

Superintendent Proposed Budget 2024-25

Dr. Robert Glass

**A Sustainable Pathway to
Opportunity and Excellence**

March 20, 2024





BCSD Mission

Inspiring and Challenging Our Students

We recognize each child as an individual with the potential to achieve their personal best. We are committed to guiding our students on their unique educational journeys by nurturing their abilities and encouraging a growth mindset, while challenging and supporting their academic development and fostering their social-emotional and physical well-being. We celebrate diversity, an inclusive learning environment, and respect for others as important components of developing global citizens.

Budget Calendar

January 10, 2023

January 24, 2023

January 31, 2024

February 7, 2024

February 28 , 2024

March 6, 2024

March 13, 2024

March 20, 2024

March 27, 2024

April 10, 2024

April 24, 2024

May 8, 2024

May 21, 2024

- Budget Overview
- Athletics and Co-Curriculars
- Debt Service, State Aid, Cash Reserves, Revenue & Transportation
- General Support, Tax Cap Calculation
- Employee Benefits
- Enrollment Projections
- Curriculum (General Education, Special Education, Technology)
- Superintendent's Budget Presentation
- Budget Deliberation
- Budget Deliberation
- Budget Adoption
- Budget Hearing
- Budget Vote

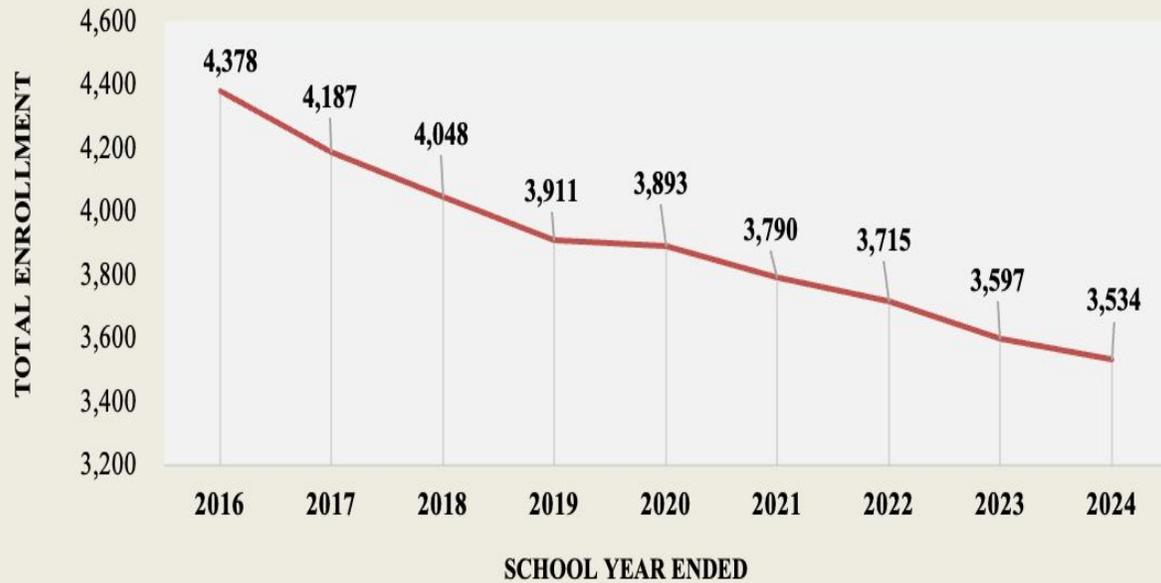


Budget Priorities 2024-2025

- Stay within the 2.0% tax cap limit
- Complete a managed phase out of federal COVID funding
- Maintain programs, sustainable class sizes, staffing levels
- Sustain our Mission & Success Plan:
 - Instruction- Literacy & Math, Whole-Child
 - Operations, Structures, Safety, Security
- Commitment to sustained realignment and rightsizing

