

Bedford Central School District

Budget Work Session #4

2026-2027 Superintendent's Budget

Excellence Driven, Value Focused

March 25, 2026



Agenda

- 1) District Demographics & Student Achievement
- 2) Enrollment Projections & Strategic Sectioning
- 3) About the 2026-27 Budget
- 4) What Does This Budget Accomplish
- 5) Budget Overview
- 6) Projected Expenditures
- 7) Projected Revenue
- 8) Voter Information & BOE Election

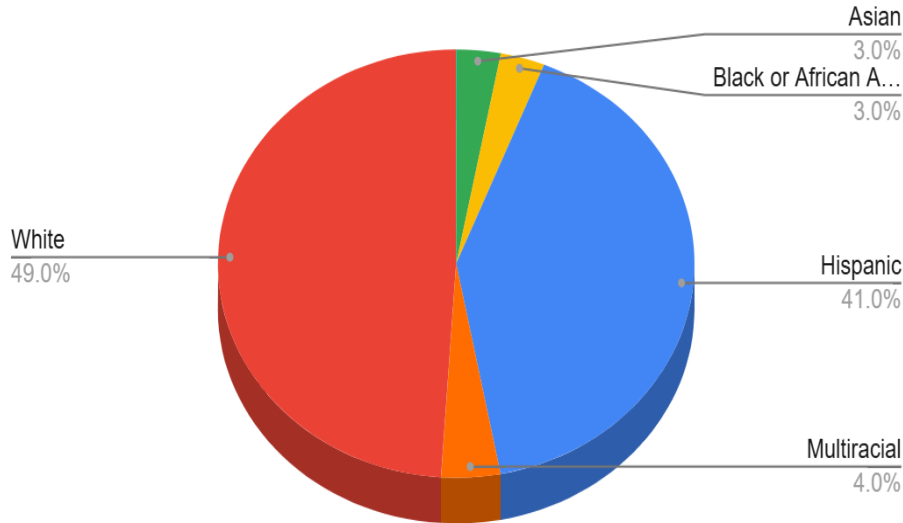


District Demographics & Student Achievement

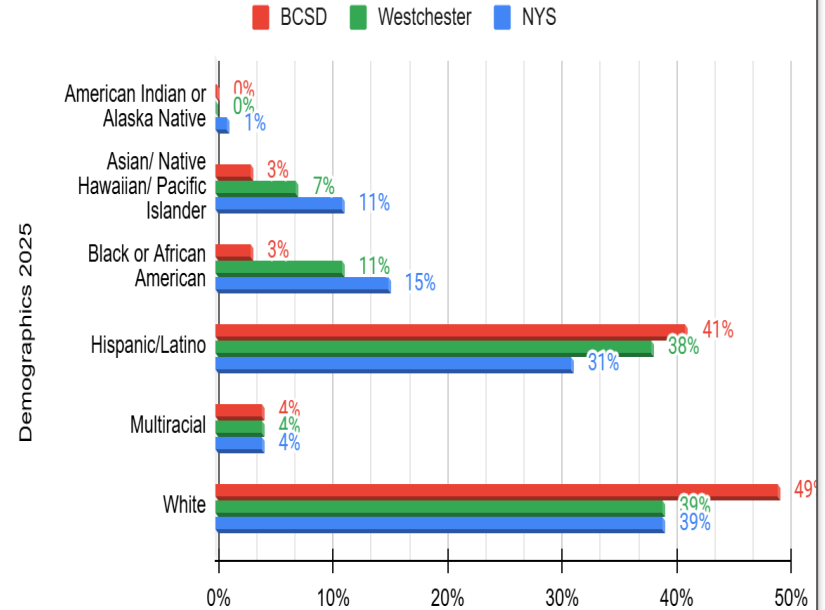


Who Are Our BCSD Students?

