

**Bedford Central School
District
Superintendent's Budget
2025-26**

Bright Future - Solid Foundation





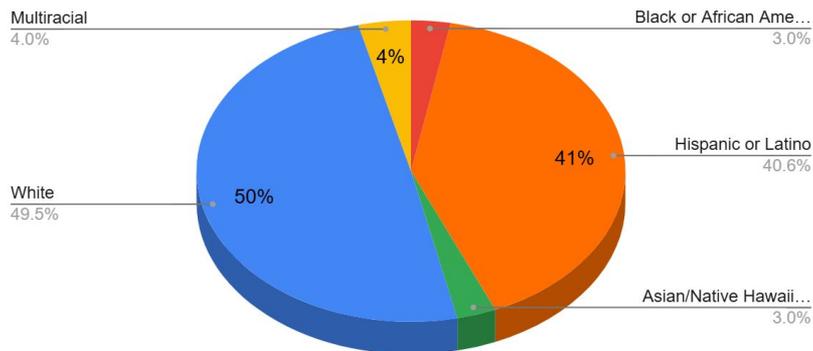
Dr. Rob Glass

Superintendent, Bedford Central School District



Who are Our BCSD Students?

2024 BCSD Ethnicity Demographics



BCSD 2024 Demographics by Ethnicity:

District Enrollment: **3,498**

Ethnicity:

