

# **GALWAY CENTRAL SCHOOL DISTRICT**

## **2019-2020 PROPOSED BUDGET DOCUMENT**

### **Budget Vote and Board Member Election**

10AM to 8 PM  
High School Gymnasium  
Tuesday, May 21, 2019

Board of Education  
Jay Anderson, President  
Dennis Schaperjahn, Vice President  
Michelle Bombard  
Stacey Caruso-Sharpe  
Linda Jackowski  
Joan Slagle

Brita M. Donovan, Superintendent of Schools

**Galway Central School District**

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**2019-2020 School Fiscal Year**

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# Galway Central School District

5317 Sacandaga Road, Galway NY 12074

TO: Interested Stakeholders of Galway Central School District  
FROM: Brita M. Donovan, Superintendent of Schools  
DATE: April 2019  
RE: Introduction to Budget Document for 2019-2020

The Board of Education has adopted the Proposed Budget for the 2019-20 school year. The Board approved this fiscally responsible and educationally sound plan which maintains and appropriately enhances the quality programs for which Galway Central School District is highly regarded, balanced with an understanding of the impact on the taxpayer.

After a series of meetings over the past three months, and obtaining input from the public during Board meetings and through other methods of communication, the Board adopted next year's proposed budget in the amount of \$22,299,130, which is an increase of 3.71% (\$798,648) in addition to the 2018-19 budget.

Most of the budget change is attributable to contractual adjustments to salaries and related benefits costs for employees as per negotiated agreements, as well as the beginning of debt service payments for the capital project that the voters authorized in May 2016.

If approved by the voters on May 21st, the 2019-20 Budget would reflect a small increase to the existing tax levy by 1.99%. This percentage change conforms to the tax levy limitation; in fact, it is less than what the formula allows, which could have been 4.99%.

The proposed budget continues to achieve cost reductions and operating economies by continuing the District's memberships in employee health insurance and workers' compensation group plans through alternative funding; educating as many special education students as possible in Galway Central School classrooms; and continuing the energy management programs that have contained the cost of electricity.

At a minimum, an annual cost of living increase in state aid is needed by the District just to maintain existing programs from year to year, to provide the opportunity for students to compete with pupils in other schools around the state and the nation. The increase in Foundation Aid for 2019-20 compared to 2018-19 is only 1.0%. The CPI according the State is 2.44%. Approximately 41% of the revenue for the 2019-20 Budget is comprised of state aid; however, just a few years ago, over 46% of the revenue was from state aid. The District does acknowledge that New York State tried for next year to provide more aid to school districts, but the state's funding formulas continue to deprive small, rural school districts such as Galway Central of the full amount of state aid that is needed.

The District remains focused on the value of Galway Central School by providing excellent education for the students. When one examines the instructional program that is provided, citizens will see that the educational value the students receive versus the local tax share is very positive overall and is a solid return on the dollars that are invested.

If you have any questions regarding the 2019-20 Budget for Galway Central School District, please feel free to contact the District Office at 518-882-1033, Extension 5.

Thank you.



# BUDGETING BASICS

## Overview

Each year a school district board of education must adopt a budget that is balanced between anticipated appropriations and projected revenues. The resident voters of the district then must approve the budget adopted by the board on the third Tuesday of each May. In New York State, a school district budget is the only such municipal fiscal plan that needs voter approval in order to be placed into operation.

## Appropriations

Employee salaries and benefits (health insurance, payroll taxes, retirement system contributions)  
Supplies, materials, equipment for the educational program and for support operations  
Functions of transportation and facilities (food service is in a separate monetary fund)  
Other expenditures for the educational plan  
Debt service principal and interest for facilities improvement projects

## Revenues

Property tax levy  
STAR aid  
State aid  
Federal aid (contained in a separate monetary fund)  
Miscellaneous revenue (interest earnings, refund of prior year expenses, Medicare reimbursement)

Appropriated fund balance (balances the budget between appropriations and revenues)

## Fund Balance

This is available money that has accumulated through the years when the annual revenues have exceeded the final expenditures. The state has rules and laws that govern the accumulation and use of fund balance. Fund balance can be applied to reduce the property tax levy for the current and future school years and can be reserved for pending future financial obligations of the school district.

**GALWAY CENTRAL SCHOOL DISTRICT  
2019-2020 PROPOSED BUDGET IN THREE PARTS**

The 2019-20 Budget for Galway Central School District is \$22,299,130; a change from the previous year in the amount of \$798,648 (3.71%).