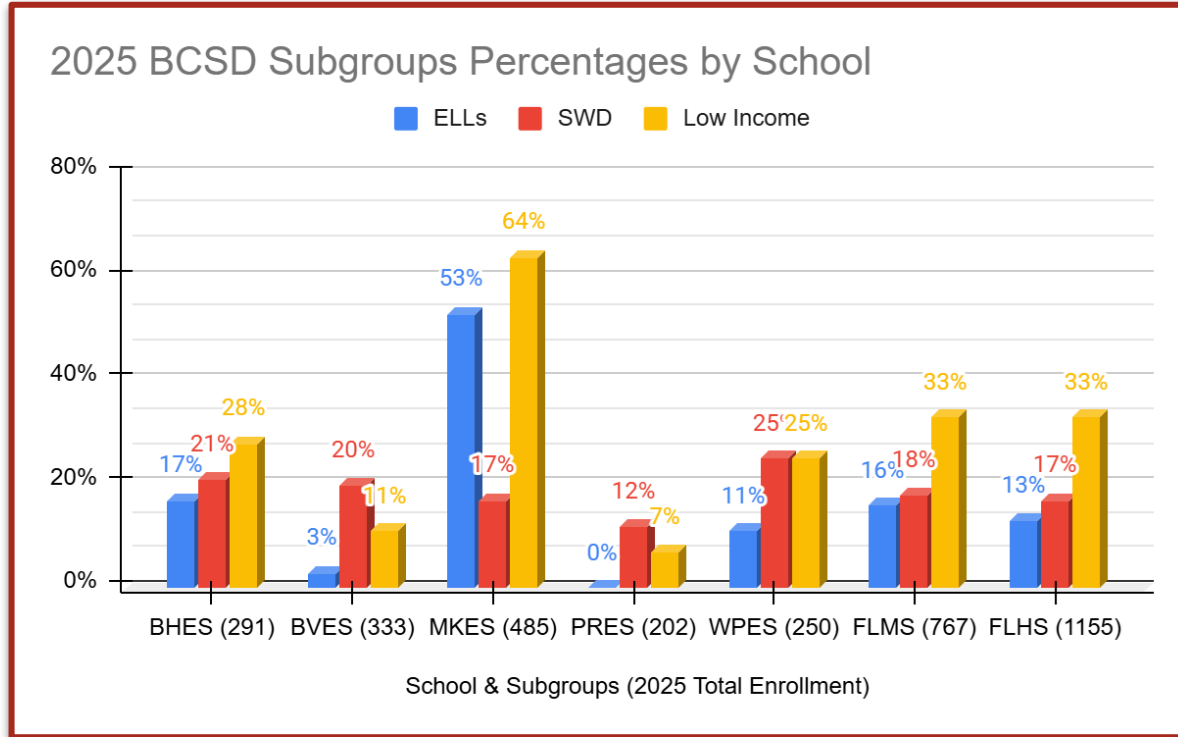
BCSD Demographics - October 2025



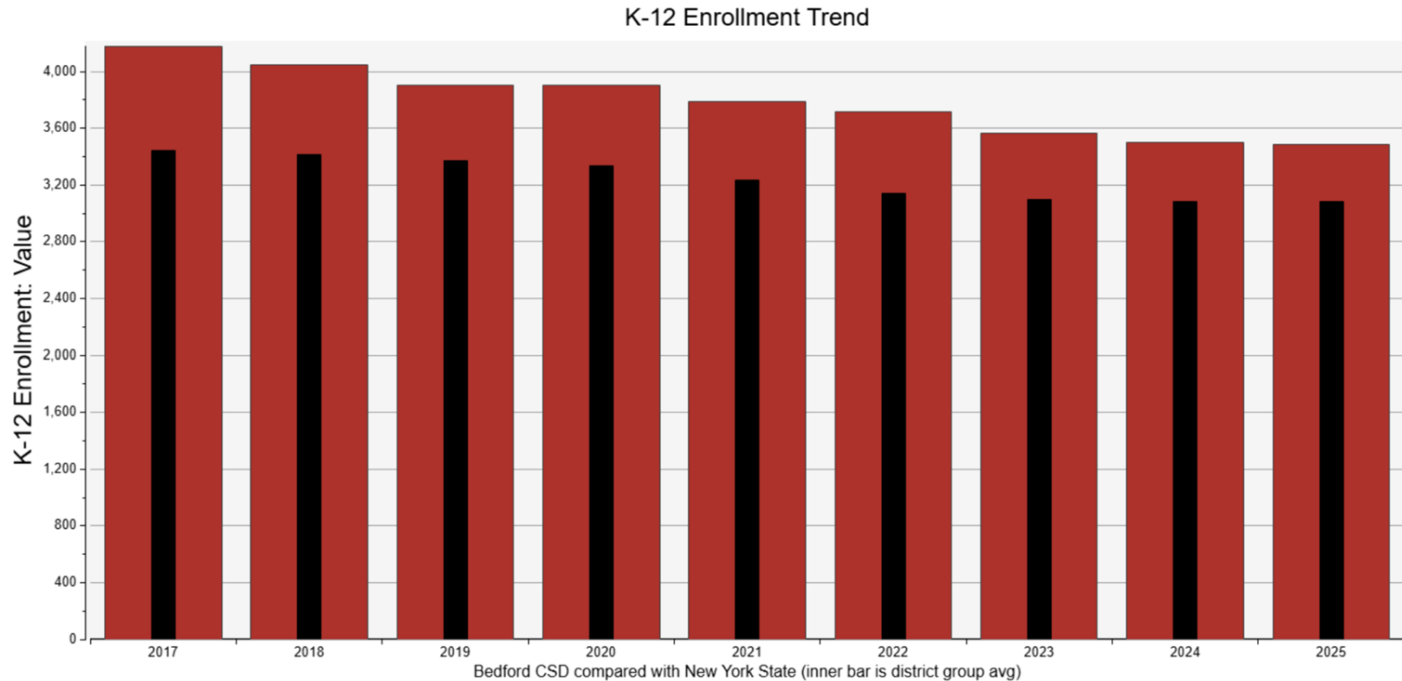
2025 Demographics Comparison



Who Are Our BCSD Students by School?



Enrollment Trends



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Student Achievement Highlights 3-8

BCSD students' ELA & Math achievement at highest level in 10+ Years

- BCSD Grades 3-8 continue to perform above the State average in **ELA, Math & Science**
- BCSD Grades 3-8 ELA Proficiency had **6.5%, improvement, largest growth** we've seen in 5 years
- **Growth in ELA proficiency**, by grade, between **4-23% improvement**
- Grades 5 **Science** & Grade 8 Earth Science showing **upward trajectory**



Student Achievement Highlights 9-12

- BCSD Grades 9-12 students continue to perform above the State average on **Regents exams**
- Steady **88% proficiency** performance (score 3+) on AP exams
- Steadily **increased participation** in AP courses & exams since 2022 (continue open enrollment policy)
- Highest graduation rate at **94%** for 5-year August 2025 cohort

More complete K-12 student achievement information can be found [here](#)



Enrollment Projections & Strategic Sectioning



Enrollment History/Projections

Grade	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
	Enrollment numbers are from BEDS Day of each year.				as of 3/23/26			PROJECTIONS		
K	267	242	239	290	259	260	259	260	260	
1	256	267	244	238	286	259	260	259	260	
2	278	254	266	251	246	286	259	260	259	
3	230	272	238	267	251	246	286	259	260	
4	283	231	274	233	258	251	246	286	259	
5	255	278	229	271	226	258	251	246	286	
6	247	243	271	225	260	226	258	251	246	
7	271	248	251	274	223	260	226	258	251	
8	303	265	246	260	274	223	260	226	258	
9	335	320	290	261	262	274	223	260	226	
10	294	344	343	289	256	262	274	223	260	
11	307	279	313	295	277	256	262	274	223	
12	349	286	261	300	291	277	256	262	274	
Total Enrollment	3675	3529	3465	3454	3369	3338	3320	3324	3322	
Elementary	1569	1544	1490	1550	1526	1560	1561	1570	1584	
Middle School	821	756	768	759	757	709	744	735	755	
High School	1285	1229	1207	1145	1086	1069	1015	1019	983	
Total	3675	3529	3465	3454	3369	3338	3320	3324	3322	
Out of District Placements	25	37	28	35	29	29	29	29	29	
Total	3700	3566	3493	3489	3398	3367	3349	3353	3351	



