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# **Goshen Central School District**

**DISTRICT-WIDE**

**AND**

**CENTRAL ADMINISTRATION  
SALARIES AND BENEFITS**

**PRELIMINARY BUDGET FOR  
FISCAL 2017-18**

**March 20, 2017**

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## Goshen Central Administration: Proposed Operating Costs

	13-14	14-15	15-16	16-17	17-18
Board of Education (incl. Internal Auditor & Internal Claims Auditor)	63,250	71,471	74,777	81,595	83,136
Superintendent	31,893	34,578	34,815	34,905	32,122
Business Office, Tax Collecting, External Auditing, Actuary	83,157	85,201	85,559	99,715	94,095
Legal	89,250	79,250	77,500	79,500	79,500
Public Information Systems District-Wide Publications	132,784	136,000	139,500	152,445	155,432
Central Printing & Mailing Paper & Postage district wide	147,475	148,567	152,092	153,949	156,067
Insurance	234,608	240,101	253,707	263,856	278,327
Debt Service	2,318,262	2,256,458	2,292,475	2,286,452	2,796,975
<b>Total</b>	<b>3,100,679</b>	<b>3,051,626</b>	<b>3,110,425</b>	<b>3,152,417</b>	<b>3,675,654</b>

## Curriculum & Instruction Proposed Operating Costs

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>Proposed 2017-18</b>
<b>Personnel, supplies &amp; materials</b>	<b>23,745</b>	<b>44,355</b>	<b>45,180</b>	<b>45,755</b>	<b>46,680</b>
<b>Curriculum development, contractual, supplies &amp; materials</b>	<b>16,679</b>	<b>29,775</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
<b>Research, Planning and Evaluation</b>	<b>8,470</b>	<b>39,828</b>	<b>62,570</b>	<b>58,000</b>	<b>59,000</b>
<b>In-service training, contractual, supplies</b>	<b>21,180</b>	<b>28,750</b>	<b>30,650</b>	<b>31,572</b>	<b>31,572</b>
<b>Total</b>	<b>70,074</b>	<b>142,708</b>	<b>175,400</b>	<b>172,327</b>	<b>174,252</b>

# Goshen Central School District

## Proposed Salary Summary

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>Proposed 2017-18</b>
<b>Faculty</b>	<b>21,715,738</b>	<b>22,311,671</b>	<b>23,066,143</b>	<b>23,987,813</b>	<b>24,754,535</b>
<b>Staff</b>	<b>6,677,303</b>	<b>6,608,554</b>	<b>7,234,758</b>	<b>7,497,653</b>	<b>7,791,751</b>
<b>Admin</b>	<b>2,041,748</b>	<b>2,058,333</b>	<b>2,301,410</b>	<b>2,390,511</b>	<b>2,530,293</b>
<b>Total</b>	<b>30,434,799</b>	<b>30,978,558</b>	<b>32,602,311</b>	<b>33,875,977</b>	<b>35,076,579</b>