School districts are required to present the adopted budget in three components, as follows:

**ADMINISTRATIVE COMPONENT:** Includes the expenses associated with the Board of Education, the Office of the Superintendent, Business Office and Finance activities, and the salary and benefit costs for all administrators. Also included are costs for the BOCES administrative budget and communications, unallocated insurance, central data processing, printing, mailing, legal costs, and auditing costs.

**PROGRAM COMPONENT:** The program component is the largest of the budget cost centers. Included are all salaries and benefit costs related to the instructional program (i.e., teachers and support staff). Purchases related to equipment, supplies and materials, and contractual services appear here. Additionally, transportation operating expenses are recorded here, along with the salaries and benefits for transportation personnel.

**CAPITAL COMPONENT:** Provides for the expenditures of the district debt service, lease purchase agreements and school bus purchases. The expenses associated with the custodial and maintenance operations are also recorded here.

COMPARING COMPONENTS	2018-2019	2019-2020	Dollar Change	Percent Change
Administrative Component	\$2,417,744	\$2,286,744	-\$131,000	-5.42
Program Component	\$15,716,332	\$16,064,175	\$347,844	2.21
Capital Component	\$3,366,406	\$3,948,211	\$581,804	17.28
<b>TOTAL</b>	<b>\$21,500,482</b>	<b>\$22,299,130</b>	<b>\$798,648</b>	<b>3.71</b>