Enrollment History/Projections

Grade	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Elementary	1569	1544	1490	1550	1562	1543	1538	1537	1546
Middle School	821	756	768	759	757	711	751	750	746
High School	1285	1229	1207	1145	1086	1070	1148	1131	1116
Total	3675	3529	3465	3454	3405	3324	3437	3418	3408
Out of District									
Placements	25	37	28	35	29	29	29	29	29
Total	3700	3566	3493	3489	3434	3353	3466	3447	3437

**2025-26 and 2026-27 enrollment data accurate as of March 23, 2026. Not all 2026-27 K have registered.*



Elementary Sections - BHES

2025-2026 (March 23, 2026)				2026-2027 Projected Enrollment		
Grade	Enrollment	Sections	Average Class Size	Projected Enrollment	Estimated Sections	Average Class Size
K	54	3	18	27	2	14
1	62	3	21	54	3	18
2	54	3	18	62	3	21
3	35	2	18	54	3	18
4	47	3	16	35	2	18
5	39	2	20	48	2	24
Total	291	16		280	15	

**Projected K numbers for 26-27 are students currently enrolled as of March 23, 2026. This number is expected to go up and classes will be staffed appropriately as needed.*

BHES runs a Title Grant funded Pre-K classroom; 1 class 18 students - no budgetary impact.



Elementary Sections - BVES

2025-2026 (March 23, 2026)				2026-2027 Projected Enrollment		
Grade	Enrollment	Sections	Average Class Size	Projected Enrollment	Estimated Sections	Average Class Size
K	55	3	18	16	2	8
1	64	3	21	56	3	19
2	56	3	19	64	3	21
3	56	3	19	56	3	19
4	50	3	17	57	3	19
5	49	3	16	50	2	25
Total	330	18		299	16	

**Projected K numbers for 26-27 are students currently enrolled as of March 23, 2026. This number is expected to go up and classes will be staffed appropriately as needed.*



Elementary Sections - MKES

2025-2026 (March 23, 2026)				2026-2027 Projected Enrollment		
Grade	Enrollment	Sections	Average Class Size	Projected Enrollment	Estimated Sections	Average Class Size
K	76	5	15	30	4	8
1	83	4	21	80	4	20
2	69	4	17	86	4	22
3	82	5	16	68	4	17
4	88	4	22	84	4	21
5	67	4	17	88	4	22
	465	26		436	24	

**Projected K numbers for 26-27 are students currently enrolled as of March 23, 2026. This number is expected to go up and classes will be staffed appropriately as needed.*

MKES runs a Title Grant funded Pre-K classroom; 1 class 18 students - no budgetary impact.



Elementary Sections - PRES

2025-2026 (March 23, 2026)				2026-2027 Projected Enrollment		
Grade	Enrollment	Sections	Average Class Size	Projected Enrollment	Estimated Sections	Average Class Size
K	42	2	21	24	2	18
1	34	2	17	41	2	21
2	29	2	15	34	2	17
3	38	2	19	29	2	15
4	30	2	15	38	2	19
5	28	2	14	28	2	14
	201	12		194	12	

**Projected K numbers for 26-27 are students currently enrolled as of March 23, 2026. This number is expected to go up and classes will be staffed appropriately as needed.*



Elementary Sections - WPES

2025-2026 (March 23, 2026)				2026-2027 Projected Enrollment		
Grade	Enrollment	Sections	Average Class Size	Projected Enrollment	Estimated Sections	Average Class Size
K	32	2	16	16	2	8
1	43	2	22	31	2	16
2	38	2	19	43	2	22
3	40	2	20	38	2	19
4	43	2	22	40	2	20
5	43	2	22	43	2	22
	239	12		211	12	

**Projected K numbers for 26-27 are students currently enrolled as of March 23, 2026. This number is expected to go up and classes will be staffed appropriately as needed.*



Elementary Sections

	as of March 23, 2026	Kindergarten	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade
BHES	2025-2026	54 (3)	62 (3)	54 (3)	35 (2)	47 (3)	39 (2)
	2026-2027	27 (2)	54 (3)	62 (3)	54 (3)	35 (2)	48 (2)
BVES	2025-2026	55 (3)	64 (3)	56 (3)	56 (3)	50 (3)	49 (3)
	2026-2027	16 (2)	56 (3)	64 (3)	56 (3)	57 (3)	50 (2)
MKES	2025-2026	76 (5)	83 (4)	69 (4)	82 (5)	88 (4)	67 (4)
	2026-2027	30 (4)	80 (4)	86 (4)	68 (4)	84 (4)	88 (4)
PRES	2025-2026	42 (2)	34 (2)	29 (2)	38 (2)	30 (2)	28 (2)
	2026-2027	24 (2)	41 (2)	34 (2)	29 (2)	38 (2)	28 (2)
WPES	2025-2026	32 (2)	43 (2)	38 (2)	40 (2)	43 (2)	43 (2)
	2026-2027	16 (2)	31 (2)	43 (2)	38 (2)	40 (2)	43 (2)

**Projected K numbers for 26-27 are students currently enrolled as of March 23, 2026. This number is expected to go up and classes will be staffed appropriately as needed.*

PRACTICE	CONTRACT
K-2	K-1
1-23	1-25
24-47	26-50
48-71	51-75
72-92	76-100
92+	101+

1 Section
2 Sections
3 Sections
4 Sections
5 Sections

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

1 Section
2 Sections
3 Sections
4 Sections
5 Sections



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Middle School Sections

2025-2026 (March 23, 2026)				2026-2027 Projected Enrollment		
Grade	Enrollment	Sections	Average Class Size	Projected Enrollment	Estimated Sections	Average Class Size
6	260	12	23	226	12	21
7	223	12	20	261	13	21
8	274	13	22	224	12	20
	757	37		711	37	



High School Sections

Grade	Current Enrollment	Projected Enrollment	Class Size Impact	Section	Current Avg Size 25-26	Section	Projected Avg Size 26-27
9	262	275	English	55	20	53	21
10	256	261	Math	58	18	48	21
11	277	257	Social Studies/ Business	64	21	61	23
12	291	277	Science/ Technology	108	17	100	21



