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Recognition

The Board of Education and administration would like to thank the members of the Budget Advisory Committee 2016-17 for their time, effort, commitment and contributions to this detailed and comprehensive analysis. Members included:

Arnow Brill, Elyse	Polos, Susan
Barrett, Debra	Quinn, David
Bauscher, Michael	Rossi, Laurel
DiCarlo, Sal	Salley, Robin
Ferguson, Keith	Samaha, Steven
Gerken, Jennifer	Satina, ToniAnn
Groarke, Michael	Scanlan, Marie
Hayes, Calli	Schaefer, Andrea
Malichio, Joseph	Schneider, Lisa
Marano, Rob	Squadron, Seth
Mazurek, Robert	Terry, Luther
Mohr, Timothy	Tucker, Kim
Morrow, Vincent	Wollman, Jill
Picinich, Gina	Zarras, Dean

Structure and Charge of the Committee





Structure of the Committee:

The Budget Advisory Committee functioned under the direction of Board of Education Committee Chair, BoE Finance Subcommittee Chair Mr. Andrew Bracco. The Chair's role was to discuss and set the agenda along with the Committee facilitator and Assistant Superintendent for Business and Administrative Services. The Chair called meetings to order, observed/participated in committee work, adjourned meetings, and reported progress to the Board of Education.

The Administrative Facilitator, Dr. Manno, Superintendent of Schools, and the Administrative Liaison, Mr. Rubbo, Assistant Superintendent of Business and Administrative Services, facilitated process, provided information and data requested, prepared and disseminated minutes, and coordinated presentations.

All individuals who signed up for the Committee were accepted. The Committee was "advisory" in nature i.e. the committee will provide recommendation(s) to the BoE subcommittees and Board as a whole.

- The committee was not a "decision-making" committee.
- The committee did not "vote," but rather prepared consensus, majority, and minority recommendations.
- The committee engaged in a consensus-building Situation Appraisal process, in which there was ample space for differing views and perspectives.

Charge of the Committee:

The Budget Advisory committee was charged by the Board with providing input and insight to the Board of Education Finance subcommittee and ultimately to the Board of Education as a whole on topics related to:

1. Budget and finance
2. The budget development process
3. Analysis of district revenues and expenditures
4. Multi-year budgetary planning

The Committee was charged with providing concrete recommendations to the BoE Facilities and Finance Committees, and to the full BoE by February 2017.





Committee Meetings and Process

The Committee met five times between October and February (Oct. 5, Nov. 3, Dec. 7, Jan. 3, Feb 1). The Committee engaged in a Situation Appraisal Process according to the following.

- S** – See the Issues
- C** – Clarify the Issues
- A** – Assess Priorities
- N** – Name Next Steps

The committee engaged in various consensus building and brainstorming processes, including small and whole-group processes. Each meeting, the Committee received a report on key measures of District fiscal health. During the course of Committee work, the administration used the various reports to develop a [Budget Advisory Committee Dashboard](#) (see Appendix for Dashboard and supporting documentation), which included current year budgeted and encumbered amounts for:

- [Total expenditures to date](#)
- [Revenues to date](#)
- [Current Health Care Expenditures](#)

The Dashboard also included:

- Enrollment per Demographer/ vs. Actual
- 2017-18 Expenditure Budget Projection
- 2017-18 Revenue Budget Projection

The Committee was also provided data regarding budgeted expenditures for Equipment, Tuitions, Tax certioraris, BOCES, Debt Service, and Transfers.

Other information and data regarding the District, school, and programs can be found at [What you Need to Know](#) about BCSD which includes, among other information, links to [Bedford by the Numbers 2016-17](#), our [District Profile 2016-17](#), the [2016-17 School District Budget](#), and [NYSED Fiscal Supplement Data regarding BCSD](#).

The Committee met five times between October and February, with much work and data collection conducted between meetings. The Committee met on the following dates from 7:30 p.m. to 9:30 p.m.:

- Oct 5, 2016
- Nov 1, 2016
- Dec 7, 2016
- Jan 3, 2017
- Feb 1, 2017

Additionally, the Committee is scheduled to meet on additional dates during the District Budget Development Process:

- Mar 1, 2017 - budget development update





- April 4, 2017, 5:30 - 7:30 - budget development update; budget adoption by the BoE on April 26th

Position Control

During the summer of 2016 the administration developed a budget evaluation, analysis, monitoring and development tool called Position Control. The District utilized its budget management system, Finance Manager, along with spreadsheets to develop a tool searchable by budget codes so the cost of various programs and locations can easily be calculated and presented. The Position Control tool was presented to the Budget Advisory Committee during its first meeting on October 5, 2016. The District is also working with [Clearfactr](#) incorporate Position control into that tool

For example, below is a sample Position Control run for high school guidance:

	CODE						16-17	2016-17
	FUNC	OBJ	LOC	PROG	Bldg	ASSIGNMENT	FTE	Total Salary
A	2810	150	30	0000	FLHS	Guidance	1	133,446.00
A	2810	150	30	0000	FLHS	Guidance	1	131,871.00
A	2810	150	30	0000	FLHS	Guidance	1	102,038.33
A	2810	150	30	0000	FLHS	Guidance	1	131,796.00
A	2810	150	30	0000	FLHS	Guidance	1	122,060.00
A	2810	150	30	0000	FLHS	Dept. Coord.-Guidance	0.4	59,048.40
A	2810	150	30	0000	FLHS	Guidance	0.6	88,572.60
A	2810	150	30	0000	FLHS	Guidance	1	122,032.00
TOTAL							7	890,864.33





Situation Appraisal

On November 3, 2016, the Committee engaged in the Situation Appraisal Process related to the charge of the Budget Advisory Committee. The following are the results of the Situation Appraisal:

Issue	Clarification
How do we contain health care costs?	<p>What are health care savings accounts? Are they an option in BCSD?</p> <p>Consider the benefits versus the cost.</p> <p>Are there other health care savings options?</p> <p>Consider the self-insured model and our stop-loss policy.</p> <p>Any change in benefits must be negotiated with the associations.</p> <p>Has our health care consultant come to a BA meeting and provide a detailed presentation.</p>
How do we maximize/increase state aid and other (non-tax) sources of revenue?	<p>How do current demographics compare to other districts?</p> <p>How does our state aid compare with these other districts?</p> <p>Are there things we should be doing to increase state aid?</p> <p>Mr. Rubbo will be providing a presentation in December on State Aid.</p>
What is the appropriate level of taxation for the community?	<p>Compare taxes to other comparative districts.</p> <p>Compare the tax increase to historical trends.</p> <p>What is the appetite for a tax cap override</p>





	here in BCSD? How do we ascertain this?
How do you create value and communicate great educational value in the district?	<ul style="list-style-type: none"> ● State rankings of scores versus cost per student ● Cost per student versus other districts ● Class sizes versus other districts ● Historical home value data ● What programs are important? ● What has been cut that is not working? E.g. the librarians.
Preserve programs to the best ability within budget constraints.	<p>Special Education: How can we provide and ensure effective leadership and management of special education programs?</p> <p>What are best practices?</p> <p>Who can optimize programs?</p>
How to measure programs and outcomes?	<p>Cost per student.</p> <p>Are the students learning what is intended?</p> <p>Is there a better way, more innovative way, to provide programming?</p> <p>Cost Problems - how do we increase productivity?</p> <p>Labor costs need to equal the tax levy cap</p> <p>Residency Fraud = theft of service</p> <p>Teachers need more flexibility with regard to teaching time</p> <p>Teachers need professional development</p>
How do we contain salary costs?	<p>What is the satisfaction of the bargaining units with the health plan?</p> <p>Need to get breakdown of contractual costs.</p>





