



Bedford Central School District

2012-2013

Proposed Budget

Bedford Central School District 2012-2013 Budget Summary

Proposed Expenditures:

Board of Education Adopted Budget for Voter Consideration
on May 15, 2012

Proposed 2012-2013 Budget	\$	122,698,040
Increase over 2011-12 Budget	\$	3,718,040
Budget-to-Budget Increase		3.12%
Tax Levy Increase		2.69%

Proposed Revenues:

Tax Levy & STAR	\$	108,063,040
Non-Tax Revenues	\$	9,005,000
Appropriated Fund Balance and Reserves	\$	<u>5,630,000</u>
Total Revenue & Appropriated Fund Balance	\$	122,698,040

School Budget Proposition:

RESOLVED:

“Shall the sum of \$122,698,040 be appropriated to meet the estimated expenditures for school purposes of the Bedford Central School District for the fiscal year 2012-2013 and shall that same sum, or so much thereof as may be necessary, be raised by a tax on taxable property of the school district?”

Budget Highlights – Notable Items Impacting Budget

Transportation Reorganization to Save Millions Over Next Five Years

The School District has decided to completely outsource its transportation services to a private contract bus company starting in July. Even with contract bus company price increases, this decision is estimated to save the District \$3.7 million over the next five years, \$500,000 of that savings will appear in the 2012-2013 budget. Bus drivers, attendants and mechanics totaling 37.0 FTE will no longer be part of the District's budget along with most of their associated employee benefit costs. A number of these employees will retire while others will seek employment with the new contractor. Our expectations for the high level of transportation service will continue and be overseen and supported by retaining two district dispatchers and one transportation supervisor as District employees. ***Our hats go off to the many dedicated district transportation employees who have worked, some for decades, to assure a safe, smooth and professional operation!***

If this budget is approved, the District will be authorized to enter into three different five-year transportation contracts with a private bus contractor: one for Home-to-School, one for Field & Athletic Trips and one for Summer transportation services; with a total first year estimated aggregate cost of \$7.4 million.

School Board Approves Health & Safety Capital Projects for Budget

The school board, upon administration's review of capital needs, has included \$1,250,000 for health and safety-related capital projects in the budget. The cost of \$250,000 will be funded with tax levy and \$1,000,000 will be funded by assigning fund balance to support these projects. While each project will have an initial budget, the board is directing that the aggregate sum of these budgets be used to assure timely completion of these projects. The projects include:

- Removal and replacement of asbestos-containing ceilings and lighting in Pound Ridge E.S., Fox Lane H.S. and the central administration building; \$500K
- Chimney fume remediation project at Fox Lane H.S.; \$205K
- Replacement of Bedford Village E.S. fire alarm and some security alarm systems; \$150K
- Replacement of Bedford Village E.S. kitchen exhaust/fans and fire suppressant systems; \$100K
- Replacement of Bedford Hills E.S. kitchen exhaust/fans; \$45K
- Replacement of a steam boiler at Mt. Kisco E.S. and hot water boiler at Bedford Hills E.S.; \$250K

Budget Cuts Needed to Stay Under Tax Levy Cap

To meet the fiscal restrictions of the tax levy cap and continued increased cost of mandates imposed by state and federal unfunded regulations, net cuts of more than \$2.5 million have been made to next year's budget. In addition to the \$500,000 transportation savings already mentioned, four specific bus runs are being consolidated into two bus runs for efficiency and a \$120,000 savings. An estimated \$100,000 savings will be realized from a District self-imposed challenge to reduce its energy usage. Health prescription and other benefit claims costs will be reduced through competitive sourcing and increased audit procedures for a \$150,000 anticipated savings. The District is adding some staff for increased program enrollments: 1.2 elementary ESOL teachers; 0.6 math teacher and 0.2 art teacher. These will be offset by reductions of 2.9 academic and elective teachers; 0.5 learning specialists; 1.5 clinicians; 1.0 speech teacher; 7.5 teacher aides; 4.0 instructional assistants; 1.0 occupational therapist;

1.0 maintenance mechanic and 1.0 custodian, and benefits associated with all of these position reductions. These result in a combined staff cost reduction of about \$1.5 million. Other minor program reductions in BOCES services, software purchases, and scheduling efficiencies will realize an additional \$100,000 in savings.

Some Important Budget Adds

An increased combined investment of \$200,000 for instructional equipment, anti-bullying training and student testing materials will help advance our curriculum and student learning.

The district is budgeting \$75,000 toward the shared funding of its community valued School Resource Officer currently entirely provided by the Town of Bedford.

The budget includes appropriation for a 60-month lease purchase agreement to fund the replacement of an 11-year-old medium-duty dump truck.

As part of its ongoing effort to infuse instructional technology into the classroom and maintain its technology infrastructure, the district is funding two four -year technology lease purchase agreements. The infrastructure agreement will allow the district to acquire wireless controllers, switches, network storage, servers, projectors and other infrastructure equipment valued at about \$380,000. The instructional equipment agreement will include laptops, projection boards, large format printers, document cameras, and other classroom devices valued at about \$285,000.

If this budget is approved, the District will be authorized to enter into:

A four-year lease purchase agreement for technology infrastructure equipment with an estimated principal and interest cost not to exceed \$100,000 per year.

A four-year instructional equipment lease purchase agreement with an estimated principal and interest cost not to exceed \$75,000 per year.

A 60-month lease purchase agreement for a medium duty dump truck with an estimated principal and interest cost not to exceed \$13,000.

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	Description of Budget Areas
								Actual	Budget	Est. Actual	\$ Variance	% Change	
BOARD OF EDUCATION													
BOARD OF EDUCATION													
1010.400 Contractual	39,796	4,076	3,500	2,297	3,000	2,728	3,000	4,130	2,900				
1010.450 Mat. & Supplies	3,714	2,679	4,800	4,017	3,800	2,409	3,600	3,200	2,500				
1010.490 BOCES Services	0	0	0	0	0	0	0	0	0				
TOTAL 1010	43,510	6,755	8,300	6,314	6,800	5,137	6,600	7,330	5,400	-26.33%	-1,200	-18.18%	Board of education materials, training and workshops. Reduced contract services.
DISTRICT CLERK													
1040.160 Dist. Clerk Sal.	11,440	11,612	11,612	11,612	11,612	13,772	13,772	14,047	14,047				
1040.400 Contractual	0	0	0	0	0	0	0	0	0				
1040.450 Mat. & Supplies	510	180	300	230	200	0	200	110	200				
TOTAL 1040	11,950	11,792	11,912	11,842	11,812	13,772	13,972	14,157	14,247	0.64%	275	1.97%	Office of the district clerk salary, contract services and materials & supplies
DISTRICT MEETING													
1060.160 Elect. Clerks Sal	2,308	1,303	3,000	2,120	3,000	2,002	3,000	2,950	3,000				
1060.400 Contractual	17,744	11,253	47,000	9,903	36,500	10,433	37,000	16,500	27,000				
1060.450 Mat. & Supplies	295	260	3,500	2,566	1,000	503	1,000	950	10,000				
TOTAL 1060	20,347	12,816	53,500	14,590	40,500	12,938	41,000	20,400	40,000	96.08%	-1,000	-2.44%	Costs for running the district's budget votes, bond votes and school board elections including poll workers, machine rentals, and supplies. Anticipate requirement to move to more expensive computerized voting system with county assistance
TOTAL													
BOARD OF EDUCATION	75,806	31,363	73,712	32,746	59,112	31,847	61,572	41,887	59,647	42.40%	-1,925	-3.13%	
CHIEF SCHOOL ADMINISTRATOR													
SUPERINTENDENT'S OFFICE													
1240.150 Supt.'s Sal	258,954	251,000	251,000	251,000	251,000	251,000	251,000	251,000	251,000				
1240.160 Clerical Sal	85,223	84,683	86,400	86,893	86,400	93,872	89,725	92,173	91,360				
1240.400 Contractual	35,057	41,494	27,100	24,285	27,500	27,530	26,500	32,707	32,500				
1240.450 Mat. & Supplies	1,896	2,444	2,000	827	2,000	788	1,500	1,100	1,000				
TOTAL 1240	381,130	379,621	366,500	363,006	366,900	373,190	368,725	376,980	375,860	-0.30%	7,135	1.94%	Provisions for the office of superintendent of schools including superintendent's salary and some contract benefits, superintendent's secretary's salary, part- time help, contract costs and materials & supplies. Includes board approved increase in annuity payment.
TOTAL													
CHIEF SCHOOL ADMIN.	381,130	379,621	366,500	363,006	366,900	373,190	368,725	376,980	375,860	-0.30%	7,135	1.94%	