Compliance with NYSED Requirements

** The Superintendent's proposed Budget for 26-27 puts the district into compliance for PE and Health at the elementary level*

K-12 Subject Area	Compliance
English Language Arts	✓
Mathematics	✓
Science	✓
Social Studies	✓
World Language	✓
Physical Education *	✓
Health (Elementary, Intermediate, Commencement) *	✓
The Arts (Visual & Music)	✓
Career & Technical Education (CTE) *includes technology education & Computer Science	✓
Library & Information Skills (Library Media)	✓
K-12 Guidance	not yet at Elementary



About the 2026-27 Budget Landscape, Goals & Strategy



Budget Landscape - General Fund Operating Results

FY Ending June 30	2022	2023	2024	2025
Revenue	\$146,423,645	\$150,830,166	\$154,439,116	\$157,770,468
Expenditures & Transfers Out	144,972,648	151,958,079	151,579,618	163,176,182
Operating Surplus/(Deficit)	1,450,997	(1,127,913)	2,859,498	(5,405,714)
Starting Fund Balance	24,652,123	26,103,120	24,975,207	27,834,705
End of Year Fund Balance	\$26,103,120	\$24,975,207	\$27,834,705	\$22,428,991

Average operating surplus/(deficit) across previous 4 years: \$(555,783)

Cumulative operating surplus/(deficit) for the District over this timeframe was approximately: \$(2,222,132)

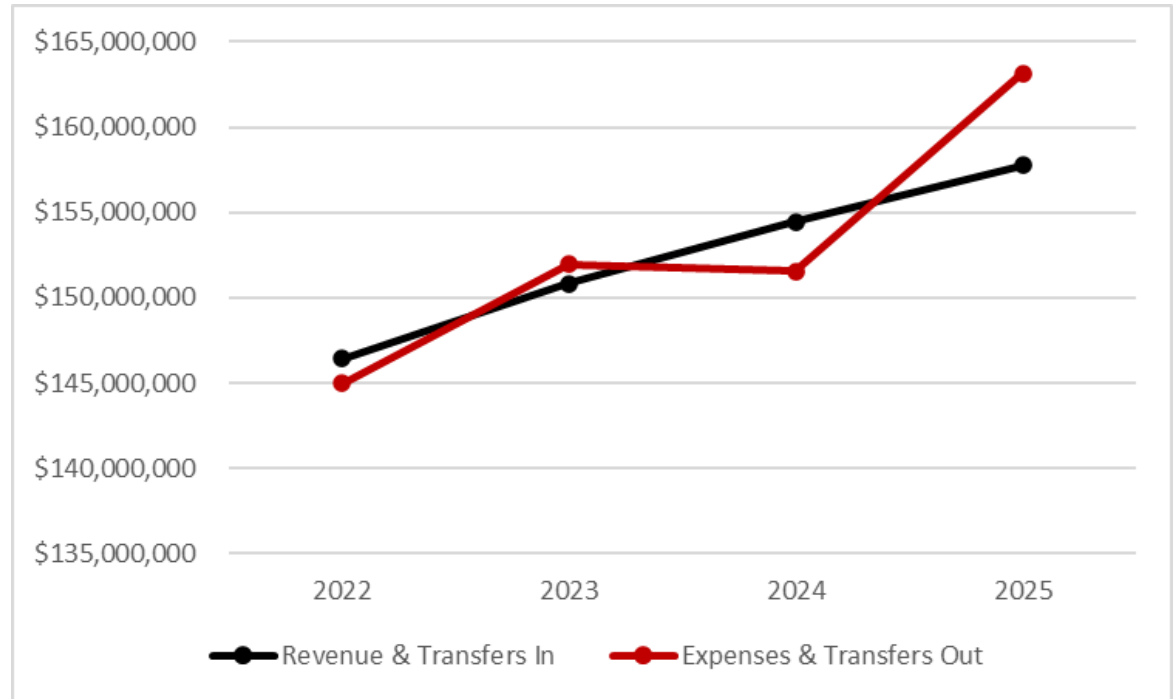


Budget Landscape - General Fund Operating Results

Compound Annual Growth Rate (CAGR)

Revenue &
Transfers In
2.52%

Expenditures &
Transfers Out
4.02%



Change from Self-Insured to NYSHIP

Projected Impact on 2026-27 Budget: \$(3,111,824) as of January 2026

Projection under Self-Insured Plan	
Active Employees	\$25,153,200
Average Employee Contribution (17.5%)	\$4,401,810
District Expense – Active Employees	\$20,751,390
Retirees Under 65	\$4,200,000
Medicare Advantage	\$4,480,000
Total 2026-27 Projection:	\$29,431,390

Projection under NYSHIP	
Active Employees	\$22,148,977
Average Employee Contribution (17.5%)	\$3,876,071
District Expense – Active Employees	\$18,272,906
Retirees Under 65	\$3,566,660
Medicare Advantage	\$4,480,000
Total 2026-27 Projection:	\$26,319,566



Budget Landscape

- **BCSD does not receive its fair share of state aid** because the current state aid formula does not properly account for our high-wealth, high-needs profile.
- **The bulk of BCSD revenues are derived from local taxes**, subject to the tax cap in an era of increasing costs & expectation for expanded services.
- **Therefore, our ability to achieve our mission** while maintaining budget stability **depends on** a disciplined approach to systematically **controlling costs through efficiency** over time.



Budget Goals

1. **Close projected budget gap** of approx. \$5M, strategically using reserves as necessary while:
2. **Maintaining** programs, offerings & student experience
3. **Furthering Goals** of the Success Plan, and
4. **Strengthening** compliance



Strategy: Modified Zero-Based Budgeting

- **Pure ZBB**- rebuilds every budget line from a "zero base" rather than carrying over the previous year's budget with minor adjustments
- **Modified ZBB**- focuses on specific areas for manageability within large systems
- We focused **Modified ZBB** on **staffing and sectioning** for 26-27 because:
 - **Staffing accounts for about 75%** of expenditures
 - **Staffing** needs to be systematically **matched to declining enrollment**



Strategy: Modified Zero-Based Budgeting

For 26-27 staffing and sectioning, we asked: “**what is needed to deliver on our mission while maximizing efficiencies from taxpayer contributions?**” We have now built a system to be applied annually.