	<p>We should address the highest cost factors first.</p> <p>How effective are the staff structures? I.e. are part-time aides effective and cost effective?</p> <p>How do we compare to other districts with salaries? In contract to contract historically?</p> <p>Need to consider costs of the benefits that come with salaries?</p> <p>Need a better understanding of how many people are being paid what, and what each employee does?</p>
Declining enrollment	<p>Are we experiencing this?</p> <p>How can we budget accordingly?</p> <p>How can we take economic advantage of declining enrollment?</p>
Long Term Financial Planning	<p>What is happening to date?</p> <p>How can that planning be brought forward to benefit in the short term?</p>
State Aid Formula	<p>What are the components?</p> <p>Are we getting everything we are due?</p> <p>What changes in the formula could benefit us?</p> <p>Can the administration do anything differently?</p> <p>What is the plan to affect change?</p>
Dual Language	<p>What is the impact when the oldest cohort advances to the middle school?</p>





	How have costs been planned for?
Synthesis/Essential Questions DRAFT	<ul style="list-style-type: none"><input type="checkbox"/> How do we maximize state aid?<ul style="list-style-type: none"><input type="checkbox"/> Programmatically and operationally<input type="checkbox"/> Advocacy<input type="checkbox"/> How do we align personnel costs with the tax levy cap?<ul style="list-style-type: none"><input type="checkbox"/> Salaries<input type="checkbox"/> Benefits<input type="checkbox"/> What is the impact of enrollment trends and how can the district capitalize on such trends?<input type="checkbox"/> How do we evaluate the effectiveness and cost-effectiveness of programming?<input type="checkbox"/> How do we communicate educational value to the community?<input type="checkbox"/> Other?





State Aid: An Understanding of the Numbers

On December 7, 2016, the Budget Advisory Committee reviewed the components of State Aid. A presentation was provided by Mr. Angelo Rubbo. The presentation is linked here and included in the Appendix.





Advocacy Position Statement and Resources

On December 7, 2016, the Budget Advisory Committee engaged in a process of identifying and clarifying key advocacy positions that can be utilized to educate our community about the fiscal challenges facing the District and to advocate legislators and policy makers for remedies and assistance for BCSD.

A [BCSD Advocacy Website](#) was created based on the following [Executive Summary and BCSD Advocacy Whitepaper](#).

Executive Summary

Introduction

New York public schools are funded using a combination of federal and state funding, as well as local taxes. This approach utilizes an unpredictable methodology for allocating aid to school districts that currently does not consider shifting demographics. After years of state aid to schools being withheld to help close New York State's budget gap (Gap Elimination Adjustment), legislation was implemented this past year to eliminate the GEA.

Tax cap legislation was also implemented several years ago to help control the increasing tax burden felt by homeowners. School districts are now working on a levy cap of 2 percent or the rate of inflation, whichever is less, placing a limit on the amount of money that can be raised through local taxes. For this fiscal year, that translates into a levy cap of 0.12 percent. School districts are struggling to meet the educational needs of all students because they have little or no control of expenditures due to unfunded mandates and rising costs, and their ability to raise revenue is capped at an amount close to zero.

The Foundation Aid Formula was enacted in 2007 to comply with the Court of Appeals Campaign for Fiscal Equity ruling. The original Foundation Aid Formula was created to replace more than 30 existing categorical aids to establish an equalized and transparent funding stream. Funding was to be distributed to school districts based upon student need factors including: poverty, English Language Learner status, and the number of students with disabilities, as well as the local levels of poverty or wealth, based upon income or property values. Its original formula required a 3 percent annual increase. However, needs and resources have shifted in our regions since the Foundation Aid Formula was enacted. Districts are struggling to meet the increased costs due to NYS mandates related to Students with Disabilities, English Language Learners, and multiple accountability measures.

The most significant and draconian unfunded mandates which negatively impact school districts are *The Taylor Law* and *The Triborough Amendment*. These make it extraordinarily challenging, if not impossible over time, for school districts to manage in an era of tight property tax levy caps and modest State Education Aid. The tax levy cap is directly juxtaposed to the Taylor Law.





There are five key areas that comprise Bedford Central's advocacy efforts: **Unfunded Mandates; The State Aid Formula; The Property Tax Levy Cap;** the ability for **Contingency Planning;** and, **Special Education.** In this paper, we provide position statements and suggested modifications to New York State's school funding model which would assist the Bedford Central School District in providing adequate, equitable, fair and affordable education for all children. Currently, the method of school funding does not adequately serve BCSD. This document states the critical challenges facing the Bedford Central School District which impact our ability to provide the best education possible to our students, and legislative corrections to such challenges.

This document has been crafted with input from a Bedford Central School District Board of Education ad hoc Advocacy Committee, the BCSD Board of Education Finance Committee, the BCSD Community Budget Advisory Committee, and the school administration. We have also incorporated recommendations from other State and regional advocacy groups, such as the New York State School Boards Association, New York Council of Superintendents of Schools, Lower Hudson Council of Superintendents of Schools, The Statewide School Finance Consortium, and New York State Association of Business Officials.

The Bedford Central School District believes the state Legislature and the Governor should reform the state education funding system in a manner that provides for:

- a. **Adequacy** – to provide sufficient resources to assure the opportunity for a sound basic education for all students.
- b. **Equity** – to distribute a foundation level of state aid for every student that is based on the actual cost of providing a sound basic education that fairly compensates for differences in community costs, needs and resources.
- c. **Flexibility** – to increase the percentage of operating aid so that Boards of Education retain the discretion to determine what educational programs best address local needs. Local school districts should be permitted the flexibility to establish certain reserve funds to responsibly plan for future volatility in expenses.
- d. **Predictability** – to provide timely passage of the state budget and stable funding distributed through a consistent, uniformly applied formula that would facilitate long-term planning by school districts.
- e. **Clarity** – to establish a funding formula that is easily explained and understood.

(New York State School Boards Association, Legislative Priorities, 2017)

Unfunded Mandates

The Bedford Central School District encourages the Governor and Legislature to minimize unfunded and underfunded mandates to school districts.

When the tax levy cap was introduced, the Governor recognized that it would be deleterious to New York's public education system unless there is significant mandate relief. However, to date, there has been no mandate relief. School districts continue to be burdened and fiscally constrained by the unfunded or underfunded mandates of NYS. Although many mandates are supported by the educational community, the reality is that each mandate requires a variety of resources: administrative, clerical, and financial.





The most significant and draconian unfunded mandates which negatively impact school districts are *The Taylor Law* and *The Triborough Amendment*. These make it extraordinarily challenging, if not impossible over time, for school districts to manage in an era of tight property tax levy caps and modest State Education Aid. The tax levy cap is directly juxtaposed to the Taylor Law. There exists no accommodation for relief in State Aid Funding and/or the current tax cap when legally binding salary increases elevate the expenses above the allowable tax cap revenue. Bedford Central encourages accommodations in the tax cap and/or State Aid to recognize the mandated salary increases under The Triborough Amendment on expired employee contract salary schedules as currently stipulated under the Triborough Amendment to the Taylor Law. Bedford Central requests that the Legislature review the Taylor Law and Triborough Amendment to develop a fair approach that support a sustainable quality education funding model.