White: 50%

Hispanic: 41%

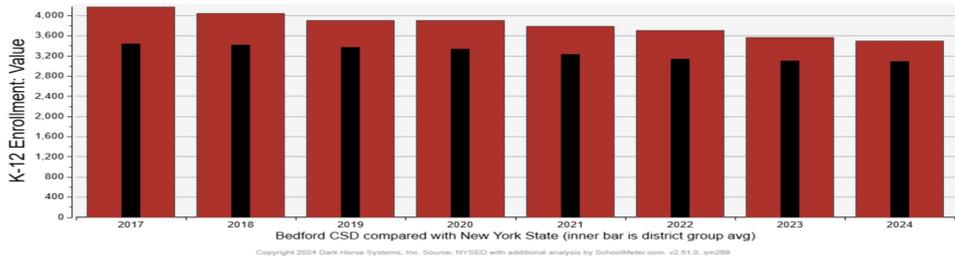
Multiracial: 4%

Black: 3%

Asian: 3%

Source: *NYSED School Enrollment Data*

K-12 Enrollment Trend

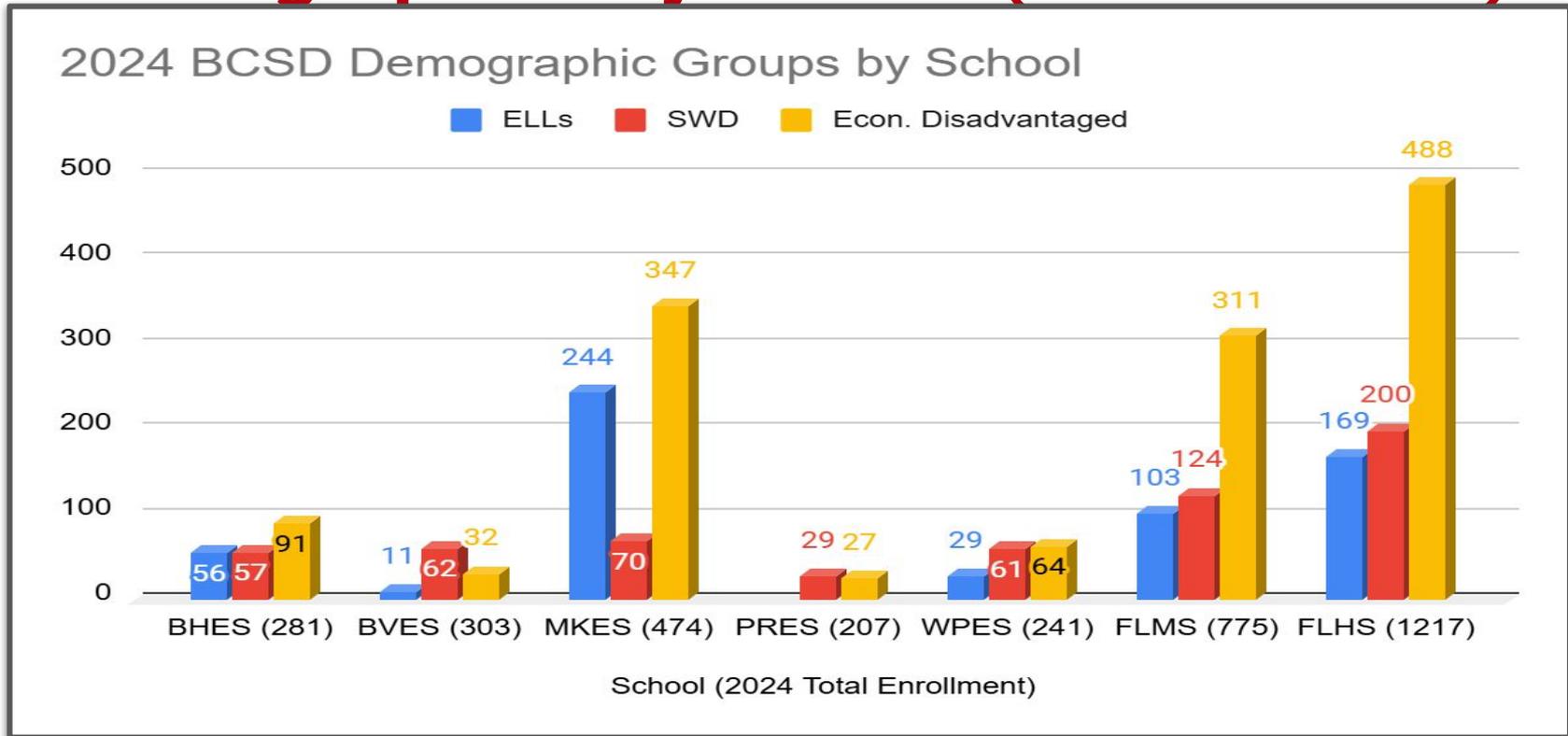


2017-2024 BCSD Enrollment Trends in Comparison to NYS



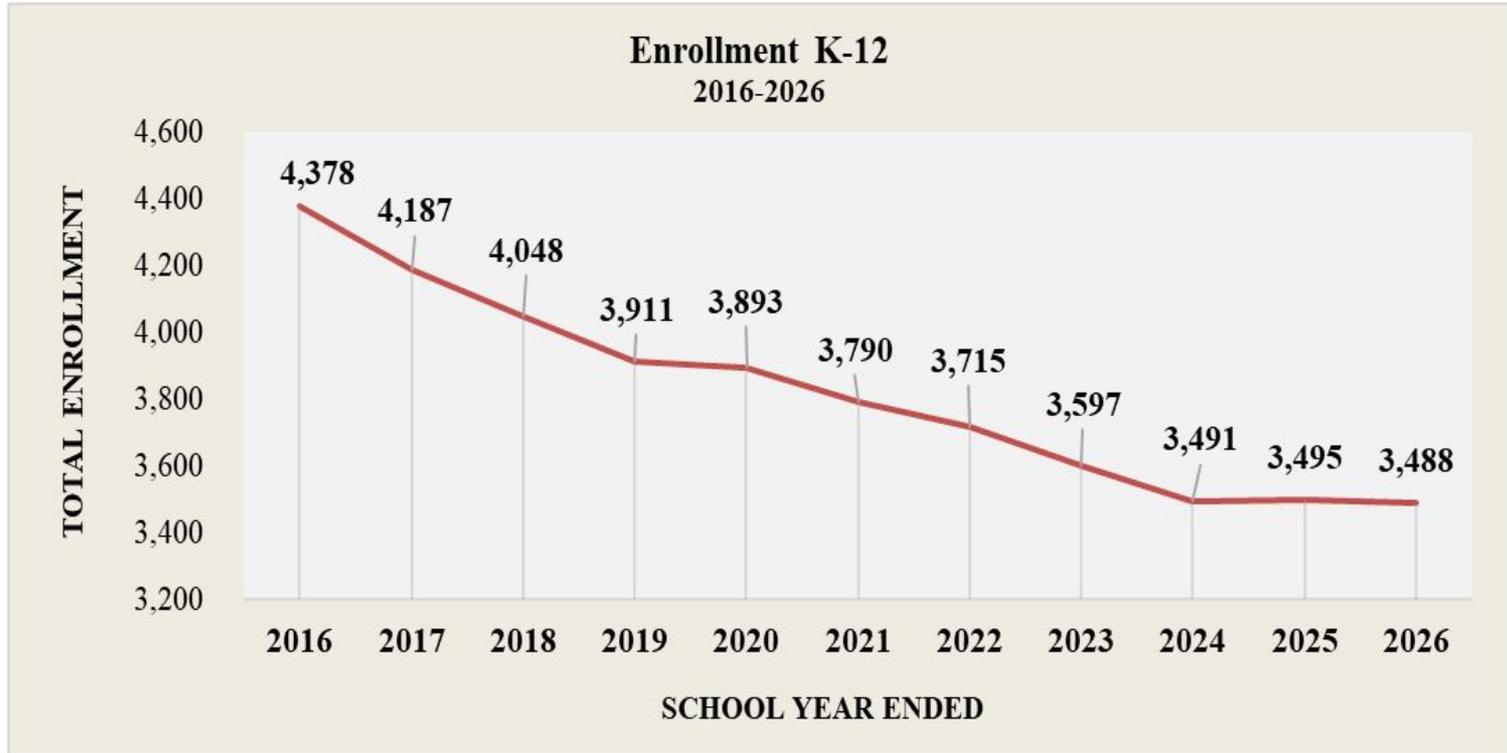
Bright Future - Solid Foundation

Demographics by School (Grades K-12)



Bright Future - Solid Foundation

Enrollment Trend K-12



Bright Future - Solid Foundation

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
TOTAL	49	49	84	34	41	257*
Grade 1	20, 21, 21	20, 21, 21	22, 22, 22, 22	17, 17	21, 22	14 sections
TOTAL	62	62	88	34	43	289
Grade 2	16, 16, 16	20, 20, 21	17, 17, 17, 18	15, 15	16, 17	14 sections
TOTAL	48	61	69	30	33	241
Grade 3	17, 18	18, 18, 19	18, 18, 18, 18, 19	19, 19	18, 19	14 sections
TOTAL	35	55	91	38	37	256
Grade 4	17, 17, 18	17, 17, 17	22, 23, 23, 23	16, 17	21, 21	14 sections
TOTAL	52	51	91	33	42	269
Grade 5	19, 20	17, 17, 18	17, 18, 18, 18	15, 15	23, 23	13 sections
TOTAL	39	52	71	30	46	238
TOTAL SECTIONS	16	18	26	12	12	84
ESTIMATED TOTAL	285	330	494	199	242	1550

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



Bright Future - Solid Foundation

Secondary Enrollment Projections

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



Bright Future - Solid Foundation

Key Information

- Enrollment and sections are relatively stable overall
- Slightly ahead of schedule on right sizing plan
- Significant capital facilities needs exist
- Budget stability remains a priority
- Reserves have grown by about \$7M over last 5 years



Considerations on the Horizon

- Investments in non-recurring items have a different impact over time than recurring items.
- 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 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- physical and emotional



Non-Recurring Items

- DLBE Independent Review & initial actions (\$100K)
- Special Education Study & initial actions (\$150K)
- Tech Equipment Lease increase (\$25K/yr for 4 years; semi-recurring)
- **Capital Improvement Items-** *Vetted and prioritized by the Facilities & Finance Committee on an ongoing basis: e.g. Refurbish playgrounds; safety & alarms; Building Conditions Survey items; (transfer to capital and Capital H fund totaling \$1.23M)*
- **Vehicle replacement** (\$80K)
- **Full STEAM Ahead-** seek grant partnership, start w/ one space (\$50K)
- **AED replacements** (\$30K)