- **Classroom staffing levels:**
 - **Grades K-2:** up to 23
 - **Grades 3-5:** up to 25
 - **Secondary Core:** up to 25
 - **Secondary Electives** maintained even when enrollment may be lower to ensure program continuity & student access to capstone experiences
- **All departments were viewed through an efficiency lens for 26-27**
- **Going forward, modified ZBB deep dives will be applied to non-instructional areas** on a rotational basis to ensure this approach touches all areas of the system.



What does this budget Accomplish?



High-level Outcomes

- **Closes \$5M budget gap** - Assigns \$909,196 of fund balance (using unassigned fund balance)
- **Aligns K-12 certified & classified staffing to needs** using Modified ZBB
- **K-12 Staff continue to be shared** across buildings where necessary for efficiency & equity
- **Maintains all K-12 programs and electives with some modifications** at the K-8 level:
 - Elementary schedule modification achieves compliance with the state mandated requirements for Health & PE
 - Elementary Art & Music 42 minutes once each every five days
 - Physical Education three times every five days



High-level Outcomes

- **Adds a Bilingual Social Worker** at Fox Lane Middle School
- **Adds \$250K to Capital Projects** fund to enhance maintenance
- **Adds** resources for recommendations from DLBE Study
- **Budget Neutral nurse coverage adjustment** to meet need at Middle School
- **Reduction of 2 Elementary Computer Aides**
- **Elementary Aide positions reduced by 8** per slight change to staffing formula; **offset by increasing Lunch Aides** using C-Fund
- **Elimination** of unfilled **Assistant Director of Facilities** position
- **Elimination** of recently vacated **Benefits Coordinator** position (HR); functions transferred to Payroll & Benefits (Business Office) as well as Senior Bookkeeper position.



High-level Outcomes

- **Reduction of Athletic Seasonal Game/Equipment Manager stipend;** maintenance of a portion of these funds held if additional staffing is needed for bond-funded fitness center
- **Adds a JV Flag Football Team, additional Boys Volleyball team, and converts merged girls golf team to a stand alone BCSD team**
- **Maintains newly added .5 Elementary School Resource Officer**
- **Maintains Safety Monitor** recently added at Mount Kisco Elementary
- **Maintains** recently added districtwide **.6 School Safety Coordinator**
- **Conducts Transportation Efficiency Study** to identify transportation efficiencies to reduce future expenses



Budget Overview

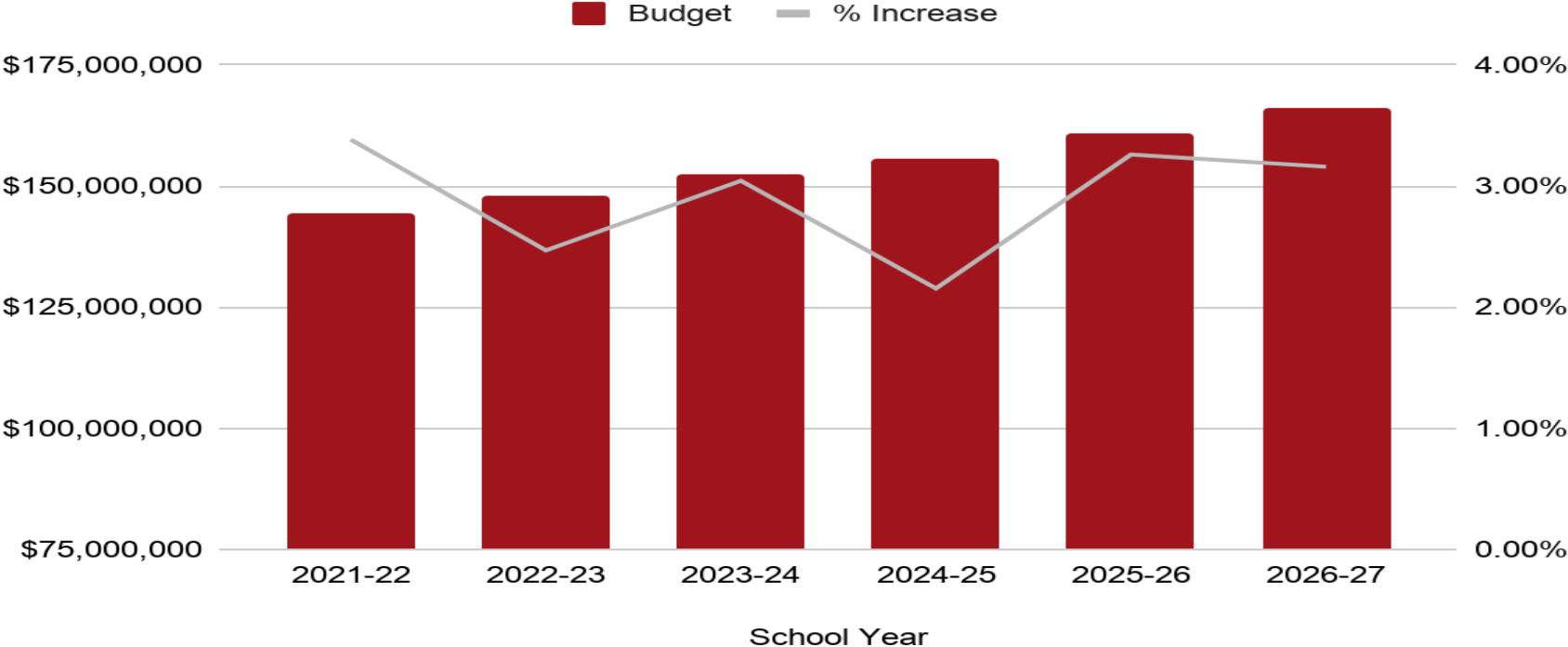


Proposed Budget and Levy Impact

Description	2025-26 Budget	2026-27 Proposed Budget	\$ Δ	% Δ
School Tax Levy	\$145,659,209	\$149,468,630	\$3,809,421	2.62%
Non-Property Revenue	\$14,842,273	\$15,611,644	\$769,371	5.18%
Assigned Fund Balance	\$404,018	\$909,196	\$505,178	125.04%
Total Revenue	\$160,905,500	\$165,989,470	\$5,083,970	3.16%