GALWAY CENTRAL SCHOOL DISTRICT  
3-PART BUDGET

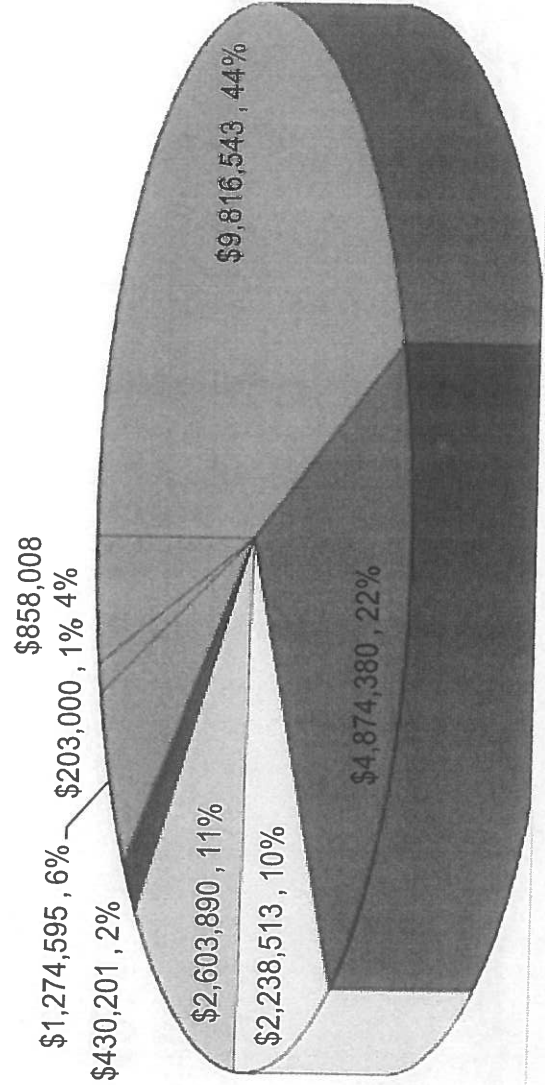
1	2	3	4	5	6	A		B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q												
						Galway Central SD	FUNCTION																												
																							CODE	2018-19 ADMIN	2019-20 ADMIN	2019-20 ADMIN CHANGE	2019-20% CHANGE	2018-19 PROG	2019-20 PROG	2019-20 PROG CHANGE	2019-20% CHANGE	2018-19 CAPITAL	2019-20 CAPITAL	2019-20 CAPITAL CHANGE	2019-20% CHANGE
7							Board of Education			\$ 30,414	\$ 29,414	\$ (1,000)									\$ 1,050,670	\$ 1,137,026	\$ 86,356	8.22%											
8							Central Administration			\$ 234,157	\$ 202,778	\$ (31,379)									\$ 470,548	\$ 413,886	\$ (56,662)	-12.06%											
9							Business/Finance/Audit			\$ 378,250	\$ 341,488	\$ (36,762)																							
10							Legal Services			\$ 51,818	\$ 75,000	\$ 23,182																							
11							Personnel Services			\$ 2,892	\$ 2,892	\$ 0																							
12							Records Management																												
13							Public Information			\$ 60,060	\$ 60,060	\$ 0																							
14							Operations and Utilities																												
15							Maintenance																												
16							Printing/Mailing/Data			\$ 262,183	\$ 262,265	\$ 82																							
17							Judgements/Claims																												
18							Assessments on Property																												
19							Unallocated Insurance			\$ 115,612	\$ 122,000	\$ 6,388																							
20							School Association Dues			\$ 19,845	\$ 19,845	\$ 0																							
21							Property Tax Refunds																												
22							BOCES Admin			\$ 163,204	\$ 140,000	\$ (23,204)																							
23							Curr. Development														\$ 1,323	\$ 1,323	\$ 0	0.00%											
24							Suprv. Regular School			\$ 560,213	\$ 484,820	\$ (75,393)																							
25							Planning & Evaluation																												
26							Staff Development																												
27							Regular Instruction			\$ 7,069	\$ 7,069	\$ 0																							
28							Special Education			\$ 119,688	\$ 128,115	\$ 8,427																							
29							Occupational Education			\$ 5,323,879	\$ 5,770,171	\$ 446,292																							
30							Special School Programs			\$ 2,117,445	\$ 2,069,884	\$ (47,561)																							
31							Library/Media/Technology			\$ 633,196	\$ 573,516	\$ (59,680)																							
32							Pupil Services Group			\$ 56,993	\$ 55,675	\$ (1,318)																							
33							Co-Curricular			\$ 910,910	\$ 978,797	\$ 67,887																							
34							Interscholastic Athletics			\$ 487,058	\$ 528,838	\$ 41,780																							
35							Bus Purchases			\$ 84,675	\$ 82,590	\$ (2,085)																							
36							Transportation			\$ 293,750	\$ 291,390	\$ (2,360)																							
37							Garage			\$ 1,037,108	\$ 1,008,567	\$ (28,541)																							
38							Contract Transportation			\$ 222,395	\$ 221,509	\$ (886)																							
39							Community Services			\$ 92,356	\$ 56,930	\$ (35,426)																							
40							Employee Benefits																												
41							Debt Service			\$ 539,096	\$ 536,182	\$ (2,914)																							
42							Transfer to Capital																												
43							Transfer to Debt																												
44							Other Fund Transfers																												
45																																			
46																																			
47										\$ 2,417,744	\$ 2,286,744	\$ (131,000)																							
48							% of Budget			\$ 11.25%	\$ 10.25%																								
49																																			
50							BUDGET GRANDTOTALS:																												
51										\$ 21,500,482	\$ 20,819,130	\$ (681,352)																							
52										\$ 22,299,130	\$ 21,500,482	\$ (798,648)																							
53																																			
54																																			
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56																																			
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# Tentative 2019-20 Budget Summary

## Where the Money Goes

DESCRIPTION	2018-19 Adopted Budget	2019-20 Tentative Budget	2019-20 \$ Change	2019-20 % Change	2019-20 % Share
Employee Salaries	\$9,579,632	\$9,816,543	\$236,911	2.47%	44.02%
Employee Benefits	\$4,889,626	\$4,874,380	(\$15,246)	-0.31%	21.86%
Debt Service / Fund Transfers	\$1,684,713	\$2,238,513	\$553,800	32.87%	10.04%
BOCES Costs	\$2,641,829	\$2,603,890	(\$37,939)	-1.44%	11.68%
Student Transportation	\$516,888	\$430,201	(\$86,687)	-16.77%	1.93%
Support Services / Operations	\$1,203,570	\$1,274,595	\$71,025	5.90%	5.72%
Out-of-District Tuition	\$134,505	\$203,000	\$68,495	50.92%	0.91%
Instructional Programs	\$849,719	\$858,008	\$8,289	0.98%	3.85%
<b>TOTALS</b>	<b>\$21,500,482</b>	<b>\$22,299,130</b>	<b>\$798,648</b>	<b>3.71%</b>	<b>100.00%</b>