Recurring Items

- Add 2 sections to Elementary Classrooms (Title 1) (\$280K)
- Adolescent Mental Health Clinic via Northwell (\$65K after aid)
- Elementary change to 5 day rotation (\$120K)
- Add District Safety Coordinator (\$85K after aid)
- Add JV Boys B soccer team (\$20K)
- Additional ESOL Teacher at MKES (\$120K)
- Reinstate FLMS Dean (\$75K)
- Expenditures moved from Title I to General Fund (\$150K)



2024-25 Current Title I Funding (\$779,838):

- **Professional Salaries (\$514,912):** 2 FTE Classroom Teachers, 3 Bilingual Instructional Assistants for at-risk support, After-school group home tutoring, Summer programming, Family engagement events, Flagway math mentoring program, Phonics before school program, Fitness after school program, Bilingual EZ/SZ additional planning (BTA stipend)
- **Support Staff Salaries (\$86,750):** Grant management clerical support, Childcare services for family events, Summer program Teacher Aide support, Parent as Educator program
- **Purchased Services (\$129,088):** Flagway Math Program, Transportation Summer program, DLBE conference, Biliteracy Literacy Consultant/Parent Training (Mario Palma)
- **Supplies & Materials (\$42,308):** Summer program materials, homeless student supplies, nutritional snacks and water bottles
- **Travel Expenses (\$6,780):** Parent as Educator home visits (birth-age 5); Flagway trainers, DLBE conference travel expenses

Title I Funding Shifts

Items for which Title I funds were used in 2024-25 and for which we do not anticipate using Title I funds in 2025-26 (\$390,500):

Note- The items and costs below may be different in the 2025-26 General Fund budget once adopted. We are not committing to these expenditures for the 2025-26 General Fund Budget:

- 2 FTE Classroom Teachers (\$240,000)
- Bilingual Additional Planning: BTA stipend (\$67,500)
- DLBE Conference Attendance (\$3,000)
- Bilingual Literacy Consultant (\$80,000)

[BCSD Title IA Information & Approved FS-10 Budget 2024-2025](#)



Budget-Neutral

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



Summary

- **Additional Non Recurring Funds Available for use in 2025-26:**
 - Transfer From Debt Service Reserve (revenue) \$630K
 - Appropriated to Taxpayers \$150K
 - Adjusted 24-25 expense projection (fuel oil) \$300K
- **Additional Net Funds Available in 25-26 budget** **\$1.080M**

- **Net Effect:**
 - Reduction of Levy to 2.99% Increase
 - Additional 2 teachers from Title 1 Grant \$280K



Capital Funds Available for Projects

- Capital Fund (H) Available for Capital Projects balance = \$780K
- General Fund (A) 25-26 Budget Transfer to Capital = \$500K
- Total Available for Capital Projects = \$1.28M



Expenditures by Category

	2024-2025 Budget	2025-2026 Budget	Increase/ (Decrease)
Salaries	\$ 77,500,075	\$ 79,087,960	\$1,587,885
Employee Benefits	\$ 41,480,985	\$ 42,954,720	\$1,473,735
Contractual	\$ 25,321,665	\$ 26,725,250	\$1,403,585
Equipment	\$ 275,770	\$ 216,395	(\$59,375)
Materials and Supplies	\$ 1,502,705	\$ 1,552,530	\$ 49,825
Principal and Interest	\$ 9,023,800	\$ 9,628,645	\$ 604,845
Interfund Transfers	\$ 720,000	\$ 800,000	\$ 80,000
TOTAL EXPENDITURES	\$155,825,000	\$160,965,500	\$5,140,500



Bright Future - Solid Foundation

Expenditures by Major Area

	2024-2025 Budget	2025-2026 Budget	Increase/ (Decrease)
General Support	\$14,517,135	\$14,289,220	(\$ 227,915)
Instruction	\$80,530,930	\$83,388,150	\$2,706,720
Transportation	\$ 9,552,150	\$ 9,904,765	\$ 352,615
Undistributed	\$51,224,785	\$53,383,365	\$2,158,580
TOTAL EXPENDITURES	\$155,825,000	\$160,965,500	\$5,140,500



Bright Future - Solid Foundation

Expense Categories Explained

The proposed 2025-2026 budget of \$ 160,815,000 reflects a budget to budget increase of (+) 3.2% and a tax levy increase of 2.99%.

