PREVIOUS SCHOOL YEAR: BHES 3rd GRADE; TWO SECTIONS AT MKES GRADES 4 & 5.

# BEDFORD CSD HISTORICAL OVERVIEW PROJECTION OF CLASS SIZE AND ENROLLMENT 2012-2017

SCHOOL		January System run															2017-2018 (Projected)			Avg													
		2012-2013					2013-2014					2014-2015									2015-2016					2016-2017							
Grd	SPED	Avg					Avg					Avg					Avg					Avg											
BHES	SPED																																
BVES	SPED	6	8				6	8				7	8				7	7				6	7				8	8				-	
MKES	SPED																																
PRES	SPED																																
WPES	SPED	10	12				10	9				11	13				9	6	5			9	9				9	9					
TOTALS (SPED)		16	20	0	0	0	16	17	0	0	0	18	21	0	0	0	16	13	5	0	0	26	16	0	0	0	29	17	0	0	0	0	
BHES	K	15	17	17			16	17	16	17		17	23	23	-		23	15	16	18		16	22	21			21.5	21	21			21.0	
BVES	K	19	19	19			19	21	21			21	15	15	14		15	17	18			18	19	20			19.5	18	18			18.0	
MKES	K	21	21	20	20	20	20	19	19	19	18	20	19	20	21	21	20	20	19	19	20	19	19	18	18	18	17.8	17	17	17	17	17.0	
PRES	K	18	19	19			19	19	18	19		19	18	17	-		18	21	21			21	16	17	15		16.0	16	16	16		16.0	
WPES	K	19	19	19			19	20	19	20		20	18	18	18		18	16	16	16		16	17	18	15		16.7	16	16	16		16.0	
BHES	1	20	20	21			20	13	16	15		15	15	15	15		15	17	17	17		17	17	18	14		16.3	14	14	14		14.0	
BVES	1	20	23	20			21	17	17	18		17	22	22	-		22	23	23			23	17	17			17.0	20	20			20.0	
MKES	1	20	20	19	21	20	20	20	21	21	21	19	20	19	19	20	19	19	22	22	21	22	21	11	21	21	19.0	19	19	19	14	18.0	
PRES	1	21	21	20			21	18	21	17		19	20	22	20		21	22	21			22	20	18			19.0	17	17	17		17.0	
WPES	1	17	18	18			18	19	19	17		19	19	20	20		20	16	18	19		20	16	15	16		15.7	17	17	17		17.0	
BHES	2	13	15	15			14	20	22	21		21	22	22	-		22	16	16	15		16	25	24			24.5	16	16	16		16.0	
BVES	2	20	20	20			20	22	21	21		21	17	17	18		17	22	20			21	23	22			22.5	17	17			17.0	
MKES	2	20	18	20	19	20	19	19	18	19	19	20	19	21	21	21	20	21	12	17	18	18	18	17	19	22	21	22	21	21	11	19.0	
PRES	2	21	20	21			21	21	20	20		20	18	17	18		18	22	20	22		21	20	23			21.5	19	19			19.0	
WPES	2	16	16	14			15	17	19	16		17	19	20	19		19	21	20	21		21	18	18	18		18.0	16	16	16		16.0	
BHES	3	17	15	17			16	24	23	-		24	18	20	19		19	23	23			23	23	24			23.5	17	17	17		17.0	
BVES	3	21	22	22			22	19	19	18		19	19	21	20		20	18	17	16		17	22	21			21.5	23	23			23.0	
MKES	3	24	23	24	23		24	19	19	20	19	19	19	18	17	16	18	18	21	21	20	20	20	12	21	21	22	21	20	20	20	20.0	
PRES	3	23	21	23			22	21	21	21		21	21	20	20		20	18	20	20		19	23	23	21		22.3	22	22			22.0	
WPES	3	23	22	22			22	21	23	-		22	18	18	18		18	21	20	19		20	23	22	22		22.3	18	18	18		18.0	
BHES	4	18	18	17			18	17	16	16		16	17	17	17		17	19	19	19		19	22	23			22.5	23	23			23.0	
BVES	4	22	22	23			22	21	19	21		20	19	19	19		19	20	21	18		20	23	23			23.0	21	21			21.0	
MKES	4	20	19	21	20		20	23	22	24		23	19	21	20	19	20	20	22	23	22	23	25	27	26	26	26.0	21	21	21	22	11	19.2
PRES	4	23	23	22			23	22	22	22		22	21	20	22		21	21	22	21		21	20	21	22		21.0	22	22	22		22.0	
WPES	4	17	16	16			16	23	23	21		22	21	21	-		21	17	17	17		17	19	17	19		18.3	21	21	21		21.0	
BHES	5	20	21	20			20	18	18	18		18	16	15	16		16	18	18	19		18	20	18	20		19.3	23	23			23.0	
BVES	5	22	19	20			20	22	20	21		21	21	21	20		21	17	18	18		18	23	24			23.5	22	22			22.0	
MKES	5	21	22	22	21		22	20	20	21	18	20	22	23	22	24	23	21	21	22	20	21	21	23	24	22	23.0	21	21	21	21	21	21.0
PRES	5	17	20	19	15		18	22	21	23		22	20	23	24		22	21	21	20		21	18	19	18		18.3	20	20	20		20.0	
WPES	5	20	20	20			20	17	15	17		16	23	22	23		23	22	24			22	18	18	18		18.3	19	19	19		19.0	
<b>SUMMARY</b>																																	
		# Stud	# Sect	ACS	# Stud	# Sect	ACS	# Stud	# Sect	ACS	# Stud	# Sect	ACS	# Stud	# Sect	ACS	# Stud	# Sect	ACS														
BHES		316	18	17.6	307	17	18.1	290	16	18.1	305	17	17.9	291	14	20.8	276	15	18.3														
BVES		373	18	20.7	338	17	19.9	319	17	18.8	286	15	19.1	254	12	21.2	242	12	20.2														
MKES		559	27	20.7	558	28	19.9	581	29	20.0	599	30	20.0	583	28	20.8	571	30	19.0														
PRES		386	19	20.3	368	18	20.4	341	17	20.1	333	16	20.8	314	16	19.6	307	16	19.2														
WPES		332	18	18.4	328	17	19.3	335	17	19.7	316	17	18.6	328	18	18.2	321	18	17.8														
TOTALS		1966	100	19.5	1899	97	19.5	1868	96	19.3	1839	95	19.3	1770	88	20.1	1716	91	18.9														

Board of Education Class Size Guidelines Kindergarten to Grade 2 size goal of 23  
 Board of Education Class Size Guidelines Grades 3 to 5 size goal of 25

Enrollment throughout the district is constantly changing.  
 The Enrollment - February 2017 has recent K-5 census data

Due to Program needs a 5th section will be added at MKES in 4th grade.  
 Due to enrollment issues the district is including a 5th section of grade 5 at MKES for FY17-18  
 Due to enrollment issues the district is including a 3rd section of grade 3 at BHES for FY17-18

**BEDFORD CSD HISTORICAL OVERVIEW PROJECTION OF  
CLASS SIZE AND ENROLLMENT 2012-2017**

SCHOOL	GRADE	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018 (Projected)
Fox Lane MS	SPED	13	12	12	14	19	14	16
Fox Lane HS	SPED	27	27	28	27	28	17	18
<b>TOTALS (SPED)</b>		<b>40</b>	<b>39</b>	<b>40</b>	<b>41</b>	<b>47</b>	<b>31</b>	<b>34</b>
Fox Lane MS	6	332	335	338	305	347	309	292
Fox Lane MS	7	328	336	336	338	303	356	344
Fox Lane MS	8	355	339	343	345	340	299	289
<b>SUBTOTALS (MS)</b>		<b>1015</b>	<b>1010</b>	<b>1017</b>	<b>988</b>	<b>990</b>	<b>964</b>	<b>925</b>
Fox Lane HS	9	322	380	358	372	352	355	371
Fox Lane HS	10	333	336	410	366	394	374	385
Fox Lane HS	11	343	328	331	377	338	346	304
Fox Lane HS	12	332	350	308	307	371	329	319
<b>SUBTOTALS (HS)</b>		<b>1330</b>	<b>1394</b>	<b>1407</b>	<b>1422</b>	<b>1455</b>	<b>1404</b>	<b>1379</b>
<b>TOTALS (MS &amp; HS)</b>		<b>2345</b>	<b>2404</b>	<b>2424</b>	<b>2410</b>	<b>2445</b>	<b>2368</b>	<b>2304</b>

Enrollment Projections completed January 2017

Enrollment Projections come from

\\bcscd-sqlHOST-01\c\$\ClusterStorage\SQL\_DATA\AssessmentsLoads\_and\_Projects\

Enrollment\Enrollment Projections 2017-2018.xls\Detail'