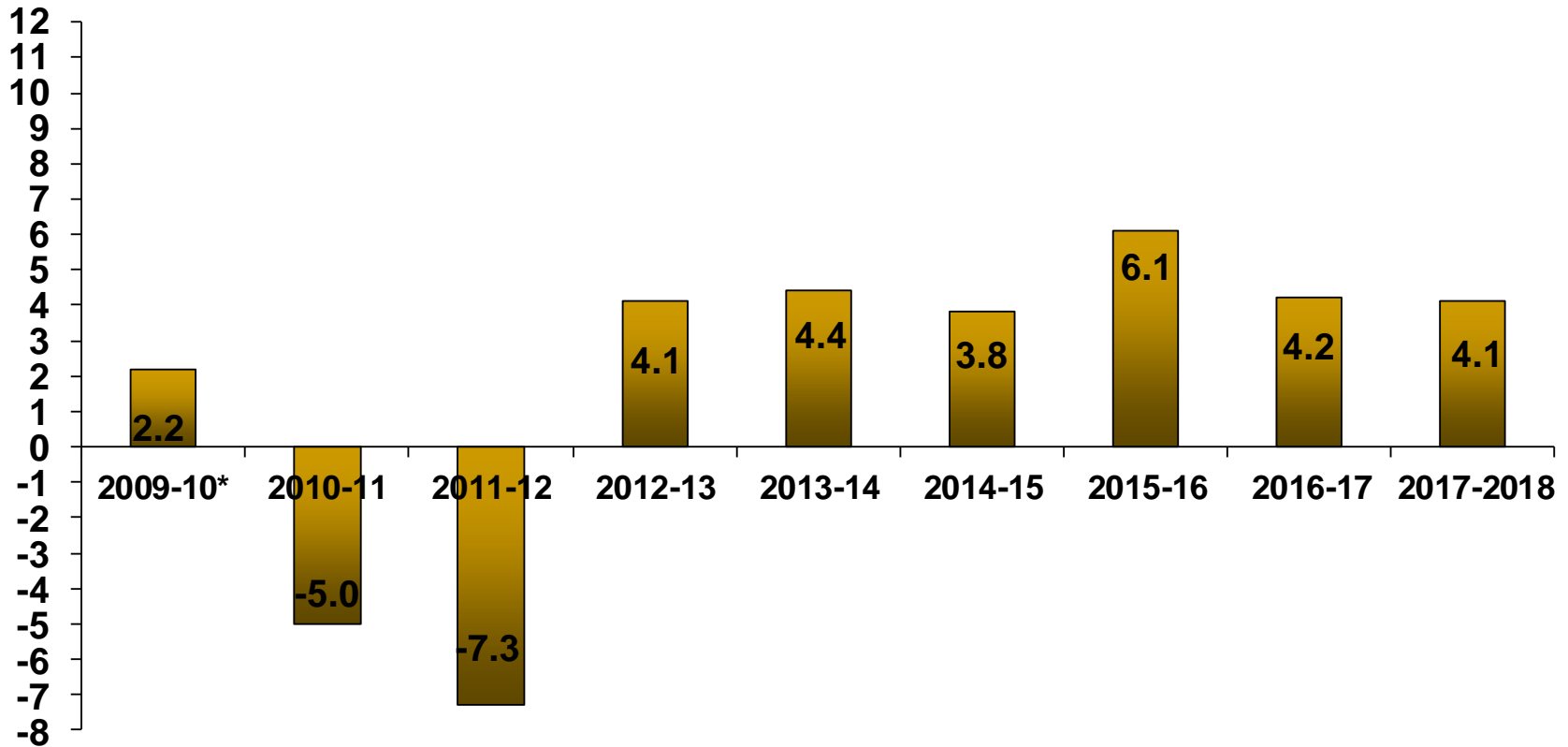
# Goshen Central School District

## Proposed Summary of Benefits

	2013-14	2014-15	2015-16	2016-17	Proposed 2017-18
<b>ERS</b>	1,463,926	1,398,781	1,385,899	1,221,383	1,250,934
<b>TRS</b>	3,793,904	4,202,747	3,317,710	3,046,742	2,634,594
<b>Social Security</b>	2,303,457	2,362,301	2,483,612	2,575,603	2,658,754
<b>Work. Comp.</b>	444,402	468,560	412,410	419,761	440,141
<b>Unemployment Insurance</b>	66,096	60,000	60,000	60,000	20,000
<b>Medical</b>	7,481,776	7,703,861	8,185,320	8,527,565	10,247,926
<b>Union Welfare/ Dental / Vision</b>	580,266	609,781	595,487	620,366	647,018
<b>Total</b>	16,133,827	16,806,031	16,440,438	16,471,420	17,899,367

## State Aid Funding Trend Reverses Course

% Change in State Aid for Schools



- Includes \$1.2 billion in federal stimulus money, preventing a 3.3% decline.

# History of Aid Lost to Gap Elimination Adjustments

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<b>2010-11:</b>	<b>(\$1,474,322)</b>
<b>2011-12:</b>	<b>(\$2,517,350)</b>
<b>2012-13:</b>	<b>(\$2,146,042)</b>
<b>2013-14:</b>	<b>(\$1,672,268)</b>
<b>2014-15:</b>	<b>(\$1,351,255)</b>
<b>2015-16:</b>	<b>(\$ 837,157)</b>
<b>2016-17:</b>	<b>(\$ 552,944)</b>
<b>2017-18:</b>	<b>\$ 0</b>