GALWAY CENTRAL  
SCHOOL DISTRICT

2019-2020  
Proposed  
School Budget



A	B		C		D		E		F
	ADOPTED 2018-19 BUDGET		PROPOSED 2019-20 BUDGET		PROPOSED 2019-20 Percent Change		PROPOSED 2019-20 Percent of Total		
1	<b>GALWAY CENTRAL SCHOOL DISTRICT</b>								
2	<b>BUDGET SUMMARY BY FUNCTION CODES</b>								
3	<b>APPROPRIATIONS</b>								
4	<b>CENTRAL SERVICES / ADMINISTRATION:</b>								
5	Board of Education/District Clerk/Annual Meeting	\$ 30,414	\$ 29,414						
6	Central Administration	\$ 234,157	\$ 202,778						
7	Business Office/Finance/Auditing	\$ 378,250	\$ 341,488						
8	Legal Services	\$ 51,818	\$ 75,000						
9	Personnel Services	\$ 2,892	\$ 2,892						
10	Public Information Services	\$ 60,060	\$ 60,060						
11	Central Printing and Mailing; Admin. Data Processing	\$ 262,183	\$ 262,265						
12	Liability Insurance and Special Items	\$ 136,780	\$ 143,168						
13	Administrative and Capital Charge - BOCES	\$ 163,204	\$ 140,000						
14	Total Central Services	\$ 1,319,758	\$ 1,257,065			-4.75%		5.64%	
15	<b>OPERATIONS &amp; MAINTENANCE:</b>								
16	Facilities Operations and Utilities Costs	\$ 1,050,670	\$ 1,137,026						
17	Maintenance of Physical Plant and Grounds	\$ 470,648	\$ 413,886						
18	Total Operations & Maint.	\$ 1,521,318	\$ 1,550,912			1.95%		6.96%	
19	<b>INSTRUCTION:</b>								
20	Curriculum & Professional Development	\$ 127,076	\$ 110,369						
21	School Building Supervision Regular Instruction	\$ 560,213	\$ 494,820						
22	In-Service Training	\$ 126,767	\$ 135,184						
23	Teaching - Regular School	\$ 5,323,879	\$ 5,770,171						
24	Special Education	\$ 2,117,445	\$ 2,069,884						
25	Occupational Education	\$ 633,196	\$ 573,516						
26	Special Schools	\$ 56,993	\$ 55,675						
27	Library and Media	\$ 175,897	\$ 176,001						
28	Computer Assisted Instruction	\$ 735,013	\$ 802,796						
29	Pupil Services: Guidance/Nurses/Psychologist/Social Work	\$ 487,058	\$ 528,838						
30	Co-Curricular and Extra-Curricular Activities	\$ 84,675	\$ 82,590						
31	Interscholastic Athletics	\$ 293,750	\$ 291,390						
32	Total Instruction	\$ 10,721,962	\$ 11,091,234			3.44%		49.74%	
33	<b>TRANSPORTATION:</b>								
34	District Transportation	\$ 1,037,108	\$ 1,008,587						
35	Garage Building	\$ 222,395	\$ 221,509						
36	Contract Transportation	\$ 92,356	\$ 56,930						
37	Total Transportation	\$ 1,351,859	\$ 1,287,026			-4.80%		5.77%	