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Est. Actual	\$ Variance	% Change	Description of Budget Areas
BUSINESS ADMIN.													
1310.150 Asst. Supt. Bus.	214,193	217,406	217,405	217,405	217,405	223,276	223,276	227,741	227,741				Business office operational costs including salary for
1310.160 Classified Sal	308,925	307,104	348,403	405,035	357,190	392,334	366,607	348,803	361,916				assistant superintendent for business, secretary,
1310.400 Contractual	66,154	70,357	75,600	65,918	74,200	54,224	71,200	65,024	53,100				account clerks, payroll clerks, O.T., part-time help,
1310.450 Mat. & Supplies	9,456	7,468	9,000	5,758	9,000	6,093	7,000	6,406	6,500				contract services, postage, equipment maintenance,
1310.490 BOCES Services	23,948	24,777	23,891	24,597	24,199	24,623	23,904	24,304	24,699				training/conferences, fees & dues, BOCES risk
													management services. Reduced third party consultant
TOTAL 1310	622,675	627,112	674,299	718,713	681,994	700,550	691,987	672,278	673,956	0.25%	-18,031	-2.61%	service costs.
AUDITING													
1320.160 Claims Auditor	10,000	0	0	0	0	0	0	0	0				
1320.400 Int., Ext., & Claims Auditors	59,807	76,500	83,800	87,148	83,250	84,190	84,000	81,800	94,000				
													Costs for claims auditor, internal auditors, and annual
TOTAL 1320	69,807	76,500	83,800	87,148	83,250	84,190	84,000	81,800	94,000	14.91%	10,000	11.90%	external audits. Increased claims and internal auditing costs.
TREASURER													
1325.160 Treasurer Sal	129,540	131,543	121,349	120,860	121,394	124,672	124,672	127,165	127,165				
													Salary provision for district treasurer, subject to annual
TOTAL 1325	129,540	131,543	121,349	120,860	121,394	124,672	124,672	127,165	127,165	0.00%	2,493	2.00%	negotiation with school board.
PURCHASING													
1345.160 Purchasing Agent	58,526	68,626	66,305	69,993	74,139	74,139	78,423	72,605	73,550				
1345.400 Contractual	12,435	12,800	14,600	10,743	15,040	12,326	14,400	14,200	15,000				
1345.450 Mat. & Supplies	0	577	500	473	500	0	200	200	500				
													Purchasing department including salary for purchasing
TOTAL 1345	70,961	82,003	81,405	81,209	89,679	86,465	93,023	87,005	89,050	2.35%	-3,973	-4.27%	agent, contract bid services, and materials and supplies.
TOTAL													
FINANCE	892,984	917,158	960,853	1,007,930	976,317	995,877	993,682	968,248	984,171	1.64%	-9,511	-0.96%	
STAFF													
LEGAL SERVICES													
1420.400 Cont. Legal Ser.	355,101	447,191	382,000	405,969	450,000	335,178	410,000	389,013	400,000				Legal representation, retainer services, hearing officers,
													contractual matters, labor negotiations, bond counsel,
TOTAL 1420	355,101	447,191	382,000	405,969	450,000	335,178	410,000	389,013	400,000	2.82%	-10,000	-2.44%	and financial advisor.

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	Description of Budget Areas
								Actual	Budget	Est. Actual	\$ Variance	% Change	
PERSONNEL													
1430.150 Director of Personnel	160,849	163,262	163,253	185,125	155,000	154,325	154,000	157,080	157,000				Human resources department including salaries for
1430.160 Clerical Sal	140,637	123,244	134,000	131,508	193,453	142,036	214,659	203,129	219,132				director of human resources, secretary, personnel assistants
1430.400 Contractual	28,782	12,695	17,000	3,275	22,000	6,718	22,030	12,245	21,630				advertising, equipment maintenance, training, regional
1430.450 Mat. & Supplies	1,391	2,851	4,000	3,282	3,000	3,063	3,000	2,000	3,000				employee assistance program, sub-finder program,
1430.490 BOCES Services	130,312	81,418	114,872	79,248	97,295	83,294	85,445	64,445	85,170				cooperative advertising through BOCES, and materials &
TOTAL 1430	461,971	383,470	433,125	402,438	470,748	389,436	479,134	438,899	485,932	10.72%	6,798	1.42%	supplies.
RECORDS MANAGEMENT													
1460.400 Contractual	0	0	500	0	0	0	0	0	0				
1460.450 Mat. & Supplies	0	0	500	0	0	0	0	0	0				
1460.490 BOCES Services	0	0	10,000	0	0	0	0	0	0				
TOTAL 1460	0	0	11,000	0	0	0	0	0	0	0.00%	0	0.00%	Records management supplies and contract services
PUBLIC INFORMATION													
1480.400 Contractual	29,723	17,518	50,445	54,818	36,500	34,982	39,000	48,698	51,000				
1480.490 BOCES Services	72,582	9,770	14,000	16,438	14,000	11,338	11,358	11,358	11,200				Web page services, information surveys and public
													engagement sessions; production of public communications.
TOTAL 1480	102,305	27,288	64,445	71,256	50,500	46,320	50,358	60,056	62,200	3.57%	11,842	23.52%	Increased budget for public info and survey services.
TOTAL STAFF	919,377	857,949	890,570	879,664	971,248	770,934	939,492	887,968	948,132	6.78%	8,640	0.92%	
CENTRAL SERVICES													
OPERATION OF PLANT													
1620.160 Classified Staff	3,036,714	3,094,321	2,915,002	2,992,106	3,037,046	3,067,628	2,991,083	2,894,199	3,012,396				Operations of the buildings including salaries for
1620.200 Equipment	15,966	0	43,000	39,569	32,000	24,662	31,000	31,709	37,500				director of buildings and grounds, account clerk,
1620.400 Contractual	2,856,144	2,914,669	3,017,550	2,752,597	3,022,800	2,593,260	3,011,660	2,876,537	2,978,250				building custodial staff, O.T., substitutes, theater
1620.450 Mat. & Supplies	177,692	192,696	212,000	210,638	212,000	166,494	211,500	218,044	175,000				management, training, contracted services, utilities,
1620.490 BOCES Services	27,415	6,765	0	0	0	0	0	0	0				fuel, equipment, equipment rental, vehicle repairs,
													architect/engineer services, safety and security,
													and custodial supplies. Reduces 1.0 custodian and some
TOTAL 1620	6,113,931	6,208,451	6,187,552	5,994,910	6,303,846	5,852,044	6,245,243	6,020,489	6,203,146	3.03%	-42,097	-0.67%	custodial supplies. Cutting energy budget by \$100K with
													challenge to achieve energy efficiencies.
MAINTENANCE OF PLANT													
1621.160 Classified Sal	561,063	596,736	602,358	572,651	619,280	576,500	624,834	563,027	568,858				Maintenance of the plant including salaries for grounds
1621.200 Equipment	40,692	0	130,000	129,293	45,000	46,746	25,000	23,875	25,000				persons, maintenance mechanics, O.T., substitutes,
1621.400 Contractual	327,149	590,068	590,000	572,514	585,000	586,271	709,500	712,836	734,500				building repairs, emergency repairs, contract services,
1621.400R Repair Reserve	0	0	0	0	0	0	0	0	0				repair reserve projects, architectural/engineer services,
1621.450 Mat. & Supplies	52,026	101,968	105,000	99,628	110,000	97,277	135,000	144,483	140,000				snow plowing, grounds maintenance, maintenance/
													grounds/athletic field supplies. Budget reduced by 1.0
TOTAL 1621	980,929	1,288,772	1,427,358	1,374,086	1,359,280	1,306,794	1,494,334	1,444,221	1,468,358	1.67%	-25,976	-1.74%	maintenance mechanic.

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Est. Actual	\$ Variance	% Change	Description of Budget Areas
CENTRAL STOREROOM													
1660.450 Mat. & Supplies	17,833	7,431	15,000	13,195	10,000	9,478	10,000	8,839	10,000				
TOTAL 1660	17,833	7,431	15,000	13,195	10,000	9,478	10,000	8,839	10,000	13.13%	0	0.00%	Central administrative materials & supplies
CENTRAL PRINT/MAIL													
1670.400 Contractual	16,452	16,859	2,000	0	0	0	0	0	0				
1670.490 BOCES Services	15,342	15,355	18,000	16,393	18,000	16,930	15,000	16,195	15,000				
TOTAL 1670	31,793	32,214	20,000	16,393	18,000	16,930	15,000	16,195	15,000	-7.38%	0	0.00%	Central printing and mailing costs including contract printing and copy machine maintenance/rental
CENTRAL DATA PROCESSING													
1680.160 Classified Staff	164,396	169,976	171,609	169,237	165,821	175,792	182,041	181,959	184,836				
1680.200 Equipment	0	0	0	0	0	0	0	0	0				
1680.400 Contractual	73,927	75,814	74,000	72,614	74,000	72,614	72,000	84,167	70,975				Data processing costs including salaries for database
1680.450 Mat. & Supplies	0	0	500	0	0	0	0	0	0				manager, data research asst., accounting/financial
1680.490 BOCES Services	188,795	179,350	189,454	168,495	162,530	144,016	176,033	176,033	171,705				databases and support services; student information
TOTAL 1680	427,117	425,140	435,563	410,346	402,351	392,422	430,074	442,159	427,516	-3.31%	-2,558	-0.59%	database and support services; equipment, materials & supplies. Slightly reduced data systems costs.
TOTAL													
CENTRAL SERVICES	7,571,604	7,962,008	8,085,473	7,808,929	8,093,477	7,577,668	8,194,651	7,931,903	8,124,020	2.42%	-70,631	-0.86%	
SPECIAL ITEMS (Contractual Expense)													
1910.400 Unallocated Ins.	352,775	360,842	368,000	355,144	362,500	360,956	368,100	379,239	396,000				
1920.400 Sch.Assoc.Dues	46,873	42,328	44,000	43,748	44,000	40,095	44,000	42,595	42,000				
1930.400 Judgem't/Claims	0	0	0	0	0	0	0	0	0				
1950.400 Assess. On Schools	0	0	0	0	0	0	0	0	0				Property/casualty insurance, school district association
1964.400 Refund Prop.Tax	3,150	8,771	50,000	8,494	25,000	11,105	0	462	100,000				dues and memberships, judgements for claims and
1980.400 MTA Tax	0	0	160,000	202,142	220,000	210,402	220,000	130,000	0				assessments, tax certiorari refunds, BOCES capital and
1981.490 Admin.Chg/BOCES	871,475	884,734	843,924	844,105	847,181	847,181	828,272	405,549	911,818				administrative charges to school districts; MTA tax now
TOTAL													eliminated; BOCES admin fees budget increase due to budget
SPECIAL ITEMS	1,274,273	1,296,675	1,465,924	1,453,633	1,498,681	1,469,739	1,460,372	957,845	1,449,818	51.36%	-10,554	-0.72%	error previous year; Increased student accident insurance
													coverage and costs.
TOTAL													
GENERAL SUPPORT	11,115,174	11,444,774	11,843,032	11,545,907	11,965,735	11,219,255	12,018,494	11,164,831	11,941,648	6.96%	-76,846	-0.64%	

