

# **2025-26 Potential Recurring & Non-Recurring Budget Items**

March 12, 2025



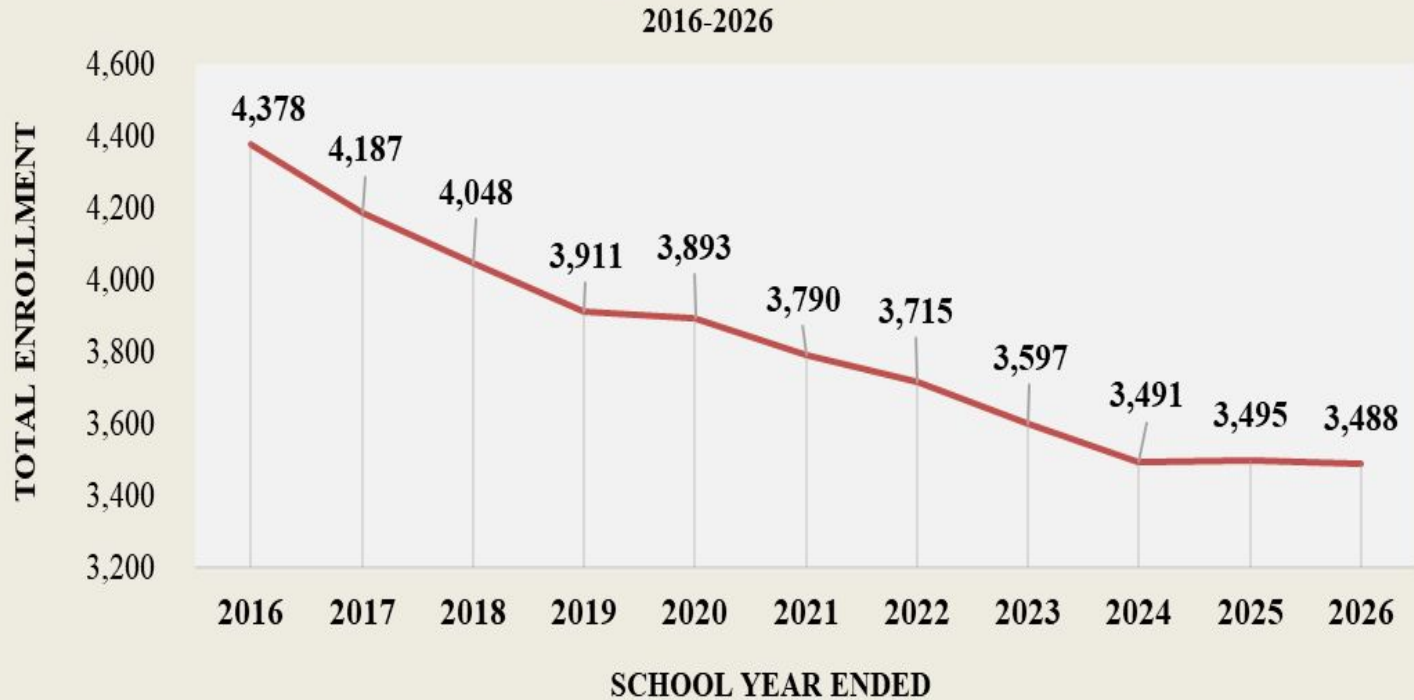


# Dr. Rob Glass

Superintendent, Bedford Central School District



# Enrollment Trend K-12



# Elementary Enrollment Projections

Grade	Actual Enrollment 2024-2025	Actual Sections 2024-2025	Projected Enrollment 2025-2026	Projected Sections 2025-2026	Section Change
Kindergarten	290	15	*257	15	0
Grade 1	244	14	289	14	0
Grade 2	254	14	241	13	-1
Grade 3	271	15	256	14	-1
Grade 4	234	13	269	14	+1
Grade 5	272	13	238	12	-1
<b>TOTALS</b>	<b>1601</b>	<b>84</b>	<b>1550</b>	<b>82</b>	<b>-2</b>