Budget to Budget Comparison



Fiscal Alignment through Modified Zero-Based Budgeting

Description	FTE (Attrition)	FTE (Excess)	Total FTE Reduction	\$ Reduction (Includes Benefits)
Administrator(s)	1.00	0.00	1.00	156,000
Elementary Teacher(s)	4.00	0.00	4.00	494,000
Secondary Teachers(s)	6.00	3.00	9.00	980,203
K-12 Teacher(s)	2.00	1.30	3.30	452,473
Teaching Assistant(s)	3.00	0.00	3.00	201,529
Classified	1.00	9.00	10.00	389,873
Total	17.00	13.30	30.30	\$2,674,077



Fund Balance

Restricted	\$11,884,138
Assigned	\$404,018
Assigned - Other	\$3,832,160
Unassigned	\$6,111,528
Non-spendable	\$42,176
Total Fund Balance as of 6/30/25	\$22,428,991
Less	
Assigned fund balance for 26-27	\$909,196
Projected Use of Health Ins. Reserve	\$631,000
Projected Fund Balance as of 6/30/26	\$20,888,795

Restricted Reserve	\$ Amount (As of 6/30/25)	Projected Change (for 6/30/26)	Projected ending Restricted Reserve ending 6/30/26
Capital	\$350,000	-	\$350,000
Employee Benefits Accrued Liability	\$500,579	-	\$500,579
Health Insurance	\$3,000,000	\$631,000	\$2,369,000
Insurance	\$62,843	-	\$62,843
Repair	\$103,218	-	\$103,218
Retirement - ERS	\$2,179,799	-	\$2,179,799
Retirement - TRS	\$1,570,027	-	\$1,570,027
Tax Certiorari	\$3,982,303	-	\$3,982,303
Unemployment	\$135,369	-	\$135,369
Total:	\$11,884,138	\$631,000	\$11,253,138



Projected Expenditures



2026-27 Key Budget Drivers

Transportation: Budget to Budget increase of \$615,896 or 6.22% - (Projected CPI 3.4%), additional route that was added this year, efficiency study.

Operations and Maintenance: Budget to Budget increase of costs \$599,024 or \$6.97%

Major areas:

- Electricity: \$242,300 or 31.94%
- BOCES: \$144,285 or 213.08% in line with actuals
- Repairs: Approximately \$210,000

Health Insurance: Projected costs with NYSHIP & Medicare Advantage Plan

- Hospital/Medical Insurance
 - 2026-27 Projected Budget: \$26,215,000
 - 2025-26 Budget: \$23,630,375
 - Increase: \$2,584,625 or 10.94%

State Retirement Systems: Required employer contribution rate changes

- **Teachers' Retirement System (TRS):** Decrease 9.59% to 8.24% (Previous projection was 8.75%)
- **Employees' Retirement System (ERS):** Increase 16.5% to 17.6%



Expense Summary

Description	2026-27		\$ Δ	% Δ
	2025-26 Budget	Proposed Budget		
General Support	14,289,220	15,161,234	872,014	6.10%
Instruction	83,328,150	85,827,328	2,499,178	3.00%
Transportation	9,904,765	10,520,661	615,896	6.22%
Employee Benefits	42,954,720	44,374,233	1,419,513	3.30%
Debt Service	9,628,645	9,056,014	-572,631	-5.95%
Interfund Transfers	800,000	1,050,000	250,000	31.25%
Total	\$160,905,500	\$165,989,470	\$5,083,970	3.16%



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Expense Detail - General Support

Description	2025-26 Budget	2026-27 Proposed Budget	\$ Δ	% Δ
Board of Education	28,425	28,425	0	0.00%
Central Admin, Business Office, Auditing	1,612,295	1,597,820	-14,475	-0.90%
Legal, Personnel & Public Info.	1,266,210	1,315,928	49,718	3.93%
Operations and Maintenance	8,591,145	9,187,869	596,724	6.95%
Central Services & BOCES Admin.	2,791,145	3,031,192	240,047	8.60%
Total:	14,289,220	15,161,234	872,014	6.10%



Expense Detail - Instruction

Description	2026-27		\$ Δ	% Δ
	2025-26 Budget	Proposed Budget		
Curriculum & Instruction	1,211,915	1,289,560	77,645	6.41%
Supervision	4,372,420	4,602,527	230,107	5.26%
Regular Instruction	41,987,810	43,488,468	1,500,658	3.57%
Special & Occupational Education, ESOL	24,947,685	25,464,065	516,380	2.07%
Library & Technology	3,703,680	3,880,905	177,225	4.79%
Attendance, Guidance & Health Services	3,338,915	3,246,550	-92,365	-2.77%
Psychological & Social Services	2,503,600	2,439,213	-64,387	-2.57%
Co-Curricular & Athletics	1,262,125	1,416,040	153,915	12.19%
Total:	83,328,150	85,827,328	2,499,178	3.00%



Salary Expense Detail - General Support

Description	2025-26 Budget	2026-27 Proposed Budget	\$ Δ	% Δ
Central Admin, Business Office, Auditing	1,386,515	1,400,620	14,105	1.02%
Legal, Personnel & Public Info.	526,320	507,176	-19,144	-3.64%
Operations and Maintenance	4,093,745	4,005,264	-88,481	-2.16%
Central Services & BOCES Admin.	340,840	355,413	14,573	4.28%
General Support Total	6,347,420	6,268,473	-78,947	-1.24%
Pupil Transportation	212,425	218,531	6,106	2.87%
General Support & Transportation Total	6,559,845	6,487,004	-72,841	-1.11%