**BCSD Enrollment: Self Contained**

School Building	Grade											PROJECTED	
		07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	16-17 Classes	17-18 Classes
Bedford Hills Elementary School	K										9		
Bedford Hills Elementary School	1										2		
<b>BHES</b>		0	0	0	0	0	0	0	0	0	11	1	1
Bedford Village Elementary School	K						1	1	2	2	2		
Bedford Village Elementary School	1						2	1	1	2	2		
Bedford Village Elementary School	2						1	1	1	1	4		
Bedford Village Elementary School	3						3	1	1	1	1		
Bedford Village Elementary School	4						2	3	1	2	1		
Bedford Village Elementary School	5						3	4	5	3	4		
<b>BVES</b>		0	0	0	0	0	12	11	11	11	14	2	2
Mount Kisco Elementary School	K	4	3	3	0	2			1				
Mount Kisco Elementary School	1	2	3	2	3								
Mount Kisco Elementary School	2		2	2	3	3							
Mount Kisco Elementary School	3	2	1	2	3	2							
Mount Kisco Elementary School	4	3	3		2	3							
Mount Kisco Elementary School	5	1	2	3	3	1							
<b>MKES</b>		12	14	12	14	11	0	0	1	0	0		0
<b>PRES</b>		0	0	0	0	0	0	0	0	0	0		0
West Patent Elementary School	K		2	2	5	2	3	1	6	4	0		
West Patent Elementary School	1	3		2	4	5	1	5		5	3		
West Patent Elementary School	2	2	3	2	1	4	4	3	3		4		
West Patent Elementary School	3	3	3	5	2	1	5	2	4	3	1		
West Patent Elementary School	4	1	3	3	4	2	1	5	3	3	4		
West Patent Elementary School	5	3	3	4	6	5	5	2	5	3	5		
<b>WPES</b>		12	14	18	22	19	19	18	21	18	17	2	2
<b>ELEM</b>		24	28	30	36	30	31	29	33	29	42	5	5
The Fox Lane Middle School	6	13	6	5	3	9	3	6	8	7	4		
The Fox Lane Middle School	7	4	13	4	4	4	9	7	6	10	6		
The Fox Lane Middle School	8	9	12	11	13	5	5	15	4	7	10		
<b>FLMS</b>		26	31	20	20	18	17	28	18	24	20	3	3
The Fox Lane High School	9	2		13	1	11	3	3	7	4	5		
The Fox Lane High School	10		3		13	10	11	3	4	7	3		
The Fox Lane High School	11	6	3	8	6	6	14	19	13	7	11		
The Fox Lane High School	12	1	2	1	2	1	3	6	9	7	2		
<b>FLHS</b>		9	8	22	22	28	31	31	33	25	21	3	3
<b>DISTRICT</b>		59	67	72	78	76	79	88	84	78	83	11	11



## 2017-18 PRELIMINARY BUDGET

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# BEDFORD CENTRAL SCHOOL DISTRICT REVENUE & OTHER SOURCES OF FUNDING

- STATE AID
- MISCELLANEOUS
- PROPERTY TAXES
- TAX LEVY CALCULATION FOR FY 2017-18
- ASSESSED VALUATION CHARTS
- OTHER SOURCES OF FUNDING



**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2017-18 Preliminary Budget**

STATE AID

The District receives aid from New York State based on various aid formulas that take into account factors such as:

- \* District spending in certain categories such as capital expenditures (Building Aid), purchases through BOCES (BOCES Aid) and transportation (Transportation Aid).
- \* The cost of educating certain students (High Cost and Private Excess Aids)
- \* Enrollment data (Instructional Materials Aid)
- \* Total wealth pupil unit
- \* Income wealth based on adjusted gross income of residents as reported on their individual tax returns
- \* Average daily attendance of pupils present on a regular school day
- \* Average daily membership (measure of enrollment)
- \* Regional cost index

As of April 9, 2017, the New York State Legislature approved the 2017-2018 State budget. Budgeted 2017-18 State Aid amounts reflect the 2017-2018 enacted budget for Aid to Education.

**See chart showing State Aid as a Percentage of Revenue on the following page.**

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2017-18 Preliminary Budget**

	Actual 2015-16	Adopted Budget 2016-17	Projected Actual 2016-17	Preliminary Budget 2017-18
<b>REVENUE</b>				
<u>State Aid</u>				
Foundation Aid	3,595,007	4,235,507	4,416,411	5,689,575
BOCES Aid	791,920	953,176	948,785	902,784
High Cost Excess Cost	32,817	70,363	70,363	127,726
Private Excess Cost	99,856	87,699	87,699	104,090
Local Share of Educ Costs			(72,670)	(150,000)
Software, Library & Textbook	397,932	397,305	377,126	390,331
Transportation	511,998	502,173	502,173	
GAP elimination (reduction in aid)			(258,294)	
Building Aid	509,796	547,112	535,369	
Other State Aid:				
NYS EFC Waste Water Treatment Reimb.	158,307	206,600	164,000	210,000
Summer School Aid	-	-	-	-
Special Legislative Grant	45,822	-	100,000	-
Prior Year Aid Adjustments	-	-	-	-
<b>Total State Aid</b>	<b>6,143,455</b>	<b>6,999,935</b>	<b>6,870,962</b>	<b>7,274,506</b>

Continued on Next Page

## BUDGET OVERVIEW

### STATE AID AS A PERCENT OF REVENUE

School Year	Revenue	Aid	Percentage	Gap Elimination Adjustment (Loss of Aid)
2003-04	82,400,507	5,196,549	6.31%	n/a
2004-05	88,691,100	5,545,935	6.25%	n/a
2005-06	96,983,634	5,756,677	5.94%	n/a
2006-07	102,274,997	6,263,393	6.12%	n/a
2007-08	108,081,059	6,024,882	5.57%	n/a
2008-09	115,766,702	7,331,470	6.33%	n/a
2009-10	113,444,586	5,345,500	4.71%	n/a
2010-11	113,208,235	5,074,883	4.48%	851,657
2011-12	115,758,109	5,176,515	4.47%	1,261,120
2012-13	118,346,626	5,293,408	4.47%	1,223,842
2013-14	122,335,495	5,341,252	4.37%	1,103,797
2014-15	124,122,600	5,465,552	4.40%	1,057,220
2015-16	125,229,301	6,143,455	4.91%	515,947
2016-17	126,484,885	6,999,935 *	5.53%	0
2017-18	128,675,832	7,274,506 *	5.65%	0

\*Budget

**BUDGET OVERVIEW  
REVENUE & OTHER SOURCES OF FUNDING BUDGET  
2017-18 Preliminary Budget**

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**MISCELLANEOUS RECEIPTS**

**Day School Tuition-Non-Resident & Other Districts** includes tuition charged for non-resident students attending secondary school in the District. Such students are accepted to the District based on Board of Education policy and charged tuition rates in accordance with formulas established by NYS.

**Health Services** revenue includes billings for non-resident tuition students for health related services as allowed under NYS law.

**Westchester County Sales Tax** is apportioned between local governments, including school districts, according to state statute.

**Rental of Property** includes use of school buildings and property by outside organizations.

**Interest on Cash Deposits** includes earnings on District cash and investments. The District is limited in the types of investments it can make by NYS law and Board of Education policy.

**Refund-Prior Year Expenses** includes refunds of expenditures made in the prior fiscal year, most significantly from BOCES.

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2017-18 Preliminary Budget**

<b>REVENUE, Continued</b>	<b>Actual 2015-16</b>	<b>Adopted Budget 2016-17</b>	<b>Projected Actual 2016-17</b>	<b>Preliminary Budget 2017-18</b>
<b>Miscellaneous Receipts</b>				
Day School Tuition-Non Residents	66,220	95,000	20,000	25,000
Day School Tuition-Other Districts	1,714,052	1,421,115	1,324,477	1,325,000
Health Services-Other Districts	157,408	160,000	160,000	160,000
Westchester County Sales Tax	1,506,300	1,500,000	1,510,000	1,500,000
Medicare Part D Reimbursement	400,148	175,000	348,000	175,000
Rental of Property	579,376	520,000	520,000	525,000
Insurance Recoveries	38,408	-	-	-
Interest on Cash Deposits	15,185	30,000	30,000	35,000
Refund-Prior Year Expenses including BOCES	303,944	185,000	185,000	185,000
Inter Transfer to Debt	100,000	-	-	-
Other Miscellaneous Receipts	357,994	30,000	30,000	30,000
<b>Total Miscellaneous Receipts</b>	<b>5,239,035</b>	<b>4,116,115</b>	<b>4,127,477</b>	<b>3,960,000</b>
<b>Property Taxes</b>				
Property tax levy, net of STAR	107,132,804	108,862,234	108,851,105	117,587,744
STAR Aid Grant from NYS	6,714,007	6,506,601	6,515,076	-
<b>Total Property Taxes</b>	<b>113,846,811</b>	<b>115,368,835</b>	<b>115,366,181</b>	<b>117,587,744</b>
<b>TOTAL REVENUE</b>	<b>125,229,301</b>	<b>126,484,885</b>	<b>126,364,620</b>	<b>128,822,250</b>
<b>OTHER SOURCES OF FUNDING</b>				
Appropriated Fund Balance: Prior Year Surplus-Carryforward	440,697.99	368,273	368,273	-
Appropriated Fund Balance: Prior Year Surplus-One Time Expenditures	2,400,000.00	-	0	-
Appropriated Fund Balance:	-	-	-	-
Appropriated Fund Balance: ERS Pension Reserve	-	146,772	146,772	210,000
Appropriated Fund Balance: Tax Certiorari Reserve	200,000.00	123,228	123,228	-
Appropriated Fund Balance: Unemployment Reserve	-	50,000	50,000	40,000
<b>TOTAL OTHER SOURCES OF FUNDING</b>	<b>3,040,698</b>	<b>688,273</b>	<b>688,273</b>	<b>250,000</b>
<b>TOTAL REVENUE &amp; OTHER SOURCES OF FUNDING</b>	<b>128,269,999</b>	<b>127,173,158</b>	<b>127,052,893</b>	<b>129,072,250</b>

\* See discussion under "Other Sources of Funding"

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2017-18 Preliminary Budget**

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**PROPERTY TAXES**

The majority of any school district's revenue comes from property taxes. Effective with the 2012-13 school year, New York State enacted a law which establishes a maximum ceiling, or "cap", on the annual increase in property taxes levied. The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments, including school districts, to no more than 2% or the rate of inflation, whichever is less. State law requires localities to calculate their tax levy limits and report their computation information to the Comptroller's office before they adopt their annual budgets.

For school districts, Education Law Section 2023(a) specifies a "cap" of the lesser of 2% or inflation (the tax levy limit) but not less than the prior year's levy. The baseline cap is then adjusted by several factors to produce a maximum allowable tax levy limit. This levy limit can be higher than 2% depending on the district's allowable exclusions.