GENERAL SUPPORT includes expenditures associated with the funding of the Board of Education, District Clerk, District Meeting, Central Administration, Finance, Legal, Personnel, Operations and Maintenance of Plant, Central Printing, Data Processing and the cost of special items such as Tax Certiorari claims and Risk Management costs.

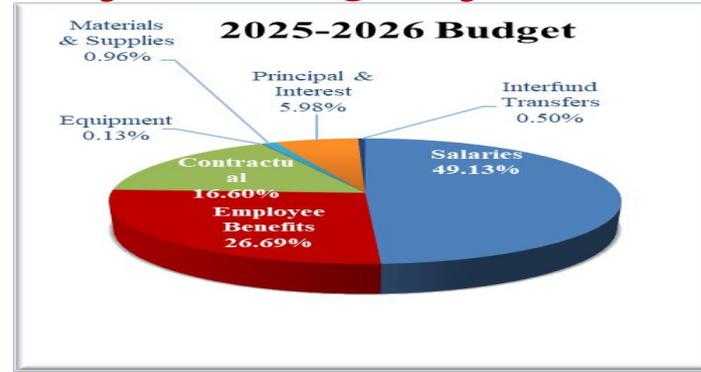
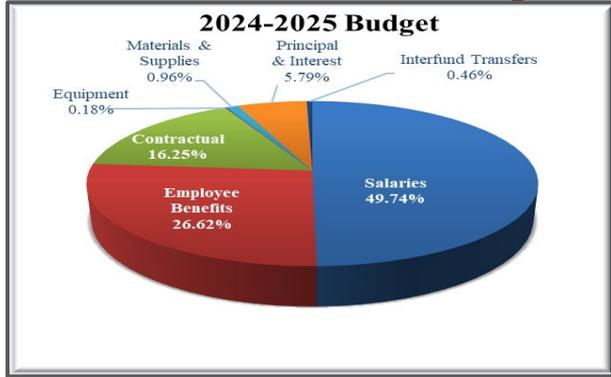
INSTRUCTION includes expenditures for all instruction programs including Curriculum Development, Supervision, Teaching Regular School, Special Education, Library, Computer Assisted Instruction, Guidance, ESL, Health Services, Psychological Services, Social Work Services, Pupil Services, Co-Curricular activities & Interscholastic Athletics.

TRANSPORTATION provides funds for all home to school student transportation, including mandated transportation of students to private schools within a 15 mile radius of their residence.

UNDISTRIBUTED includes Employee Benefits, Debt Service & Transfers to Other Funds.



Expenditures by Category



	2024-2025 Budget	2025-2026 Budget	Increase/ (Decrease)
Salaries	\$77,500,075	\$79,087,960	\$1,587,885
Employee Benefits	\$41,480,985	\$42,954,720	\$1,473,735
Contractual	\$25,321,665	\$26,725,250	\$1,403,585
Equipment	\$275,770	\$216,395	(\$59,375)
Materials & Supplies	\$1,502,705	\$1,552,530	\$49,825
Principal & Interest	\$9,023,800	\$9,628,645	\$604,845
Interfund Transfers	\$720,000	\$800,000	\$80,000
TOTAL EXPENDITURES	\$155,825,000	\$160,965,500	\$5,140,500

SALARIES of teachers, administrators, aides, clericals, custodians, tradesmen, nurses and other district personnel.

EMPLOYEE BENEFITS include social security, health insurance, workers' compensation, life insurance, union welfare and Teachers' Retirement System and Employees' Retirement System Pension costs.

CONTRACTUAL represents all purchase services including the transportation contract, BOCES services, insurance, tuition, utilities, professional and technical services and the upkeep of buildings and grounds. Included in this category are the lease of copiers district-wide and textbook and software purchases.

EQUIPMENT includes monies budgeted for the purchase of new and replacement instructional and non-instructional equipment.

MATERIALS & SUPPLIES include all instructional materials as well as office supplies and supplies related to buildings and grounds.

PRINCIPAL & INTEREST include the payment of debt service on existing bonds.

INTERFUND TRANSFERS include funds to be transferred to government funds other than the General Fund. This includes the payment of monies to the Special Aid Fund for the Special Education Extended Year Program and the transfer to Capital Fund for repairs to the district facilities.