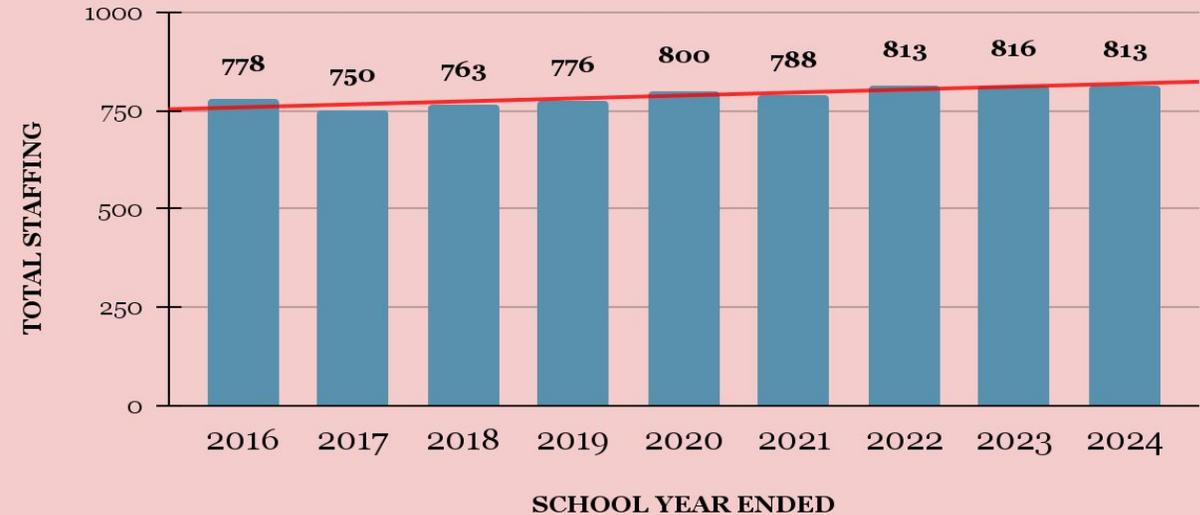
Adapting to Changing Conditions:

Enrollment K-12
2016-2024



Staffing

2016-2024



Enrollment is declining, yet staffing has grown due to a variety of factors including mandated service requirements, use of Federal COVID funds to reduce ratios, and the ever-expanding expectations for public schools to meet individual needs. Our way forward must include thoughtful and strategic RIGHT-SIZING; building a sustainable structure to match resources to needs.

Starting Point 2022-23: \$6.7m Gap

Unbudgeted costs discovered in 2022 have carried into 2023-24 & future:

Fuel Oil Cost Estimates	\$ 1,000,000
Unbudgeted Positions	\$ 600,000
Covid-Funded Positions	\$ 770,000 (Funding ends in fye '23)
Special Education Estimates	\$ 900,000 (Mandated services)
PPS Director	<u>\$ 250,000</u> (Incumbent salary (+) new hire)
Total Unbudgeted Costs	\$3,520,000 *

*\$ 6.7m when combined with allowable tax growth for 2023-24 Budget. Not a complete list; does not include additional COVID funded positions in fye '24.

Our Pathway to Sustainable Excellence

Strategic Use of Fund Reserves:

Year 1 (2023-24)		Year 2 (2024-25)		Change Y1-Y2
Total amount over Tax Cap	\$ 6,648,450	Total amount over Tax Cap	\$ 2,942,525	(-) \$ 3,705,925
Reductions	\$ 3,681,350	Reductions	\$ 1,195,860	(-) \$2,485,490
Application of Cash Reserves	\$ 2,967,100	Application of Cash Reserves	\$ 1,746,665	(-) \$ 1,220,435
Tax Cap Compliance	\$ 0	Tax Cap Compliance	\$ 0	

Positive Trend



Our Pathway to Sustainable Excellence

Impact of Loss of Foundation Aid:

Without any prior notification, the state has estimated a significant reduction in Foundation Aid, abruptly eliminating a decades-old practice of applying the Save Harmless provision.

Use of Cash Reserves to Balance Budget	\$ 1,746,665
Loss of Foundation Aid	\$ 1,600,000
Delta	\$ 146,665

Without this loss of Foundation Aid (or with its restoration,) we would essentially be in a balanced budget position in Year 2 (2024-25,) **one year ahead of schedule.**

Who are Our BCSD Students?

2019-2023

BCSD 2023:

District Enrollment: 3,563

Free & Reduced Lunch: 36.68%

English Language Learners: 18%

Students with Disabilities: 16%

Ethnicity:

White: 49%

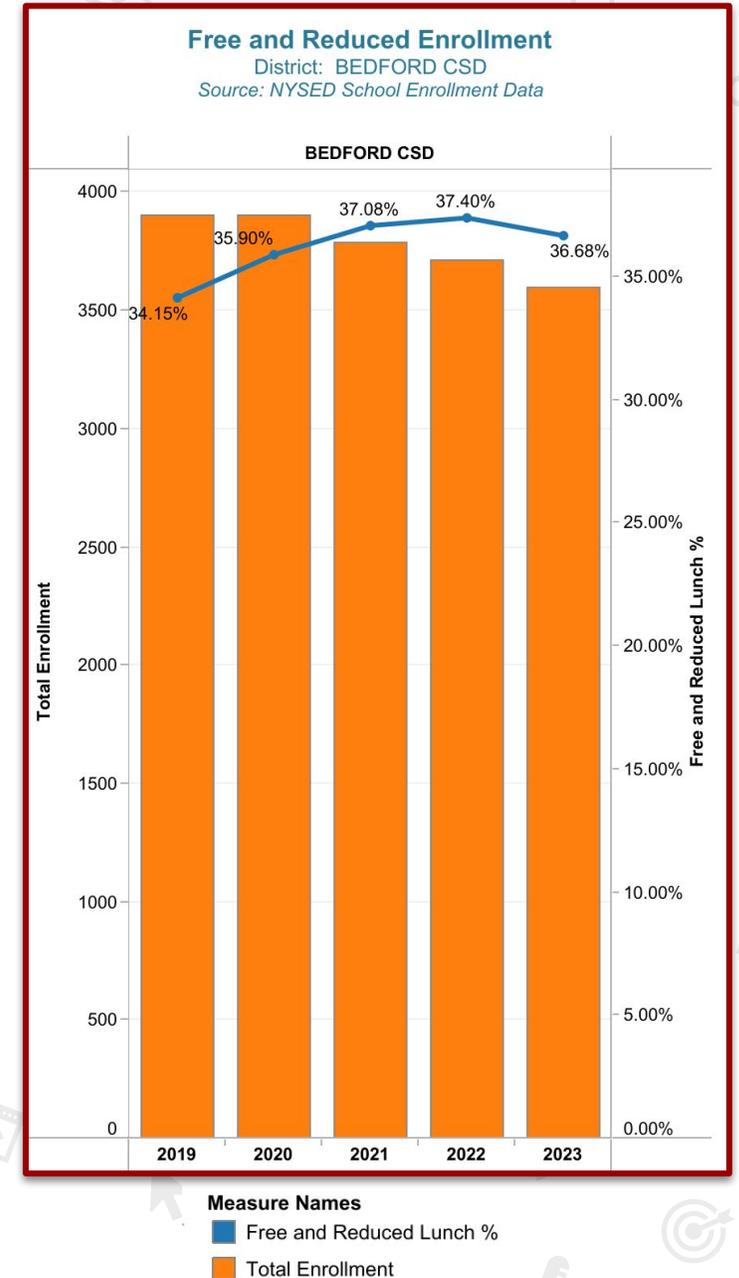
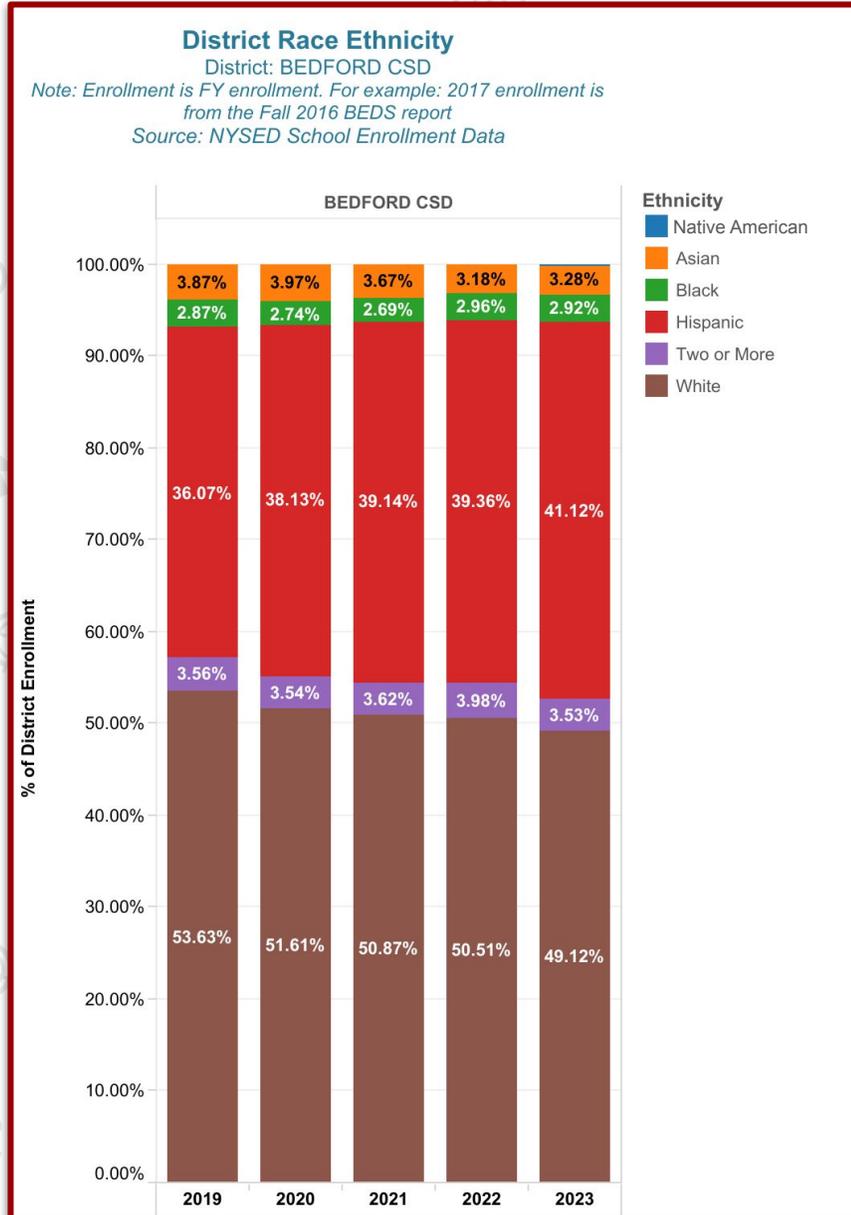
Hispanic: 41%