Allowable exclusions include pension cost increases greater than 2%, certain large legal expenses (tort actions) and the local share of capital expenditures.

While most local governments can override the cap with a 60% vote by their governing board, **school districts must obtain approval from 60% of the voting public to override the tax cap.** In other words, if a district seeks an increase above the tax levy limit, approval by 60% of voters is required. If the district requests an increase at or under the limit, approval by a simple majority (50% plus 1 vote) suffices. Districts are permitted two chances to obtain voter approval. If voters do not approve the budget in the second vote, the levy is capped at the prior year levy amount.

The 2017-18 Preliminary Budget includes a tax levy increase at the allowable tax levy limit, thus a simple majority of approval is required for the current year.

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2017-18 Preliminary Budget**

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PROPERTY TAXES, Continued

Individual and town-wide assessed property valuation within the Bedford CSD boundary determine the amount of taxes an individual property owner pays.

Assessed property valuation data is provided by the Assessors of the five communities within the school district boundaries: Bedford, Pound Ridge, Mt. Kisco, New Castle and North Castle.

Residential property owners can apply for a reduction in school taxes under the NYS School Tax Relief (STAR) program which includes the following provisions:

**Basic Star** is available for owner-occupied, primary residences.

**Enhanced Star** provides an increased benefit for the primary residences of senior citizens (age 65 or older) with qualifying incomes.

**See the District's Tax Levy Calculation on the following page.**



## BUDGET OVERVIEW



### TAX LEVY CALCULATION for FY2017-18

NYS TAX CAP FORMULA FOR 2017-18	BCSD 2017-18 TAX CAP CALCULATION	% CHANGE IN LEVY
<b>FY16-17 Tax Levy</b>	\$115,368,835	
<b>x</b>	<b>x</b>	
<b>Tax Base Growth Factor</b> <small>District Specific--Provided by Office of Real Property Services</small>	1.0072	.72%
<b>+</b>	<b>+</b>	
<b>FY16-17 Payments in Lieu of Taxes (PILOTS) receivable</b>	\$0	
<b>-</b>	<b>-</b>	
<b>FY16-17 Exclusions:</b> FY16-17 Local Share of Capital Expenditures	\$(6,730,854)	-5.83%
<b>=</b>	<b>=</b>	
<b>FY16-17 Tax Levy Limit</b>	\$109,468,637	
<b>x</b>	<b>x</b>	
<b>Allowable Levy Growth Factor</b> <small>(1 + inflation factor up to 2%)</small>	1.0126	1.20%
<b>=</b>	<b>=</b>	
<b>FY17-18 Tax Levy Limit (before Exclusions)</b>	\$110,847,941	
<b>+</b>	<b>+</b>	
<b>FY17-18 Exclusions:</b> FY17-18 Local Share of Capital Expenditures	\$6,739,803	5.84%
FY17-18 Levy for Excess Increases to ERS (n/a in 17-18)	\$0	
FY17-18 Levy for Excess Increases to TRS (n/a in 17-18)	\$0	
<b>=</b>	<b>=</b>	
<b>FY17-18 Allowed Tax Levy</b> <small>(with simple majority approval)</small>	\$117,587,744	1.93%



**BEDFORD CSD  
LEVY PERCENT AND  
\$ APPORTIONMENT  
BY TOWN**

**% Levy Apportionment**

<u>By Town</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-17</u>
Bedford	48.76%	49.16%	48.45%	49.10%	47.12%	49.29%	49.78%	47.81%	48.78%	48.49%
Mount Kisco	18.56%	18.29%	18.36%	18.59%	20.21%	19.25%	18.80%	19.59%	20.59%	20.68%
Pound Ridge	26.90%	26.37%	26.91%	26.01%	26.10%	25.31%	25.24%	26.04%	24.34%	24.30%
New Castle	3.70%	3.96%	4.00%	3.99%	4.22%	3.93%	3.92%	4.18%	4.12%	4.30%
North Castle	2.08%	2.22%	2.28%	2.31%	2.35%	2.22%	2.27%	2.38%	2.16%	2.23%

**\$ Levy Apportionment**

<u>By Town</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-17</u>
Bedford	47,121,954	51,278,996	49,724,512	50,756,462	49,581,370	53,216,844	55,553,354	54,107,516	55,550,896	55,940,723
Mount Kisco	17,941,529	19,076,054	18,837,664	19,215,548	21,262,988	20,784,050	20,980,253	22,171,959	23,446,624	23,855,639
Pound Ridge	25,997,569	27,511,328	27,619,682	26,890,312	27,467,012	27,322,461	28,170,727	29,475,548	27,721,791	28,037,238
New Castle	3,580,499	4,129,181	4,109,233	4,129,117	4,445,669	4,247,336	4,369,671	4,730,979	4,693,858	4,959,451
North Castle	2,008,499	2,313,598	2,338,438	2,382,874	2,474,522	2,392,349	2,528,996	2,688,568	2,460,255	2,575,785
	96,650,051	104,309,157	102,629,530	103,374,313	105,231,560	107,963,040	111,603,000	113,174,570	113,873,424	115,368,835

**Bedford Central School District - Property Assessment, Equalization Rates, Budget & Levy Increases, and Tax Rate History**

<b>Property Assessments:</b>											
Town	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Estimated 2017-2018
Bedford	406,441,240	410,007,285	411,707,065	407,080,991	407,393,537	403,573,295	401,278,885	403,149,715	405,665,604	407,855,451	409,411,571
Mount Kisco	309,502,338	307,538,446	305,443,895	306,839,710	306,168,063	302,377,317	302,006,669	302,073,683	298,810,988	298,843,142	298,593,017
Pound Ridge	347,069,004	350,977,904	354,100,218	353,617,492	352,115,938	351,595,885	350,262,419	351,621,571	353,883,299	354,830,491	355,578,968
New Castle	61,422,856	63,298,675	65,135,020	65,077,239	65,503,177	65,036,178	65,131,994	64,825,561	68,390,004	68,426,161	70,043,224
North Castle	4,157,741	4,182,678	4,164,512	4,175,219	4,204,645	4,202,198	4,192,590	4,136,143	4,110,083	4,134,512	4,120,744
<b>Total</b>	<b>1,128,592,979</b>	<b>1,136,004,988</b>	<b>1,140,550,710</b>	<b>1,136,790,651</b>	<b>1,135,385,360</b>	<b>1,126,784,873</b>	<b>1,122,872,557</b>	<b>1,125,806,673</b>	<b>1,130,859,978</b>	<b>1,134,089,757</b>	<b>1,137,747,524</b>
<b>% Growth in Property AV</b>	<b>0.65%</b>	<b>0.66%</b>	<b>0.40%</b>	<b>-0.33%</b>	<b>-0.12%</b>	<b>-0.76%</b>	<b>-0.35%</b>	<b>0.26%</b>	<b>0.45%</b>	<b>0.29%</b>	<b>0.32%</b>

<b>Equalization Rates: (used for apportionment)</b>											
Town	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Bedford	0.0900	0.0858	0.0888	0.0888	0.1030	0.0993	0.0976	0.1143	0.1036	0.1022	0.1050
Mount Kisco	0.1800	0.1730	0.1739	0.1768	0.1805	0.1905	0.1945	0.2090	0.1808	0.1756	0.1744
Pound Ridge	0.1393	0.1369	0.1375	0.1456	0.1607	0.1685	0.1680	0.1830	0.1811	0.1774	0.1826
New Castle	0.1790	0.1645	0.1700	0.1745	0.1847	0.2005	0.2014	0.2102	0.2067	0.1934	0.1950
North Castle	0.0216	0.0194	0.0191	0.0194	0.0213	0.0230	0.0224	0.0236	0.0237	0.0225	0.0234

<b>Annual School Tax Rates:</b>											
Town	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Estimated 2017-2018
Bedford	115.93	125.06	120.77	125.26	121.70	131.86	138.43	\$134.18	\$136.82	\$137.15	\$138.34
Mount Kisco	57.94	62.00	61.66	62.34	69.44	68.71	69.46	\$73.39	\$78.45	\$79.79	\$83.30
Pound Ridge	74.91	78.39	78.01	75.71	78.01	77.71	80.43	\$83.83	\$78.34	\$79.02	\$79.56
New Castle	58.29	65.23	63.09	63.17	67.87	65.31	67.09	\$72.98	\$68.63	\$72.48	\$74.50
North Castle	483.07	557.56	561.52	568.18	568.52	569.31	603.21	\$650.04	\$598.59	\$623.00	\$620.85

<b>Annual % Change in School Tax Rates:</b>											
Town	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Estimated 2017-2018
Bedford	8.40%	7.88%	-3.26%	3.72%	-2.84%	8.35%	4.99%	-3.08%	1.97%	0.24%	0.87%
Mount Kisco	12.55%	7.01%	-0.35%	1.10%	11.38%	-1.04%	1.09%	5.67%	6.89%	1.70%	4.40%
Pound Ridge	-1.84%	4.65%	-0.32%	-2.96%	3.04%	-0.38%	3.50%	4.24%	-6.56%	0.87%	0.69%
New Castle	1.17%	11.91%	-3.12%	0.13%	7.44%	-3.78%	2.73%	8.79%	-5.96%	5.60%	2.79%
North Castle	2.70%	15.42%	0.88%	1.19%	3.58%	-3.26%	5.95%	7.77%	-7.92%	4.08%	-0.34%

<b>Annual Budget-to-Budget Increases:</b>											
	2007-2008	Budget 2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Proposed Budget 2017-2018
<b>Budget</b>	110,875,051	115,309,157	114,535,122	116,481,460	118,980,000	122,698,040	125,057,000	126,500,000	127,199,424	126,804,885	129,072,250
<b>\$ Increase</b>	6,360,670	4,434,106	(774,035)	1,946,338	2,498,540	3,718,040	2,358,960	1,443,000	699,424	(394,539)	2,267,365
<b>% Increase</b>	6.09%	4.00%	-0.67%	1.70%	2.15%	3.12%	1.92%	1.15%	0.55%	-0.31%	1.79%
<b>Tax Levy</b>	96,650,051	104,309,157	102,629,530	103,374,313	105,231,560	107,963,040	111,603,000	113,174,570	113,873,424	115,368,835	117,587,744
<b>% Tax Levy Incr.</b>	6.41%	7.92%	-1.61%	0.73%	1.80%	2.60%	3.37%	1.41%	0.62%	1.31%	1.92%

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2017-18 Preliminary Budget**

---

**OTHER SOURCES OF FUNDING**

**Appropriated Fund Balance-Prior Year Surplus**

The District plans to appropriate \$250,000 from available reserves of FY2016-17 as a source of financing to support the 2017-18 budget. This amount is \$70,000 less than the prior year amount. Significant budget savings were realized for 2015-16 in the area of salaries with the reduction of 52 positions.