General Support

Budget Section	2024-2025 Budget	2025-2026 Budget	Increase/ (Decrease)	Percentage Change
Board of Education	\$28,425	\$28,425	\$0	0.00%
District Clerk	\$17,465	\$18,620	\$1,155	6.61%
District Meeting	\$29,100	\$29,100	\$0	0.00%
Chief School Administrator	\$400,300	\$404,625	\$4,325	1.08%
Business Administration	\$971,020	\$915,710	(\$55,310)	-5.70%
Auditing	\$77,570	\$81,070	\$3,500	4.51%
Treasurer	\$142,800	\$146,370	\$3,570	2.50%
Purchasing	\$16,800	\$16,800	\$0	0.00%
Legal	\$513,000	\$513,000	\$0	0.00%
Human Resources	\$516,610	\$592,730	\$76,120	14.73%
Public Information Services	\$155,620	\$160,480	\$4,860	3.12%
Operation of Plant	\$7,160,525	\$6,780,640	(\$379,885)	-5.31%
Maintenance of Plant	\$1,810,430	\$1,810,505	\$75	0.00%
Central Storeroom	\$6,000	\$6,000	\$0	0.00%
Central Printing & Mailing	\$5,500	\$5,500	\$0	0.00%
Central Data Processing	\$849,660	\$925,705	\$76,045	8.95%
Unallocated Insurance	\$644,870	\$679,070	\$34,200	5.30%
School Association Dues	\$29,380	\$29,380	\$0	0.00%
Judgments & Claims/Refund on Real Property Taxes	\$0	\$0	\$0	0.00%
BOCES Administrative Services	\$1,142,060	\$1,145,490	\$3,430	0.30%
Total General Support	\$14,517,135	\$14,289,220	(\$227,915)	-1.57%



Bright Future - Solid Foundation

Budget Section	2024-2025 Budget	2025-2026 Budget	Increase/ (Decrease)	Percentage Change
Curriculum Development & Supervis	\$541,705	\$548,850	\$7,145	1.32%
School Supervision	\$4,338,075	\$4,372,420	\$34,345	0.79%
In-Service Training	\$495,580	\$663,065	\$167,485	33.80%
Teaching Regular School	\$41,247,250	\$42,047,810	\$800,560	1.94%
Programs - Special Education	\$18,837,190	\$20,318,190	\$1,481,000	7.86%
ESL Program	\$3,288,005	\$3,234,685	-\$53,320	-1.62%
Occupational Education	\$1,233,945	\$1,394,810	\$160,865	13.04%
School Library	\$832,175	\$859,230	\$27,055	3.25%
Educational Television	\$24,385	\$24,385	\$0	0.00%
Computer Assisted Instruction	\$2,759,955	\$2,820,065	\$60,110	2.18%
PPS/Attendance	\$441,860	\$452,660	\$10,800	2.44%
Guidance	\$1,855,045	\$1,918,810	\$63,765	3.44%
Health Services	\$964,585	\$967,445	\$2,860	0.30%
Psychological Services	\$1,585,070	\$1,579,315	-\$5,755	-0.36%
Social Work Services	\$838,980	\$924,285	\$85,305	10.17%
Co-Curricular Activities	\$200,000	\$200,000	\$0	0.00%
Interscholastic Athletics	\$1,047,125	\$1,062,125	\$15,000	1.43%
Total Instruction	\$80,530,930	\$83,388,150	\$2,857,220	3.55%

Budget Section	2024-2025 Budget	2025-2026 Budget	Increase/ (Decrease)	Percentage Change
District Transportation	\$220,585	\$226,850	\$6,265	2.84%
Contract Transportation	\$9,327,065	\$9,673,415	\$346,350	3.71%
Transportation - BOCES	\$4,500	\$4,500	\$0	0.00%
Total Transportation	\$9,552,150	\$9,904,765	\$352,615	3.69%
Employee Benefits	\$41,480,985	\$42,954,720	\$1,473,735	3.55%
Debt Service	\$9,023,800	\$9,628,645	\$604,845	6.70%
Transfers	\$720,000	\$800,000	\$80,000	11.11%
Total Undistributed	\$51,224,785	\$53,383,365	\$2,158,580	4.21%
TOTAL BUDGET	\$155,825,000	\$160,965,500	\$5,140,500	3.30%