Multiracial: 4%

Black: 3%

Asian: 3%

Source: NYSED School Enrollment Data



Who We Are Today: Current Staffing

7 Schools:

- 5 Elementary
- 1 Middle
- 1 High School (with a general education Alternative High School Program offsite)

8 District Departments

837 Full Time Employees

- 28 Administrators
- 299 Support Staff *(Includes 108 Special Ed Support (101 Aides/IAs, 4 clerical, 2 Job Coaches, 1 Transition Specialist)*
- 16 School Safety Monitors
- 44 Custodial Workers
- 450 Faculty *(includes OTs, PTs, Speech, Nurses, Social Workers, Department Coordinators, RTI, Spec Ed Coordinators, Math Coach)*

23 Part Time Employees

- 3 Teachers
- 20 Aides

7 Interns



Elementary Enrollment Projections

*NOTE: Kindergarten Registration is underway. Total Kindergarten projections are based on students registered to date.

Grade	Actual Enrollment 2023-2024	Actual Sections 2023-2024	Projected Enrollment 2024-2025	Projected Sections 2024-2025	Section Change
Kindergarten	247	14	*234	14	0
Grade 1	249	14	247	14	0
Grade 2	268	15	249	14	-1
Grade 3	240	14	268	14	0
Grade 4	277	13	240	13	0
Grade 5	231	13	277	13	0
TOTALS	1512	83	1515	82	-1



2024-2025 PROJECTED Elementary Enrollment Sections (as of 3/1/2024)

	BHES	BVES	MKES	PRES	WPES	TOTAL
*Kindergarten	19, 19	17, 18, 18	16, 17, 17, 17	13, 13	18, 18	14 sections
TOTAL	38	53	67	26	36	220 (234)*
Grade 1	16, 17, 17	21, 21, 22	17, 17, 17, 18	13, 14	18, 19	14 sections
TOTAL	50	64	69	27	37	247
Grade 2	15, 16	18, 19, 19	18, 18, 18, 19, 19	18, 18	17, 17	14 sections
TOTAL	31	56	92	36	34	249
Grade 3	16, 17, 17	17, 17, 17	22, 22, 23, 23	16, 17	22, 22	14 sections
TOTAL	50	51	90	33	44	268
Grade 4	19, 19	16, 17, 17	17, 18, 18, 18	16, 17	24, 24	13 sections
TOTAL	38	50	71	33	48	240
Grade 5	19, 19, 19	24, 25	21, 21, 21, 22	20, 20	23, 23	13 sections
TOTAL	57	49	85	40	46	277
TOTAL SECTIONS	15	17	25	12	12	82
ESTIMATED TOTAL	264	323	474	195	245	1501 (1515)*

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

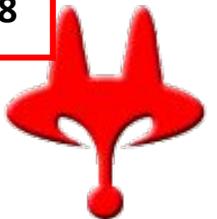
***NOTE: Kindergarten enrollment (234) reflects:**
 * 19 OPT-IN to MKES
*** 14 OPT-OUT students** are NOT yet reflected in section numbers until school placement decision.

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

Secondary Enrollment Projections 2024-25

(as of 3/1/2024)

FLMS ENROLLMENT: 2023-2024					TOTAL	FLMS PROJECTED ENROLLMENT: 2024-2025					TOTAL
GRADE	6	7	8			GRADE	6	7	8		
Total Students	274	255	248		777	Total Students	231	274	255		760
FLHS ENROLLMENT: 2023-2024 (inclusive of Hillside)					TOTAL	FLHS PROJECTED ENROLLMENT: 2024-2025 (inclusive of Hillside)					TOTAL
GRADE	9	10	11	12		GRADE	9	10	11	12	
Total Students	295	337	308	262	1,202	Total Students	248	295	337	308	1,188
TOTAL SECONDARY ENROLLMENT 23-24					1,979	TOTAL PROJECTED ENROLLMENT 24-25					1,948