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Est. Actual	\$ Variance	% Change	Description of Budget Areas
INSTRUCTION													
ADMINISTRATION & IMPROVEMENT													
CURRICULUM DEVELOPMENT & SUPERVISION													
2010.150 Instruct.Sal.	300,235	226,318	251,598	299,580	262,500	316,017	259,320	272,172	274,000				Costs for curriculum development and the supervision of
2010.160 Noninstruct.Sal.	60,228	58,683	66,487	63,790	67,365	68,207	68,552	62,565	69,158				curriculum including salaries for assistant superintendent
2010.400 Contract.Exp.	136,419	122,587	128,640	85,428	96,300	31,882	62,500	41,924	60,350				for curriculum & instruction, secretary, additional time,
2010.450 Mat.& Supplies	5,011	1,926	6,800	3,423	5,750	3,027	5,000	4,417	5,250				curriculum writing projects for teachers, curriculum data
2010.490 BOCES Services	25,653	21,385	46,411	42,464	34,064	37,536	46,500	38,158	37,400				consultant services, conference/training, fees, dues,
													printing, test compilation, material & supplies, BOCES
													curriculum development center.
TOTAL 2010	527,546	430,899	499,936	494,685	465,979	456,669	441,872	419,236	446,158	6.42%	4,286	0.97%	
SUPERVISION - REGULAR SCHOOL													
2020.150 Instruct.Sal.	2,201,879	2,336,526	2,461,716	2,465,759	2,571,716	2,346,828	2,449,556	2,504,737	2,640,153				Supervision of building and district programs including
2020.160 Noninstr.Sal.	1,320,976	1,289,725	1,349,758	1,357,120	1,399,225	1,359,459	1,407,858	1,402,759	1,487,711				salaries for principals, assistant principals, house
2020.200 Equipment	21,029	0	22,150	20,457	14,400	8,124	11,170	11,334	21,905				directors, athletic director, pupil personnel director,
2020.400 Contract.Exp.	17,301	14,672	47,320	31,959	40,910	15,299	33,258	25,155	32,829				program directors; secretaries, clerks, office assistants,
2020.450 Mat.& Supplies	11,099	9,660	15,840	10,465	17,990	10,710	17,150	15,736	18,900				materials & supplies, equipment, equipment maint./repairs,
													postage, conferences, fees, dues, printing. Increase in
													replacement office equipment and supplies.
TOTAL 2020	3,572,284	3,650,583	3,896,784	3,885,761	4,044,241	3,740,420	3,918,992	3,959,721	4,201,498	6.11%	282,506	7.21%	
INSERVICE TRAINING - INSTRUCTION													
2070.150 Instruct.Sal.	99,886	145,695	232,914	201,676	252,760	190,460	199,274	222,412	242,904				Staff development and training including salary for staff
2070.160 Noninstruct.Sal.	40,817	53,484	59,103	55,339	59,916	57,585	61,014	58,014	61,574				development lead teacher, full-time secretary,
2070.400 Contract.Exp.	104,012	69,901	97,450	156,384	91,350	222,906	147,600	103,011	131,300				professional growth and development teacher projects,
2070.450 Mat.& Supplies	1,297	921	4,275	3,120	4,000	3,962	3,000	2,927	2,500				teacher conferences, administrative PG&Ds, workshops,
2070.490 BOCES Services	71,978	40,215	30,755	29,722	31,481	24,926	33,560	51,955	48,500				training instructors and consultants, future administrator
													academy and other BOCES staff development opportunities.
TOTAL 2070	317,990	310,216	424,497	446,242	439,507	499,839	444,448	438,319	486,778	11.06%	42,330	9.52%	Additional investment in anti-bullying training through BOCES.
TOTAL													
ADMIN. & IMPROVEMENT	4,417,820	4,391,698	4,821,217	4,826,687	4,949,727	4,696,928	4,805,312	4,817,276	5,134,434	6.58%	329,122	6.85%	
TEACHING - REGULAR SCHOOL													
2110.120 Teacher Sal.K-5	15,350,024	15,685,535	16,023,892	15,705,640	15,854,858	15,326,396	15,970,603	15,592,592	16,770,305				Regular instructional program including salaries for
2110.130 Teacher Sal.6-12	16,584,158	17,626,757	17,568,832	16,592,977	17,347,922	17,039,180	17,459,422	17,335,632	18,247,346				teachers, instructional assistants, teacher aides, substitute
2110.140 Sub.Teacher Sal.	539,593	481,391	550,000	564,114	550,000	530,813	500,000	532,031	560,000				teachers, interns, contract services, instructional supplies,
2110.160 Noninstruct.Sal	2,577,496	2,502,505	2,562,728	2,657,349	2,727,129	2,611,640	2,640,342	2,623,896	2,420,707				testing materials, public and private school textbooks, BOCES
2110.200 Equipment	205,040	0	190,924	193,979	111,930	89,820	92,700	81,911	157,597				program services. Implementation of new elementary math
2110.400 Contract.Exp.	435,054	449,366	269,627	238,904	288,789	198,384	251,961	203,575	288,039				program. Increased provision for teacher intern and
2110.450 Mat.& Supplies	511,771	500,925	604,583	549,690	523,656	461,728	493,567	485,457	471,391				substitute teacher program. Increase in replacement
2110.470 Tuition	0	0	0	31,691	40,000	20,351	35,000	35,000	35,000				instructional equipment. Reduction of 1.0 elementary section
2110.480 Textbooks	287,733	349,420	329,203	355,511	293,349	359,836	397,718	588,339	412,586				teacher, 1.0 speech, 0.25 music, 1.0 middle and 1.10 high
2110.490 BOCES Services	197,807	90,547	68,100	72,185	69,501	72,546	69,644	69,700	44,444				school academic positions. Reduce 6.5 elementary aides.
													Increase of 1.2 elementary ESOL teachers. Reduction in
													BOCES instructional program services.
TOTAL 2110	36,688,674	37,686,446	38,167,889	36,962,040	37,807,134	36,710,694	37,910,957	37,548,133	39,407,415	4.95%	1,496,458	3.95%	

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	Description of Budget Areas
								Actual	Budget	Est. Actual	\$ Variance	% Change	
PROGRAMS FOR STUDENTS WITH DISABILITIES													
2250.150 Instruct.Sal.	5,054,784	5,247,008	5,190,731	5,046,190	5,112,972	4,903,436	5,012,556	5,126,649	5,164,887				
2250.160 Noninstruct.Sal.	2,330,794	2,429,085	2,192,593	2,126,707	2,302,074	2,413,400	2,432,868	2,492,569	2,404,596				Program costs for students with disabilities including salaries
2250.200 Equipment	10,001	0	0	0	0	0	0	0	0				for teachers, instructional assistants, teacher aides, clerical,
2250.400 Contract.Exp.	179,824	98,076	97,260	100,049	101,160	144,043	99,060	88,475	128,600				director for special education, assistant director, contract
2250.450 Mat. & Supplies	32,832	33,859	41,512	29,757	31,812	24,265	31,980	27,844	25,780				professional services, supplies, textbooks, tuition for out-of-
2250.470 Tuition	632,390	694,459	650,000	615,696	770,000	760,260	830,702	811,793	981,218				district placements and services, BOCES placements and
2250.480 Textbooks	0	0	0	0	0	0	0	0	2,500				related services. Reduction of 0.5 learning specialists and 4.0
2250.490 BOCES Services	593,966	482,182	650,000	360,375	528,306	499,413	664,020	602,000	636,566				special education support staff. Reduction of 1.0 occupational
													therapist, 3.0 instructional assistants and 1.0 teacher aide.
TOTAL 2250	8,834,591	8,984,669	8,822,096	8,278,774	8,846,324	8,744,817	9,071,186	9,149,330	9,344,147	2.13%	272,961	3.01%	Increased out of district tuition payments.
OCCUPATIONAL EDUCATION													
2280.490 BOCES Services	750,612	673,588	700,194	700,193	769,578	769,578	753,226	753,226	710,243				Trade and occupational education instructional costs
													through the BOCES program. Reduced tuition costs for
TOTAL 2280	750,612	673,588	700,194	700,193	769,578	769,578	753,226	753,226	710,243	-5.71%	-42,983	-5.71%	3-yr. average enrollment reduction.
TEACHING - SPECIAL SCHOOLS													
2330.150 Instruct.Sal.	112,943	18,851	20,000	2,771	25,000	13,918	0	0	0				
2330.160 Noninstruct.Sal.	26,184	14,985	0	18,665	30,000	26,868	0	0	0				
2330.450 Mat. & Supplies	1,807	1,027	0	600	3,000	3,071	0	0	0				Summer school programs including salaries for teachers,
													Instructional assistants, aides, nurses, and material &
TOTAL 2330	140,934	34,863	20,000	22,036	58,000	43,857	0	0	0	0.00%	0	0.00%	supplies. Not currently offering program.
TOTAL													
INSTRUCTION - TEACHING	46,414,811	47,379,566	47,710,179	45,963,043	47,481,036	46,268,946	47,735,369	47,450,689	49,461,805	4.24%	1,726,436	3.62%	
INSTRUCTIONAL MEDIA													
SCHOOL LIBRARY & AUDIOVISUAL													
2610.150 Instruct.Sal.	701,812	761,959	797,107	792,478	842,660	821,116	844,700	853,075	897,613				
2610.160 Noninstruct.Sal.	192,376	199,537	152,106	155,375	141,529	103,567	80,326	64,153	65,810				
2610.200 Equipment	4,193	0	2,590	448	950	169	950	938	950				
2610.400 Contract.Exp.	20,327	18,089	35,878	23,941	23,605	16,920	21,880	16,809	17,680				
2610.450 Mat. & Supplies	10,523	16,192	9,520	10,015	9,265	7,062	7,015	6,215	5,890				Library media services including salaries for library media
2610.460 Lib. & AV Loan Prog.	40,789	60,230	43,800	45,378	48,300	48,074	48,100	52,100	46,200				specialists, clerical staff, equipment, subscriptions,
2610.490 BOCES Services	69,491	57,080	28,857	38,576	27,100	56,485	53,000	54,890	58,880				general supplies, A.V. supplies, library books, contract
													and BOCES support services for library management
TOTAL 2610	1,039,511	1,113,087	1,069,858	1,066,212	1,093,409	1,053,393	1,055,971	1,048,180	1,093,023	4.28%	37,052	3.51%	systems.
EDUCATIONAL TELEVISION													
2620.160 Noninstruct.Sal.	183,801	185,880	186,409	191,532	187,431	192,928	199,376	197,539	193,953				
2620.200 Equipment	10,400	0	13,867	13,260	8,000	7,609	12,461	12,461	8,000				Costs for educational television and video services
2620.400 Contract.Exp.	5,582	4,946	11,100	10,377	12,840	9,903	12,290	8,951	12,200				including salaries for educational T.V. supervisor,
2620.450 Mat. & Supplies	3,884	5,434	5,000	4,654	6,545	6,123	2,634	2,505	3,610				television technician, and video projects, equipment,
													maintenance services and supplies. Reduced overtime costs
TOTAL 2620	203,667	196,260	216,376	219,822	214,816	216,563	226,761	221,456	217,763	-1.67%	-8,998	-3.97%	and equipment purchases.