As stated by the The Education Dollar: Where Does the Money Go? by the New York State Association of School Business Officials:

Tax caps, local government efficiency plans and rebates do little to address the underlying cost drivers of school spending. As mentioned in this study, the largest share of school spending (77 percent) is instructional (i.e., teacher salary) costs and fringe benefits. The largest increases in school spending over a nine-year period were teacher pensions, employee health care and special education. Most, if not all, of these costs drivers are mandated by the state.

Teacher and principal evaluations continue to be at the forefront of a school board's responsibilities (NYSSBA). **Annual Professional Performance Review**, or **APPR**, is a state-governed process that determines the standards for these ratings and the process for assessing teachers' and leaders' effectiveness. The process is redundant in that many districts already maintain a mechanism for assessing teacher and school leader effectiveness. The amount of hours necessary to adhere to APPR is excessive, and does not yield usable data. Bedford Central encourages the Legislature to revise the APPR process to be much more streamlined and to provide more meaningful data to inform curriculum, instruction, and local assessment.

Bedford Central encourages the Legislature to support efforts such that any school district that has successfully completed three consecutive audits with no significant findings should be able, at the discretion of boards of education, to choose to change their internal audit schedule to a two-year cycle. If a two-year cycle is approved by a board of education, in year one, a risk assessment is performed followed by testing, as directed by the audit committee and/or board of education, in year two.

Full-day kindergarten has been shown to be of clear benefit to students in the short and long term. Bedford Central supports legislation to provide and sustain funding for full-day kindergarten for all school districts in New York State.





Bedford Central, like other school districts, considers the safety and security of its students as a top priority. School districts should not have to choose between the safety and security of their students and other programs and services for students. Accordingly, Bedford Central supports legislation to exempt school safety enhancing equipment and School Resource Officers from tax levy cap calculations.

Recommendation #1: *BCSD calls upon the State to examine all unfunded and underfunded mandates with the goal of minimizing such mandates, which place a burden on local school districts and detract from instructional programs and services for students. Such mandates include, but are not limited to:*

The Taylor Law and The Triborough Amendment

The current APPR process and requirements

Full-day kindergarten for which funding should be provided

Exempt school safety enhancing equipment and expenses associated with School Resources Offices from the tax levy cap calculation.

The State Aid Formula

State Aid is comprised of a number of various aid categories. Foundation Aid is the most significant of the aids. BCSD believes the current formula for calculating Foundation Aid does not fairly represent the need that exists in its constituent communities.

Measure of Central Tendency

The communities that comprise the Bedford Central School District on whole experience high property wealth and high gross income. This skews the formula used for State aid, because it does not account for the recent growth in poverty, English Language Learners, and special education costs. The measure of central tendency utilized to calculate the State Aid formulas to factor property wealth and gross income is the “mean.” The Bedford Central School District believes the use of the “median” would provide a more realistic portrayal of fiscal need for our schools, programs, and students.

Underrepresentation of Student Need

The Foundation Aid formula considers various factors including pupil needs, such as the number of students eligible for Free and Reduced Priced Lunch (FRPL), the number of English Language Learners (ELL), and Census Poverty data.

The student poverty count is based on federal census data from 2000, with no newer data available, due to changes in the way the data is collected. The use of the old 2000 Census data negatively impacts Bedford Central. Data collected in a more accurate manner would account for our increase in poverty and our ELL population. Therefore, Bedford Central is not receiving its fair share of aid due to the use of outdated data sets, and encourages the Legislature to require more current and accurate data sets.

BCSD encourages the State to improve data collection for measuring student poverty. The reporting system for students eligible for free and reduced price lunch (FRPL) undercounts children in districts with the greatest need. Bedford Central concurs with NYSSBA in





recommending the state use the more recent “Small Area Income and Poverty Estimate” (SAIPE) data for student poverty and a weighted count of “Direction Certification” students for FRPL. (NYSSBA, 2017-18 Budget Recommendations)

FRPL is used as a proxy for student need in the Foundation Aid formula. Schools cannot require parents to fill out FRPL forms, and instead rely on voluntary income inquiry forms. Underrepresenting need reduces aid for which districts may be eligible. The current FRPL rates underrepresented student need in Bedford Central. Direct Certification Data counts those students automatically eligible for free lunch based on participation in other means-tested programs, e.g. SNAP, Medicaid, Home Energy Assistance Program (HEAP). The Bedford Central School district strongly encourages the Legislature and Governor to use direct certification data as a replacement for FRPL. Updated federal poverty estimates should be utilized.

Meeting the needs of ELL Students

As the number of English Language Learners continues to rise across the state, school districts have also assumed greater educational obligations for ELL students under changes that have required hiring additional bilingual educators and making new programs available. Students who are English Language Learners present districts with a challenging and varying set of educational needs. State support is critical as school districts strive to meet these needs. Changes to Part 154 of the Commissioner’s regulations increase requirements in reporting and delivery of ELL and bilingual education services at the building level. Adjustments must be made to state aid to ensure that non-native English speakers receive the programs and support they are entitled to.

The Foundation Aid formula includes a moderate and indirect pupil count adjustment for ELL students, which has proven to be insufficient, as the formula is not fully funded and does not adequately reflect the current costs associated with meeting student need. The current weighting should be reviewed and adjusted to incorporate present day requirements. Bedford Central concurs with NYSSBA in recommending a targeted aid based on the same principles as the pre-Foundation Aid limited English Proficiency aid category to more effectively account for growth in students classified as English language learners. (NYSSBA, 2017-18 Budget Recommendations)

Regional Cost Index

The formula recognizes that it costs more to educate students in some parts of the state than others. However, the Regional Cost Index (RCI) has not been changed since it was included with the original formula in 2007. The State Education Department already conducts these reviews every three years. The RCI should be updated periodically, to ensure that regional cost differences are measured accurately. (NYSSBA, 2017-18 Budget Recommendations)

Recommendation #2: BCSD encourages the Governor and Legislature to utilize methods in State Foundation Aid calculations that fairly represent need in Districts. These include:





- ❑ Distributing State aid through an equitable funding formula with built-in annual adjustments that provides essential resources and services to all students and complies with New York's Constitution and meets statutory and regulatory requirements.
- ❑ Utilizing the "median" rather than the "mean" as a measure of central tendency for data points used to measure district wealth.
- ❑ Utilizing data that accurately portrays student need within a district, such as Small Area Income and Poverty Estimates (SAIPE) to fairly represent actual student need and Direct Certification Data as a proxy for student need instead of FRPL which can dramatically underrepresent actual need.
- ❑ Providing accommodations for school districts serving a large number of English Language Learners through the use of targeted aid or adjustment to Foundation Aid Formula to account for such costs.
- ❑ Updating the Regional Cost Index to ensure that regional cost differences are measured accurately and thus incorporated into the funding formula.

Other areas of the State Aid formula in need of adjustment

There are multiple areas of State Aid. BCSD believes adjustments are required in a number of these categories.

Building Aid

Building Aid is based on student attendance and district assessed property valuation. Building Aid uses the actual valuation of the district divided by Resident Weighted Average Daily Attendance (RWADA). The 2012 actual valuation, which was used for the 2015-16 aid for Bedford Central was over \$8 billion dollars; whereas, both Chappaqua's and Katonah-Lewisboro's actual valuation amount was less than \$5 billion. A measure of student poverty is not part of the calculation. Bedford Central encourages the Legislature to utilize a measure of student poverty and/or other need to be factored into the calculation of Building Aid, as this would be a more fair representation of need. BCSD recommends Direct Certification Data be used as such proxy for need.

High Tax Aid

High tax aid is provided by the state to school districts whose residents pay a comparatively high percentage of their income in property taxes. This aid often helps support districts with otherwise relatively low state aid levels. Bedford Central joins NYSSBA in calling on the state to maintain funding for this category in 2017. (NYSSBA, Legislative Priorities, 2017).