\* Enrollment for kindergarten still in process

# Elementary Enrollment Projections by Section

	BHES	BVES	MKES	PRES	WPES	TOTAL
*Kindergarten	16, 16, 17	16, 16, 17	16, 17, 17, 17, 17	17, 17	20, 21	15 sections
<b>TOTAL</b>	<b>49</b>	<b>49</b>	<b>84</b>	<b>34</b>	<b>41</b>	<b>257*</b>
Grade 1	20, 21, 21	20, 21, 21	22,22,22,22	17, 17	21, 22	14 sections
<b>TOTAL</b>	<b>62</b>	<b>62</b>	<b>88</b>	<b>34</b>	<b>43</b>	<b>289</b>
Grade 2	16, 16, 16	20, 20, 21	23,23,23	15, 15	16, 17	13 sections
<b>TOTAL</b>	<b>48</b>	<b>61</b>	<b>69</b>	<b>30</b>	<b>33</b>	<b>241</b>
Grade 3	17, 18	18, 18, 19	18, 18, 18, 18, 19	19, 19	18, 19	14 sections
<b>TOTAL</b>	<b>35</b>	<b>55</b>	<b>91</b>	<b>38</b>	<b>37</b>	<b>256</b>
Grade 4	17, 17, 18	17, 17, 17	22, 23, 23, 23	16, 17	21, 21	14 sections
<b>TOTAL</b>	<b>52</b>	<b>51</b>	<b>91</b>	<b>33</b>	<b>42</b>	<b>269</b>
Grade 5	19, 20	17, 17, 18,	23, 24, 24	15, 15	23, 23	12 sections
<b>TOTAL</b>	<b>39</b>	<b>52</b>	<b>71</b>	<b>30</b>	<b>46</b>	<b>238</b>
<b>TOTAL SECTIONS</b>	<b>16</b>	<b>18</b>	<b>24</b>	<b>12</b>	<b>12</b>	<b>82</b>
<b>ESTIMATED TOTAL</b>	<b>285</b>	<b>330</b>	<b>494</b>	<b>199</b>	<b>242</b>	<b>1550*</b>

**NOTE:** All section breaks subject to change based on close monitoring of enrollment.

## **NOTE: Kindergarten**

Numbers are based on **estimated** enrollment; actual enrollment numbers are still low as registration is still ongoing.

As of 3/10/25:

\* 5 OPT-IN to MKES

\* 12 OPT-OUT

**\*Students** are NOT yet reflected in section numbers.

PRACTICE	CONTRACT	PRACTICE	CONTRACT	
K-2	K-1	3-5	2-5	
1-23	1-25	1-25	1-28	1 Section
24-47	26-50	26-51	29-56	2 Sections
48-71	51-75	52-77	57-84	3 Sections
72-92	76-100	78-103	85-112	4 Sections
92+	101+	104+	113+	5 Sections

2024-2025							2025-2026 PROJECTIONS								
Grade	# of Sections	BHES	BVES	MKES	PRES	WPES	Total Students/ Sections Per Grade	Grade	# of Sections	BHES	BVES	MKES	PRES	WPES	Total Students/ Sections Per Grade
PRE-K	1	18		18			2	Pre-K	1	18		18			2
								K registered as of 3/10		36	33	34	30	25	175
Kdg	1	21	20	17	18	22	15	1	16	16	16	17	20		15
	2	21	21	17	18	22		2	16	16	17	17	21		
	3	21	21	17				3	17	17	17				
				17				opt-in 3/10	5			17			
				17				opt-out 3/10	12			17			
	Total	63	62	85	36	44	290	Total	49	49	84	34	41	257	
1st	1	16	21	17	14	17	14	1	20	20	22	17	21		14
	2	16	21	17	15	17		2	21	21	22	17	22		
	3	16	21	18				3	21	21	22				
	4			18							22				
	5														
	Total	48	63	70	29	34	244	Total	62	62	88	34	43	289	
2nd	1	17	18	17	18	18	14	1	16	20	23	15	16		13
	2	18	19	18	19	19		2	16	20	23	15	17	(-1)	
	3		19	18				3	16	21	23				
	4			18				4							
	5			18				5							
	Total	35	56	89	37	37	254	Total	48	61	69	30	33	241	
3rd	1	17	17	18	16	22	15	1	17	18	18	19	18		14
	2	17	17	18	17	22		2	18	18	18	19	19	(-1)	
	3	17	18	18				3		19	18				
	4		18	18				4			18				
	5		19					5			19				
	Total	51	52	91	33	44	271	Total	35	55	91	38	37	256	
4th	1	18	17	16	14	23	13	1	17	17	22	16	21		14
	2	19	18	17	15	23		2	17	17	23	17	21	(+1)	
	3		18	18				3	18	17	23				
	4			18				4			23				
	5							5							
	Total	37	53	69	29	46	234	Total	52	51	91	33	42	269	
5th	1	19	24	20	19	23	13	1	19	17	23	15	23		12
	2	19	25	20	19	23		2	20	17	24	15	23	(-1)	
	3	20		20				3		18	24				
	4			21				4							
	5							5							
	Total	58	49	81	38	46	272	Total	39	52	71	30	46	238	
	All	310	335	503	202	251	1601	All	285	330	494	199	242	1550	