**Appropriated Fund Balance-ERS Pension Reserve**

The budgeted amount of \$210,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Employee Retirement System (ERS). The District first began to utilize this reserve in FY2009-10 as state mandated ERS pension contributions began to sharply increase. In a given year, the District can appropriate an amount up to the ERS Pension Expenditure for that year. This funding level is consistent with the prior year. See "General Discussion of Use of Fund Balance" below.

See "General Discussion of Use of Appropriated Fund Balance" on following pages

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2017-18 Preliminary Budget**

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**General Discussion on Use of Appropriated Fund Balance**

School districts must adopt a balanced budget in which planned expenditures equal "real" revenues (defined as property taxes, state/federal aid and miscellaneous receipts) plus any other financing sources used to balance the budget. Typically, school districts' budgeted expenditures are in excess of their budgeted "real" revenues and an appropriation of fund balance is made to balance the budget. Such has historically been the case with Bedford CSD and virtually all school districts in New York State.

**Fund balance is the excess of a school district's assets over its liabilities. *It is not a revenue source.*** Thus, no figures appear in the actual columns of the "Revenue and Other Sources of Funding" schedule at the beginning of this section. Fund balance is generated when actual expenditures are less than actual revenues in a given year and when funds are appropriated from reserves.

In the District's case, appropriations have been made from the following sources to balance the budget: General Fund fund balance (noted as "Appropriated Fund Balance-Prior Year Surplus" on the Revenue and Other Funding Sources schedule); Tax Cert Reserve; ERS Pension Reserve; and the Unemployment Reserve.

**Appropriated Fund Balance-2016-17**

The District appropriated \$320,000 of: ERS Reserve (\$146,772), Tax Cert Reserve (\$123,228) and Unemployment Reserve (\$50,000) from the General Fund to balance the 2016-17 budget.

**BUDGET OVERVIEW  
REVENUE & OTHER SOURCES OF FUNDING BUDGET  
2017-18 Preliminary Budget**

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**General Discussion on Use of Appropriated Fund Balance, Continued**

**Appropriated Fund Balance-ERS Pension Reserve**

In the 2016-17, the District appropriated \$146,772 from the ERS Pension Reserve, a reserve fund accounted for in the General Fund. In 2017-18, the ERS expense is projected at \$2,239,268 which exceeds the \$210,000 offsetting appropriation from the ERS Reserve Fund. The amount appropriated from the ERS Pension Reserve is a component of "Assigned Reserve" in the General Fund at June 30.

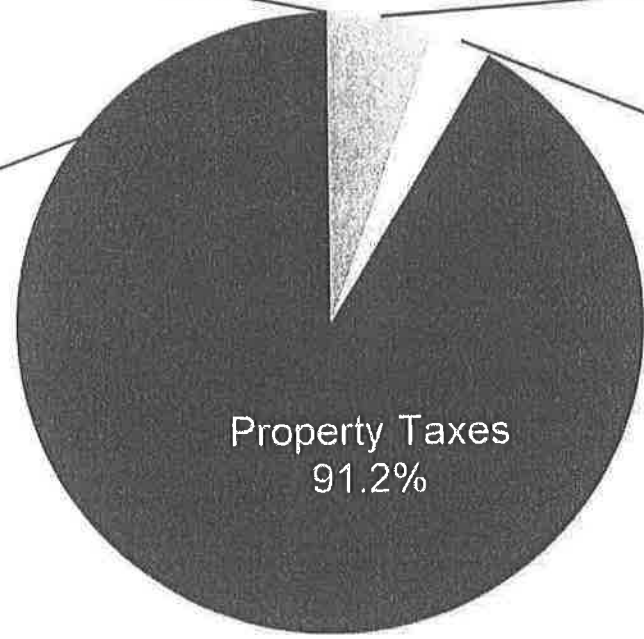
**Appropriated Fund Balance-Unemployment Reserve**

In the 2016-17 budget, the District appropriated \$50,000 from the unemployment Reserve to support the operating budget. In the 2017-18 budget, the District is recommending an appropriation of \$40,000 from the Unemployment reserve to support the operating budget. The amount appropriated from the ERS Pension Reserve is a component of "Assigned Reserve" in the General Fund at June 30.

**Budget Overview  
Sources of Revenue  
2017-18 Preliminary Budget**

Appropriated Fund  
Balance:  
Unemployment  
Reserve .03%

Appropriated Fund  
Balance: ERS  
Pension Reserve  
.2%



State Aid  
5.5%

Miscellaneous  
Receipts  
3.1%

Property Taxes  
91.2%



2017-18 PRELIMINARY BUDGET



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**BEDFORD CENTRAL SCHOOL DISTRICT**

**MULTI-YEAR  
FINANCIAL ESTIMATES**



**Bedford Central School District  
Every Single Student, Every Single Day**



**BEDFORD CSD  
Multi-Year Financial Estimates  
General Fund**

	2016	Actual 2016	Estimated Actual 2017	Provisional Budget 2018*	Estimated Budget 2019	Estimated Budget 2020	Estimated Budget 2021	Assumption	Description
<b>Year Ending June 30:</b>									
<b>Revenues</b>									
Real Property Tax Items Including STAR	113,097,400	113,846,811	115,366,181	117,613,860	119,671,065	121,765,329	123,896,222	1.75%	
Non-Property Tax Items	1,479,877	1,508,300	1,504,477	1,500,000	1,530,000	1,560,600	1,591,812	2.00%	
Charges for Services	2,333,951	2,051,273	1,510,000	1,510,000	1,532,650	1,555,640	1,578,974	1.50%	
State Aid	5,465,552	6,143,455	6,870,962	7,102,872	7,318,081	7,535,543	7,761,609	3.00%	
Other Miscellaneous	1,391,841	1,581,462	1,113,000	1,250,000	969,000	988,380	1,008,148	2.00%	
Interfund Transfers	353,879	100,000	0	0	0	0	0	0.00%	
<b>Total Revenues and Other Sources</b>	<b>\$124,122,600</b>	<b>\$125,229,301</b>	<b>\$126,364,620</b>	<b>\$128,676,832</b>	<b>\$131,018,796</b>	<b>\$133,405,492</b>	<b>\$135,836,766</b>	<b>1.90%</b>	
	1.46%	0.89%	0.91%	1.83%	1.82%	1.82%	1.82%		
<b>Expenditures by Object</b>									
Personnel Services - Instructional	50,431,248	52,732,799	50,709,248	52,851,505	53,441,279	54,242,898	55,056,541	1.50%	
Personnel Services - Noninstructional	14,191,307	14,631,826	14,302,809	14,450,951	14,757,989	14,979,359	15,204,050	1.50%	
Equipment and Capital Outlay	224,012	222,184	158,418	181,412	183,226	185,058	186,909	1.00%	
Contractual and Other	19,919,495	18,764,368	19,575,987	20,847,278	21,159,982	21,477,382	21,799,543	1.50%	
Employee Benefits	33,366,476	35,254,482	32,255,520	33,929,288	34,302,706	35,844,806	37,783,494	8.00%	8% on health, 1% on other FY17-18; 6% on health, 1% on other FY 18-19; 6% on health, 1% on other FY19-20; 6% on health, 1% on other FY20-21
Debt Service (Principal and Interest)	6,996,351	7,184,557	7,288,497	7,168,205	7,465,977	7,488,202	7,488,202		Does not include new pending debt
Interfund Transfers	822,432	288,129	158,000	507,860	517,201	527,545	538,096	2.00%	
<b>Total Expenditures and Other Uses</b>	<b>\$125,751,321</b>	<b>\$130,028,345</b>	<b>\$124,462,280</b>	<b>\$128,925,832</b>	<b>\$131,828,360</b>	<b>\$134,545,250</b>	<b>\$138,056,834</b>	<b>3.14%</b>	
	1.23%	3.40%	-4.29%	3.69%	2.26%	2.06%	2.61%		
<b>Surplus (Deficit) - Net Change In FB</b>	<b>(\$1,628,721)</b>	<b>(\$4,799,044)</b>	<b>\$1,902,340</b>	<b>(\$250,000)</b>	<b>(\$809,564)</b>	<b>(\$1,139,758)</b>	<b>(\$2,220,069)</b>		
<b>Funding w/ Res., Fund Bal.</b>			<b>320,000</b>	<b>225,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Budgetary Reserves</b>									
Fund Equity, Beg. of Year	\$12,147,574	\$10,518,853	\$5,719,809	\$7,382,149	\$7,302,149	\$8,572,585	\$5,432,827		
Fund Equity, End of Year	10,518,853	5,719,809	7,632,149	7,382,149	6,572,585	5,432,827	3,212,758		
Fund Balance as % of Expenditures	8.36%	4.40%	6.13%	5.73%	4.99%	4.04%	2.33%		