Recommendation #3: *BCSD encourages the State to utilize some measure of poverty, specifically Direct Certification Data, in the calculation of Building Aid; and, that the State maintains funding for High Tax Aid.*

Contingency Planning

Under the current and modest property tax levy cap, the ability of school districts to plan for emergencies, unanticipated required expenses, and/or other contingency expenses is severely limited. This limitation places districts in fiscal peril and inhibits responsible





long-range fiscal planning. School districts should be able to adjust contingency budgets under the property tax cap for growth in the local tax base. Bedford Central encourages the Legislature to create mechanisms to develop contingency.

Bedford Central supports NYSSBA's call for legislation authorizing school districts to establish and fund reserves for future obligations associated with payments to the Teachers' Retirement System (as they can for ERS) and other postemployment benefit obligations. These reserves would allow districts to appropriately plan for future obligations in a fiscally prudent manner. Well-funded reserves for these purposes can help keep academic programs strong and local property taxes stable in years when rates and costs increase. (NYSSBA, Legislative Priorities, 2017)

In addition, Bedford Central encourages the Legislature to allow school districts to establish fund reserves/contingency funds for healthcare expenses. Volatility in annual increases in health care expenses, especially for school districts that are self insured, can be catastrophic to a school district's budget and ability to deliver quality services to students.

Recommendation #4: BCSD calls upon the Governor and Legislature to create mechanisms for school districts to create reserve or contingency funding for potentially volatile or unanticipated expenses, including:

- Teachers' Retirement System
- Other postemployment benefit obligations
- Healthcare expenses for current employees

The Property Tax Levy Cap

The Bedford Central School District supports minimizing burdensome tax increases on residents. In an economic environment in which our residents' household budgets are also constrained by slow economic growth, BCSD does not believe it is fair to correct structural imbalances in school funding revenue and expenditures on the backs of its valued property owners and supporters of its schools. The current property tax levy cap, combined with inadequate State Aid, places unreasonable constraints on the fiscal operations of a school district, and threatens the maintenance of effective instructional and support programs for students. The Tax Levy Cap, combined with levels of State aid, is simply not compatible with increases in school district expenditures. Health benefit increases and regional contractual salary settlements are outpacing budgetary limitations brought about by the current property tax levy cap. The Taylor Law and Triborough Amendment remove such increases from the control of the District in the case of an expired contract.

Currently, revenue constraints do not account for changes in the nature of needs of students. Bedford Central has experienced an increase in the number of English Language Learners, students experiencing poverty, and students requiring special education services, yet current revenue generation mechanisms does not adequately account for cost increases necessary to properly serve these populations of students. A cap on identified allowable expenditures would more realistically support the provision of required programs and services for all students.





We encourage the Legislature to revise the property tax levy cap, in conjunction with the State Aid Formula, to provide for fiscal predictability so districts may more effectively plan for the future. The cap should be a cap on identified allowable expenses, not revenues. The Bedford Central School District has been forced to reduce programming in the areas of library services, tiered academic support, world language instruction, music programs, support staff to provide for proper supervision, sufficient personnel to administer programming, professional growth and development for all staff, and many other areas.

In addition, the current tax levy cap is subject to the variability of the CPI and thus does not allow for long term planning. Bedford Central encourages the Legislature to establish a minimum allowable tax increase on identified allowable expenses, or if CPI falls below that minimum amount.

Recommendation #5: *Adjust the property tax cap to be a cap on identified allowable district expenses, not tax revenues, and establish a minimum cap to be utilized if the CPI falls below that minimum.*

Accommodations for School Districts in Fiscal Stress

Bedford Central's fiscal stress level increased for 2016. This stress can be exacerbated due to a significant loss in revenue due to tax certiorari cases or the unexpected loss of a significant portion of the value of their taxable property. We encourage the Legislature to hold school districts financially harmless whenever they experience the unanticipated, significant loss of revenue due to tax certiorari cases or the unexpected loss of a significant portion of the value of their taxable property.

Recommendation #6: *Hold school districts financially harmless whenever they experience the unanticipated, significant loss of revenue due to tax certiorari cases or the unexpected loss of a significant portion of the value of their taxable property.*

Regarding school communities which are the home of significant tax exempt or not-for-profit organizations, NYSSBA asserts:

Recent changes in state law have extended both the Cold War and alternative veterans' property tax exemptions to a taxpayer's school district property taxes. Property tax exemptions do not reduce the level of property taxes within a community. They shift a larger portion of the tax burden to other taxpayers within the school district, many of whom are unable to afford such an increase, including seniors, disabled individuals and others with fixed incomes. Although this exemption is offered at local discretion, it places board members in a no-win situation. NYSSBA believes that the state should offer such benefits through state-funded mechanisms.

School district budgets are also impacted by tax incentives offered by Industrial Development Agencies (IDA). Payments in lieu of taxes (PILOT) and other tax abatement agreements reached between an IDA and a company or other entity reduce the amount of revenue that a school district would otherwise receive and initially





negatively impact a district's tax cap calculation. While the goal of such agreements is to improve and develop the local economy, they are not always negotiated with meaningful input from the district. NYSSBA calls on the state to require better communication and disclosure by IDAs and to provide ways for school districts to have a formal role when considering property tax agreements that impact both their schools and taxpayers. (NYSSBA, Legislative Priorities, 2017)

Bedford Central supports NYSSBA's position regarding tax exempt properties and the negative impact and stress such arrangements place on the local school district. The current model is detrimental to communities with large numbers of properties which are tax exempt, thereby requiring other owners of taxable properties to bear the larger tax cost. The communities served by Bedford Central houses two Correctional Facilities, a large hospital, State properties, and numerous other not-for-profit organizations. Bedford Central therefore encourages the Legislature to explore methods to adjust school district's property tax levy cap accordingly when the school district houses a certain threshold of tax exempt properties.

Recommendation #7: *Provide accommodations and relief within the property tax levy cap for school districts which are the home of a certain threshold of tax-exempt or not-for-profit entities.*

Special Education

School districts maintain a commitment and sacred and statutory obligation to meet the needs of students with disabilities. Meeting such needs in an effective manner brings extraordinary expense upon a school district, which causes local competition for scarce resources. Bedford Central supports lowering the extraordinary cost threshold to provide relief to school districts working hard to educate students with such extraordinary needs.

Recommendation #8: *BCSD encourages lowering the extraordinary cost threshold to provide relief to school districts working hard to educate students with such extraordinary needs.*





Committee Recommendations

The Committee considered recommendations regarding the following essential questions per its Situation Appraisal, and several other items.

1. What should BCSD do to evaluate the effectiveness and cost-effectiveness of programming and services? e.g. categories of personnel, position analysis, impact of services on numbers of students, cost per program, ratios and data in comparison to other districts
2. What should BCSD do to communicate educational value to the community?
3. What are the impacts of enrollment trends and what should BCSD do to capitalize on such trends? The Space and Enrollment Committee is exploring this question in great detail.
4. What should/can BCSD do, in general terms, to align personnel costs with the tax levy cap?
 - a. Salaries
 - b. Benefits
5. What should BCSD do to maximize state aid?
 - a. Programmatically and operationally
 - b. Advocacy
6. What percentages and/or categories should BCSD plan in its budget for contingency purposes? E.g. staffing, tuition, etc.