PRACTICE	CONTRACT	
K-2	K-1	
1-23	1-25	1 Section
24-47	26-50	2 Sections
48-71	51-75	3 Sections
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92+	101+	5 Sections

PRACTICE	CONTRACT	
3-5	2-5	
1-25	1-28	1 Section
26-51	29-56	2 Sections
52-77	57-84	3 Sections
78-103	85-112	4 Sections
104+	113+	5 Sections

Total Sections	BHES	BVES	MKES	PRES	WPES	By Grade
Pre-K	1		1			2
K	3	3	5	2	2	15
1	3	3	4	2	2	14
2	3	3	3	2	2	13
3	2	3	5	2	2	14
4	3	3	4	2	2	14
5	2	3	3	2	2	12
By School	17	18	25	12	12	84

Pre-K classes are Grant funded	2
FTE'S General Fund:	82

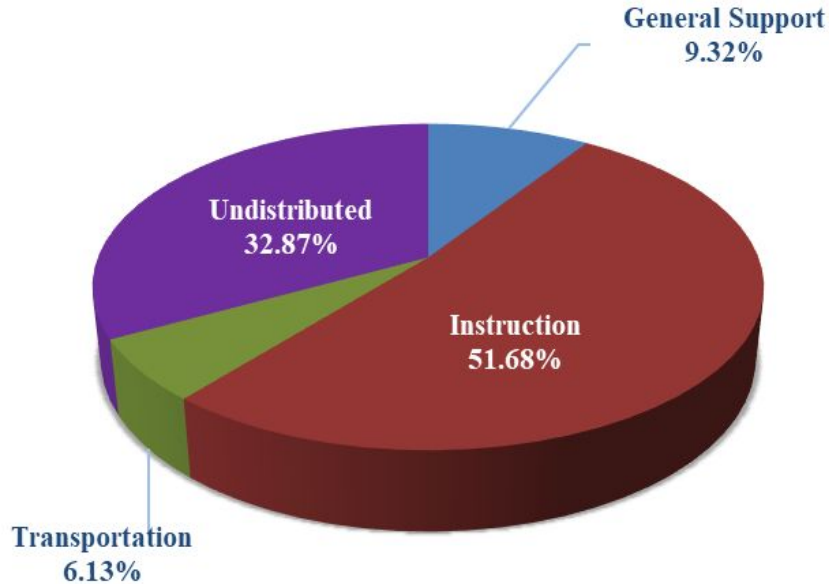
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# Secondary Enrollment Projections