\* Tax levy will inc. or dec. commensurate with debt service changes

\* Tax levy will inc. or dec. commensurate with debt service changes

\*\*\*Future financial projections will provide detailed annual projections for specific expenditure and revenue budget lines by fiscal year. Projections will be developed with input and guidance by the BoE and Budget Advisory Committee





**2017-18 PRELIMINARY BUDGET**

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**BEDFORD CENTRAL SCHOOL DISTRICT**

**2016-2017  
FEDERAL GRANTS**

**FULL GRANT APPLICATIONS AVAILABLE IN THE SUPPORTING DOCUMENTATION SECTION OF WEB PAGE.  
2017-18 GRANTS ARE BEING PREPARED**

**Bedford Central School District**  
*Every Single Student, Every Single Day*



<b>BEDFORD CENTRAL SCHOOL DISTRICT</b>							
<b>**2016-2017</b>							
<b>FEDERAL GRANTS RECEIVED</b>							
<b>POSITION</b>	<b>IDEA 611 PART B</b>	<b>IDEA 619 PART B</b>	<b>TITLE III LEP</b>	<b>TITLE III IMMIGRANT</b>	<b>TITLE II PART A</b>	<b>TITLE I PART A</b>	
Professional Salary 150	\$823,559	\$17,516	\$71,944	\$0	\$59,156	\$415,746	
Non Professional Salary 160	\$0	\$0	\$0	\$44,555	\$0	\$3,000	
Purchase of Services 400	\$101,246	\$13,448	\$0	\$0	\$67,659	\$83,408	
Supplies & Materials 450	\$47,563	\$0	\$15,983	\$0	\$0	\$9,885	
Travel Expenses 460	\$7,370	\$0	\$0	\$0	\$0	\$1,004	
Employee Benefits 800	\$0	\$0	\$0	\$0	\$0	\$0	
Indirect Costs 900	\$0	\$0	\$0	\$0	\$0	\$0	
BOCES Services 490	\$36,790	\$0	\$0	\$0	\$0	\$0	
Remodeling 300	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment 200	\$0	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL</b>	<b>\$1,016,528</b>	<b>\$30,964</b>	<b>\$87,927</b>	<b>\$44,555</b>	<b>\$126,815</b>	<b>\$513,043</b>	

<b>IDEA 611, Part B</b>	Provides funding to supplement and/or increase the level of special education and related services provided to eligible students with disabilities ages 3 through 21 who are enrolled in special education programs.
<b>IDEA 619, Part B</b>	Provides funding to supplement and/or increase the level of special education and related services provided to eligible students with disabilities ages 3 through 5 who are enrolled in special education programs.
<b>Title III, LEP</b>	Provide supplementary programs and services to limited English proficient (LEP) students, known as English learners (ELs). The purpose of the subgrants is to assist EL students to attain English proficiency and meet the same challenging academic content and achievement standards that other students are expected to meet.
<b>Title III-Immigrant</b>	Provide supplementary programs and services to eligible immigrant students. The purpose is to assist immigrant students to acquire English and achieve grade-level and graduation standards.
<b>Title II, Part A</b>	The purpose is to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and hold schools accountable for improvements in student academic achievement
<b>Title I, Part A</b>	Provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Federal funds are currently allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state

**\*\* The FY2017-18 Federal Grants are being prepared for submission.**



2017-18 PRELIMINARY BUDGET

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**BEDFORD CENTRAL SCHOOL DISTRICT**  
**APPPROPRIATIONS BUDGET**  
**ANALYSIS**



**BUDGET OVERVIEW  
APPROPRIATIONS BUDGET  
Function Code Descriptions  
2017-18 Preliminary Budget**



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**General Support**

The General Support category includes services that support the educational programs of the District including: Board of Education, Central Administration, Business Administration, Legal, Personnel, Operations & Maintenance, Insurance, School Association Dues, Water Treatment expenses and BOCES Administrative Fees.

**Instruction**

The Instructional Program category includes direct classroom instruction for regular and special education, supervision and improvement of the instructional program, guidance, health services, psychology, library & audio-visual services, technology, BOCES, attendance, co-curricular activities, and interscholastic athletics.

**Transportation**

The Pupil Transportation category includes mandated transportation services for students who attend private, parochial and special education schools. In addition, transportation is provided for interscholastic athletic events, instructional field trips and in-district transportation for students with IEP mandated special needs.

**Undistributed**

The Undistributed category includes employee benefits, debt service expense and interfund transfers.



**Bedford Central School District  
Every Single Student, Every Single Day**



**BUDGET OVERVIEW  
APPROPRIATIONS BUDGET  
By Function Code  
2017-18 Preliminary Budget**

	Actual Expenditures 2015-16	2016-17		2017-18	
		Adopted Budget	Projected Actual	Preliminary Budget	% Total Budget
<b>General Support</b>	12,351,898	11,567,813	10,967,311	11,611,094	9.0%
<b>Instruction</b>	66,323,876	66,048,975	65,039,173	67,718,413	52.5%
<b>Pupil Transportation</b>	8,445,767	8,768,788	8,743,779	8,935,105	6.9%
<b>Undistributed</b>					
Employee Benefits	32,628,186	32,972,805	32,255,520	33,131,773	25.7%
Debt Service	7,174,697	7,288,504	7,288,497	7,168,805	
Interfund Transfers	275,000	158,000	158,000	507,060	0.4%
<b>TOTAL APPROPRIATIONS</b>	<b>127,199,424</b>	<b>126,804,885</b>	<b>124,452,280</b>	<b>129,072,250</b>	<b>100.0%</b>