A set of recommendations were presented to the committee in a Google Survey format (included in Appendix). Based on the results of that survey, the recommendations are provided to the Board of Education as:

- Consensus Recommendations (75% of respondents providing agreement)
- Majority Recommendations (50% though less than 75% providing agreement)
- Minority Recommendations (less than 50% agreement)

The percentages were chosen as rough estimates of the strength of committee commitment to the recommendations. The facilitator realizes that “consensus” generally means that all members of a group can live with a recommendation. Given the widely differing views of members of the group, it appeared unrealistic and not a productive use of time to attempt to identify discrete recommendations that all members could live with.





Classification of Recommendations

In each section, recommendations are listed in order of support by the committee.

Consensus Recommendations

What should BCSD do to evaluate effectiveness and cost-effectiveness of programming services?

- Work with BoE Curriculum, Instruction and Assessment Subcommittee and Student Achievement Advisory Committee to develop a set of local annual student achievement reporting data points, i.e. a local student achievement dashboard which quantifies achievement against some benchmark of effectiveness.
- Define a set of comparable districts and consistently utilize that set of districts when reporting comparisons.

What should BCSD do to communicate educational value to the community? See <https://www.smores.com/u83xb>?

- Publicize impressive facts about the district, e.g. class sizes, college acceptance list, merit scholarships, sports achievements, arts and music program participation, relative taxes, test scores, opportunities to develop individual passions, creatively, critical thinking, innovations, etc. See <https://www.smores.com/u83xb> as a good starting point.

What should/can BCSD do, in general terms, to align personnel costs with the tax levy cap?

- In the event that negotiated contracts can be achieved such that the settlement of unsettled and future contracts contain total employee cost increases to the district (including but not limited to salaries, health care, and other benefit costs) tied directly to the allowable tax cap increase in a given year; and, such that individual's total compensation increase remain with the allowable tax cap; then, the BAC recommends the BOE consider a one-time tax cap override to place the district on a long term, sustainable financial path. Under these conditions the BAC believes a one-time tax cap override would be supported by the community.
- The District shall take measures to engage in effective long-term financial forecasting and planning per [Board of Education Policy 2800](#).

What should BCSD do to maximize State Aid?

- Engage a consulting firm to identify areas in which the district can increase State aid through refinements in data reporting. No upfront costs; such firms take a modest percent of the first year's savings. The district retains the savings moving forward.
- Motivate entire community to advocate legislators regarding our BCSD Advocacy Positions: <http://www.bcsdny.org/news.cfm?story=1212>. Use methods such as backpack mail, Supt's Scoop, PTA newsletters, senior emails, Pound Ridge working





mothers email group, BCSD Together, Facebook, Twitter, BCSD School Messenger calls, etc

- Seek out grant opportunities that are available.

Other consensus recommendations

- BCSD should Engage the five towns in discussion regarding topics such as residency, the tax formula, tax certiorari processes, and student safety.





Majority Recommendations

What should BCSD do to evaluate effectiveness and cost-effectiveness of programming services?

- Develop mechanisms for student and parent education about the nature of curricular and instructional programs and feedback on the effectiveness of such programs.
- Continually evaluate and refine leadership and management structures for all programs/schools, with an eye toward balancing and achieving effectiveness and efficiency.
- Carefully and thoroughly evaluate the 2016-17 Budget Impact Analysis to fully understand the impact of budget reductions executed in the current year's budget.
- Evaluate costs of non-mandated programs versus the number of students each non-mandated program benefits.
- Evaluate the cost and effectiveness of programs serving special populations, such as the Dual Language Bilingual Program and various Special Education Programs, with an eye toward continuous improvement and services for students, as well as efficiency.
- Develop mechanisms for teacher feedback on the effectiveness of instructional and other programs.
- Measure and report cost per student served relative to local comparable districts.
- Explore the feasibility of obtaining feedback from colleges and universities on the proficiencies and areas in need of improvement for our students.

What should BCSD do to communicate educational value to the community? See

<https://www.smore.com/u83xb?>

- Recognize that most people's time to attend to information sent from the school is very limited. Think of the audience for this and the budget information as "potential BCSD Homeowners"
- Communicate to the community how the district is economically sustainable, efficient, and effective.

What are the impacts on enrollment trends and what should BCSD do to capitalize on such trends? See the [Space and Enrollment Committee's Report to the Board of Education in the Space and Enrollment Advisory Committee Folder in Reports and Information on the Website.](#)

- Verify residency annually to ensure students reside within BCSD.
- Explore the feasibility of cross referencing BCSD enrollment data yearly with the residency/housing data that each of the five towns has on record.
- Explore alternate ESOL delivery models at MKES, and evaluate the effectiveness and cost of such programs.





- Closing a school is not how you balance the BCSD budget. Declining enrollment is how you rebuild reserves. In order to structurally balance the BCSD budget, expenses and revenue need to be brought into balance. The key factors impacting these are contractual compensation and benefits, State aid, and the proper tax levy cap. See <http://www.bcsdny.org/files/filesystem/BV%20-%20BH%20Closure%20Summary.pdf> in the Space and Enrollment Folder online.

What should/can BCSD do, in general terms, to align personnel costs with the tax levy cap?

- Evaluate methods of reducing the cost of healthcare. Hold health care cost increases to the district under 3-4% per year.
- Ensure expenses do not increase greater than increases in revenues.
- Address the crux of this problem, the inverted pyramid of personnel contracts and long term benefits at the expense of education. Recognize the problem is a “3-body” problem: Board of Education, Residents, and Unions. Only the three together can solve the problem. Bring the three to the table to discuss the problem and potential solutions.
- Develop spending and revenue comparative metrics with comparable districts.
- Better inform the community about the connection between The Triborough Amendment, expense growth rates, and excessing of teachers/staff. Help the community understand that the latter hurts both the students and the teachers/staff.
- Measure and report the year over year % increase in the average cost per teacher and other categories of staff members, with and without health benefits.

What percentages and/or categories should BCSD plan in its budget for contingency purposes?

- BCSD should maintain contingency for special education costs, including out of district placements or new students, based on average costs for the previous five years.
- BCSD should maintain a healthcare contingency based on a 5-year average.
- BCSD should maintain an equipment contingency based on age/estimated useful life remaining.
- BCSD should utilize intra-year budgeting by monitoring vendor pricing and opportunities for volume discounts.
- BCSD should seek to maintain the average of the last three years of budget contingency.
- BCSD should maintain contingency for substitute teachers/leave replacements.





Other majority recommendations

- BCSD should seek revenue by charging for building use for non school sanctioned events.
- Work to maintain elementary class sizes consistent with Board of Education Policy #4415.
- Work to protect programs and services for all students, including middle and high school programs, as the District also seeks to achieve elementary class size guidelines.
- Work to rebuild elementary library/enrichment programs in some manner over time.





Minority Recommendations

What should BCSD do to communicate educational value to the community? See <https://www.smores.com/u83xb>?

- Publicize our programs and achievements in Special Education, engineering, science research, and the variety offered to address every student's needs.
- Hold a symposium once a quarter/semester to showcase projects the schools and their students have completed.
- Track progress of students after graduation and publicize (finishing college, military, type of job or career, etc.).

What are the impacts on enrollment trends and what should BCSD do to capitalize on such trends? See the [Space and Enrollment Committee's Report to the Board of Education in the Space and Enrollment Advisory Committee Folder in Reports and Information on the Website](#).

- Monitor elementary class sizes and take action to equalize them to the extent possible.
- Evaluate and determine what the DLBE program will cost when the first cohort reaches the middle school, and when the program is fully implemented at the middle school.
- Reevaluate the middle school "house" structure to maximize the use of personnel and create reasonable and equitable class sizes.

