

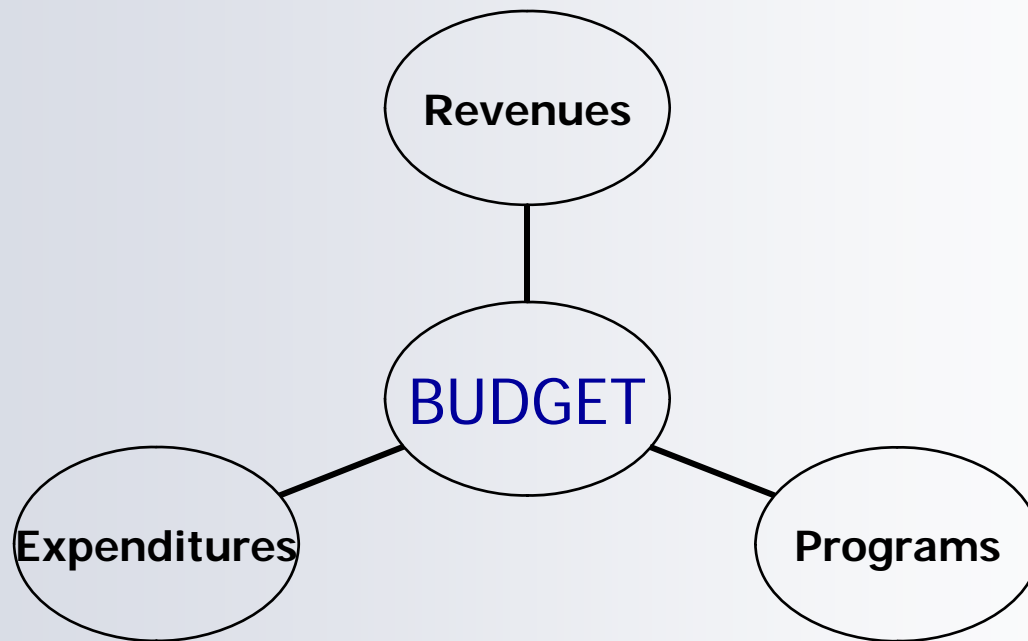
Goshen Central School District 2010-11 School Budget Development

Understanding Budget Basics

Goshen Budget Basics:

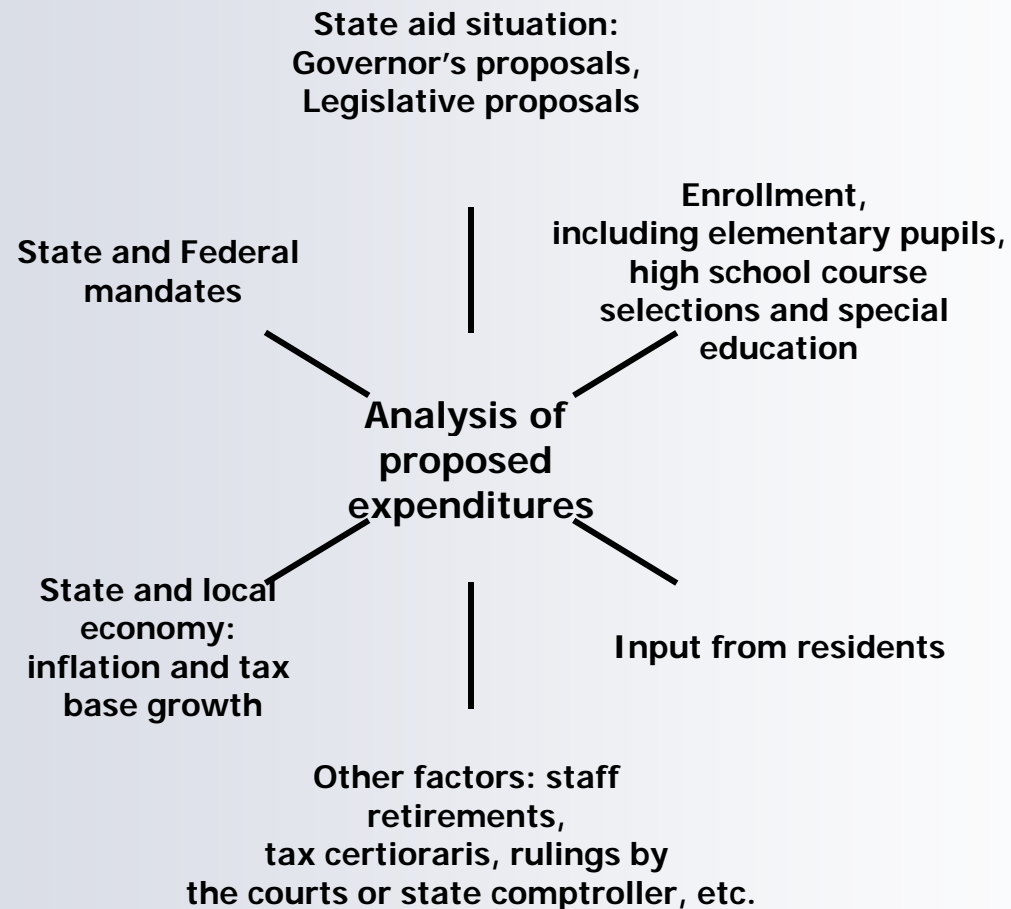
How do we build the school budget?