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	Description of Budget Areas
								Actual	Budget	Est. Actual	\$ Variance	% Change	
COMPUTER ASSISTED INSTRUCTION													
2630.150 Instruct.Sal.	49,164	0	0	0	0	0	0	0	0				
2630.160 Noninstruct.Sal.	794,047	831,944	903,943	872,101	930,692	865,342	904,658	899,707	937,413				
2630.200 Equipment	91,002	0	100,310	96,705	46,600	53,471	46,600	45,495	50,000				
2630.400 Contract.Exp.	724,854	229,266	281,760	224,859	227,242	200,154	230,050	236,140	228,000				
2630.450 Mat. & Supplies	105,175	91,986	82,960	94,532	92,800	92,865	100,000	103,645	100,000				Computer/technology instruction including salaries for
2630.460 St.Aid Comp.Soft.	97,746	89,835	101,273	103,308	87,058	83,048	60,250	59,003	57,000				technology director, network specialists, lab aides
2630.490 BOCES Services	0	0	3,000	0	2,000	0	4,000	1,000	3,500				clerical support, technology equipment, infrastructure
													upgrades, system maintenance agreements, computer
TOTAL 2630	1,861,988	1,243,031	1,473,246	1,391,504	1,386,392	1,294,880	1,345,558	1,344,990	1,375,913	2.30%	30,355	2.26%	supplies, software and licensing, BOCES support services.
TOTAL													
INSTRUCTIONAL MEDIA	3,105,166	2,552,378	2,759,480	2,677,539	2,694,617	2,564,836	2,628,290	2,614,626	2,686,699	2.76%	58,409	2.22%	
PUPIL SERVICES													
ATTENDANCE - REGULAR SCHOOL													
2805.160 Noninstruct.Sal.	58,561	57,065	55,403	54,839	55,916	57,429	57,214	61,211	57,774				
2805.400 Contract.Exp.	0	0	0	0	0	0	0	0	0				Student attendance and registration services including
													salary for central registrar and periodic contract service
TOTAL 2805	58,561	57,065	55,403	54,839	55,916	57,429	57,214	61,211	57,774	-5.62%	560	0.98%	expenses
GUIDANCE - REGULAR SCHOOL													
2810.150 Instruct.Sal.	1,208,638	1,332,700	1,225,186	1,184,163	1,246,908	1,174,287	1,238,434	1,239,477	1,296,175				
2810.160 Noninstruct.Sal.	257,711	266,024	272,451	273,075	249,793	247,497	219,735	210,783	158,757				
2810.200 Equipment	2,000	0	2,000	2,458	2,000	1,917	2,000	2,000	2,000				
2810.400 Contract.Exp.	21,762	16,189	13,280	17,990	14,300	17,207	14,300	7,616	13,600				Guidance services including salaries for guidance
2810.450 Mat. & Supplies	10,622	10,500	12,800	11,202	10,200	8,499	10,200	9,809	9,900				counselors, summer scheduling, clerical support,
2810.490 BOCES Services	25,449	12,305	20,277	25,524	25,291	5,359	25,298	22,798	25,298				equipment, conferences, college visits, fees, dues,
													printing, supplies, testing, BOCES student evaluation
TOTAL 2810	1,526,183	1,637,718	1,545,994	1,514,411	1,548,492	1,454,766	1,509,967	1,492,483	1,505,730	0.89%	-4,237	-0.28%	services. Reduction of 1.0 clerical position.
HEALTH SERVICES - REGULAR SCHOOL													
2815.160 Noninstruct.Sal.	754,014	791,567	760,118	705,646	741,436	697,053	736,179	694,300	750,368				
2815.200 Equipment	0	0	3,600	3,682	0	0	2,000	1,697	2,000				
2815.400 Contract.Exp.	152,962	176,598	182,300	191,875	176,500	198,248	191,300	194,587	203,300				
2815.450 Mat. & Supplies	12,313	13,375	12,500	11,582	12,000	10,713	10,400	12,375	10,400				Public and private school nurses, office assistants,
													contract school physician, health services to private schools,
TOTAL 2815	919,290	981,540	958,518	912,785	929,936	906,014	939,879	902,959	966,068	6.99%	26,189	2.79%	equipment, equipment repair, health supplies
PSYCHOLOGICAL SERVICES													
2820.150 Instruct.Sal.	1,208,392	1,451,289	1,310,413	1,317,521	1,292,884	1,255,334	1,202,995	1,227,955	1,341,266				
2820.400 Contract Exp.	0	0	0	0	0	0	0	0	0				
2820.450 Mat. & Supplies	5,377	4,784	0	0	0	0	0	0	0				School psychologists, testing and evaluation supplies.
													Budget includes reduction of 0.5 psychologist at
TOTAL 2820	1,213,769	1,456,073	1,310,413	1,317,521	1,292,884	1,255,334	1,202,995	1,227,955	1,341,266	9.23%	138,271	11.49%	elementary level.

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Est. Actual	to Budget	to Budget	Description of Budget Areas
								Actual	Budget		\$ Variance	% Change	
SOCIAL WORK SERVICE													
2825.150 Instruct.Sal.	401,535	431,223	449,996	444,671	389,455	450,591	459,088	417,662	292,293				
2825.400 Contract.Exp.	67,350	45,077	42,675	47,249	64,240	63,930	66,000	64,890	68,000				
TOTAL 2825	468,885	476,300	492,671	491,920	453,695	514,521	525,088	482,552	360,293	-25.34%	-164,795	-31.38%	School social workers and student assistance counselor services.
COCURRICULAR ACTIVITIES - REGULAR SCHOOL													
2850.150 Instruct.Sal.	235,280	251,011	239,800	232,730	239,800	240,198	214,800	225,664	219,000				Extra-curricular club activity advisors and expenses.
2850.400 Contract.Exp.	0	0	0	0	0	0	0	0	0				Includes small reduction in club activities.
2850.450 Mat.& Supplies	0	0	0	0	0	0	0	0	0				
TOTAL 2850	235,280	251,011	239,800	232,730	239,800	240,198	214,800	225,664	219,000	-2.95%	4,200	1.96%	
INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL													
2855.150 Instruct.Sal.	464,143	452,309	462,022	444,408	462,022	444,868	451,000	436,415	446,000				
2855.160 Athletic Trainer	34,295	38,298	39,064	36,100	39,000	36,100	37,000	36,100	37,000				
2855.200 Equipment	0	0	6,800	7,530	0	1,075	4,500	4,395	0				
2855.400 Contract.Exp.	89,819	83,992	102,484	86,624	95,735	85,873	88,985	85,093	87,985				Athletic and intramural costs including coaching stipends,
2855.450 Mat.& Supplies	62,306	59,215	60,000	55,585	60,000	55,070	57,000	56,312	56,000				athletic trainer services, athletic event supervision,
2855.490 BOCES Services	74,163	76,154	75,000	80,574	83,000	79,356	80,200	80,200	83,000				equipment, event fees & dues, equipment refurbishment,
TOTAL 2855	724,727	709,968	745,370	710,821	739,757	702,342	718,685	698,515	709,985	1.64%	-8,700	-1.21%	game officials.
TOTAL PUPIL SERVICES	5,146,693	5,569,675	5,348,169	5,235,027	5,260,480	5,130,604	5,168,628	5,091,339	5,160,116	1.35%	-8,512	-0.16%	
TOTAL INSTRUCTION	59,084,490	59,893,317	60,639,045	58,702,296	60,385,860	58,661,314	60,337,599	59,973,930	62,443,054	4.12%	2,105,455	3.49%	
PUPIL TRANSPORTATION													
DISTRICT TRANSPORTATION													
5510.160 Noninstruct.Sal.	1,617,395	1,622,765	1,657,628	1,586,151	1,667,730	1,642,407	1,677,548	1,628,282	312,474				District is out-sourcing entire transportation operation and
5510.200 Equipment	0	0	279,400	264,940	249,567	221,296	0	0	0				eliminating 37 positions. Reduces district's salaries, supplies,
5510.400 Contract.Exp.	147,459	141,804	151,095	139,877	156,700	163,167	150,165	127,808	24,500				fuel, and contract services costs. While outside contract
5510.450 Mat.& Supplies	193,122	155,692	163,050	150,883	168,115	188,109	225,509	220,605	11,500				bus company costs will rise, a first year net savings of \$600K
TOTAL 5510	1,957,976	1,920,261	2,251,173	2,141,852	2,242,112	2,214,979	2,053,222	1,976,695	348,474	-82.37%	-1,704,748	-83.03%	will be realized in salaries and benefits. Change in operation estimated to save \$3.6 million over 5 years.
GARAGE BUILDING													
5530.400 Contract.Exp.	4,727	1,270	10,487	1,305	5,000	879	35,000	51,000	0				With outsourcing of transportation operation district will no
5530.450 Mat.& Supplies	0	0	0	0	0	0	0	0	0				longer have garage and rental fees for its transportation
TOTAL 5530	4,727	1,270	10,487	1,305	5,000	879	35,000	51,000	0	-100.00%	-35,000	-100.00%	operation.