Personnel Reductions, Attrition, Excess

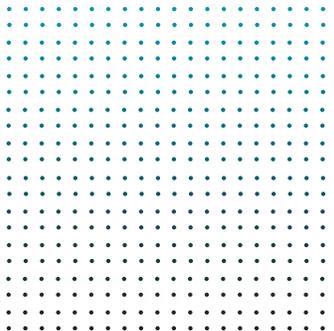
	Reductions	Attrition	Excessed
Teachers	19.6	10.6	9
Aides	7	0	7
Administrators	1	1	0

	Reductions	Attrition	Excessed
Elementary	5	3	2
Secondary	7.4	4.2	2.2
Encore/District	7.2	3.4	4.8

FLMS Class Size Projections

Projections for FLMS 2024-2025			
Grade	Grade 6	Grade 7	Grade 8
Enrollment	231	274	255
Avg. Class Size*	19-20	21-22	21-22
# Sections	12	13	12
TOTAL FTE	10.0	10.0	10.0

*Average class size accounts for 2 ½ house model



Reductions (-) \$3,423,000

Internship Program	\$323k
FLMS 2 ½ House Model (2.0 fte)	\$206k
Guidance Summer Work	\$100k
Elementary Aides (10.0 fte)	\$363k
FLMS Deans (.80 fte)	\$96k
Assistant Principal (FLHS)	\$228k
Elementary Coordinators (5.0 fte)	\$585k
UDL Coordinator (1.0 fte)	\$109k
RTI Coordinator (1.0 fte)	\$109k
Art (2.0 fte)	\$218k

English (1.0 fte)	\$109k
Social Studies (.80 fte)	\$87k
Science/Technology (1.2 fte)	\$128k
World Language (.60 fte)	\$72k
Math (1.0)	\$109k
Music (1.6 fte)	\$156k
Physical Education (1.8 fte)	\$196k
Physical Education/Health Coordinator	\$111k
Counselors (1.0 fte)	\$109k

Additions(+) \$2,158,000

Mandated Services:

Special Education Teacher (1.0 fte)	\$115k
Instructional Assistants (2.0 fte)	\$71k
Aides (3.0 fte)	\$90k

Previously COVID-Funded Positions:

Elementary Teachers (4.0 fte)	\$483k
Library Media Specialist (1.0 fte)	\$131k
Teacher - ESOL (1.0 fte)	\$125k

Literacy Coach (1.0 fte)	\$156k
MTSS Coordinator (1.0 fte)	\$156k
Elementary Coordinator (1.0 fte)	\$156k
Floating Nurse (1.0 fte)	\$115k *
Assistant Athletic Director (1.0 fte)	\$145k
IA Certification Change	\$330k **
Community Police Liaison	\$85k

** Hired in '23-'24 school year*

*** Approximately 50 employees*

Reimagining and Right Sizing

Elementary

- Maintain low class sizes, specials & after school enrichment; streamline specials
- Library Media program maintained; Librarian positions aligned to enrollment
- Special Education, ESOL and Tiered Support maintained; staffed to meet need
- 5 Elementary Coordinator positions reduced; create one district-wide Coordinator position
- Aides reduced by formula (approx. 2 per school)
- 4 Title 1 Positions moved from Title I & added to General Fund to move from supplanting to supplementing
- .5 Community Police Officer added
- Add district-wide Literacy Coach (will also support Middle School)

Reimagining and Right Sizing

Middle School

- Creation of a sustainable “2 ½ House” model- improves class size efficiency while sustainably maintaining the integrity of the team model
- Reduce 2 Dean positions
- Maintain electives and co-curriculars



Reimagining and Right Sizing

High School

- Reduce staff in core courses; class sizes estimated average maximum approx. 25
- Slight reduction in the number of elective sections offered; integrity of elective programs maintained; athletics and co-curriculars maintained
- 1 FTE Assistant Principal reduced by attrition; maintain Dean positions
- Add 1 FTE ESOL Teacher
- One Guidance Counselor position reduced by attrition while maintaining approx. 183/1 ratio



Reimagining and Right Sizing

District-wide

- RTI Coordinator position abolished; MTSS position established
- Reduce Universal Design for Learning Coordinator (UDL); maintain Assistive Technology position (to support mandated services)
- Health and PE Coordinator reduced through attrition; create one Assistant Athletic Director to maintain functions, reduce cost & add flexibility
- Add rotational nurse based at MKES and available district-wide as needed
- Maintain safety, security & supervision