The budget is like a 3-legged stool:



Goshen Budget Basics:

How do we build the school budget?

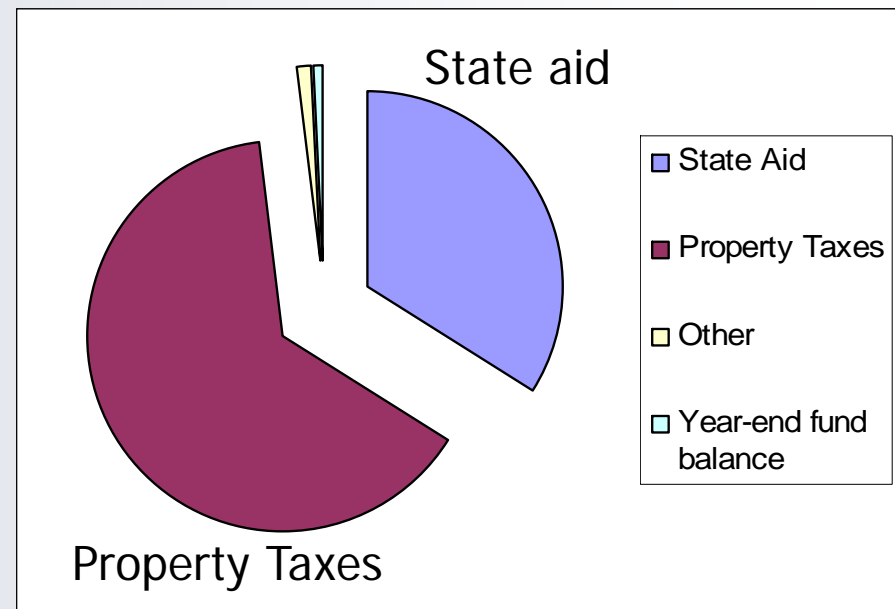


Goshen Budget Basics:

Where does our money come from?

- State aid: 30 %
- Property taxes: 68 %
- Other: 1 %
(Interest, rent, fees, tuition, admissions, Medicaid)
- Year-end fund balance: 1 %