2012-2013 Board Adopted Budget for Voter Consideration

	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Est. Actual	\$ Variance	% Change	Description of Budget Areas
CONTRACT TRANSPORTATION													Total outsourcing of transportation increases contract costs
5540.400 Contract.Exp.	4,932,620	4,817,707	4,866,035	4,785,040	4,827,266	4,777,112	4,715,622	4,652,055	7,179,125				for student home-to-school, summer, and field and athletic
5540.450 Contractor Fuel	294,496	161,329	192,870	214,367	226,940	309,873	302,556	291,493	500,000				transportation services; bus monitors for special
													educational needs; contractor fuel. Reductions realized
TOTAL 5540	5,227,116	4,979,036	5,058,905	4,999,408	5,054,206	5,086,985	5,018,178	4,943,548	7,679,125	55.34%	2,660,947	53.03%	through some route consolidation. Increased bus cost prices.
													Seeking voter approval of 5-year contract with new
TOTAL													contract transportaion provider.
PUPIL TRANS.	7,189,819	6,900,567	7,320,565	7,142,565	7,301,318	7,302,843	7,106,400	6,971,243	8,027,599	15.15%	921,199	12.96%	
UNDISTRIBUTED													
EMPLOYEE BENEFITS													
9010.800 State Retirement	1,180,264	1,228,736	1,084,775	1,114,941	1,795,558	1,790,730	2,747,200	2,525,402	2,797,968				Mandated costs for civil service employees' and
9020.800 Teachers Ret.	3,986,177	3,605,532	2,989,770	2,871,939	4,204,361	4,016,071	5,295,992	5,273,171	5,948,917				certified employees' retirement systems.
9030.800 Social Security	4,412,092	4,589,169	4,751,300	4,516,819	4,758,294	4,457,597	4,790,640	4,628,744	4,734,802				Employer matching FICA
9040.800 Workers Comp.	376,614	360,922	355,048	355,048	357,713	357,713	332,750	332,750	316,163				Workers compensation insurance; premium reductions
9045.800 Life Insurance	71,938	70,603	85,000	64,954	75,000	67,241	68,000	71,647	77,000				Group term life insurance
9050.800 Unemployment Ins.	39,936	53,590	150,000	167,781	100,000	50,175	100,000	80,000	100,000				Unemployment direct payments
9055.800 Disability Ins.	50,093	56,008	65,000	55,626	60,000	52,381	58,000	58,572	59,200				Disability insurance
9060.800 Hosp.,Med.Ins.	13,177,494	12,673,935	15,684,677	13,237,495	15,714,704	15,492,028	16,894,531	13,101,519	15,961,246				Health claims and insurance costs
9065.800 Dental Ins.	659,647	761,029	786,610	702,161	909,674	728,754	763,259	760,071	763,031				Dental claims and insurance costs
TOTAL EMP. BENEFITS	23,954,254	23,399,524	25,952,180	23,086,762	27,975,304	27,012,690	31,050,372	26,831,876	30,758,327	14.63%	-292,045	-0.94%	
DEBT SERVICE													
9711.600 Principal on Indebtedness	3,475,000	4,193,805	4,294,000	4,240,000	4,489,000	4,435,000	4,550,000	4,550,000	4,545,000				Principal payments on construction debt
9711.700 Interest on Serial Bonds	2,662,790	3,065,545	3,024,818	3,006,278	2,857,270	2,838,728	2,682,526	2,682,525	2,495,808				Interest payments on construction debt
9731.600 Principal on Indebtedness BAN	0	0	0	670,000	0	0	0	0	0				Reduced bond costs from refinancing \$14 million in bonds.
9731.700 BAN Interest	0	21,763	29,007	37,524	9,514	0	0	0	0				Short-term construction note borrowing interest
9760 Tax Anticipation Notes	97,582	60,244	70,833	0	50,000	0	50,000	0	50,000				Interest on cash flow borrowing
9785.600 Instal. Purchase Prin.	810,711	775,625	1,062,646	892,763	953,693	947,946	737,755	746,451	919,102				Principal and interest on leasing costs; starting new \$175K
9785.700 Instal. Purchase Int.	32,891	68,891	39,669	66,391	38,766	39,903	41,854	33,158	37,502				technology equipment leases next year.
TOTAL DEBT SERVICE	7,078,974	8,185,873	8,520,973	8,912,956	8,398,243	8,261,577	8,062,135	8,012,134	8,047,412	0.44%	-14,723	-0.18%	
INTERFUND TRANSFERS													
9901.930 To School Lunch Fund	0	0	60,000	60,000	50,000	0	0	0	0				
9901.950 To Spec. Aid Fund	176,097	145,286	199,327	138,080	150,000	130,711	155,000	215,000	230,000				Costs for special aided programs not fully aided.
9950.900 To Capital Funds	471,957	0	0	0	255,000	255,000	250,000	255,000	1,250,000				Scheduled capital projects: boiler replacements for BHES
													and MKES; Asbestos ceilings and lighting projects at PRES,
													FLHS & central admin.; Alarm and fire suppressant systems at
TOT. INTERFUND TRANS.	648,054	145,286	259,327	198,080	455,000	385,711	405,000	470,000	1,480,000	214.89%	1,075,000	265.43%	BVES; Kitchen exhaust/fan systems at BVES & BHES;
													Chimney fume remediation project at FLHS.

2012-2013 Board Adopted Budget for Voter Consideration													
	2007-2008	2008-2009	2009-2010	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	Proposed	Budget	Budget	
	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Estimated	Proposed	Budget to	to Budget	to Budget	Description of Budget Areas
								Actual	Budget	Est. Actual	\$ Variance	% Change	
TOTAL													
UNDISTRIBUTED	31,681,282	31,730,683	34,732,480	32,197,798	36,828,547	35,659,978	39,517,507	35,314,010	40,285,739	14.08%	768,232	1.94%	
TOTAL GENERAL FUND													
APPROPRIATION	109,070,766	109,969,341	114,535,122	109,588,566	116,481,460	112,843,390	118,980,000	113,424,014	122,698,040	8.18%	3,718,040	3.12%	Budget-to-Budget Increase
Estimated Non-Tax Revenue							9,348,440		9,005,000				
Est. Appropriated Reserves/Surplus							4,400,000		5,630,000				
Resulting Tax Levy to Support the Budget							105,231,560		108,063,040			2.69%	Tax Levy Increase At or Below Tax Levy Cap

Administrative, Program, Capital Budget

School districts are required to present their budgets in an APC format that divides costs among Administrative, Program and Capital categories. Below you will find a summary division of the proposed budget in its APC format. A detailed version follows on the next page.

2012-2013 Proposed Budget in APC Format			
Total	Administrative	Program	Capital
\$122,698,040	\$12,203,316	\$91,321,268	\$19,173,456
100%	9.95%	74.43%	15.63%

Contingent Budget Impact

In the event voters twice defeat a budget, a contingent budget would be adopted that places limits on the overall budget as well as its administrative portion. Because of recent legislation, the tax levy used to support a 2012-2013 contingent budget can be no more than the tax levy used to support the 2011-2012 budget, resulting in a 0% tax levy change. The estimated contingent budget can be no more than the available revenue to support such budget with a capped levy as follows:

Tax Levy Capped at 0% Increase	\$105,231,560
Estimated Non-Tax Revenue	\$9,005,000
Estimated Fund Balance/Reserves	<u>\$5,630,000</u>
Est. Contingent Budget	<u>\$119,866,560</u>

The originally proposed budget would need to be reduced by non-contingent items that cannot be part of a contingent budget. In addition, there would be a requirement that administrative costs equal no more than 11.77% of combined program and administrative costs. Non-contingent expenses that would have to be removed from the budget include:

- \$40,000 for costs associated with community free use of the buildings
- \$279,952 in instructional, administrative and capital equipment
- \$30,000 in estimated salary increases for non-unit support staff employees
- \$1,250,000 for capital projects
- \$175,000 in technology lease purchase agreements

Under a contingent budget the district would not be able to enter into a 5-year transportation contract. Instead a one-year contract would only be allowed by law. The bid prices for a one-year contract are \$1.8 million more than the first year of a 5-year contract. Therefore, \$1.8 million would have to be added to the transportation budget and other cuts would have to be made to meet the contingent budget limit.