## Budget Overview Appropriation Categories By Function Code

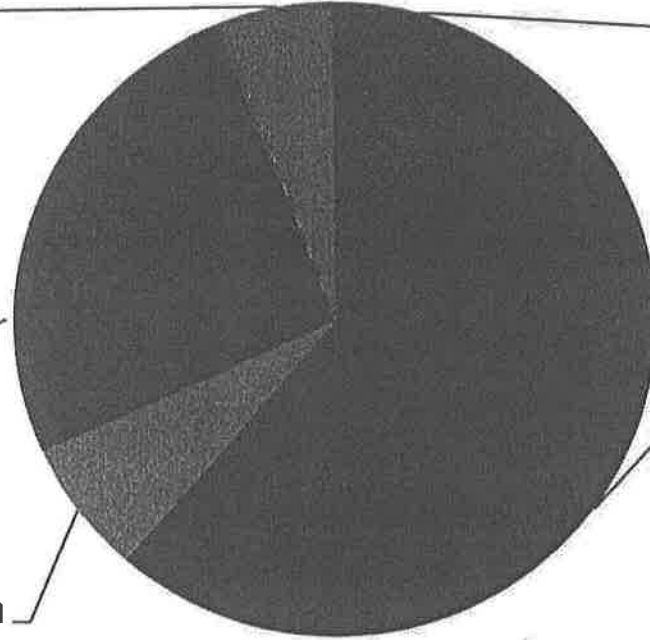
Debt  
Service  
5.6%

General Support  
9%

Employee  
Benefits  
25.6%

Instruction  
52.5%

Pupil  
Transportation  
6.9%

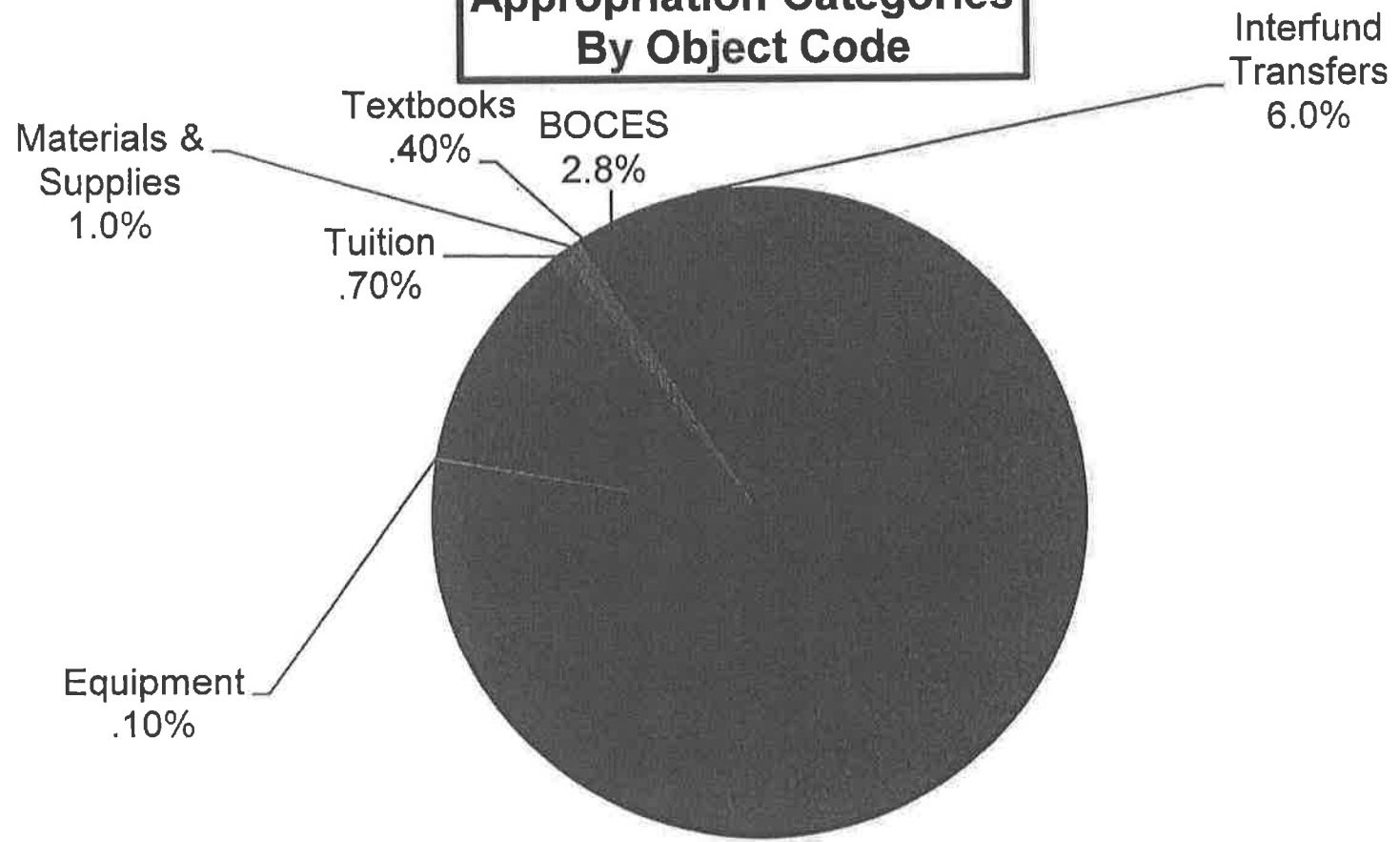




**BUDGET OVERVIEW**  
**APPROPRIATIONS BUDGET**  
**By Object Code**  
**2017-18 Preliminary Budget**

	2015-16 Actual Expenditures	2016-17		2017-18	
		Adopted Budget	Projected Actual	Preliminary Budget	% Total Budget
Salaries	66,721,341	65,658,790	65,069,793	67,231,397	52.09%
Employee Benefits	32,628,186	32,972,805	32,255,520	33,131,773	25.67%
<b>Subtotal-Salaries &amp; Benefits</b>	99,349,527	98,631,595	97,325,313	100,363,170	77.76%
Equipment	275,775	147,200	158,418	181,412	0.14%
Contractual	14,378,443	14,205,946	13,794,964	14,449,340	11.19%
Tuition	665,000	891,925	682,928	883,634	0.68%
Materials & Supplies	1,383,124	1,296,114	1,306,629	1,306,629	1.01%
Textbooks	495,816	450,769	445,587	536,770	0.42%
BOCES	3,202,242	3,734,832	3,665,750	3,675,430	2.85%
Interfund Transfers					
Debt Service Fund	7,174,697	7,288,504	7,288,497	7,168,805	5.55%
Capital Fund				349,060	0.27%
Special Aid Fund	275,000	158,000	158,000	158,000	0.12%
<b>Subtotal-Interfund Transfers</b>	7,449,697	7,446,504	7,446,497	7,675,865	5.95%
<b>TOTAL APPROPRIATIONS</b>	127,199,624	126,804,885	124,826,086	129,072,250	100.0%

**Budget Overview  
Appropriation Categories  
By Object Code**







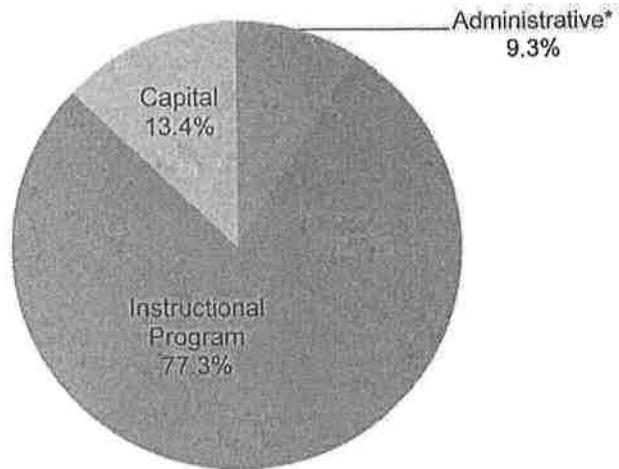
**BUDGET OVERVIEW  
APPROPRIATIONS BUDGET  
Three Component Category  
2017-18 Preliminary Budget**



	<b>Adopted Budget 2016-17</b>	<b>% Total</b>	<b>Preliminary Budget 2017-18</b>	<b>% Total</b>
<b>Administrative*</b>	11,829,509	9.3%	11,602,558	9.0%
<b>Instructional Program</b>	98,007,774	77.3%	100,736,210	78.0%
<b>Capital</b>	16,967,602	13.4%	16,733,482	13.0%
<b>TOTAL APPROPRIATIONS</b>	<b>126,804,885</b>	<b>100.0%</b>	<b>129,072,250</b>	<b>100.0%</b>

\* Note: The Administrative portion of the budget cannot exceed 10% of the total budget per NYS law.

**Budget Overview  
Three Component Category**



\*Note: The Administrative portion of the budget cannot exceed 10% of the total budget per NYS law.



**BUDGET OVERVIEW**  
**APPROPRIATIONS BUDGET**  
**Budget to Budget Change**  
**2016-17 adopted Budget versus 2017-18 Preliminary Budget**

	2016-17		2017-18		
	Adopted Budget	Projected Actual	Preliminary Budget	Budget To Budget	% Total Budget
Salaries	65,658,790	65,069,793	<b>67,231,397</b>	1,572,607	52.09%
Employee Benefits	32,972,805	32,255,520	<b>33,131,773</b>	158,968	25.67%
<b>Subtotal-Salaries &amp; Benefits</b>	<b>98,631,595</b>	<b>97,325,313</b>	<b>100,363,170</b>	<b>1,731,575</b>	<b>77.76%</b>
Equipment	147,200	158,418	<b>181,412</b>	34,212	0.14%
Contractual	14,205,946	13,794,964	<b>14,449,340</b>	243,394	11.19%
Tuition	891,925	682,928	<b>883,634</b>	(8,291)	0.68%
Materials & Supplies	1,296,114	1,306,629	<b>1,306,629</b>	10,515	1.01%
Textbooks	450,769	445,587	<b>536,770</b>	86,001	0.42%
BOCES	3,734,832	3,665,750	<b>3,675,430</b>	(59,402)	2.85%
Interfund Transfers					
Debt Service Fund	7,288,504	7,288,497	<b>7,168,805</b>	(119,699)	5.55%
Capital Fund			<b>349,060</b>	349,060	0.27%
Special Aid Fund	158,000	158,000	<b>158,000</b>	-	0.12%
<b>Subtotal-Interfund Transfers</b>	<b>7,446,504</b>	<b>7,446,497</b>	<b>7,675,865</b>	<b>229,361</b>	<b>5.95%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>126,804,885</b>	<b>124,826,086</b>	<b>129,072,250</b>	<b>2,267,365</b>	<b>100.0%</b>



## 2017-18 PRELIMINARY BUDGET

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# BEDFORD CENTRAL SCHOOL DISTRICT

## STAFFING ANALYSIS

- SUMMARY OF FULL TIME EQUIVALENT STAFF BY BUDGET CODE
- STAFFING BUDGET CHANGES FY16-17 VS 17-18 BY BUDGET CODE
- STAFFING BY SCHOOL BUILDING



BUDGET OVERVIEW  
SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE



Budget Code	Code Description	Actual 2016-17 as of 2/20/17	Preliminary Budget 2017-18
<b>ADMINISTRATION</b>			
1240.100	Central Administration-Superintendent	1.00	1.00
1310.100	Business Administration - Asst. Super for Business	1.00	1.00
1430.100	Personnel-Administration Salary	1.00	1.00
2010.100	Curriculum Development - Administration Salary	1.00	1.00
2020.100	Supervision-Instructional Salaries	14.00	14.00
2250.100	Special Education-Instructional Salaries	1.00	1.00
2805.150	Pupil Personnel - Attendance	0.00	1.00
<b>Total Administration</b>		<b>19.00</b>	<b>20.00</b>
<b>CLERICAL</b>			
1040.160	District Clerk	1.00	1.00
1240.161	Central Administration	1.00	1.00
1310.161	Business Administration	5.00	5.00
1325.161	Treasurer	1.00	1.00
1430.161	Personnel	3.00	3.00
2020.161	Building Secretaries	24.00	24.00
2010.161	Curriculum Development	1.00	1.00
2610.161	School Library & AV-Non Instructional	1.00	1.00
2620.161	Educational Television	1.00	0.00
2810.161	Guidance	4.00	4.00
2855.161	Interscholastic Athletics-Trainer	1.00	1.00
5510.161	Pupil Transportation	2.50	2.50
<b>Total Clerical</b>		<b>45.50</b>	<b>44.50</b>

<b>FACILITIES</b>			
1620.160/161/168	Operational Staff	40.50	40.50
1621.160	Maintenance Staff	7.00	7.00
1680.16	Central Data Processing	3	3
<b>Total Facilities</b>		<b>50.50</b>	<b>50.50</b>
<b>INSTRUCTIONAL</b>			
2110.120	Teachers K-5	148.89	151.89
2110.130	Teacher 6-8	73.60	73.20
2110.130	Teacher 9-12	97.90	97.90
2250.150	Special Education	49.70	49.90
2610.150	School Library & AV	3.00	4.50
2810.150	Guidance - Counselors	10.90	10.90
2820.150	Psychology - Psychologists	13.50	12.90
2825.150	Social Work Services	3.83	3.83
<b>Total Instructional</b>		<b>401.32</b>	<b>405.02</b>
<b>TEACHING ASSISTANTS, TECHNOLOGY, BUILDING MONITORS &amp; NURSES</b>			
2110.161	Teacher Aides - Regular School	67.56	63.56
2250.161	Teacher Aides - Special Education/Clerical	80.80	83.30
2630.160/161	Computer Assisted Instruction	15.00	15.00
2805.160	Attendance	1.00	1.00
2815.160	Health Services - Public School Nurses	9.00	9.00
2815.161	Health Services - Non Public School Nurses	2.00	2.00
<b>Total TA's Technology, Building Monitors &amp; Nurses</b>		<b>175.36</b>	<b>173.86</b>
<b>TOTAL</b>		<b>691.68</b>	<b>693.88</b>