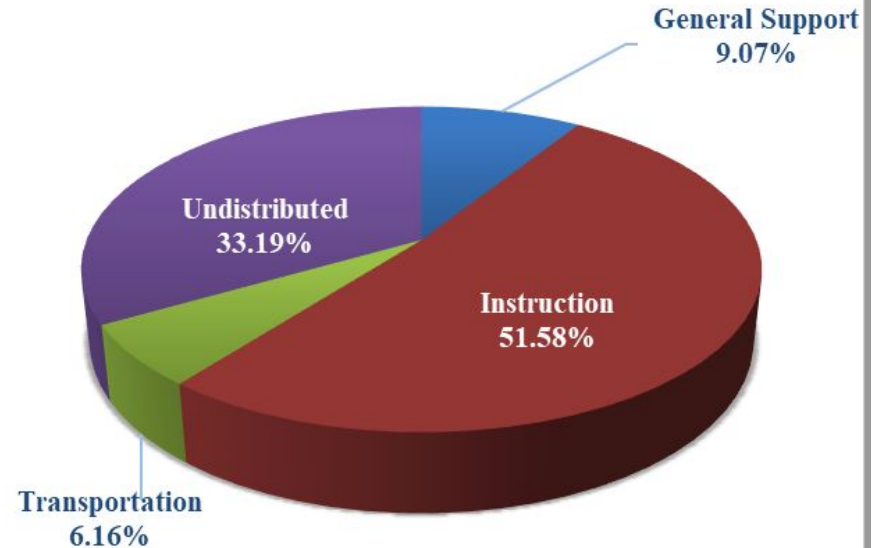
<b>FLMS ENROLLMENT: 2024-2025</b>					<b>TOTAL</b>	<b>FLMS PROJECTED ENROLLMENT: 2025-2026</b>					<b>TOTAL</b>
<b>GRADE</b>	<b>6</b>	<b>7</b>	<b>8</b>			<b>GRADE</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Total Students</b>	226	274	268		<b>768</b>	<b>Total Students</b>	272	226	274		<b>772</b>
<b>FLHS ENROLLMENT: 2024-2025 (inclusive of Hillside)</b>					<b>TOTAL</b>	<b>FLHS PROJECTED ENROLLMENT: 2025-2026 (inclusive of Hillside)</b>					<b>TOTAL</b>
<b>GRADE</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>		<b>GRADE</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	
<b>Total Students</b>	270	291	299	300	<b>1,160</b>	<b>Total Students</b>	268	270	291	299	<b>1,128</b>
	<b>TOTAL SECONDARY ENROLLMENT 24-25</b>				<b>1,928</b>		<b>TOTAL PROJECTED ENROLLMENT 25-26</b>				<b>1,900</b>

# Expenditures by Major Area

2024-2025 Budget



2025-2026 Budget





# District Reserves



<b><u>Fund Equity</u></b>	<b><u>Actual 2019-2020</u></b>	<b><u>Actual 2020-2021</u></b>	<b><u>Actual 2021-2022</u></b>	<b><u>Actual 2022-2023</u></b>	<b><u>Actual 2023-2024</u></b>
Unemployment Insurance	\$135,639	\$135,369	\$135,369	\$135,369	\$135,369
Retirement Benefits	\$2,545,093	\$4,499,826	\$4,499,826	\$4,499,826	\$3,749,826
Health Insurance	\$800,000	\$2,800,000	\$5,000,000	\$5,000,000	\$5,500,000
Insurance	\$62,843	\$62,843	\$62,843	\$62,843	\$62,843
Tax Certiorari	\$3,455,831	\$4,135,114	\$4,615,807	\$4,662,640	\$5,455,704
Employee Benefit Liability	\$527,536	\$553,560	\$555,134	\$596,607	\$569,263
Repair	\$103,218	\$103,218	\$103,218	\$103,218	\$103,218
Capital Reserve	\$100,000	\$100,000	\$100,000	\$100,000	\$350,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Other	\$1,643	\$1,643	\$0	\$20,583	\$20,729
Appropriated for Subsequent Year's Expenditures	\$1,373,148	\$999,974	\$396,500	\$1,467,000	\$155,000
Carryover Encumbrances	\$2,960,618	\$2,547,367	\$4,798,749	\$4,162,141	\$5,605,833
Unassigned	\$8,592,792	\$8,713,209	\$5,835,674	\$4,164,980	\$6,126,920
<b>Total Fund Equity</b>	<b>\$20,658,361</b>	<b>\$24,652,123</b>	<b>\$26,103,120</b>	<b>\$24,975,207</b>	<b>\$27,834,705</b>

# Estimated Tax Rates

Proposed Budget 2025-2026	\$160,835,000
Estimated Revenue Other Than Taxes	(\$14,212,273)
Appropriated Fund Balance	(\$314,018)
Amount To Be Raised By Taxes	\$146,308,709