Proposed Budget	\$122,698,040
Added Costs for 1-Yr. Transp.	<u>\$1,800,000</u>
Sub-Total	\$124,498,040
Est. Contingent Budget	<u>\$119,866,560</u>
Additional Cuts Required	<u>\$4,631,480</u>
Remove Non-Contingent Items	<u>\$1,774,952</u>
Other Program & Budget Cuts	<u>\$2,856,528</u>

BEDFORD CENTRAL SCHOOL DISTRICT 2012-2013
BUDGET FORMAT: Administrative; Program; Capital (APC BUDGET)

Function Code	Budget Category	2012-2013 Budget	ADMIN.	PROGRAM	CAPITAL
1010	Board of Education	5,400	5,400		
1040	District Clerk	14,247	14,247		
1060	District Meeting	40,000	40,000		
1240	Chief School Admin. Office	375,860	375,860		
1310	Business Administration	673,956	673,956		
1320	Auditing	94,000	94,000		
1325	District Treasurer	127,165	127,165		
1345	Purchasing	89,050	89,050		
1420	Legal Services	400,000	88,000	272,000	40,000
1430	Personnel	485,932	485,932		
1460	Records Management	0	0		
1480	Public Information	62,200	62,200		
1620	Operation of Plant	6,203,146	127,208		6,075,938
1621	Maintenance of Plant	1,468,358			1,468,358
1660	Central Storeroom	10,000	10,000		
1670	Central Printing	15,000	15,000		
1680	Data Processing	427,516	427,516		
1910	Unallocated Insurance	396,000	396,000		
1920	School Association Dues	42,000	42,000		
1930	Judgment & Claims	0			
1950	Assessments on Schools	0			
1964	Refunds-Real Property Taxes	100,000			100,000
1980	MTA Tax	0	0	0	0
1981	Boces Admin. & Rental	911,818	911,818		
2010	Curriculum Development	446,158	446,158		
2020	Supervision	4,201,498	4,201,498		
2070	Inservice & Staff Development	486,778		486,778	
2110	Teaching in Regular School	39,407,415	0	39,407,415	
2250	Prog. for Students with Disab.	9,344,147	177,161	9,166,986	
2280	Occupational Education	710,243		710,243	
2330	Teaching in Special Schools	0		0	
2610	Library/Audiovisual	1,093,023		1,093,023	
2620	Educational Television	217,763		217,763	
2630	Computer Assisted Instruction	1,375,913	145,917	1,229,996	
2805	Attendance	57,774		57,774	
2810	Guidance	1,505,730		1,505,730	
2815	Health Services	966,068		966,068	
2820	Psychological Services	1,341,266		1,341,266	
2825	Social Work Services	360,293		360,293	
2850	Co-Curricular Activities	219,000		219,000	
2855	Interscholastic Activities	709,985		709,985	
5510	District Transportation	348,474	130,482	217,992	0
5530	Garage Building-Transp.	0		0	
5540	Contract Transportation	7,679,125		7,679,125	
9010	Employees' Retirement	2,797,968	594,136	1,527,770	676,062
9020	Teachers' Retirement	5,948,917	457,312	5,491,605	
9030	Social Security	4,734,802	505,778	3,976,115	252,909
9040	Workers' Compensation	316,163	24,227	198,547	93,389
9045	Life Insurance	77,000	8,225	64,662	4,113
9050	Unemployment	100,000	10,000	90,000	0
9055	Disability Insurance	59,200	6,324	49,714	3,162
9060	Hospital & Medical Insurance	15,961,246	1,441,820	13,410,333	1,109,093
9065	Dental Insurance	763,031	68,927	641,084	53,020
9711	Principal & Interest on Debt	7,040,808			7,040,808
9730	Bond Anticipation Notes	0			0
9760	Tax Anticipation Notes	50,000			50,000
9785	Installment Purchase Debt	956,604			956,604
9951	Interfund Transfers	1,480,000		230,000	1,250,000
	Total	122,698,040	12,203,316	91,321,268	19,173,456
	% of Total Budget by APC Area	100%	9.95%	74.43%	15.63%
	Administrative Costs as % of Admin + Program		11.79%		

REVENUE SUMMARY

<u>REVENUE ITEM</u>	<u>2011-2012 Budget</u>	<u>2011-2012 Estimated Actual</u>	<u>2012-2013 Estimated Budget</u>	<u>Estimated Budget Change</u>	<u>Est. % Change</u>
TAX REVENUE					
PROPERTY TAXES/STAR	\$105,231,560	\$105,115,938	\$108,063,040	\$2,831,480	2.69%
NON-TAX REVENUE					
STATE & OTHER AIDS	\$5,032,376	\$5,050,548	\$4,970,000		
TUITION	\$1,130,923	\$1,286,272	\$1,200,000		
COUNTY SALES TAX	\$1,347,741	\$1,365,405	\$1,400,000		
MTA TAX REIMBURSEMENT	\$220,000	\$163,194	\$0		
MEDICARE GOV'T SUBSIDY	\$200,000	\$330,281	\$200,000		
ENVIRO. FACILITIES CORP WWTP REIMB	\$200,000	\$175,333	\$190,000		
INTEREST INCOME	\$150,000	\$92,000	\$115,000		
RENTALS/BLDG. USE	\$296,000	\$339,662	\$360,000		
HEALTH SERVICES	\$125,000	\$139,459	\$130,000		
REFUND PRIOR YEAR EXPENSES	\$85,000	\$311,971	\$85,000		
MISCELLANEOUS	\$61,400	\$579,621	\$55,000		
TRANSFER from OTHER FUNDS	\$500,000	\$500,000	\$300,000		
TOTAL NON-TAX REVENUE	\$9,348,440	\$10,333,746	\$9,005,000	(\$343,440)	-3.67%
TOTAL REVENUE	\$114,580,000	\$115,449,684	\$117,068,040	\$2,488,040	2.17%
APPROPRIATED FUND BALANCE/RESERVES					
ASSIGN FUND BAL. to REDUCE TAX LEVY	\$4,400,000		\$3,900,000		
ASSIGN FUND BAL.for LOSS in BOCES AID			\$230,000		
ASSIGN ERS RESERVE for PENSION INCREASE			\$500,000		
ASSIGN FUND BAL.for CAPITAL PROJECTS			\$1,000,000		
TOTAL FUND BALANCE/RESERVES	\$4,400,000		\$5,630,000	\$1,230,000	27.95%
FUNDS to SUPPORT BUDGET	\$118,980,000		\$122,698,040	\$3,718,040	3.12%

Calculating the Maximum Allowable Tax Levy for the Tax Levy Cap for Bedford Central School District

Prior Year Tax Levy		\$105,231,560	
Multiplied times the Estimated Tax Base Growth Factor	X	1.0064	
		\$105,905,042	
Add Prior Year Pilot Payments	+	\$0	
		\$105,905,042	
Subtract Prior Year Capital, Debt & Court Order Exemptions:			
Court Order Judgements Exceeding 5% of Total Tax Levy	-	\$0	
Capital Local, Debt and Lease Expenditures <small>(minus capital aid)</small>	-	\$7,063,205	
		\$98,841,837	
Resulting Adjusted Prior Year Tax Levy			
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X	1.02	
		\$100,818,674	
Minus Anticipated Coming Year Pilot Payments	-	\$0	
		\$100,818,674	
Plus Available Carryover, if any	+	\$0	
		\$100,818,674	
Estimated Resulting Tax Levy Limit Reportable to Comptroller		\$100,818,674	
Plus Coming School Year Exemptions:			
Court Order Judgements Exceeding 5% of Total Tax Levy	+	\$0	
Est. Capital Local, Debt and Lease Expend. <small>(minus capital aid)</small>	+	\$7,164,149	
ERS Exclusion Est. \$14,300,000 X 0.60%	+	\$85,800	
TRS Exclusion; not available this year	+	\$0	
		\$108,068,623	
Estimated Maximum Allowable Tax Levy		\$108,068,623	2.70%

Bedford Central School District Estimated Fund Balance for Year Ending June 30, 2012		
Total All Fund Balances at Beginning of Fiscal Year 2011-12		\$15,386,886
<u>Restricted Fund Balance (Reserved)</u>		
Employee Benefit Accrued Liability Res.	\$556,103	Increased by interest and reduced by payments for EBLR in 2010-11
Employee Retirement Reserve	\$2,320,087	Increased by interest and BOE action on 6-15-11 and reduced by payments for ERS in 2010-11
Workers Compensation Reserve	\$0	Balance returned by BOE to assigned fund balance on 6-15-11
Insurance Reserve	\$99,917	Increased by interest and reduced by payments for insurance claim deductible in 2010-11
Reserve for Unemployment	\$53,512	Increased by interest and reduced by payments for unemployment costs in 2010-11
Reserve for Tax Certiorari 2004-2005	\$70,029	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-15-11
Reserve for Tax Certiorari 2005-2006	\$173,092	Increased by interest and reduced by BOE adjustments on 6-15-11
Reserve for Tax Certiorari 2006-2007	\$211,343	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-15-11
Reserve for Tax Certiorari 2007-2008	\$342,022	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-15-11
Reserve for Tax Certiorari 2008-2009	\$399,197	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-15-11
Reserve for Tax Certiorari 2009-2010	\$590,250	Increased by interest and reduced by court ordered payments and BOE adjustment on 6-15-11
Reserve for Tax Certiorari 2010-2011	\$800,000	Set up by BOE on 6-15-11
Repair Reserve Balance	\$141,705	Increased by interest and reduced by public hearing 4/27/11 for doing repair projects
<i>Total Restricted Fund Balance</i>		\$5,757,257
<u>Assigned Fund Balance</u>		
Designated and Appropriated to '11-'12 Budget	\$4,400,000	To offset tax levy
Reserved for Encumbrances	\$788,523	Open P.O.s at year end
<i>Total Assigned Fund Balance</i>		\$5,188,523
Unassigned Fund Balance (Undesignated)	3.73%	\$4,441,106
Total All Fund Balance (restricted, assigned and unassigned)		\$15,386,886

Bedford Central School District Estimated Fund Balance for Year Ending June 30, 2012

How We Started Fiscal Year 2011-2012

Total Fund Balance - Beginning July 1, 2011 **\$15,386,886**

Estimated Activity for Fiscal Year 2011-2012

Revenue:

Tax Levy/STAR	\$105,115,938	
Non-Tax Revenue	\$10,333,746	
Additions to Revenue Budget	\$229,351	
<i>Total Revenue</i>		\$115,679,035

Expenditures:

Current year budget est. expenses & open obligations	\$113,499,014	
Prior year open encumbrance expenses	\$624,700	
Expenses from budget increases from gifts, donations, etc.	\$229,351	
Expenses from budget increases from reserves	\$327,114	
<i>Total Expenditures</i>		\$114,680,179