What should/can BCSD do, in general terms, to align personnel costs with the tax levy cap?

- Keep salaries high and competitive but control increases.
- Explore online, synchronous and asynchronous, coursework for high school students.

Other minority recommendations

- BCSD should seek revenue by charging for additional requests of transcripts after graduation.
- BCSD should seek revenue by charging for senior parking.
- BCSD should seek revenue by charging for graduation tickets to offset the cost of the event.
- Evaluate the program and costs effectiveness of changes and reductions in the employment of aids over the years.

Individual Committee Member Comments on the Google Survey are provided in the Appendix page 33.





Appendix

Link to attachments and resources utilized by the Budget Advisory Committee:

<http://www.bcsdny.org/documents.cfm?v2>

Budget Advisory Committee Dashboard (as of January 24, 2017)

[BAC Dashboard](#)

[Appropriations](#)

[Healthcare Expenses](#)

[Revenue Status Report](#)

[Comparative State Aid 2017-18](#)

[Space and Enrollment Advisory Committee Work and Recommendations](#)

The work of the Space and Enrollment Committee is inextricably linked to the work of the Budget Advisory Committee. The work of the Space and Enrollment Advisory Committee is linked here.

[Year-End Fund Balance 2015-16](#)

[Unfunded and Underfunded Mandates](#)

[Understanding State Aid Presentation for BAC Committee 2016-17](#)

[NY Fiscal Monitoring Fact Sheet](#)

[NY Fiscal Monitoring Stress Report](#)

Full set of Committee recommendations in Google Survey format for Committee consideration and classification see page 27

Individual Committee Members Comments in Google Survey see page 33





The following are the specific recommendations in Google Survey format developed by the entire committee for consideration as “consensus”, “majority”, or “minority” recommendations.

What should BCSD do to evaluate effectiveness and cost-effectiveness of programming services? *

- Define a set of comparable districts and consistently utilize that set of districts when reporting comparisons.
- Work with BoE Curriculum, Instruction and Assessment Subcommittee and Student Achievement Advisory Committee to develop a set of local annual student achievement reporting data points, i.e. a local student achievement dashboard which quantifies achievement against some benchmark of effectiveness.
- Measure and report cost per student served relative to local comparable districts.
- Explore the feasibility of obtaining feedback from colleges and universities on the proficiencies and areas in need of improvement for our students.
- Develop mechanisms for student and parent feedback on the effectiveness of instructional and other programs.
- Develop mechanisms for teacher feedback on the effectiveness of instructional and other programs.
- Evaluate costs of non-mandated programs versus the number of students each non-mandated program benefits.
- Evaluate cost of the Dual Language Program versus other ESOL delivery models.





What should BCSD do to communicate educational value to the community? See <https://www.smore.com/u83xb>. *

- Publicize impressive facts about the district, e.g. class sizes, college acceptance list, merit scholarships, sports achievements, arts and music program participation, relative taxes, test scores, opportunities to develop individual passions, creatively, critical thinking, innovations, etc. See <https://www.smore.com/u83xb> as a good starting point.
- Recognize that most people's time to attend to information sent from the school is very limited. Think of the audience for this and the budget information as "potential BCSD Homeowners"
- Track progress of students after graduation and publicize (finishing college, military, type of job or career, etc.).
- Publicize our programs and achievements in Special Education, engineering, science research, and the variety offered to address every student's needs.
- Hold a symposium once a quarter/semester to showcase projects the schools and their students have completed.
- Communicate to the community how the district is economically sustainable, efficient, and effective.





What are the impacts on enrollment trends and what should BCSD do to capitalize on such trends? See the Space and Enrollment Committee's DRAFT Report to the Board of Education in the Space and Enrollment Advisory Committee Folder in Reports and Information on the Website:

<http://www.bcsdny.org/documents.cfm?v2> *

- Closing a school is not how you balance the BCSD budget. Declining enrollment is how you rebuild reserves. In order to structurally balance the BCSD budget, expenses and revenue need to be brought into balance. The key factors impacting these are contractual compensation and benefits, State aid, and the proper tax levy cap. See <http://www.bcsdny.org/files/filesystem/BV%20-%20BH%20Closure%20Summary.pdf> in the Space and Enrollment Folder online.
- Get rid of middle school "house" system to accommodate for enrollment changes up and down.
- Verify residency annually to ensure students reside within BCSD.
- Explore the feasibility of cross referencing BCSD enrollment data yearly with the residency/housing data that each of the five towns has on record.
- Monitor elementary class sizes and take action to equalize them to the extent possible.
- Evaluate and determine what the DLBE program will cost when the first cohort reaches the middle school, and when the program is fully implemented at the middle school.
- Explore alternate ESOL delivery models at MKES, and evaluate the effectiveness and cost of such programs.





What should/can BCSD do, in general terms, to align personnel costs with the tax levy cap? *

- Ensure expenses do not increase greater than increases in revenues.
- Measure and report the year over year % increase in the average cost per teacher and other categories of staff members, with and without health benefits.
- Develop spending and revenue comparative metrics with comparable districts.
- Better inform the community about the connection between The Triborough Amendment, expense growth rates, and excessing of teachers/staff. Help the community understand that the latter hurts both the students and the teachers/staff.
- Evaluate methods of reducing the cost of healthcare. Hold health care cost increases to the district under 3-4% per year.
- Explore online, synchronous and asynchronous, coursework for high school students.
- Keep salaries high and competitive but control increases.
- Address the crux of this problem, the inverted pyramid of personnel contracts and long term benefits at the expense of education. Recognize the problem is a "3-body" problem: Board of Education, Residents, and Unions. Only the three together can solve the problem. Bring the three to the table to discuss the problem and potential solutions.





What should BCSD do to maximize State Aid? *

- Engage a consulting firm to identify areas in which the district increase State aid through refinements in data reporting. No upfront costs; such firms take a modest percent of the first year's savings. The district retains the savings moving forward.

- Motivate entire community to advocate legislators regarding our BCSD Advocacy Positions: <http://www.bcsdny.org/news.cfm?story=1212>. Use methods such as backpack mail, Supt's Scoop, PTA newsletters, senior emails, Pound Ridge working mothers email group, BCSD Together, Facebook, Twitter, BCSD School Messenger calls, etc

- Seek out grant opportunities that are available.





What percentages and/or categories should BCSD plan in its budget for contingency purposes? *

- BCSD should seek to maintain the average of the last three years of budget contingency.
- BCSD should utilize intra-year budgeting by monitor vendor pricing and opportunities for volume discounts.
- BCSD should maintain a health care contingency based on a 5 year average.
- BCSD should maintain an equipment contingency based on age/estimated useful life remaining.
- BCSD should maintain contingency for substitute teachers/leave replacements.
- BCSD should maintain contingency for special education costs, including out of district placements or new students, based on average costs for the previous five years.

Other recommendations *

- BCSD should Engage the five towns in discussion regarding topics such as residency, the tax formula, tax certiorari processes, and student safety.
- BCSD should seek revenue by charging for senior parking
- BCSD should seek revenue by charging fo building use for non school sanctioned events.
- BCSD should seek revenue by charging for graduation tickets to offset the cost of the event.
- BCSD should seek revenue by charging for additional requests of transcripts after graduation.





Individual Committee Members Comments in Google Survey

What should BCSD do to evaluate the effectiveness and cost-effectiveness of programming and services? e.g. categories of personnel, position analysis, impact of services on numbers of students, cost per program, ratios and data in comparison to other districts?