## Goshen Central School District State Aid Revenue Trend

	State Aid	Year-to-Year Increase / Decrease
<b>2010 – 2011</b>	<b>\$ 12,023,280</b>	<b>(\$ 1,683,180)</b>
<b>2011 – 2012</b>	<b>\$ 10,763,773</b>	<b>(\$ 1,259,507)</b>
<b>2012 – 2013</b>	<b>\$ 11,367,442</b>	<b>\$603,669</b>
<b>2013 – 2014</b>	<b>\$ 12,087,115</b>	<b>\$719,673</b>
<b>2014 – 2015</b>	<b>\$ 12,713,300</b>	<b>\$626,185</b>
<b>2015 – 2016</b>	<b>\$ 13,439,718</b>	<b>\$726,418</b>
<b>2016 – 2017</b>	<b>\$14,820,243</b>	<b>\$1,380,525</b>
<b>Governor's Proposal 2017 - 2018</b>	<b>\$15,218,848</b> <b>\$15,033,983</b>	<b>\$398,605</b> Capital Project Filed <b>\$213,740</b> Capital Project Not filed



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# Goshen Central School District

## 17-18 PROJECTED REVENUE

State Aid	<u>2016-17</u>	<u>2017-18 (est.)</u>	<u>Gain/(Loss)</u>
Capital Project Filed	14,820,243	15,218,848	398,605
Capital Project Not Filed	14,820,243	15,033,983	213,740

# Governor's Tax Cap Proposal

Effective for 17-18 School Year

NYS has a Property Tax Cap not a 2% Cap

- If District proposes a **tax levy at or below the “maximum allowable levy”** then the budget will be approved if voters pass the budget by a **simple majority** (50% of the votes + 1 vote).
- If District proposes a **tax levy above the “maximum allowable tax levy”** then the budget will be approved if voters pass the budget by a **super majority** (60% of the votes). If the District chooses this option, it requires a statement on the ballot indicating the required tax levy before exclusions exceeds the “Tax Levy Limit”.
- If voters reject their District’s budget proposal, the District can adopt a contingent budget or put the same or revised budget up for vote a second time. However, it is important to note that if residents reject their District’s budget proposal a second time, the District would need to adopt a contingent budget and the District’s tax levy would be capped at the prior year’s tax levy – a cap of zero % increase. Also, the budget would be subject to contingent budget requirements (ex. Administrative Cap in effect and non-contingent expenses removed).

# GOSHEN CENTRAL SCHOOL DISTRICT

## Tax Cap Formula

Prior Year Tax Levy		48,346,183	
Tax Base Growth Factor	times (x)	<u>1.0100</u>	
		48,829,645	
Prior Year Pilot	plus (+)	<u>412,932</u>	
		49,242,577	
Prior Year Exclusions	minus (-)	<u>498,070</u>	
Adjusted Prior Year Levy		48,744,507	
Allowable Growth Factor		<u>1.0126</u>	
		49,358,688	
PILOTS for Coming Year	minus (-)	<u>535,305</u>	
		48,823,383	
Available Carryover		<u>194,464</u>	
		49,017,847	1.031731556
<b>TAX LEVY LIMIT</b>			
Coming School Year Exclusions:			
Capital Exclusion	plus (+)	862,436	
TRS Exclusion	plus (+)	0	
ERS Exclusion	plus (+)	<u>0</u>	
		49,880,283	
Maximum Allowable Levy			

**With Additional Building Aid**

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## Maximum Allowable Tax Levy Calculation

Tax Levy Limit	\$ 49,017,847
+ Coming Year 2017-18 Exclusions	\$ 862,436
Maximum Allowable Tax Levy	\$ 49,880,283

With Additional Buildings Aid

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# 2017-2018 Galleria Assessment Change

## Effects Middletown and Goshen School District

**Before** Galleria and Target  
True Value: \$ 181,745,726

**After** Galleria and Target  
True Value: \$ 162,414,636

- Estimated Effect on Goshen School District Tax Bill: .62%
  - Drop in assessment alone

**17-18 Galleria and Target Possible Assessment Change - Projection Estimated Impact**

**BEFORE**

True Value: \$181,745,726 Galleria and Target

True Value = \$169,768,181 Galleria

Assessed Value: \$39,984,060 \$37,349,000 - Galleria \$2,635,060 - Target	Middletown 33% \$13,124,850			
	Goshen 65% \$26,859,210	Galleria \$24,276,850	Target \$2,582,360	