Net Change in Fund Balance; Revenue minus Expend. **\$998,856**

Estimated June 30, 2012 All Fund Balance **\$16,385,742**

Bedford Central School District Estimated Fund Balance for Year Ending June 30, 2012			
Resulting Fund Balance from Rev., Exp.; Before BOE Actions			\$16,385,742
<u>Restricted Fund Balance (Reserved)</u>			
Employee Benefit Accrued Liability Res.	\$517,019	Increased by interest and reduced by payments for EBLR in 2011-12	
Employee Retirement Reserve	\$1,829,887	Increased by interest reduced by \$500,000 for payments to ERS in 2012-13	
Insurance Reserve	\$100,317	Increased by interest	
Reserve for Unemployment	\$103,737	Increased by interest and BOE action \$50K	
Reserve for Tax Certiorari 2004-2005	\$62,740	Increased by interest and reduced by court ordered payments	
Reserve for Tax Certiorari 2005-2006	\$164,906	Increased by interest and reduced by court ordered payments	
Reserve for Tax Certiorari 2006-2007	\$189,294	Increased by interest and reduced by court ordered payments	
Reserve for Tax Certiorari 2007-2008	\$307,135	Increased by interest and reduced by court ordered payments	
Reserve for Tax Certiorari 2008-2009	\$329,312	Increased by interest and reduced by court ordered payments	
Reserve for Tax Certiorari 2009-2010	\$530,777	Increased by interest and reduced by court ordered payments	
Reserve for Tax Certiorari 2010-2011	\$694,184	Increased by interest and reduced by court ordered payments	
Set up 2011-2012 Cert Reserve	\$951,807	To set aside for anticipated settlements from known petitions	
Repair Reserve Balance	\$66,705	Increased by interest and reduced by \$75K at public hearing for doing repair projects	
<i>Total Restricted Fund Balance</i>			\$5,847,820
<u>Assigned Fund Balance</u>			
Designate Fund Balance to '12-'13 Budget	\$3,900,000	To offset tax levy increase	
Designate Fund Bal. to cover loss in BOCES Aid	\$230,000	To offset estimated 1-yr. loss in BOCES program aid	
Designate Fund Bal. to support capital projects	\$1,000,000	To cover one-time capital project expenditures	
Appropriate ERS Reserve to cover ERS costs	\$500,000	To cover increased ERS pension expenses	
<i>Total Assigned Fund Balance</i>			\$5,630,000

Estimated Unassigned Fund Balance (Undesignated)	4.00%	\$4,907,922	
Total Estimated All Fund Balance (restricted, assigned and unassigned)		\$16,385,742	
Total Estimated Restricted (for reserves) at year end		\$5,847,820	
Total Estimated Assigned at year end		\$5,630,000	
Total Estimated Unassigned at year end	4.00%	\$4,907,922	

**Estimated Tax Rates and Tax Rate Changes
as a result of the 2012-2013
Budget, Property Values & Equalization Rate Changes**
(Per \$1,000 of Assessed Value)

<u>Town</u>	2011-2012 <u>Tax Rate</u>	2012-2013 <u>Est. Tax Rate</u>	Est. \$ <u>Change</u>	Est. Tax Rate <u>% Change</u>	Four Year Average <u>% Change</u>
Bedford	\$121.70	\$132.02	\$10.33	8.49%	1.53%
Mt. Kisco	\$69.44	\$68.82	(\$0.62)	-0.89%	2.81%
Pound Ridge	\$78.01	\$77.80	(\$0.20)	-0.26%	-0.13%
New Castle	\$67.87	\$65.39	(\$2.48)	-3.66%	0.20%
North Castle	\$588.52	\$569.99	(\$18.53)	-3.15%	0.63%

Estimated Tax Rate Change Comparison Proposed Budget vs. Estimated Contingent Budget

	Proposed Budget Est. Tax Rate	Contingent Budget Est. Tax Rate
<u>Town</u>	<u>% Change</u>	<u>% Change</u>
Bedford	8.49%	5.64%
Mt. Kisco	-0.89%	-3.49%
Pound Ridge	-0.26%	-2.87%
New Castle	-3.66%	-6.18%
North Castle	-3.15%	-5.69%

Property Exemption Reports

For

Property in the Bedford Central School District

Equalized Total Assessed Value 4,567,721,843

School District - 552002 Bedford Central#2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	11	78,563,946	1.72
13100	CO - GENERALLY	RPTL 406(1)	2	7,444,109	0.16
13500	TOWN - GENERALLY	RPTL 406(1)	115	46,406,842	1.02
13800	SCHOOL DISTRICT	RPTL 408	8	187,472,306	4.10
19950	MUNICIPAL RAILROAD	RPTL 456	7	4,540,784	0.10
25100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,586,103	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	40,932,528	0.90
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	11	47,377,644	1.04
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	7	3,785,498	0.08
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	1,834,844	0.04
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	37	30,708,962	0.67
25400	FRATERNAL ORGANIZATION	RPTL 428	1	1,805,639	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	7,643,504	0.17
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	19	1,733,129	0.04
28110	NOT-FOR-PROFIT HOUSING COMPAN'	RPTL 422	1	12,187,311	0.27
41400	CLERGY	RPTL 460	3	45,318	0.00
41640	VOLUNTEER FIREFIGHTERS AND AME	RPTL 466-c, 466-f	67	3,659,720	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	16	13,639,314	0.30
41800	PERSONS AGE 65 OR OVER	RPTL 467	60	13,658,807	0.30
41834	ENHANCED STAR	RPTL 425	253	42,705,225	0.93
41854	BASIC STAR 1999-2000	RPTL 425	1,890	162,923,670	3.57
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	93,353	0.00

Equalized Total Assessed Value 4,567,721,843

School District - 552002 Bedford Central#2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	1	290,030	0.01
Total Exemptions Exclusive of System Exemptions:			2,534	711,038,586	15.57
Total System Exemptions:			0	0	0.00
Totals:			2,534	711,038,586	15.57

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Village/Town of Mt. Kisco

Equalized Total Assessed Value 1,923,070,063

School District - 552002 Bedford Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	12	1,534,910	0.08
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	3,740,157	0.19
13100	CO - GENERALLY	RPTL 406(1)	7	16,114,961	0.84
13500	TOWN - GENERALLY	RPTL 406(1)	10	2,085,302	0.11
13520	TOWN - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	262,467	0.01
13650	VG - GENERALLY	RPTL 406(1)	51	45,804,725	2.38
13800	SCHOOL DISTRICT	RPTL 408	2	6,381,102	0.33
14110	USA - SPECIFIED USES	STATE L 54	2	7,758,005	0.40
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	2	9,068,241	0.47
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	687,139	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	36,413,122	1.89
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	151,301,312	7.87
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	6,246,719	0.32
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	9	10,907,086	0.57
25400	FRATERNAL ORGANIZATION	RPTL 428	2	2,412,599	0.13
26250	HISTORICAL SOCIETY	RPTL 444	2	901,574	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	1,689,239	0.09
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	8,240,946	0.43
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	6	3,596,851	0.19
41400	CLERGY	RPTL 460	2	15,748	0.00
41640	VOLUNTEER FIREFIGHTERS AND AME	RPTL 466-c, 466-f	61	2,310,346	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	143	17,617,250	0.92
41834	ENHANCED STAR	RPTL 425	314	59,591,698	3.10
41854	BASIC STAR 1999-2000	RPTL 425	1,321	160,905,848	8.37

Equalized Total Assessed Value 1,923,070,063

School District - 552002 Bedford Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	1,112,336	0.06
Total Exemptions Exclusive of System Exemptions:			1,981	556,699,683	28.95
Total System Exemptions:			0	0	0.00
Totals:			1,981	556,699,683	28.95

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Exemption Impact Report

Assessment Year: 2011

County: Westchester
SWIS Code: 553600

School Value Report (552002)

Municipality: New Castle
Total Assessed Val: 68,972,248
Uniform Percentage: 20.05

Equalized Total Assessed Value = 344,001,236

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
13100	CTY OWNED	RPTL 406(1)	1	322,194	0.09
13500	TWN WITHIN	RPTL 406(1)	7	3,676,807	1.07
21600	RELIG CORP	RPTL 462	1	1,479,301	0.43
25110	CONST PROT	RPTL 420-a	1	9,975,062	2.90
25300	NON-PROFIT	RPTL 420-b	8	1,521,197	0.44
41800	SENIOR-ALL	RPTL 467	8	1,625,037	0.47
	Total Exemptions (No System EX's)		26	18,599,598	5.41
	Total Exemptions (with System EX's)		26	18,599,598	5.41

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 193,256,435

School District - 552002 Central Sch Dist #2

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	1	39,130	0.02
13800	SCHOOL DISTRICT	RPTL 408	1	56,522	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	147,826	0.08
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	14	8,743,479	4.52
41640	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c, 466-f	1	65,217	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	741,304	0.38
41834	ENHANCED STAR	RPTL 425	6	1,145,220	0.59
41854	BASIC STAR 1999-2000	RPTL 425	58	5,346,092	2.77
Total Exemptions Exclusive of System Exemptions:			84	16,284,790	8.43
Total System Exemptions:			0	0	0.00
Totals:			84	16,284,790	8.43

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Town of Pound Ridge

Equalized Total Assessed Value 2,231,870,920

School District - 552002 Bedford Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	682,493	0.03
13100	CO - GENERALLY	RPTL 406(1)	8	49,014,836	2.20
13500	TOWN - GENERALLY	RPTL 406(1)	45	14,000,644	0.63
13800	SCHOOL DISTRICT	RPTL 408	2	28,462,908	1.28
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	3,163,204	0.14
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	6,439,169	0.29
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	30	17,566,172	0.79
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	830,861	0.04
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	465,873	0.02
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	3	2,430,268	0.11
41400	CLERGY	RPTL 460	1	8,902	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	22	1,429,405	0.06
41800	PERSONS AGE 65 OR OVER	RPTL 467	18	3,628,902	0.16
41834	ENHANCED STAR	RPTL 425	97	16,517,120	0.74
41854	BASIC STAR 1999-2000	RPTL 425	982	84,096,516	3.77
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	42	14,112,947	0.63
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	7	2,934,719	0.13
Total Exemptions Exclusive of System Exemptions:			1,270	242,850,220	10.88
Total System Exemptions:			7	2,934,719	0.13
Totals:			1,277	245,784,939	11.01