1. We need to stop focusing on the dual language program as this is a personal agenda of some members. It has been reviewed and decided. Enough already.
2. We do need an understanding of cost vs value. We also need to be careful that cost is not the only driver in cutting or maintaining programs. Dual Language costs were reviewed and evaluated when implemented 2 years ago. Reduction in cost was one of the drivers for implementation. I think we should also consider how frequently we review programs.
3. In conjunction with the non-mandated should also report on mandated costs/services
4. While it would be great to get feedback from colleges, I doubt it will ever materialize to much. I just don't see any colleges saying a specific student needed better skills in a subject. I am a supporter of the dual language program, but can "live with" the view that cost effectiveness needs to be ascertained. One of the "sales" of the DL program was that it would be cheaper. Any evidence of that would be helpful.
5. It is important for us to understand and evaluate costs associated with our programs offered against the number of students benefited
6. I believe that defining a set of comparable districts (and utilizing that set when reporting comparisons) is a critical step. The community cannot be given information in a vacuum; we must know how we are doing compared to similar districts. Detailed feedback from a wide variety of faculty and community members is also necessary. The Board should strive to communicate better with all faculty and community members so that the "loudest voices" are not the only voices that are heard. Consider town hall style events at each school or other similar events targeted at specific subsets of the community. Finally, I am a MKES parent (kindergarten and Pre-K children) and I look forward to watching my kids progress through the Dual Language Program.
7. local comparative districts may be difficult to define as BCSD has a possibly larger body of diverse students requiring a diversity of programming to address goals.; are there issues around costs of non-mandated versus mandated programming that may be somewhat insidious and difficult to identify?... not sure here...
8. We would need to be very cautious about identifying student achievement indicators and making apples-to-apples comparisons.
9. Transparency is key in order to understand what our students /programs are and if funds (either grant or cash) are being equitably spread across all programming and not focused on one area at the expense of others.
10. Since our main objective for the majority of our student body is getting into and succeeding in the best and most suitable in an institute of higher education, feedback from those schools on our "products" proficiencies etc. would be the best gauge of how we are doing.





What should BCSD do to communicate educational value to the community?

1. This question isn't relevant to the Budget Advisory Committee, at a cost of roughly 30k per student, the community certainly values education.
2. Publicizing impressive facts should be done from a marketing perspective; identify small chunks of easily digestible information that can be delivered as a "campaign." The attached link has too much content and is just general information. Consider a tag line under which "bragging points" can be delivered.
3. I can live with a lot of these ideas. I just question how much is the broader community going to get involved? I think each one can be highlighted, and marketing the district is a good thing, but you have to make sure it is concise and to the point.
4. Though difficult to measure as each student has a variety of different needs, I am of the opinion the value of an education is measured how well an individual's needs are met to allow them success to be the best that student can be.
5. In addition to all of the above, which I believe are critical to communicating the educational value of BCSD, we should also focus on the nexus between that educational value and home values. Last year showcased a divide between homeowners with children in the district and homeowners without children in the district, and the Board and District should find more ways to demonstrate how the quality of BCSD directly impacts home values. For example, in my view, slightly higher taxes which lead to greater educational value would be less detrimental to home values than keeping taxes the same but having the educational experience suffer.
6. Communicate not only economically sustainable but environmentally sustainable as well. Also- how about promoting community partnerships from individual to larger audience initiatives?
7. Continue smore.com profile.
8. Showing results of plans put into place will show the community that the administration is following through on district plans/promises. It's important to show/prove action. Getting reading rate where it should be esp for kids receiving services but seeing limited results will not continue to fly.
9. The taxpayers without children in the school system would be the hardest to reach. We need to be able to reach those who have never had a child in the system but continue to support the school district via their tax payments.

What are the impacts of enrollment trends and what should BCSD do to capitalize on such trends? The Space and Enrollment Committee is exploring this question in great detail.

1. Dual language is a waste of time and resources, end the program now.
2. Again we need to stop allowing personal agendas related to dual language and the Triborough amendment to take over the recommendations and meetings. We need to focus on what is best for the entire district not just one community within the district.
3. Current and future enrollment is causing a separate and not equal experience for students in MKES. Grade level and high achieving at MKES do not have a learning





environment equal to a student at BVES, PRES, BHES, and BHES. A “wait and see” approach puts the district in a potentially litigious situation. I think the “house system” should stay, but we do not need houses of equal sizes. The outcome is to have class sizes at (not far below) district recommended levels. This would result in one house having fewer students so core content teachers in that house would not have 5 classes. Those teachers can be utilized in other areas. This would maintain the “team/house” approach but use resources more effectively.

4. As Mr Rubbo highlights in his analysis, any short term savings in closing a school is quickly lost (end of first marking period) by our District's 4% annual expense growth.....Why wait until 5th grade to evaluate a program? DLBE program needs to have yearly benchmarks for student achievement. 1st, 2nd, 3rd, 4th and 5th grade progress reports and tracking vs their non dl peers. Waiting till 5th grade to evaluate the program is a blatant attempt to remove accountability. What is the District's plan if the majority of the students (both Ella and native English speakers) don't score proficient on the elementary school tests. When dual language was first proposed, it was to end at middle school. Drew Patrick claimed all the students we "proficient enough" to be able to enter the middle school house system with minimal ELL support. Clearly the narrative is changing. What happens when after middle school IF/When the students test below their non DL peers? Do we continue it into high school and potentially create an entire generation of underperforming BCSD students. Please note Regents tests in Math, Science, English are all administered in English. The SAT and ACT are only offered in English. Are you really helping these students if they are not able to perform with their peers nationwide on these tests?
5. Elementary Class sizes need to be kept lower - although not sure what 'take action' would mean, in general keeping class size low is important.
6. Again, I am a fan of the DL program. but there are many who think it is more costly, and ineffective. I know plenty of parents in it that are happily continuing it. At the end of the day MKES should be a magnet school for the DL program. I like the "house" system, but it needs to be balanced in implementation. I disagree that closing a school is not how you balance the budget. It is one factor. Ultimately I do agree with the concept that revs have to rise in line with costs. But that's 2nd grade math, right??
7. With the changing enrollment in our district closing an elementary school will allow us a sustainable savings of \$1.1M. This savings can be used to build reserves, preserve programs and balance class sizes over our district. Getting rid of the house system will also allow for changing enrollment . Evaluating future costs of the DLBE at the middle school will provide us future information ad to whether we it will save us or cost us more. Exploring other options for ESOL delivery will provide additional information as to it's effectiveness and the deconstruction of segregated class rooms.
8. closing an elementary school may very well be a way of 'balancing' a budget where demographics indicate that the school is not presently needed.; I personally don't like the initiative of cross referencing enrollment data with residency data...anyone who shows up and gives proper documentation is entitled to education in our





district. Don't want to get rid of 'house' middle school model as it has strong benefits. Don't know what the DLBE model is so I can't address.

9. Not sure why "balance budget versus build reserves" statement is included. In any event, does this statement support or oppose the possibility of closing a school? The MS house structure is the exact same impediment to class-size balancing as having five elementary schools is only on a much smaller scale. Bilingual instruction alternatives have been explored.
10. I object to wording and/or the premise of most of these
11. Hire a truancy officer. It will easily pay us back.
12. I have been an advocate of re-registration of students to verify that the students do indeed live in the district in legal housing. We need to work with the Building depts of each town.
13. Monitor residency to ensure honest numbers to plan space accordingly. Consider moving Hillside to any school if needs to be closed. Look at way and where we are placing programs now.

What should/can BCSD do, in general terms, to align personnel costs with the tax levy cap?