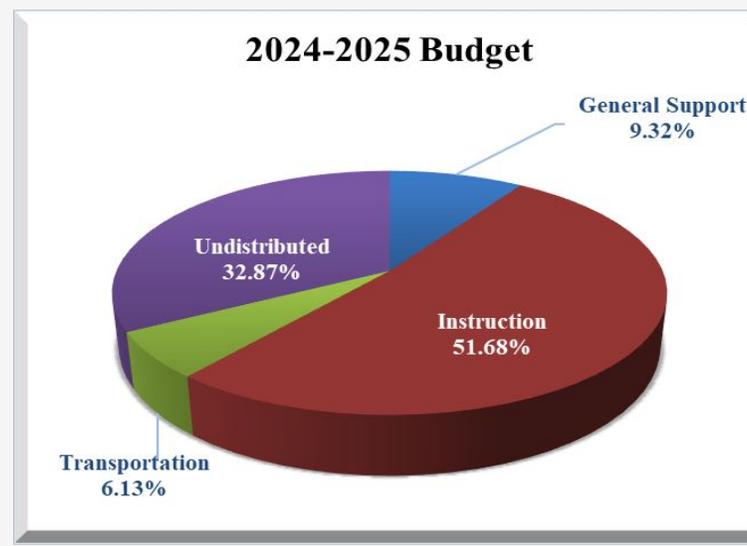
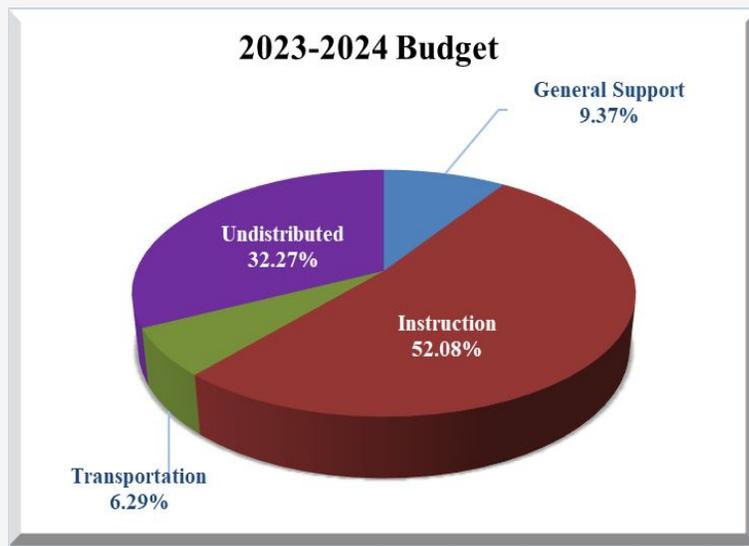
Budget Detail

2024-25



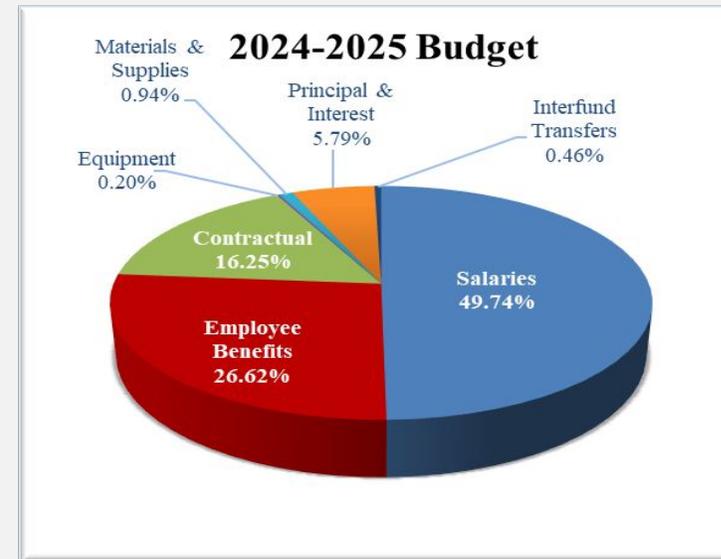
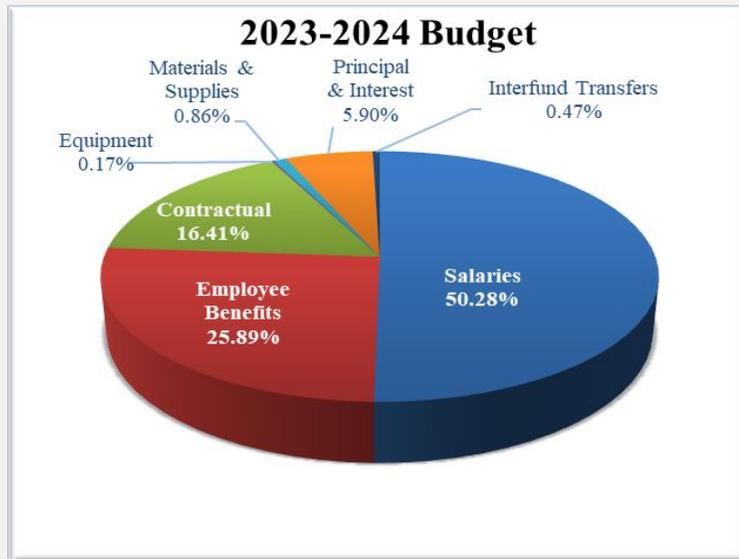
Budget by Component