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Bedford Central School District 2012-2013 School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2011-12 School Year	Budget Proposed for the 2012-13 School Year	Contingency Budget for the 2012-13 School Year *
Total Budgeted Amount	\$118,980,000	\$122,698,040	\$119,866,560
Increase/decrease for the 2012-13 school year		\$3,718,040	\$886,560
Percentage increase(decrease) in each proposed budget		3.12%	0.75%
Change in the Consumer Price Index		3.2%	
School Tax Levy Limit (before exclusions)		\$100,818,674	
Proposed School Year Tax Levy (without permissible exclusions to the School Tax Levy Limit)		\$100,813,091	\$105,231,560
Total Permissible Exclusions		\$7,249,949	
Proposed School Year Tax Levy (including permissible exclusions to the School Tax Levy Limit)	\$105,231,560	\$108,063,040	\$105,231,560
Administrative component	\$11,857,989	\$12,203,316	\$12,021,411
Program component	\$88,874,994	\$91,321,268	\$90,199,193
Capital component	\$18,247,017	\$19,173,456	\$17,645,956
<p>*Assuming revenues other than tax levy remain the same as presented in the original budget, a contingent budget would require \$2,831,480 of reductions to the general fund budget. This would necessitate elimination of the following non-contingent items: \$40,000 for community use of facilities; \$279,952 in instructional and operational equipment; \$30,000 for certain managerial/confidential employee salary increases; \$175,000 for instructional and infrastructure technology equipment leases; and \$1,250,000 for capital projects. In addition, reductions of \$926,528 in other program expenses and \$130,000 in administrative expenses would have to be made to meet the contingent caps. The actual cuts to the proposed budget in the total amount of \$2,831,480 would be made by Administration and the Board of Education pursuant to section 2023 of education Law.</p>			

	Budget Proposed for the 2012-13 School Year
Estimated Basic STAR Exemption Savings¹	\$1,082.42

The annual budget vote for the fiscal year 2012-2013 by the qualified voters of the Bedford Central School District, Westchester County, New York, will be held in said district in the Bedford Hills, Bedford Village, Mount Kisco, Pound Ridge and West Patent Elementary Schools on Tuesday, May 15, 2012 between the hours of 7:00 a.m. and 9:00 p.m., prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Property Tax Report Card
660102 - BEDFORD CSD

2011-2012 - Page 1
Official - as of 04/26/2012 03:54 PM

Important Note: Chapter 97 of the Laws of 2011 requires school districts to report data elements necessary to calculate a Property Tax Levy Limit. Data elements for the Property Tax Report Card have been renamed and redefined in accordance with these changes. Please see <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/> for additional guidance.

Form Due - April 21, 2012

School District Contact Person:
School District Telephone Number:

	Budgeted 2011-12 (A)	Proposed Budget 2012-13 (B)	Percent Change (C)
Total Proposed Spending	<input type="text" value="118,980,000"/>	<input type="text" value="122,698,040"/>	<input type="text" value="3.12"/> %
School Tax Levy Limit ¹		<input type="text" value="100,818,674"/>	
Permissible Exclusions to the School Tax Levy Limit ¹		<input type="text" value="7,249,949"/>	
Proposed School Year Tax Levy (not including Permissible Exclusions to the School Tax Levy Limit) ¹		<input type="text" value="100,813,091"/>	
Proposed School Year Tax Levy (including Permissible Exclusions to the School Tax Levy Limit ¹)	<input type="text" value="105,231,560"/>	<input type="text" value="108,063,040"/> ²	<input type="text" value="2.69"/> %
Public School Enrollment	<input type="text" value="4,403"/>	<input type="text" value="4,423"/>	<input type="text" value="0.45"/> %
Consumer Price Index			<input type="text" value="3.2"/> %

¹ Note that these items apply only to Column (B) - Proposed Budget 2012-13 for this year.

² If the Proposed School Year Tax Levy in 2012-13 (including Permissible Exclusions to the School Tax Levy Limit in 2012-13) exceeds the sum of the School Tax Levy Limit for 2012-13 and Permissible Exclusions to the School Tax Levy Limit in 2012-13, approval of 60% or more of the qualified voters present and voting is required.

	Actual 2011-12 (D)	Estimated 2012-13 (E)
Adjusted Restricted Fund Balance	<input type="text" value="5,757,257"/>	<input type="text" value="5,847,820"/>
Assigned Appropriated Fund Balance	<input type="text" value="5,188,523"/>	<input type="text" value="5,630,000"/>
Adjusted Unrestricted Fund Balance	<input type="text" value="4,441,106"/>	<input type="text" value="4,907,922"/>
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	<input type="text" value="3.73"/> %	<input type="text" value="4.00"/> %

Submittal Form for Estimated Salaries in the Budget for the 2012-2013 School Year
(Form Due - May 7, 2012)

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
Superintendent of Schools	251,000	84,709	

Associate, Assistant and Deputy Superintendents
(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

ASST. SUPERINTENDENT FOR BUSINESS	227,741	56,750	
ASST. SUPERINTENDENT FOR CURR. & INSTR	179,000	54,027	

Other Supervisory and Administrative Employees Scheduled to Receive \$123,000 or More in Salary

DIRECTOR OF ESOL	144,880
DIRECTOR OF PUPIL PERSONNEL SERVICES	147,296
DIRECTOR OF HUMAN RESOURCES	157,000
DIRECTOR OF SPECIAL EDUCATION	177,161
DIRECTOR OF ATHLETICS, HEALTH & P.E.	181,108
ASSISTANT DIRECTOR OF SPECIAL EDUCATION	144,773
ELEMENTARY PRINCIPAL	160,000
ELEMENTARY PRINCIPAL	162,782
ELEMENTARY PRINCIPAL	167,348
ELEMENTARY PRINCIPAL	168,148
ELEMENTARY PRINCIPAL	178,617
ELEMENTARY ASSISTANT PRINCIPAL	133,229
MIDDLE SCHOOL PRINCIPAL	185,434
MIDDLE SCHOOL HOUSE DIRECTOR	145,000
MIDDLE SCHOOL HOUSE DIRECTOR	150,680
MIDDLE SCHOOL HOUSE DIRECTOR	152,280
HIGH SCHOOL PRINCIPAL	187,831
HIGH SCHOOL ASSISTANT PRINCIPAL	163,660
HIGH SCHOOL ASSISTANT PRINCIPAL	167,860

The New York State School Report Card Fiscal Accountability Supplement for Bedford Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2009-2010 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$66,712,169	\$16,917,164
	Pupils	4,295	348
	Expenditures Per Pupil	\$15,533	\$48,613
Similar District Group	Instructional Expenditures	\$4,926,191,619	\$1,794,488,590
	Pupils	401,187	52,039
	Expenditures Per Pupil	\$12,279	\$34,484
Total of All School Districts in NY State	Instructional Expenditures	\$30,088,158,593	\$11,362,166,093
	Pupils	2,709,505	422,576
	Expenditures Per Pupil	\$11,105	\$26,888
Similar District Group Description: Low Need/Resource Capacity			

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general education setting. District expenditures, such as transportation, debt service, and district-wide administration, are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service, and district-wide administration, are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the 2009-10 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements, and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general and special education expenditures. Special education services provided in the general education classroom may benefit students not classified as having disabilities.

2009-2010 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$26,063	\$22,124	\$19,921

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

The New York State School Report Card Information about Students with Disabilities for Bedford Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of October 6, 2010	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	221	70.6%	63.8%	56.2%
40% to 79%	4	1.3%	16.9%	11.9%
Less than 40%	69	22.0%	11.7%	23.0%
Separate Settings	14	4.5%	4.4%	6.0%
Other Settings	5	1.6%	3.2%	2.9%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 6, 2010. The percentages represent the amount of time students with disabilities are in general education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2010-11 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	7.0%	11.4%	13.0%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Group Description: Low Need/Resource Capacity

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information about this categorization is on the Internet at: <http://www.p12.nysed.gov/irs/accountability/2011-12/NeedResourceCapacityIndex.pdf>

Summary

Overall Accountability Status (2011–12)

Good Standing

ELA	Good Standing	Science	Good Standing
Math	Good Standing	Graduation Rate	Good Standing

Title I Part A Funding

Years the District Received Title I Part A Funding

2009–10	2010–11	2011–12
YES	YES	YES

On which accountability measures did this district make Adequate Yearly Progress (AYP) and which groups made AYP on each measure?

Student Groups	Elementary/Middle Level			Secondary Level		
	English			English		
	Language Arts	Mathematics	Science	Language Arts	Mathematics	Graduation Rate
All Students						
Ethnicity						
American Indian or Alaska Native						
Black or African American				-	-	
Hispanic or Latino						
Asian or Native Hawaiian/Other Pacific Islander				-	-	
White						
Multiracial				-	-	
Other Groups						
Students with Disabilities				-	-	
Limited English Proficient				-	-	
Economically Disadvantaged						
Student groups making AYP in each subject	7 of 9	7 of 9	1 of 1	4 of 4	4 of 4	1 of 1

AYP Status

- Made AYP
- Made AYP Using Safe Harbor Target
- Did not make AYP
- Insufficient Number of Students to Determine AYP Status

Accountability Status Levels

- | Federal | State |
|---------------------------------------|--|
| Good Standing | Good Standing |
| Improvement (Year 1) | Requiring Academic Progress (Year 1) |
| Improvement (Year 2) | Requiring Academic Progress (Year 2) |
| Improvement (Year 3) | Requiring Academic Progress (Year 3) |
| Improvement (Year 4) | Requiring Academic Progress (Year 4) |
| Improvement (Year 5 & Above) | Requiring Academic Progress (Year 5 & Above) |
| Pending – Requires Special Evaluation | |

**Academic Report Cards Appended to this Document
and Available on the District Website (bcsdny.org)**