



Bedford Central School District
Inspiring and Challenging Our Students

Superintendent's Budget 2017-18

Presentation for Staff

A Path to Fiscal Stability and Sustainability





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Budget Website

One-stop portal with all information related 2017-18
BCSD Budget Development





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Moving Forward

- **Bottom Line: Slow, Deliberate, Sustainable growth to achieve Fiscal Stability.**
- **Not feasible to restore reductions of 5-7 years quickly.**





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Budget Highlights

- **Complies with NYS property tax levy cap legislation.**
- **Preserves all existing general & 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.**





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Budget Highlights

- **Complies with elementary class size policy guidelines given current enrollment projections using in general 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.**





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Guiding Principles for the 2017-18 Budget

Background:

- Several years of significant and ongoing fiscal challenges.
- BCSD's fiscal stress level increased to "Moderate."

We are committed to:

- Long-term fiscal health.
- Our capacity to continue a commitment to outstanding programs for all students.
- Maintaining BCSD's regional stature and reputation for excellence.





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Six Budget Design Principles



Budget Design Principle #1 for 2017-18



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Work to maintain curricular and instructional programs

- Minimal changes in staffing levels with offsets where possible.
- Continue to provide internal professional development while maintaining reduction of contracted and paid professional development.



Budget Design Principle #2 for 2017-18



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Limit projected expense increases to:

- Triborough increase for unsettled employment contracts.
- Regional healthcare cost increase trend (currently 8%).





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Budget Design Principles #3 and #4 for 2017-18

- *Achieve compliance with state and/or federally mandated programs with minimal additions to staffing or other costs.*
- *Work to maximize operational efficiencies.*



Budget Design Principles #5 for 2017-18



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Revenue assumptions:

- Work to maximize State Aid.
- Build budget to allowable NY State Property Tax Cap increase.



Budget Design Principle #6 for 2017-18



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Increase reserves:

- Build in operational contingencies for unanticipated expenditures.
- Continually seek efficiencies to bring in expenses under budget.



BUDGET IMPACT ANALYSIS

Start →



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2016-17



Program or Position	FTE	School Level	Bargaining Unit	Amount of Reduction	Remedy Implemented	General Notes on Impact
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Elementary Classroom Teacher

7 Elem BTA \$700,000 Add of 3

Increased class sizes; sustainability depends on student population size and the success of teaching large heterogeneous classes; our approach to this is differentiation, it becomes increasingly hard with more kids; also less aide support increases the challenge

2016-17 Budget Impact
(Personnel, Program)

House Director

1 FLMS BASA \$190,000 None

Increased the demand on remaining administrators to be responsible for school wide discipline; House Directors are no longer able to facilitate and or oversee/participate in House, Team and Department meetings; this impacts leadership of curriculum and instruction schoolwide; may have impacted timeliness of responses to family and community

Tool: Position Analysis



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Purpose: Attempt to articulate the breadth and depth of responsibilities associated with/services provided by each staffing position in the district.

Process:

- Created lists of all staff and faculty positions in the District.
- List job responsibilities and tasks associated with each position.
- Collaborate with leadership team to further articulate unique roles and responsibilities associated with each position where they exist in each school or department.





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Position Analysis Example

<u>Position Title</u>	Bldg. / Dept.	Total Bldg/ Dept.	Total FTEs	General Job Description	Other responsibilities
<u>Account Clerk</u>	CO Bus. Office	2	2	Under supervision of a higher-level account clerk or accountant, the incumbent of this position performs clerical work of average difficulty in connection with maintaining a variety of financial records and accounts, either manually or through the use of an automated financial record keeping system. This work requires limited judgment in the carrying out of prescribed and established procedures. Supervision is not a responsibility of this position. Does related work as required.	1 - Assists with facilities-related accounts and capital projects 2 - Assists with all other district accounts



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Budget Vital Statistics

Preliminary Budget, April 5, 2017

Total Budget = \$128,999,334

- **1.92% Tax Levy Increase**
- **1.92% Allowable Tax Levy Increase
(per tax cap formula)***
- **1.73% Budget to Budget Increase**

*Subject to change pending New York State school aid runs





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Property Tax Rates

TOWN	2017-18 Tax Levy by Community	2017-18 Tax Rate (per \$1,000)	2016-17 Tax Rate	2017-18 Dollar Change	2017-18 % Rate Change
Bedford	\$56,636,120.60	\$138.3354	\$137.1462	\$ 1.19	0.87%
Mt. Kisco	\$24,873,411.41	\$ 83.3021	\$ 79.7876	\$ 3.51	4.40%
P. Ridge	\$28,290,295.17	\$ 79.5612	\$ 79.0159	\$0 .55	0.69%
New Castle	\$ 5,218,356.00	\$ 74.5019	\$ 72.4789	\$ 2.02	2.79%
North Castle	\$ 2,558,361.81	\$620.8495	\$622.9962	\$ (2.15)	(0.34%)
<u>TOTAL</u>	<u>*117,576,544.99</u> <small>*Including Adjustments/exemptions</small>				



Budget Versus Actual Expenditures Recent History

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<u>Original Budget</u>	\$122,698,040	\$125,057,000	\$126,500,000	\$127,199,424	\$126,804,885	\$128,925,832
Budgeted Use of Unassigned Fund Balance to balance budget	-\$5,730,000	-\$3,550,000	-\$3,000,000	-\$2,600,000	\$0	\$0
Net Change in Fund balance at June 30	-\$2,774,295	-\$1,893,919	-\$1,628,721	-\$4,799,044	*\$1,912,340 *Revised Monthly Projection; estimated and subject to change	TBD



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Update: Moody's Surveillance

- Affirmed Aa2 rating on BCSD.
- Maintained a “negative outlook.”
- Reflects “drawdown of financial reserves over several years to less than 5% of revenues...”
- “Limited support from state sources.”
- **Rating Outlook Summary:** “The negative outlook reflects the district’s slim reserves which limit financial flexibility.”