	'23-'24	'24-'25	Increase
	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>
General Support	\$14,295,960	\$14,517,135	\$221,175
Instruction	\$79,435,050	\$80,530,930	\$1,095,880
Transportation	\$9,587,505	\$9,552,150	(\$35,355)
Undistributed	\$49,219,485	\$51,224,785	\$2,005,300
TOTAL	\$152,538,000	\$155,825,000	\$3,287,000



Budget by Object

	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Salaries	\$76,696,795	\$77,500,075	\$803,280
Employee Benefits	\$39,499,150	\$41,480,985	\$1,981,835
Contractual	\$25,037,270	\$25,321,665	\$284,395
Equipment	\$265,175	\$315,375	\$50,200
Materials & Supplies	\$1,319,275	\$1,463,100	\$143,825
Principal & Interest	\$9,000,335	\$9,023,800	\$23,465
Interfund Transfers	\$720,000	\$720,000	\$0
Total Expenditures	\$152,538,000	\$155,825,000	\$3,287,000



<u>Budget Section</u>	<u>'23-'24 Budget</u>	<u>'24-'25 Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Change</u>
Board of Education	\$28,425	\$28,425	\$0	0.00%
District Clerk	\$17,465	\$17,465	\$0	0.00%
District Meeting	\$25,225	\$29,100	\$3,875	15.36%
Chief School Administrator	\$398,405	\$400,300	\$1,895	0.48%
Business Administration	\$903,580	\$971,020	\$67,440	7.46%
Auditing	\$77,570	\$77,570	\$0	0.00%
Treasurer	\$127,070	\$142,800	\$15,730	12.38%
Purchasing	\$16,800	\$16,800	\$0	0.00%
Legal	\$513,000	\$513,000	\$0	0.00%
Human Resources	\$511,855	\$516,610	\$4,755	0.93%
Public Information Services	\$155,620	\$155,620	\$0	0.00%
Operation of Plant	\$7,158,020	\$7,160,525	\$2,505	0.03%
Maintenance of Plant	\$1,786,160	\$1,810,430	\$24,270	1.36%
Central Storeroom	\$6,000	\$6,000	\$0	0.00%
Central Printing & Mailing	\$5,500	\$5,500	\$0	0.00%
Central Data Processing	\$820,595	\$849,660	\$29,065	3.54%
Unallocated Insurance	\$559,400	\$644,870	\$85,470	15.28%
School Association Dues	\$29,380	\$29,380	\$0	0.00%
Refund Property Taxes	\$0	\$0	\$0	0.00%
BOCES Admin Services	\$1,155,890	\$1,142,060	(\$13,830)	-1.20%
Total General Support	\$14,295,960	\$14,517,135	\$221,175	1.55%

<u>Budget Section</u>	<u>'23-'24 Budget</u>	<u>'24-'25 Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Change</u>
Curriculum Dev Supervision	\$526,965	\$541,705	\$14,740	2.80%
School Supervision	\$4,277,975	\$4,338,075	\$60,100	1.40%
In-Service Training	\$489,580	\$495,580	\$6,000	1.23%
Teaching Regular School	\$41,209,840	\$41,247,250	\$37,410	0.09%
Programs - Special Education	\$18,589,680	\$18,837,190	\$247,510	1.33%
ESL Program	\$3,292,765	\$3,288,005	(\$4,760)	-0.14%
Occupational Education	\$954,085	\$1,233,945	\$279,860	29.33%
School Library	\$757,730	\$832,175	\$74,445	9.82%
Educational Television	\$24,385	\$24,385	\$0	0.00%
Computer Assisted Instruction	\$2,592,465	\$2,759,955	\$167,490	6.46%
PPS/Attendance	\$357,720	\$441,860	\$84,140	23.52%
Guidance	\$2,019,105	\$1,855,045	(\$164,060)	-8.13%
Health Services	\$856,590	\$964,585	\$107,995	12.61%
Psychological Services	\$1,536,840	\$1,585,070	\$48,230	3.14%
Social Work Services	\$806,035	\$838,980	\$32,945	4.09%
Co-Curricular Activities	\$200,000	\$200,000	\$0	0.00%
Interscholastic Athletics	\$943,290	\$1,047,125	\$103,835	11.01%
Total Instruction	\$79,435,050	\$80,530,930	\$1,095,880	1.38%
District Transportation	\$216,125	\$220,585	\$4,460	2.06%
Contract Transportation	\$9,366,880	\$9,327,065	(\$39,815)	-0.43%
Transportation - BOCES	\$4,500	\$4,500	\$0	0.00%
Total Transportation	\$9,587,505	\$9,552,150	(\$35,355)	-0.37%
Employee Benefits	\$39,499,150	\$41,480,985	\$1,981,835	5.02%
Debt Service	\$9,000,335	\$9,023,800	\$23,465	0.26%
Transfers	\$720,000	\$720,000	\$0	0.00%
Total Undistributed	\$49,219,485	\$51,224,785	\$2,005,300	4.07%
TOTAL BUDGET	\$152,538,000	\$155,825,000	\$3,287,000	2.15%