	Town of Bedford	Town of Mt. Kisco	Town of Pound Ridge	Town of New Castle	Town of North Castle	Total
Assessed Value	\$421,390,085	\$290,942,654	\$363,741,097	\$70,123,999	\$4,181,645	\$1,150,379,480
Exemption	\$0	\$0	\$0	\$0	\$0	N/A
Net Valuation	\$421,390,085	\$290,942,654	\$363,741,097	\$70,123,999	\$4,181,645	N/A
Equalization Rate	8.12%	14.03%	12.86%	14.07%	1.80%	N/A
Full Value	\$5,189,533,067	\$2,073,718,133	\$2,828,468,872	\$498,393,738	\$232,313,611	\$10,822,427,421
Percentage of Tax	47.951655%	19.161303%	26.135254%	4.605194%	2.146594%	100.0000000%
Tax Levy	\$70,157,447	\$28,034,655	\$38,238,152	\$6,737,799	\$3,140,654	\$146,308,709
Plus Tax to be Collected	\$0	\$0	\$0	\$0	\$0	\$0
Less Tax Previously Collected	\$0	\$0	\$0	\$0	\$0	\$0
Net Tax Levy	\$70,157,447.47	\$28,034,655.35	\$38,238,152.41	\$6,737,799.35	\$3,140,654.42	\$146,308,709
Estimated Tax Rate 2025-2026	\$166.490504	\$96.358011	\$105.124641	\$96.084072	\$751.057161	N/A
(per \$1,000 of assessed value)						
Final Tax Rate 2024-2025	\$161.535992	\$99.921577	\$95.923005	\$92.696899	\$831.463095	N/A
(per \$1,000 of assessed value)						
Dollar Change	\$4.954512	-\$3.563567	\$9.201637	\$3.387173	-\$80.405934	N/A
Percentage Change	3.07%	-3.57%	9.59%	3.65%	-9.67%	N/A

# Key Information

- If 2024-25 budget were to be rolled over as-is to 2025-26:
  - Expenditures by major area would not change much
  - 2025-26 baseline is projected to require use of about \$315K in reserves- any items added to the budget will also come from reserves
  - Tax cap calculation is 3.44%
- Reserves have grown by about \$7M over last 5 years



# Key Information

- Enrollment and sections are relatively stable overall
- Our range of school sizes can create unevenness in class sizes when allocating sections according to established guidelines.
- Title I funds were applied in 24-25 to lower class sizes in 2 sections at MKES; **82 General Fund sections** plus 2 from Title I = 84 sections total.



# Key Information

- This 25-26 proposal assumes using general fund *only* to staff all elementary sections. We can technically meet our class-size standards with 80 sections, however some outlying conditions likely warrant using 2 additional sections from the general fund (totalling the same 82 sections as last year) to address:
  - 1 class at BVES with an outlying projected size
  - 1 class at MKES where data indicate the need for extra support
- This will free up \$240K in Title I funds for MKES in 2025-26 while keeping General Fund staffing costs constant.



# Other Considerations

- Slightly ahead of schedule on right sizing plan
- Significant capital facilities needs exist
- Budget stability remains a priority
- Sustainably funding Success Plan priorities in a way that distributes opportunities across a broad spectrum of student cohorts



# Other Considerations

- Investments in non-recurring items have a different impact over time than recurring items
- Potential near-term impacts to bear in mind:
  - Special Education Study Action Plan may potentially require significant investments to achieve goals
  - DLBE Study to be conducted in 2025-26 may result in needed investments to achieve outcome goals
  - State/Federal Aid may not be maintained at current levels



# Priorities Guiding Budget Development

- Sustain & build continuity & program capacity
- Meet compliance requirements & maintain appropriate staffing ratios
- Respond to data in making decisions
- MTSS supports and results from Special Education Study (Goal 3 of Success Plan)
- Safety & security; both physical and emotional





# Straw Design for Non-Recurring Items

- **Refurbish elementary playground equipment-** prioritized based on assessed condition- establish a future maintenance schedule (\$200K annually est.)
- **Classroom phones-** Starting with WPES (\$80K est.) and FLHS (\$120K est.) Create schedule for future installations at MKES, BHES & FLMS
- Installation of **PA systems**; integrate into lockdown systems- start with PRES (\$120K); establish a schedule for future where needed