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Update: Moody's Surveillance

- **Factors that could lead to an upgrade:**
 - Audited results demonstrating return to positive operations
 - Material growth in reserves
 - Significant increase in state support
- **Factors that could lead to a downgrade:**
 - Inability to end 2017 with surplus contributing to reserves
 - Continued operating deficits
 - Significant decline in the tax base or wealth levels





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Areas of Concern/To Watch re: Estimated Year-End Unassigned Fund Balance

- Health Care
 - Pharmaceutical costs - Higher than anticipated for current fiscal year
 - Health Care Costs - Higher than anticipated for February
 - Revised projections will be provided March 29
- Substitution and Overtime Costs
 - Increased number of long term leave requests
 - Overtime Costs due to recent weather issues





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Programmatic Implications of the 2017-18 BCSD Budget

Additions/Reinstatements and Reductions/Efficiencies





Budget Program Additions/Reinstatements

- ❑ 3 Elementary Teachers to bring class sizes to BoE Policy Guidelines: \$213,000
 - ❑ If a second contingency position is needed, plan is to reassign 1 ECT
- ❑ 1.5 Librarians: \$120,000
- ❑ Per BoE Action on April 5, 2017 - 1 Instructional Contingency Position based upon need: \$75,000



Special Education and Pupil
Personnel Services
Departments - Restructuring



2016-17

2017-18

Dir. SE/PPS

Asst. Dir.
SE/PPS

Office Staff

Elem. SE
SE/CSPS
Coord.

Sec. SE
Coord.

2 x .5 Asst.
Tech.

2 x SE Job
Coaches

Dir. SE

K-12 Supv. SE

Office Staff: + 1 for Medicaid Reimb. Processing/
other clerical work; self-funded

Elem.
SE/CSPS
Coord.

.5 Elem. SE
Coord.

Sec. SE
Coord.

2 x .5 Asst.
Tech.

**.5 SE Trans.
Coord.**

**3 x SE Job
Coaches
(add 1)**

BOLD = New or Reinstated Position



Budget Program

Additions/Reinstatements



Restructure of Special Education and Pupil Personnel Services

Leadership:

- ❑ K-12 Director of Special Education
 - ❑ Note: Splitting Dir. of SE/PPS back to a Dir. of SE and a Dir. of PPS
- ❑ Director of Pupil Personnel Services Reinstatement: \$165,369
- ❑ K-12 Supervisor of Special Education: \$151,122
 - ❑ Note: Currently have an Assistant Director of SE/PPS; eliminating this position
- ❑ **Office Staff (1.0 FTE)**
- ❑ Elementary Special Education Coordinators (1.5)
- ❑ Secondary Special Education Coordinator
- ❑ Transition Coordinator: .5 FTE, \$38,500
- ❑ Transition Job Coach: \$38,500
 - ❑ Note: Currently have two.
- ❑ Assistive Technology (2 x .5)

Rebuilding





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Budget Program Additions

- ❑ Attendance and District Residency: \$30,000
- ❑ Demographic Study, Spring 2018: \$15,000



Rebuilding





Budget Program Reductions and Efficiencies

- ❑ Equalize building ratios of non-mandated aides/clerical staff and seek efficiencies, 4 FTEs: (\$216,700)
- ❑ Elementary Special Ed. Coordinator .5: (\$50,000)
 - ❑ Part of Restructure: Provides 1.5 FTE Elementary Special Ed/CPSE Coordinators and 1 FTE Secondary SE Coordinator; corresponding ADD of a K-12 SE Supervisor
- ❑ Per BoE action on 3/29/2017, reduction of 1 ECT position.
 - ❑ ECT model will need to be analyzed in collaboration with principals, CO, and ECT's to determined best utilization of the five ECT's.



Other Unmet Needs NOT in the 2017-18 Superintendent's Budget



- Librarians (2.5 would bring us back to one per elementary school).
- ESOL teachers to meet expanding program needs.
- Teaching positions to expand High School electives.
- Tiered Support Teachers to support struggling learners.
- Teaching Positions to provide Enrichment opportunities for students.
- Contingency teaching positions.
 - Some elementary Kindergarten numbers according to principals seem to be exceeding projections already.
- Elementary Music position(s) to reinstate frequency of elementary instrumental music lessons.
- Middle School Intramural Programs.
- Transportation enhancements to provide flexibility and improved routing.
- Capital Expenses and Improvements to meet facilities improvement needs.
- SAC Support (both MS & HS).



Budget and BoE Election Timeline



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February 2017

- **February 28** - Presentation of the Supt's Preliminary Budget to the Board.

March 2017

- Board Review and Discussion/Deliberation of Budget.
- **March 15** - Budget Workshop.
- **March 22** – Budget Workshop.
- **March 29**- Board adopts budget proposition.

March - April 2017

- Staff and Public Budget Presentations/Q & A's.

May 2017

- **May 3** - State Mandated Budget Hearing.
- **May 16** - Annual Budget Vote & School Board Election.



Questions