BUDGET OVERVIEW  
 FTE CHANGES BY BUDGET CODE  
 FY 16-17 VERSUS FT 17-18 PRELIMINARY BUDGET



Budget Code	Description/Position	Reason For Change	FTE Increase (Decrease)	Total FTE Change
2110.120	Teachers K-5 MKES - 5th Grade BHES - 3rd Grade Elementary Positions	Enrollment Growth Enrollment Growth Contingent Position	1.00 1.00 1.00	3.00
2110.130	Teacher 6-8 Physical Education Teacher Speech Teacher	Maintain commitment to Challenge Course Reallocated partial FTE to Federal Grant	0.20 -0.60	-0.40
2110.160	Teacher Aides Teacher Aides	Reduction	-4.00	-4.00
2250.150	Special Education Special Education Coordinator Special Ed Supervisor	Realignment of administrative staff Reallocated partial FTE to Federal Grant	0.50 -0.30	0.20
2250.161	Teacher Aides - Special Education Job Coach Transition Coach Office Automated System - Clerical	Program Requirement Program Requirement Program Requirement	1.00 0.50 1.00	2.50
2610.150	School Library & AV Library Media Specialist - BHES Library Media Specialist - PRES Library Media Specialist - WPES	Restoration of Position Restoration of Position Restoration of Position	0.50 0.50 0.50	1.50
2620.161	Educational Television Educational TV Supervisor	Abolished position	-1.00	-1.00
2805.150	Pupil Personnel Director of Pupil Personnel	Realignment of administrative staff	1.00	1.00
2820.150	Psychology - Psychologists Psychologist	Reallocated partial FTE to Federal Grant	-0.60	-0.60
<b>TOTAL FTE CHANGE</b>				<b>2.20</b>

**BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
CENTRAL OFFICE**

FUND	FUNC	OBJ	DESCRIPTION	CO	
A	1040	160	DISTRICT CLERK	1.00	
A	1240	100	SUPERINTENDENT	1.00	
A	1240	161	CENTRAL ADMINI. CLERICAL	1.00	
A	1310	100	ASST. SUPERINTENDENT FOR BUS.	1.00	
A	1310	161	BUSINESS OFFICE CLERICAL	5.00	
A	1325	160	DISTRICT TREASURER	1.00	
A	1430	100	DIRECTOR OF HR AND DEVELOPMENT	1.00	
A	1430	161	PERSONNEL CLERICAL	3.00	
A	1620	160	B&G OPERATIONAL STAFF	2.50	
A	1620	168	GROUNDS STAFF	1.00	
A	2010	100	ASST. SUPERINTENDENT FOR CURR.	1.00	
A	2010	161	CURRICULUM DEV. CLERICAL	1.00	
A	2250	161	SPECIAL ED - TEACHER AIDES/CLERICAL	4.50	
A	2805	100	DIRECTOR OF PUPIL PERSONNEL	1.00	
A	2805	161	PUPIL PERSONNEL CLERICAL	1.00	
A	2825	150	CPSE DIRECTOR	0.50	
A	5510	161	TRANSPORTATION CLERICAL	0.50	
				27.00	TOTAL CO



BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
DISTRICT WIDE

FUND	FUNC	OBJ	DESCRIPTION	DW	
A	1621	161	B&G MAINTENANCE STAFF	7.00	
A	1680	161	CENTRAL DATA PROCESSING	3.00	
A	2020	100	SUPERVISION - INSTRUCTIONAL	2.00	
A	2110	120	ECT MATH	1.00	
A	2250	100	SPECIAL EDUCATION - DIRECTOR	1.00	
A	2250	150	SPECIAL EDUCATION - ELEM. COORD.	0.50	
A	2250	161	SPECIAL EDUCATION - JOB COACHES	1.50	
A	2630	160	TECHNOLOGY DIRECTOR	1.00	
A	2630	161	TECHNOLOGY - CIVIL SERVICE	6.00	
A	2815	160	PUBLIC SCHOOL NURSES	2.00	
A	5510	161	TRANSPORTATION OFFICE	2.00	
F	2250	100	SPECIAL EDUCATION SUPERVISOR	1.00	
F	2250	150	SPECIAL EDUCATION INSTRUCTIONAL	1.50	
				29.50	TOTAL DW

FUND	FUNC	OBJ		DW	
A	2250	100		1.00	
A	2250	150		0.50	
A	2250	161		1.50	
				3.00	TOTAL SPED

**BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
BEDFORD HILLS ES**

FUND	FUNC	OBJ	DESCRIPTION	BHES	
A	1620	161	OPERATIONAL STAFF	3.00	
A	2020	100	PRINCIPAL	1.00	
A	2020	161	BUILDING SECRETARY	2.00	
A	2110	120	TEACHERS K-5	26.60	
A	2110	161	TEACHER AIDES	7.74	
A	2250	150	SPECIAL EDUCATION LEARNING SPECIALIST	3.00	
A	2250	161	SPECIAL EDUCATION POSITIONS - SEE BELOW*	5.50	
A	2610	150	MEDIA SPECIALIST	0.50	
A	2630	161	COMPUTER AIDE	1.00	
A	2815	160	NURSE	1.00	
A	2820	150	PSYCHOLOGIST	1.00	
F	2250	151	SPECIAL EDUCATION TEACHER AIDE	0.50	
				52.84	TOTAL BHES

**\*NOTE: This area may include the following positions:**

- Instructional Aides
- One to One Teacher Aides
- Teacher Aides
- Physical Therapists
- Occupational Therapists

BUDGET OVERVIEW  
 SUMMARY OF FTE'S BY BUILDING  
 BEDFORD HILLS ES

FUND	FUNC	OBJ	BHES	
A	2110	120	1.00	
A	2250	150	3.00	
A	2250	161	1.50	
A	2250	161	4.00	
A	2820	150	1.00	
			10.50	TOTAL SPED

FUND	FUNC	OBJ	BHES	
A	2110	120	3.00	
A	2110	161	1.00	
			4.00	TOTAL ESOL

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
BEDFORD VILLAGE ES

FUND	FUNC	OBJ	DESCRIPTION	BVES	
A	1620	161	OPERATIONAL STAFF	3.00	
A	2020	100	PRINCIPAL	1.00	
A	2020	161	BUILDING SECRETARY	2.00	
A	2110	120	TEACHER K-5	19.70	
A	2110	161	TEACHER AIDES	6.74	
A	2250	150	SPECIAL EDUCATION - LEARNING SPECIALIST	3.50	
A	2250	161	SPECIAL EDUCATION POSITIONS - SEE BELOW*	15.00	
A	2610	150	LIBRARY MEDIA SPECIALIST	0.50	
A	2630	161	COMPUTER AIDE	1.00	
A	2815	160	SCHOOL NURSE	1.00	
A	2820	150	PSYCHOLOGIST	1.00	
F	2250	150	SPEECH TEACHER	0.60	
F	2250	151	PHYSICAL THERAPIST	1.00	
				56.04	TOTAL BVES

**\*NOTE:** This area may include the following positions:

- Instructional Aides
- One to One Teacher Aides
- Teacher Aides
- Physical Therapists
- Occupational Therapists

BUDGET OVERVIEW  
 SUMMARY OF FTE'S BY BUILDING  
 BEDFORD VILLAGE ES

FUND	FUNC	OBJ	BVES	
A	2110	120	1.00	
A	2250	150	3.50	
A	2250	161	8.00	
A	2250	161	7.00	
A	2820	150	1.00	
			20.50	TOTAL SPED

FUND	FUNC	OBJ	BVES	
A	2110	120	0.40	
			0.40	TOTAL ESOL

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
MOUNT KISCO ES

FUND	FUNC	OBJ	DESCRIPTION	MKES	
A	1620	161	OPERATIONAL STAFF	5.00	
A	2020	100	PRINCIPAL/ASST. PRINCIPAL	2.00	
A	2020	161	BUILDING SECRETARY/CLERK MONITOR	2.00	
A	2110	120	TEACHERS K-5	49.49	
A	2110	161	TEACHER AIDES	17.02	
A	2250	150	SPECIAL EDUCATION LEARNING SPECIALIST	4.00	
A	2250	161	OCCUPATIONAL THERAPIST/INSTRUCTIONAL ASST.	1.80	
A	2250	161	SPECIAL EDUCATION POSITIONS - SEE BELOW*	3.00	
A	2610	150	LIBRARY MEDIA SPECIALIST	0.50	
A	2630	161	COMPUTER AIDE	1.00	
A	2815	160	SCHOOL NURSE	1.00	
A	2820	150	SCHOOL PSYCHOLOGIST	1.10	
F	2110	150	SPECIAL EDUCATION TEACHERS	3.86	
F	2110	151	INSTRUCTIONAL ASSISTANT	1.20	
F	2250	150	IDEA PSYCHOLOGIST	0.90	
				93.87	TOTAL MKES

**\*NOTE: This area may include the following positions:**

- Instructional Aides
- One to One Teacher Aides
- Teacher Aides
- Physical Therapists
- Occupational Therapists

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
MOUNT KISCO ES

FUND	FUNC	OBJ		MKES	
A	2110	120		2.00	
A	2250	150		4.00	
A	2250	161		1.80	
A	2250	161		3.00	
A	2820	150		1.10	
				11.90	TOTAL SPED