Salary Expense Detail - Instruction

Description	2025-26 Budget	2026-27 Proposed Budget	\$ Δ	% Δ
Curriculum & Instruction	619,315	776,210	156,895	25.33%
Supervision	4,330,305	4,574,064	243,759	5.63%
Regular Instruction	40,254,210	41,622,401	1,368,191	3.40%
Special & Occupational Education, ESOL	18,755,350	19,292,460	537,110	2.86%
Library & Technology	2,214,735	2,057,106	-157,629	-7.12%
Attendance, Guidance & Health Services	3,077,265	2,945,300	-131,965	-4.29%
Psychological & Social Services	2,337,435	2,258,898	-78,537	-3.36%
Co-Curricular & Athletics	879,500	980,000	100,500	11.43%
Instruction Total:	72,468,115	74,506,439	2,038,324	2.81%



Debt Service

Formatted Account	Description	2024 - 25 Actual	2025 - 26 Budget	2026 - 27 Proposed Budget	\$ Δ	% Δ
A9711.6	Principal On Indebtedness Bonds	6,060,000	6,220,000	4,160,000	-2,060,000	-33.12%
A9711.7	Interest On Serial Bonds (\$1.471 2025 BOND + Anticipated 2026 BAN to Bond in 2027 \$587k)	1,411,825	1,226,440	3,147,097	1,920,657	156.60%
	Total Bonds	\$7,471,825	\$7,446,440	\$7,307,097	-\$139,343	\$0
A9731.6	Principal On Indebtedness BANS	-	-	-	-	-
A9731.7	Interest On Indebtedness BANS	-	636,150	151,000	-485,150	-76.26%
	Total BANS	\$0	\$636,150	\$151,000	-\$485,150	-76.26%
A9785.6	Principal & Interest On Indebtedness -Tech & Copier Lease	175,941	906,475	958,340	51,865	5.72%
A9789.6	Other Debt Principal - EPC	526,456	534,890	543,455	8,565	1.60%
A9789.7	Other Debt Interest - EPC	113,120	104,690	96,122	-8,568	-8.18%
	Total EPC	\$639,576	\$639,580	\$639,577	-\$3	0.00%
	Total Debt Service	\$8,287,342	\$9,628,645	\$9,056,014	-\$572,631	-5.95%



	2025-26	2026-27	
ACCOUNT	BUDGET	REQUEST	DELTA
9950....Interfund Transfer-Capital Projects	\$500,000	\$750,000	\$250,000

Balance of Capital Fund (H) Available for Capital Projects = \$29,159

General Fund (A) 26-27 Budget Transfer to Capital = \$750,000

Total Available for Capital Projects = \$779,159

Projects Under Consideration – 5 Year Plan - Priority 1

- BHES – Corridor Window Replacement - \$300,000
- FLMS – Replace Door Sidelight glass - \$20,000
- MKES – Signage Replacement - \$20,000
- PRES – Siding Prep & Paint - \$60,000
- PRES – Stage Curtain Flame Retardant - \$24,000
- BVES – Stage Rigging - \$36,000

List is not exhaustive of all Priorities 1



Transfer to Capital for 2026-27

Projected Revenue



Revenue Summary

Category	2025-26 Budget	2026-27 Proposed Budget	\$ Δ	% Δ
Tax Levy	\$145,659,209	\$149,468,630	\$3,809,421	2.62%
State Aid	\$8,603,933	\$8,717,537	\$113,604	1.32%
Other Revenue	\$5,630,630	\$6,894,107	\$1,263,477	22.44%
Total	\$159,893,772	\$165,080,274	\$5,186,502	3.24%



2026-2027 Property Tax Cap Calculation

Tax Cap Compliant



Bedford CSD: 2026-27 Tax Levy Limit Calculation

A.	Total Real Property Tax for Base Year	\$145,659,209
B.	Tax Base Growth Factor (minimum of 1.0)	1.0073
C.	Product of A × B	\$146,722,521
D.	Base Year PILOTS	0
E.	Sum of C + D	\$146,722,521
F.	Base Year Capital Tax Levy	\$9,281,464
G.	Difference of E - F	\$137,441,057
	Allowable Levy Growth Factors on CPI	
H.	2.63% for 2026-27, Capped at 2%)	1.02
I.	Product of G × H	\$140,189,878
J.	Budget Year PILOTS	0
K.	Difference of I-J	\$140,189,878
L.	Equals Tax Levy Limit Base or Before Exclusions	\$140,189,878
M.	*Budget Year Torts & Judgements Above 2% Increase in Rate	\$0
N.	Budget Year Capital Tax Levy	\$9,278,752
O.	Budget Year Pension Expense Above 2% Increase in Rate	\$0
P.	Eligible Prior Year Carryover	\$0
	Tax Levy Limit	
Q.	Adjusted for Transfers + Exclusions L + sum (M:P)	\$149,468,630
R.	Total Tax Levy Percentage Increase	2.6%

Estimated Tax Rates

Description	Bedford	Mt. Kisco	Pound Ridge	New Castle	North Castle	Total
Assessed Value	\$422,072,125	\$290,347,985	\$365,397,170	\$70,194,937	\$4,168,920	\$1,152,181,137
Exemption	(\$1,500)	(\$1,500)	\$0	\$0	\$0	N/A
Net Valuation	\$422,070,625	\$290,346,485	\$365,397,170	\$70,194,937	\$4,168,920	N/A
Equalization Rate	7.65%	13.91%	12.56%	13.95%	1.62%	N/A
Full Value	\$5,517,282,680	\$2,087,332,746	\$2,909,213,137	\$503,189,513	\$257,340,741	\$11,274,358,816
Percentage of Tax	48.936554%	18.513982%	25.803801%	4.463132%	2.282531%	100.0000000%
Tax Levy	\$73,144,796.69	\$27,672,595.05	\$38,568,588.16	\$6,670,982.21	\$3,411,667.89	\$149,468,630
Estimated Tax Rate 2026-2027 (per \$1,000 of assessed value)	\$173.299899	\$95.308869	\$105.552509	\$95.035091	\$818.357726	N/A
Final Tax Rate 2025-2026 (per \$1,000 of assessed value)	\$165.746630	\$95.822705	\$104.657800	\$95.662002	\$747.794427	N/A
Dollar Change	\$7.553269	-\$0.513836	\$0.894709	-\$0.626911	\$70.563299	N/A
Percentage Change	4.56%	-0.54%	0.85%	-0.66%	9.44%	N/A