**AFTER**

True Value: \$162,414,636

\$150,436,000 Galleria ONLY

Assessed Value: \$35,731,220 \$33,095,920 - Galleria \$2,635,300- Target	Middletown 33% \$11,791,302			
	Goshen 67% \$23,939,918	Galleria \$21,357,318	Target \$2,582,600	

Assessed Value	Tax Rates	Tax Dollars
26,859,210	103.184573	\$2,771,456
23,939,918	103.184573	\$2,470,230
	<b>Difference</b>	<b>\$301,226.00</b>

<b>Effect on Tax Rates</b>	301,226/483,468	<b>0.62%</b>
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Updated 3/30/17

\*\*\*\*ALL ABOVE FIGURES ARE ESTIMATES BASED ON AGREEMENT APPROVED BY BOE IN DECEMBER 2016

# GOSHEN CENTRAL SCHOOL DISTRICT

## Budget: Where we are

	<u>2016-2017</u>		<u>2017-2018</u>	<u>2017-2018</u>
			Draft	Draft Contingent
Appropriations	67,778,271		69,939,174	69,939,174
Revenue				
Fund Balance	980,434		980,434	980,434
APR Debt Service Reserve	0		133,074	133,074
Tax Levy	48,346,183	3.17%	49,880,283*	48,346,183
PILOTS	412,932		535,305	535,305
State Aid	14,820,243		15,218,848	15,218,848
Other	<u>3,218,479</u>		2,849,523	2,849,523
Total	67,778,271	2.68%	69,597,467	68,063,367
 Budget Gap - Estimated Revenue/Expenditure reduction needed to balance budget to meet tax cap.			<u><b>341,707</b></u>	<u><b>1,875,807</b></u>
Total			_____	

*\* At Tax Cap*

*\* Assumes No New Positions*

# APPROPRIATION FROM DEBT SERVICE RESERVE

## □ CURRENT SITUATION

	<b>Current</b>	<b>Minus</b>	<b>Current</b>	
□ <b>Year</b>	<b><u>DEBT SERVICE</u></b>	<b><u>BUILDING AID</u></b>	<b><u>LOCAL SHARE</u></b>	
□ 2017	\$ 1,796,588	\$ 1,107,341	\$ 689,247	
□ 2018	\$ 1,715,925	\$ 708,739	\$ 1,007,186	<b><u>\$ 317,939</u></b>
□ 2019	\$ 1,102,500		\$ 1,102,500	
 ■ 17-18	 \$ 317,939			
	\$ 184,865			
	<b><u>\$ 133,074</u></b>			
	\$ 0			
				Net Local Share Estimate
				Building Aid First Year 4.6M Project
				Debt Service Reserve



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# Solution

1. Apply additional Fund Balance to 17-18 Budget
2. Wait for additional State Aid
3. Program Reductions

# Tax Certs & SCARS

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## 2016 – 2017 SCARS

37 filed

\$ 142,231.36

36 settled

\$ 23,979.58 paid

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## 2016 – 2017 Tax Certs

26 parcels

23 companies

Projected

\$ 756,262.85

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## Open Tax Certs 1993 – 2016/17

124 parcels

55 companies

Projected Liability

\$ 5,852,739.22

Tax Cert Reserve 3/1/17

\$ 5,500,076.79

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# Proposition No.2 – Bus Purchase

**RESOLVED**, that the Board of Education of Goshen Central School District, Orange County, New York is hereby authorized to purchase four (4) 64-passenger or larger school buses, at a maximum estimated cost of \$109,321 each; two (2) 64-passenger or larger school buses, with luggage compartments; at a maximum estimated cost of \$115,196 each; for an aggregate maximum cost of \$667,676; and that the sum of \$667,676 or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in installments; and in anticipation of such tax, obligations of said School District shall be issued.

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# Proposition No.3 – Capital Reserve

(District Construction, Reconstruction and Renovation of Facilities Capital Reserve Fund)

Shall the Board of Education of the Goshen Central School District be authorized to increase the ultimate amount of the capital reserve fund established in 2011 and increased in 2014 and 2015, known as the “District Construction Reconstruction and Renovation of Facilities Capital Reserve Fund”, by an additional amount of \$5,000,000, with such amount to be funded from end of year budget surplus funds known as unassigned fund balance, as available, and the interest accrued on such funds over the remainder of the term of the capital reserve fund.