# Straw Design for Non-Recurring Items

- **System notification alarms** to notify O & M staff of any outages or failures 24/7 (\$50K est.)
- **1 Vehicle & 1 Backhoe for facilities & 1 Bucket vehicle for technology** to share with facilities (est. \$225K est.)
- **AED Replacements** (\$30K est.)
- **Other Capital Investments** (\$225K) additional to fund most necessary items
- **DLBE Independent Review-** (\$70K est.)



# Capital Needs    Unscheduled

- ***Note:** examples below will vastly exceed the available recommended \$250K; remaining items exceeding this amount will be deferred to future years and prioritized (along with other items) through a comprehensive multi-year plan based on Building Conditions Survey and consultation with District and Architect. Item examples include:*
  - **Roof/cupola repairs** & exterior door replacements, at MKES; roof repairs at other schools
  - **Generator** to maintain critical systems- one per school per year (est. \$250K each)
  - **Exterior Paint** at BVES (est. pending)
  - **Bathroom renovations** at all schools (latest estimate \$190K for 6 bathrooms at FLHS)
  - **Expand cooled spaces** to comply with new temperature law
  - **Upgrading fire alarm** systems (est. pending)
  - **Furniture replacement**- cycle- district standard
  - **STEAM labs** in every elementary school library
  - **Mary Lou Meese Theater Lighting System**- failing (\$500k est.)



# Straw Design for Recurring Items

- **Adolescent Mental Health Clinic** support via Northwell (\$65K after aid)
- **Elementary change to 5 day rotation**, adding PE/Health- Addresses mandated PE/health compliance requirements, improves schedule flexibility & coherence (\$120K est.)
- **Add District Safety Coordinator** through BOCES (\$85K after aid est.)
- **Add JV Boys B soccer team** (\$20K)
- **Add Safety Monitor** to MKES (\$60K est.)
- **Additional ESOL Teacher** at MKES (\$120K est.)
- **Expenditures moved from Title I to General Fund** (est. \$150K in addition to \$240K (2 FTE) no longer applied to lowering 2 sections at MKES).



# Potential Recurring Items    **\*Unscheduled**

- Middle School Dean (\$75K est.)
- Spanish Zone Instructional Specialist at MKES (\$120K est.)
- 1-3 FTE to further reduce and smooth elementary section sizes (\$120 - 360K)
- Bilingual Social Worker(s) (\$120 - 240K est.)
- Additional FLMS Safety Monitor (\$70K est.)
- Guidance Counselors 2.5-3 FTE (\$280K - 360K)

*\*A partial list of potential items for future consideration but not proposed as part of this straw design*



# Some Potentially Budget-Neutral Opportunities Under Consideration

- Summer Credit Recovery
- Add 1 Groundsperson to create a rotating grounds team for elementary schools
- Reinstate FLHS Assistant Principal position



# Summary- Use of Reserves for Discussion

*In preparation for the Superintendent's Budget presentation on March 19, it would be helpful to understand through discussion the Board's perspective on use of reserves. One set of possibilities as illustrated here include:*

- 2025-26 Budget Baseline \$ 315K
- Potential Non-Recurring as presented \$ 1M
- Potential Recurring as presented \$ 620K
- **Total of above \$ 1.935M**
- If levy less than cap \$500K (one e.g.) \$ 500K
- **Total of above as presented \$2.435M**



# Budget Calendar



- ✓ **January 15, 2025** - Budget Overview
- ✓ **February 5, 2025** - Revised budget timeline discussion
- ✓ **February 26, 2025** - Full budget presentation. Budget changes by department, revenue, cash reserves, tax cap, tax rate projections
- ✓ **March 12, 2025** - Discussion of proposed non-recurring and recurring budget additions
- March 19, 2025** - Superintendent's Budget Presentation & Deliberations
- March 26, 2025** - Budget Deliberations
- April 9, 2025** - Budget Deliberations
- April 23, 2025** - Budget Adoption