State Aid

Category	2025-26	2026-27 est.	\$ Δ	% Δ
Foundation Aid	\$5,319,281	\$5,372,473	\$53,192	1.00%
Transportation Aid	\$586,811	\$597,821	\$11,010	1.88%
Building Aid	\$344,522	\$401,417	\$56,895	16.51%
BOCES Aid	\$1,605,626	\$1,620,000	\$14,374	0.90%
Public & Private Excess Cost Aid	\$433,666	\$429,639	-\$4,027	-0.93%
Software, Library & Textbook Aid	\$314,027	\$296,187	-\$17,840	-5.68%
Total Aid:	\$8,603,933	\$8,717,537	\$113,604	1.32%



Other Revenue

	2025-2026	2026-2027		
Category	Budget	Proposed Budget	\$ Δ	% Δ
Sales Tax	\$3,000,000	\$3,200,000	\$200,000	6.67%
Charges for Services	\$1,100,190	\$1,005,000	-\$95,190	-8.65%
Use of Money & Property	\$800,000	\$700,000	-\$100,000	-12.50%
Rental of Property	\$405,440	\$414,107	\$8,667	2.14%
Medicaid Reimbursement	\$0	\$100,000	\$100,000	N/A
Miscellaneous	\$325,000	\$1,475,000	\$1,150,000	353.85%
Total Revenue	\$5,630,630	\$6,894,107	\$1,263,477	22.44%



Miscellaneous Revenue Detail

Description	2026-2027
Refund Prior Year Expense	
BOCES Refund Prior Year	175,000
*Stop Loss Reimbursement <i>(One-Time Revenue)</i>	300,000
*Prescription Rebates <i>(One-Time Revenue)</i>	600,000
Other	200,000
Total Refund Prior Year Expense	\$1,275,000
State Aid - Nys Efc Wwt Reimb.	200,000
Total Miscellaneous Revenue	\$1,475,000

*Stop Loss Reimbursement and Prescription Rebates will be one-time revenue from the District ending its Self-Insured Health Plan on 6/30/26 and moving to NYSHIP. Estimates provided by the District’s Health Benefits Consultant, The Segal Group.

2026-27 Proposed Budget Summary

Category	2026-2027
Expense	
Proposed Budget	\$165,989,470
Less Revenue	
Tax Levy (2.6% Increase)	\$149,468,630
State Aid	\$8,717,537
Other Revenue	\$6,894,107
Less Assigned Fund Balance	\$909,196
Total	\$0



Voter Information & BOE Election



Voter Information

In order to vote in the Bedford Central School District's Annual Budget Vote and Trustee Election on Tuesday, May 19, 2026, you must be a **registered voter**.

To be eligible to vote you must be a citizen of the United States, be at least 18 years old by May 19, 2026 (the date of the election), be a resident of the school district for at least 30 days prior to May 19, 2026, be registered with either the school district's board of registration or with the county board of elections. If you have previously registered to vote, but have not voted in either a school district or general election in the last four years, you must re-register to vote.

You can call the District Clerk to verify your registration status: Sandra Speyer (914) 241-6011 or email sspeyer3549@bcsdny.org.

You may register for *school elections* in person at the Administration Building with Sandra Speyer, District Clerk, at 632 South Bedford Road Bedford, NY 10506, during the hours of 8:30am-3:30pm up to five (5) days before the vote. You may also register at the elementary school in your attendance zone Monday-Friday 10am-2pm. ***The last day for personal registration is Thursday, May 14, 2026.***

Applications for **absentee, early mail, and military ballots** may be obtained from the District Clerk or on the website: www.bcsdny.org. State Education Law prohibits absentee registration.



Board of Education - Election Details

There are **two (2) open trustee seats** on the board. **Candidacy** to run for the School Board **must be declared** by 5pm on Monday, April 20, 2026. The two (2) vacancies to be filled are for a full term of three (3) years commencing on July 1, 2026 and expiring on June 30, 2029. All seats are at-large, meaning candidates do not run for specific seats. The two highest vote getters will be elected to the three-year terms.

Candidate packets are available at the Administration Building on the Fox Lane Campus with the District Clerk, Monday-Friday 8:30am-3:30pm. You may also download and print the information from the [website](#). **Nominating petitions must be filed** with the District Clerk, Sandra Speyer (or her designee), **by 5PM on Monday, April 20, 2026** at the Administration Building at 632 South Bedford Road, Bedford, NY 10506.

All candidates must have the following qualifications:

- Must be able to read and write;
- Must be a US Citizen;
- Must be at least 18 years old;
- Must be a qualified voter of the school district;
- Must be a resident of the school district continuously for one year before the election;
- Must not reside in the same household with a family member who is already a member of the school board;
- May not be a current employee of the school district;
- May not simultaneously hold another incompatible public office.



Questions & Discussion



2026-27 Budget Calendar Snapshot

Date	Description
January 28, 2026	Budget Work Session #1 – Preliminary Budget
February 25, 2026	Budget Work Session #2 - Operations & Maintenance, Technology
March 11, 2026	Budget Work Session #3 - Curriculum & Instruction, Special Education & Pupil Personnel Services
March 25, 2026	Budget Work Session #4 - Superintendent Budget Presentation & Deliberation
April 8, 2026	Budget Work Session #5 - Budget Deliberations
April 22, 2026	Budget Work Session #6 - Board of Education adoption of the 2026-27 Budget
May 6, 2026	Public Hearing & Regular Board of Education Meeting
May 8, 2026	Budget Notice mailed to residents, including, property tax report card
May 19, 2026	Budget Vote and Election of BOE candidates 7:00 am - 9:00 pm
June 19, 2026	Statewide Budget Re-Vote Day