FUND	FUNC	OBJ		MKES	
A	2110	120		7.60	
A	2110	161		2.00	
				9.60	TOTAL ESOL

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
POUND RIDGE ES

FUND	FUNC	OBJ	DESCRIPTION	PRES	
A	1620	161	OPERATIONAL STAFF	3.00	
A	2020	100	PRINCIPAL	1.00	
A	2020	161	BUILDING SECRETARY/CLERK MONITOR	2.00	
A	2110	120	TEACHERS K-5	24.80	
A	2110	161	TEACHER AIDES	8.32	
A	2250	150	SPECIAL EDUCATION LEARNING SPECIALIST	5.50	
A	2250	161	SPECIAL EDUCATION POSITIONS - SEE BELOW*	11.00	
A	2610	150	LIBRARY MEDIA SPECIALIST	0.50	
A	2630	161	COMPUTER AIDE	1.00	
A	2815	160	SCHOOL NURSE	1.00	
A	2820	150	PSYCHOLOGIST	1.50	
F	2250	151	SPECIAL EDUCATION INSTRUCTIONAL ASST.	1.00	
				60.62	TOTAL PRES

**\*NOTE: This area may include the following positions:**

- Instructional Aides
- One to One Teacher Aides
- Teacher Aides
- Physical Therapists
- Occupational Therapists



BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
POUND RIDGE ES

FUND	FUNC	OBJ		PRES	
A	2110	120		1.30	
A	2250	150		5.50	
A	2250	161		6.00	
A	2250	161		5.00	
A	2820	150		1.50	
				19.30	TOTAL SPED

FUND	FUNC	OBJ		PRES	
A	2110	120		1.00	
				1.00	TOTAL ESOL

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
WEST PATENT ES

FUND	FUNC	OBJ	DESCRIPTION	WPES	
A	1620	161	OPERATIONAL STAFF	3.00	
A	2020	100	PRINCIPAL	1.00	
A	2020	161	SECRETARY/CLERK SCHOOL MONITOR	2.00	
A	2110	120	TEACHERS K-5	29.60	
A	2110	161	TEACHER AIDES	6.74	
A	2250	150	SPECIAL EDUCATION - LEARNING SPECIALIST	4.00	
A	2250	161	SPECIAL EDUCATION POSITIONS - SEE BELOW*	7.00	
A	2610	150	LIBRARY MEDIA SPECIALIST	0.50	
A	2630	161	COMPUTER AIDE	1.00	
A	2815	160	SCHOOL NURSE	1.00	
A	2820	150	PSYCHOLOGIST	1.50	
F	2250	151	SPECIAL EDUCATION INSTRUCTIONAL ASST.	1.00	
				58.34	TOTAL WPES

**\*NOTE: This area may include the following positions:**

- Instructional Aides
- One to One Teacher Aides
- Teacher Aides
- Physical Therapists
- Occupational Therapists

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
WEST PATENT ES

FUND	FUNC	OBJ		WPES	
A	2110	120		1.40	
A	2250	150		4.00	
A	2250	161		6.00	
A	2250	161		1.00	
A	2820	150		1.50	
				13.90	TOTAL SPED

FUND	FUNC	OBJ		WPES	
A	2110	120		2.00	
				2.00	TOTAL ESOL

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
FOX LANE MS

FUND	FUNC	OBJ	DESCRIPTION	FLMS	
A	1620	161	OPERATIONAL STAFF	8.00	
A	2020	100	PRINCIPAL/ASST. PRINCIPALS	3.00	
A	2020	161	BUILDING/HOUSE SECRETARIES	6.00	
A	2110	120	SPEECH TEACHER	0.70	
A	2110	130	TEACHERS 6-8	66.80	
A	2110	161	TEACHER AIDES/SCHOOL SAFETY MONITORS	7.00	
A	2250	150	SPECIAL EDUCATION LEARNING SPECIALIST	14.20	
A	2250	161	SPECIAL EDUCATION POSITIONS - SEE BELOW*	17.00	
A	2610	150	LIBRARY MEDIA SPECIALIST	1.00	
A	2630	161	COMPUTER AIDES	2.00	
A	2810	150	GUIDANCE COUNSELOR	3.00	
A	2815	160	SCHOOL NURSE	1.00	
A	2815	161	SCHOOL NURSE OFFICE ASSISTANT	1.00	
A	2820	150	PSYCHOLOGIST	3.00	
F	2250	150	SPEECH TEACHER	1.00	
				134.70	TOTAL FLMS

**\*NOTE: This area may include the following positions:**

- Instructional Aides
- One to One Teacher Aides
- Teacher Aides
- Physical Therapists
- Occupational Therapists

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
FOX LANE MS

FUND	FUNC	OBJ	FLMS	
A	2110	120	0.70	
A	2250	150	14.20	
A	2250	161	9.50	
A	2250	161	7.00	
A	2820	150	3.00	
			34.40	TOTAL SPED

FUND	FUNC	OBJ	FLMS	
A	2110	130	3.00	
			3.00	TOTAL ESOL

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
FOX LANE HS

FUND	FUNC	OBJ	DESCRIPTION	FLHS	
A	1620	161	OPERATIONAL STAFF	11.00	
A	1620	168	THEATER MANAGER	1.00	
A	2020	100	PRINCIPAL/ASST. PRINCIPAL	3.00	
A	2020	161	BUILDING SECRETARIES	8.00	
A	2110	130	TEACHERS 9-12	101.80	
A	2110	161	TEACHER AIDES/SCHOOL MONITORS	13.00	
A	2250	150	SPECIAL EDUCATION LEARNING SPECIALISTS	13.20	
A	2250	161	SPECIAL EDUCATION POSITIONS - SEE BELOW*	14.00	
A	2610	150	LIBRARY MEDIA SPECIALIST	1.00	
A	2610	161	TEACHER AIDE	1.00	
A	2630	161	COMPUTER AIDE	1.00	
A	2810	150	GUIDANCE COUNSELORS	7.00	
A	2810	161	GUIDANCE SECRETARIES	4.00	
A	2815	160	SCHOOL NURSE	1.00	
A	2815	161	SCHOOL NURSE OFFICE ASSISTANT	1.00	
A	2820	150	SCHOOL PSYCHOLOGISTS	3.00	
A	2825	150	SOCIAL WORKERS	2.43	
A	2855	161	ATHLETIC TRAINER	1.00	
F	2110	150	SOCIAL WORKER	0.57	
				188.00	TOTAL FLHS

**\*NOTE: This area may include the following positions:**

- Instructional Aides
- One to One Teacher Aides
- Teacher Aides
- Physical Therapists
- Occupational Therapists

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
FOX LANE HS

FUND	FUNC	OBJ	FLHS	
A	2110	130	1.00	
A	2250	150	13.20	
A	2250	161	9.00	
A	2250	161	5.00	
A	2820	150	3.00	
A	2825	150	2.43	
			33.63	TOTAL SPED

FUND	FUNC	OBJ	FLHS	
A	2110	130	6.00	
A	2110	161	2.00	
			8.00	TOTAL ESOL

BUDGET OVERVIEW  
SUMMARY OF FTE'S BY BUILDING  
HILLSIDE

FUND	FUNC	OBJ	DESCRIPTION	LOC	PROG	HILL	
A	2110	130	TEACHERS 9-12	21	0000	3.10	
A	2110	161	SCHOOL MONITOR	30	0000	1.00	
A	2250	150	SPECIAL EDUCATION TEACHERS	32	0000	2.00	
A	2250	161	SPECIAL EDUCATION POSITIONS - SEE BELOW*	32	0000	3.00	
A	2810	150	GUIDANCE COUNSELOR	30	0000	0.90	
A	2820	150	PSYCHOLOGIST	32	0000	0.80	
A	2825	150	SOCIAL WORKERS	32	0000	0.90	
F	2250	150	GUIDANCE COUNSELOR	93	1617	0.10	
F	2250	151	SPECIAL EDUCATION INSTRUCTIONAL ASST.	93	1617	1.00	
						12.80	TOTAL HILL

**\*NOTE: This area may include the following positions:**

- Instructional Aides
- One to One Teacher Aides
- Teacher Aides
- Physical Therapists
- Occupational Therapists



BUDGET OVERVIEW  
SUMMARY OF FTE'S  
SPECIAL EDUCATION DEPARTMENT

FUND	FUNC	OBJ	CO	DW	BHES	BVES	MKES	PRES	WPES	FLMS	FLHS	HILL	TOTALS
A	2110	120	-	-	1.00	1.00	2.00	1.30	1.40	0.70	-	-	7.40
A	2110	130	-	-	-	-	-	-	-	-	1.00	-	1.00
A	2250	100	-	1.00	-	-	-	-	-	-	-	-	1.00
A	2250	150	-	0.50	3.00	3.50	4.00	5.50	4.00	14.20	13.20	2.00	49.90
A	2250	161	4.50	1.50	1.50	8.00	1.80	6.00	6.00	9.50	9.00	3.00	50.80
A	2250	161	-	-	4.00	7.00	3.00	5.00	1.00	7.00	5.00	-	32.00
A	2820	150	-	-	1.00	1.00	1.10	1.50	1.50	3.00	3.00	0.80	12.90
A	2825	150	0.50	-	-	-	-	-	-	-	2.43	0.90	3.83
			5.00	3.00	10.50	20.50	11.90	19.30	13.90	34.40	33.63	6.70	158.83

KEY:

- 2110 REGULAR SCHOOL
- 2250 SPECIAL EDUCATION
- 2820 PSYCHOLOGISTS
- 2825 SOCIAL WORKER

BUDGET OVERVIEW  
SUMMARY OF FTE'S  
ESOL DEPARTMENT

FUND	FUNC	OBJ	BHES	BVES	MKES	PRES	WPES	FLMS	FLHS	TOTALS
A	2110	120	3.00	0.40	7.60	1.00	2.00	-	-	14.00
A	2110	130	-	-	-	-	-	3.00	6.00	9.00
A	2110	161	1.00	-	2.00	-	-	-	2.00	5.00
			4.00	0.40	9.60	1.00	2.00	3.00	8.00	28.00

KEY:

2110 REGULAR SCHOOL