Bright Future - Solid Foundation

Revenue by Major Source

	2023-2024	2024-2025	2025-2026	Increase/ (Decrease)
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Property Tax	\$137,271,232	\$141,436,467	\$145,659,209	\$4,372,742
Sales Tax	\$3,068,356	\$2,950,000	\$3,000,000	\$50,000
Non-Tax Sources	\$4,229,080	\$2,611,050	\$2,630,630	\$19,580
State Aid	\$9,870,895	\$8,672,559	\$9,211,643	\$539,084
Fund Balance	<u>\$0</u>	<u>\$154,924</u>	<u>\$464,018</u>	<u>\$309,094</u>
TOTAL REVENUE	<u>\$154,439,563</u>	<u>\$155,825,000</u>	<u>\$160,965,500</u>	<u>\$5,140,500</u>

Revenue for the 2024-2025 school budget is derived from the following major categories:

REAL PROPERTY TAX (Tax Levy) is the portion of the budget not covered by other revenue.

SALES TAX is an estimate of the school district's share of sales tax collected by Westchester County.

NON-TAX SOURCES Include interest earned on investments, rental of school facilities, charge for health services for students attending non-public schools within the Bedford district but residing in other districts, reimbursement for insurance claims and other miscellaneous revenue.

STATE AID is determined by the New York State Legislature as a result of their annual budget legislation.

FUND BALANCE is the amount of unreserved fund balance (cash reserves) that is appropriated to support the subsequent year's budget.



Prior Year Tax Levy (2024-2025)

\$141,436,467

Tax Cap Calculation

Add:

Bedford CSD Tax Base Growth Factor	1.0112	\$1,584,088
Prior Year P.I.L.O.T. payments		\$0

Subtract Prior Year:

Court Ordered Judgements Exceeding 5% of Tax Levy		\$0
Capital Expense from 2023-2024 Budget	(\$9,024,641)	(\$8,680,119)
Building Aid per NYSED Projection Report	\$344,522	
Use of cash reserves to offset capital expenditures		\$0

Total Prior Year Exclusions

(\$7,096,031)

Adjusted Prior Year Tax Levy

\$134,340,436

Add:

Increase Factor (lower of CPI or 2.0%)	2.0000%	\$2,686,809
--	---------	-------------

Subtract:

Subsequent year P.I.L.O.T. Payments		\$0
-------------------------------------	--	-----

Total Baseline Levy Adjustments

\$2,686,809

Baseline Tax Levy for 2025-2026 (Before Exclusions)

\$137,027,245

Court Ordered Judgements Exceeding 5% of tax Levy \$0

Capital Expense from 2025-2026 Budget (Debt Service) \$8,989,065

Transfers to Capital (Expected to be expended in 2025-2026) \$500,000

BOCES Capital Projects Expenditures \$140,421 \$9,281,464

Building Aid per Governor's, or Final Legislative Budget (\$348,022)

Use of Cash Reserves to offset Capital Expenditures \$0

ERS Exemption \$0 0.00% \$0

TRS Exemption \$0 0.00% \$0

Carryover (see available carryover worksheet) \$0

Total 2025-2026 Exemptions \$9,281,464

Estimated Allowable Tax Levy 2025-2026 3.44% \$146,308,709

Current Estimated 2025-2026 Tax Levy 2.99% \$145,659,209

Over/(Under) Allowable Tax Levy (\$649,500)



Bright Future - Solid Foundation

District Reserves

<u>Fund Equity</u>	<u>Actual</u> <u>2019-2020</u>	<u>Actual</u> <u>2020-2021</u>	<u>Actual</u> <u>2021-2022</u>	<u>Actual</u> <u>2022-2023</u>	<u>Actual</u> <u>2023-2024</u>
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
Total Fund Equity	\$20,658,361	\$24,652,123	\$26,103,120	\$24,975,207	\$27,834,705