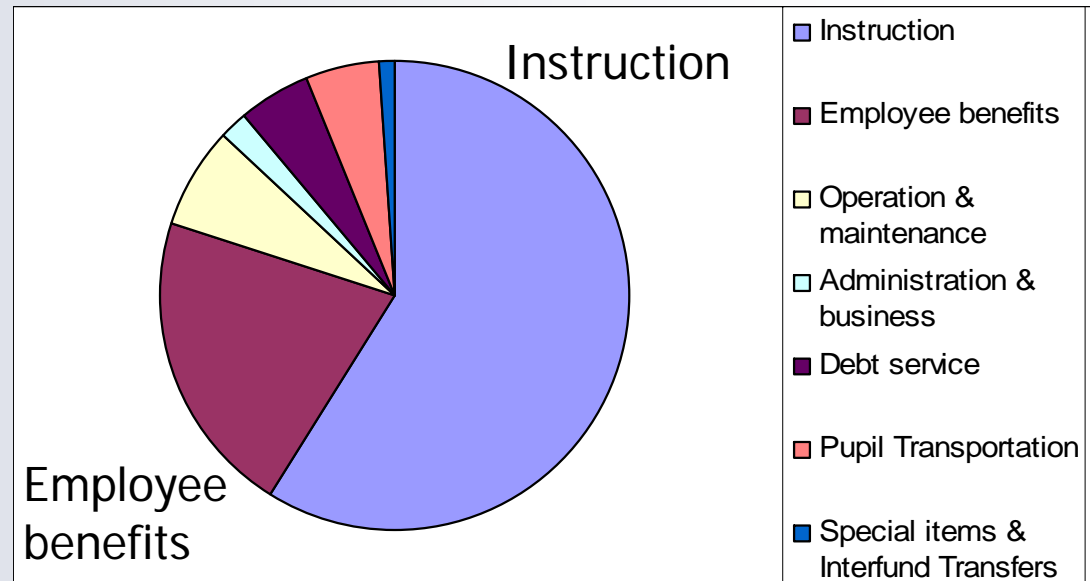
Goshen revenue sources for 2009-10



Goshen Budget Basics: What is our money used for?

- Instruction: 59 %
- Employee benefits: 21 %
- Operation & maintenance: 7 %
- Administration & business: 2 %
- Debt service: 5 %
- Pupil Transportation: 5 %
- Special items & Interfund Transfers: 1 %

Goshen expenditures for 2009-10



Goshen Budget Basics:

2010-11 Preliminary budget

What's our starting point for 2010-11?

Assuming that all current programs, services and staffing were rolled forward one year:

- The 2009-10 budget is approximately \$59.6 million
- The 2010-11 budget would be approximately \$61.6 million
- There is an additional loss in revenue of \$277,645
- That's an increase of approximately \$2.29 million – for the same exact program

Goshen Budget Basics:

What costs are increasing in the preliminary budget?

	Increase	% change year to year	Portion of increase
Staff salaries & retirement incentives	\$1,042,654	3.59 %	51.6%
Staff benefits, including	\$715,706	5.8 %	35.5 %
– mandatory retirement contributions			
– health insurance			
– social security			
– MTA Tax			
BOCES services	\$112,282	1.29 %	5.6 %
Debt Service	\$33,745	1.25 %	1.6 %
Transfer to Special Aid Fund	\$100,000	111 %	5 %

These areas constitute 99.3 % of the total (approximately) \$2 million preliminary budget increase.

Goshen Budget Basics: 2010-11 Projected loss of revenue

	2009-10 budget	2010-11 budget	Revenue loss
State Aid	\$13,345,340	\$12,023,280	\$1,433,060
Medicaid & other revenue			\$278,000
TOTAL			\$1,711,000

Please note:

The 2009-10 tax levy increase was \$1,424,000 – approximately the same amount as the loss of state aid for 2010-11.

Are we standing still or losing ground before we even begin?

Current budget reductions

How do we move forward?

Making cuts to the preliminary 2010-11 budget won't be easy when so many reductions were made for 2009-10:

- 5 positions eliminated through retirement
- 12.3 FTE faculty and staff positions reduced
 - Full- and part-time cuts affecting 16 people
- 2 coaching positions, 10 teacher aides and 15 coordinator positions eliminated

Current budget reductions

How do cuts impact programs and students?

- No summer school program for high school students
- 1/3 co-curricular activities cut
- Fewer students able to participate in alternative education program and BOCES services
- Limited computer hardware/software use in the classroom
- Library materials reduced
- Eliminated long-distance nonleague athletic competitions
- Fewer number of athletic games per season per sport