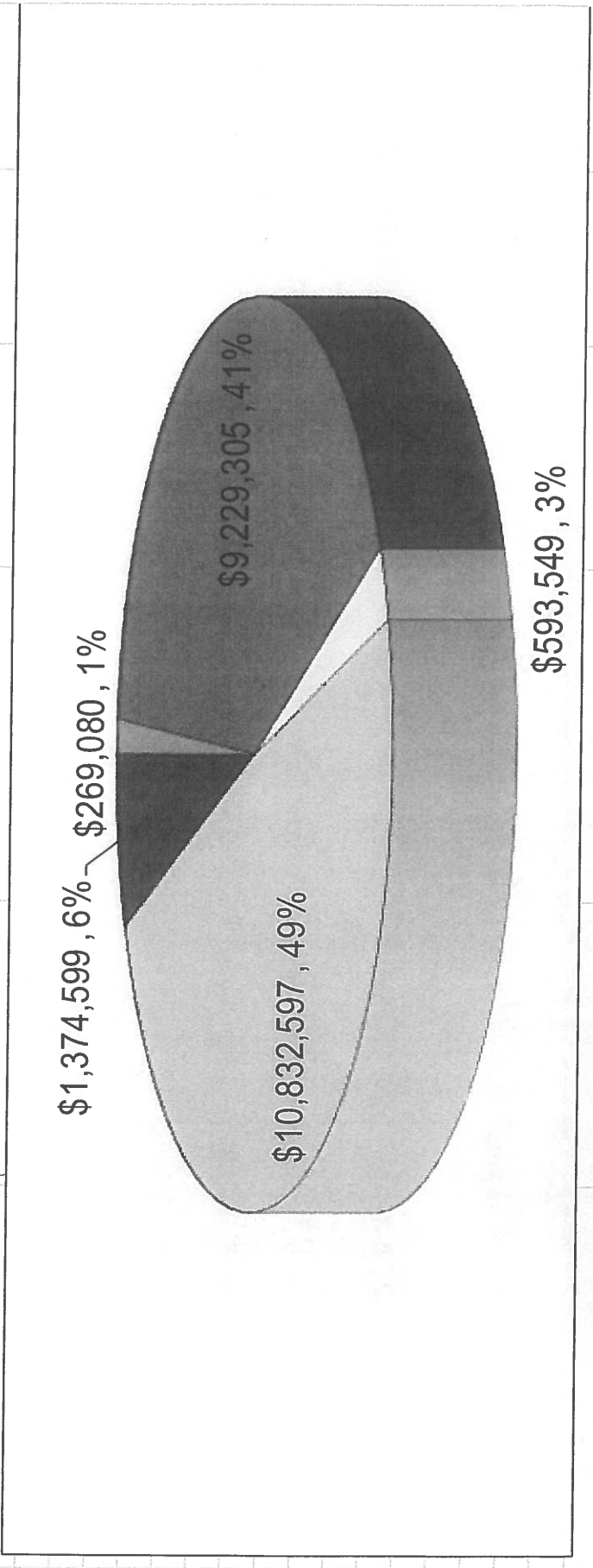
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		A		B	C	D	E	F
		2018-19		2019-20	2019-20	2019-20	2019-20	
		BUDGET		BUDGET	BUDGET	Percent	Percent of	
						Change	Total	
5	<b>APPROPRIATIONS</b>							
6								
7								
46	<b>EMPLOYEE BENEFITS:</b>							
47	NYS Employees Retirement	\$	310,000	\$	290,000			
48	NYS Teachers Retirement	\$	710,000	\$	690,000			
49	Social Security	\$	817,722	\$	812,722			
50	Workers' Compensation	\$	153,852	\$	135,000			
51	Unemployment Insurance	\$	49,140	\$	30,000			
52	Hospital - Medical - Prescriptions	\$	2,836,246	\$	2,892,746			
53	Other Benefits	\$	23,912	\$	23,912			
54	Total Employee Benefits	\$	4,900,872	\$	4,874,380	-0.54%	21.86%	
55								
56	<b>DEBT SERVICE AND INTERFUND TRANSFERS:</b>							
57	Debt Service - School Construction/Renovations	\$	1,088,035	\$	1,720,550			
58	Bonds/BANs - Buses	\$	461,678	\$	367,963			
59	Installment Purchase	\$	-	\$	15,000			
60	Transfers to Other Funds / Miscellaneous	\$	135,000	\$	135,000			
61	Total Debt Service and Transfers	\$	1,684,713	\$	2,238,513	32.87%	10.04%	
62								
63								
64	<b>Total Appropriations</b>	\$	21,500,482	\$	22,299,130	3.71%	100.00%	
65								
66								
67	<b>REVENUES</b>							
68								
69								
70								
71	<b>LOCAL REVENUES:</b>							
72	Interest Income; Charges for Services; Refunds; Reimbursements, Surplus Sales	\$	187,130	\$	204,999			
73	Transfer from other Monetary Fund	\$	-	\$	538,549			
74	Appropriated Fund Balance	\$	1,400,000	\$	1,374,599			
75	Subtotal	\$	1,587,130	\$	2,118,147	33.46%	9.50%	
76	<b>STATE AND FEDERAL AID:</b>							
77	Preliminary Estimate of State Aid	\$	9,208,558	\$	9,229,305			
78	Medicaid Reimbursement	\$	43,560	\$	55,000			
79	Subtotal	\$	9,252,118	\$	9,284,305	0.35%	41.64%	
80								
81	<b>SCHOOL TAX ITEMS:</b>							
82	Tax Levy and STAR aid	\$	10,621,234	\$	10,832,597	1.99%		
83	In-lieu-of taxes, interest/penalties	\$	40,000	\$	64,081			
84	Subtotal	\$	10,661,234	\$	10,896,678	2.21%	48.87%	
85								
86	<b>Total Revenues</b>	\$	21,500,482	\$	22,299,130	3.71%	100.00%	
87								
88								