Bright Future - Solid Foundation

Estimated Tax Rates

	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	\$69,846,001	\$27,910,203	\$38,068,404	\$6,707,889	\$3,126,712	\$145,659,209
Plus Tax to be Collected	\$0	\$0	\$0	\$0	\$0	\$0
Less Tax Previously Collected	\$0	\$0	\$0	\$0	\$0	\$0
Net Tax Levy	\$69,846,001.47	\$27,910,202.69	\$38,068,403.94	\$6,707,888.62	\$3,126,712.29	\$145,659,209
Estimated Tax Rate 2025-2026 <i>(per \$1,000 of assessed value)</i>	\$165.751412	\$95.930254	\$104.657968	\$95.657531	\$747.723035	N/A
Final Tax Rate 2024-2025 <i>(per \$1,000 of assessed value)</i>	\$161.535992	\$99.921577	\$95.923005	\$92.696899	\$831.463095	N/A
Dollar Change	\$4.215420	-\$3.991323	\$8.734963	\$2.960632	-\$83.740060	N/A
Percentage Change	2.61%	-3.99%	9.11%	3.19%	-10.07%	N/A

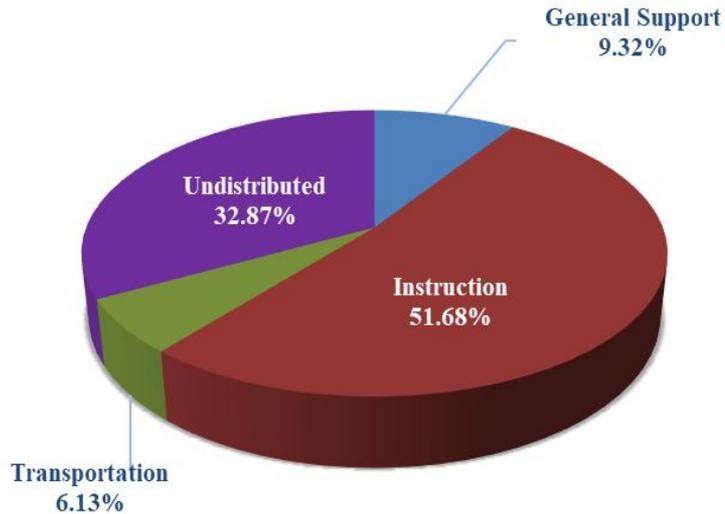
Proposed Budget 2025-2026	\$160,965,500
Estimated Revenue Other Than Taxes	(\$14,842,273)
Appropriated Fund Balance	(\$464,018)
Amount To Be Raised By Taxes	\$145,659,209



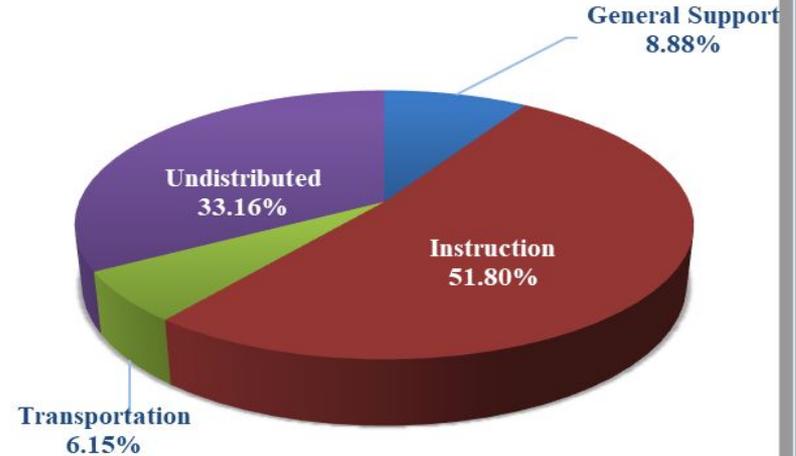
Bright Future - Solid Foundation

Expenditures by Major Area

2024-2025 Budget



2025-2026 Budget



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** - Elem. sectioning; Title I; Elem schedule rotation
- ✓ **March 26, 2025** - Superintendent's Budget & Budget Deliberations
- April 9, 2025** - Budget Deliberations
- April 23, 2025** - Budget Adoption