Bedford Central School District Proposed Revenue

	<u>2023-2024</u> <u>Budget</u>	<u>2024-2025</u> <u>Budget</u>	<u>Increase/ (Decrease)</u>
Property Tax	\$137,383,087	\$141,436,467	\$4,053,380
Sales Tax	\$2,850,000	\$2,950,000	\$100,000
Non-Tax Sources	\$2,014,010	\$2,611,050	\$597,040
State Aid	\$8,823,903	\$7,080,818	(\$1,743,085)
Fund Balance	\$1,467,000	\$1,746,665	\$279,665
TOTAL REVENUE	\$152,538,000	\$155,825,000	\$3,287,000

Estimated Tax Rates

Proposed Budget 2024-2025	\$155,825,000
Estimated Revenue Other Than Taxes	(\$12,641,868)
Appropriated Fund Balance	(\$1,746,665)
Amount To Be Raised By Taxes	\$141,436,467

	<u>Town of Bedford</u>	<u>Town of Mt. Kisco</u>	<u>Town of Pound Ridge</u>	<u>Town of New Castle</u>	<u>Town of North Castle</u>	<u>Total</u>
Assessed Value	\$419,304,203	\$291,040,200	\$361,552,218	\$70,076,492	\$4,100,615	\$1,146,073,728
Exemption	\$0	\$0	\$0	\$0	\$0	N/A
Net Valuation	\$419,304,203	\$291,040,200	\$361,552,218	\$70,076,492	\$4,100,615	N/A
Equalization Rate	8.49%	13.72%	14.30%	14.80%	1.65%	N/A
Full Value	\$4,938,800,978	\$2,121,284,257	\$2,528,337,189	\$473,489,811	\$248,522,121	\$10,310,434,355
Percentage of Tax	47.900998%	20.574150%	24.522121%	4.592336%	2.410394%	100.0000000%
Tax Levy	\$67,749,479.55	\$29,099,351.24	\$34,683,221.58	\$6,495,238.10	\$3,409,176.53	\$141,436,467
Plus Tax to be Collected	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
Less Tax Previously Collected	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
Net Tax Levy	\$67,749,479.55	\$29,099,351.24	\$34,683,221.58	\$6,495,238.10	\$3,409,176.53	\$141,436,467
Estimated Tax Rate 2024-2025 (per \$1,000 of assessed value)	\$161.575961	\$99.983958	\$95.928665	\$92.687832	\$831.381763	N/A
Final Tax Rate 2023-2024 (per \$1,000 of assessed value)	\$158.846694	\$98.004179	\$92.096182	\$88.317925	\$762.538788	N/A
Dollar Change	\$2.729267	\$1.979779	\$3.832483	\$4.369907	\$68.842975	N/A
Percentage Change	1.72%	2.02%	4.16%	4.95%	9.03%	N/A

Tax Cap Compliance

Prior Year Tax Levy 2023-2024	\$137,383,087
Add: Allowable Tax Base Growth (1.01)	\$ 1,373,831
Less: Prior Year Capital Expense (net of aid)	(-) \$ 8,623,056
Adjusted Prior Year Tax Levy	\$130,133,862
Add: Allowable Growth Factor (2.0%)	\$ 2,602,677
Exemptions:	
Add: Capital Expense 2024-2025 (net of aid)	<u>\$ 8,699,928</u>
Allowable Levy 2024-2025	\$141,436,467
Allowable Levy Increase in Dollars	\$ 4,053,380
Allowable Levy Increase Percentage	2.95%

Proposed Tax Levy Increase (Dollars)
\$4,053,380
Proposed Tax Levy Increase (Percentage)
2.95%