1. The solution for BCSD's problems is the repeal of Triborough.
2. As a guiding principle we should "Ensure expenses do not increase greater than increases in revenue." (Simple statement that we currently do not have the ability to achieve.) I believe renegotiating health care is the most likely option for success.
3. Expenses growth can't exceed revenue growth. Never agree to a contract (union/personnel, maintenance, busing, computer leases etc) where the yearly escalation exceeds the tax cap. Salary and health care benefit increases provided by the district are capped at the current year's tax cap.
4. To the extent these are not legally possible, should explain why.
5. It is a simple math problem. cost growth can't exceed rev increases! If cost/teacher continues to grow 4%/yr as it has, and revs grow less than 2%, and our student population stays flat, then the only way to solve the math problem is greater productivity, which invariably means greater class sizes and fewer programs/electives.are there are ways to increase productivity?? That's why i mentioned online as it is the only other way to increase productivity. Triborough comes up a lot. But one of the other problems in tenure...but that's another insolvable issue...at least for awhile.
6. this is difficult to control based on the contractual agreement increases being higher than the tax cap. Trying to get everyone to understand is certainly the best outcome working together to adjust and correct, unfortunately in the short term doesn't seem realistic. Thus forcing us to keep our expenses lower than or equal to annual revenues and adjusting costs for changing demographics. Though unpalatable to close an elementary and keeping small class sizes is fiscally irresponsible.
7. Health care costs need to be better managed. It seems like the self-funded approach is not working; we should consider going back to a traditional policy approach, or at the very least increase or excessive loss coverage. The community also needs to understand Triborough and the impact it has on negotiations and expense increases. I believe salaries should be high and competitive, but we need to examine benefits





(including lifetime healthcare); benefits and pension systems are being modified across the country and BCSD needs to examine our benefit/pension systems as well. A roundtable approach involving the Bd of Ed, Residents and Unions is a great idea in theory, but it will only work if there is a strong leadership at the meeting to keep everyone focused and to prevent it from becoming a chaotic event consisting of everyone simply airing grievances.

8. Many of these issues seem to be stated in a way that I can't agree to...Excellence in education may require override of the tax cap and community support and understanding. Many of these issues are stated in somewhat "political tones."
9. I believe there is benefit to doing this together, provided we are committed to using factual information.
10. We shouldn't try to find "comparable districts" here. We are as unique as they come and should be treated as such. Let's pretend there are no comparable school districts and come up with unique solutions to solve our unique problems.
11. If we can't change Triborough or unions we must find a way to come together as a community.

What should BCSD do to maximize state aid?

1. This needs to be a focus. We need to maximize the state aid we receive.
2. Have to do all we can to get NYS to provide funding for students in need.
3. I applaud the effort of those who worked to assemble the paper. However, I don't agree with most of the recommendations on the advocacy paper. Efforts to modify the tax-cap and create "carve outs" do not address the fundamental reason why costs are exceeding the cap. Address the root cause, Band Aids don't stop heal the injury, they just cover the wound
4. Grants always sound good, but the reality is they are very competitive, and you often have to hire a grant writer and they get a commission, so the "net" grant is much less than one would think. I think the consultant idea is a good one...but would make sure that if they recommend something to "save" that we don't do, do we still have to pay a percent of those theoretical "savings"? Just making sure we aren't on the hook for anything, as it seems like a really good deal....and I'm a skeptic by nature. I just want to make sure there isn't some sort of "catch".
5. The community needs to better understand the flaws in New York State and how they impact the aid provided to BCSD. I don't think a large percentage of the population truly understands the many problems related to state aid and I think simply educating community members will persuade many of them to become more active advocates.
6. understanding that grant opportunities themselves require expense line items in the way of grant writing specialty and research...and that some grant opportunities are limited in scope.
7. The BTA remains committed to advocacy.
8. I'd be interested to hear what a consulting firm could do for us.
9. We need to do all that we can.





What percentages and/or categories should BCSD plan in its budget for contingency purposes? E.g. staffing, tuition, etc.

1. I do not know what is standard or recommended amount for school district contingency purposes. 3 years may be too high or too low. I'm happy to align with administration's recommendation.
2. One contingency budget based upon a 3 year avg should cover the majority of these items. Don't over complicate it
3. Important that it can be a 3-5 year avg of categories but there should be a contingency floor (minimum) guided by state financial responsibility guidelines.
4. I think history has provided a guide for the amplitude of contingency needs. There are always some exogenous issues that can change that. i.e., I have read that Trump getting elected as resulted in an influx of illegal immigrants. I would expect that our district will get its share of that inflow.
5. BCSD should maintain as close to the state mandated maximum contingency allowed for fiscal "health". Allowing for changes in health care costs , equipment breakdowns, teacher's leaves, special education needs
6. last three years of budget contingency may not be the best measure...
7. I confess to being uneducated in this sphere. Aren't there legal restrictions to holding reserves? May be able to live with much of this.
8. Evaluate what and where areas are being charged. For example, make sure costs that should be spread equally are not all allocated to Sped. Make sure expenses are being charged to proper department, ELL and Sped expenses melding together not fair or equitable.

Other recommendations

1. The school board should be candid with the community and inform them that without major concessions from the union we will not deliver the quality of education that we have in the past. It is that simple.
2. Small charges to students and parents will not solve our problem and will only contribute to anger and frustration. We need big picture solutions, not \$5 for a parking pass.
3. Residency updating process in coordination with the Towns ensures that students are living in safe and legal housing, prevents residency fraud, highlights to the town if a property is not properly assessed based upon its use (ex. Single family home used and a multi family home). Town and School District need to work together on Tax related issues. BCSD hasn't challenged a tax cert settlement in over 20 years
4. Before seeking these revenue streams please clarify the potential revenue - most of these are minimal to the point of inefficient.
5. We should always look at ways to generate revenues. I know we can sell the rights to the cell tower revenue. I'm not sure charging for senior parking is fair for economically disadvantaged families, though, presumably, they wouldn't have a car.





I think it is fair to charge for non-school sanctioned events, but if it is something like the scouts, what happens then? If there is a direct cost, it should be reflected.

6. We continually talk about reducing costs and talk little about generating revenues. Therefore, some brainstorming for revenue building areas should be considered such as the ones mentioned above as well as others.
7. I could only "live with" charging for graduation tickets if each student receive a minimum number of free tickets (maybe 4?)
8. I'm not opposed to many of these listed as long as there is some opportunity for those that can't afford to get a reduced price or free depending on family income.
9. under certain limit the tickets and transcripts should be free or reduced fee
10. I have no problem charging for Senior parking or graduation tix, but how do you handle those that can't pay? Are there other opportunities for income not in the high school?
11. BCSD should not seek any new ways of grabbing \$ from the taxpayers. Labor costs are too high. That is where the money is.
12. Let's look at the unnecessary programs, consultants, princesses that have been put into place by last administrators and evaluate them for ROI. You will find a lot of waste and those programs must be discontinued.
13. The biggest problem/issue/area of contention is what is seen as the very high cost of education in Westchester County and in BCSD in particular. I was talking to a very well educated person in the district, and their exact quote in regards to BCSD's Administrators was "They must be living in La La Land..." citing ever increasing costs, perceived low value for the high cost of investment and not recognizing that the local housing prices have been crippled by the taxes. (To be fair, Fairfield County, CT has similar problems). Two other major factors, which one hears from the residency of the district, is accountability and responsibility. Whether true or not, the Board and the Administration of the District have a terrible reputation locally which must be permanently addressed in the immediate future.