# Tentative 2019-20 Budget Summary

## Where the Money Comes From

DESCRIPTION	2018-19	2019-20		2019-20	2019-20	2019-20
	Adopted Budget	Tentative Budget	\$ Change	% Change	% Share	% Share
Miscellaneous Revenues	\$227,131	\$269,080	\$41,949	18.47%	1.21%	1.21%
State Aid	\$9,208,558	\$9,229,305	\$20,747	0.23%	41.39%	41.39%
Medicaid and Transfers	\$43,560	\$593,549	\$549,989	1262.60%	2.66%	2.66%
Tax Levy and STAR	\$10,621,234	\$10,832,597	\$211,363	1.99%	48.58%	48.58%
Fund Balance Allocation	\$1,400,000	\$1,374,599	(\$25,401)	-1.81%	6.16%	6.16%
<b>TOTALS</b>	<b>\$21,500,482</b>	<b>\$22,299,130</b>	<b>\$798,647</b>	<b>3.71%</b>	<b>100.00%</b>	<b>100.00%</b>



## Property Tax Cap

Form Status: Submitted

## How to Proceed...

**This Form has been submitted to OSC.****No further action is necessary.**You may [make changes to the Form](#), and resubmit it to OSC.

## Browse

To review the contents of this Tax Cap Form, select **Browse**, or choose a Topic below.[Browse](#)Certifier <

## Summary

## Tax Levy Limit, Before Adjustments and Exclusions

<input checked="" type="checkbox"/> <a href="#">Real Property Tax Levy FYE 2019</a>	\$10,621,234
<input checked="" type="checkbox"/> <a href="#">Tax Cap Reserve Offset from FYE 2018 Used to Reduce FYE 2019 Levy</a>	\$0
<input checked="" type="checkbox"/> <a href="#">Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2019</a>	---
<input checked="" type="checkbox"/> <a href="#">Tax Base Growth Factor</a>	1.0081
<input checked="" type="checkbox"/> <a href="#">PILOTs Receivable FYE 2019</a>	\$56,157
<input checked="" type="checkbox"/> <a href="#">Tort Exclusion Amount Claimed in FYE 2019</a>	\$0
<input checked="" type="checkbox"/> <a href="#">Capital Tax Levy Exclusion FYE2019</a>	\$285,993
<input checked="" type="checkbox"/> <a href="#">Allowable Levy Growth Factor</a>	1.0200
<input checked="" type="checkbox"/> <a href="#">PILOTs Receivable FYE 2020</a>	\$57,280
<input checked="" type="checkbox"/> <a href="#">Available Carryover from FYE 2019</a>	---
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$10,629,699</b>

## Exclusions

<input checked="" type="checkbox"/> <a href="#">Tort Exclusion</a>	\$0
<input checked="" type="checkbox"/> <a href="#">Capital Tax Levy Exclusion FYE2020</a>	\$522,668
<input checked="" type="checkbox"/> <a href="#">Teachers' Retirement System Exclusion</a>	\$0
<input checked="" type="checkbox"/> <a href="#">Employees' Retirement System Exclusion</a>	\$0
<b>Total Exclusions</b>	<b>\$522,668</b>
<b>Your FYE 2020 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$11,152,367</b>
<input checked="" type="checkbox"/> <a href="#">Total Tax Cap Reserve Amount Used to Reduce FYE 2020 Levy</a>	---
<input checked="" type="checkbox"/> <a href="#">FYE 2020 Proposed Levy, Net of Reserve</a>	\$10,832,597
<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$319,770</b>
<input checked="" type="checkbox"/> <a href="#">Do you plan to override the Tax Cap for FYE 2020 ?</a>	No

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## School District Budget Notice for Galway Central School District

Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-20 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 21,500,482	\$22,299,130	\$22,110,730
Increase/Decrease for the 2019-20 School Year		\$798,648	\$610,248
Percentage Increase/Decrease in Proposed Budget		3.71%	2.84%
Change in the Consumer Price Index		2.44%	
A. Proposed Levy to Support the Total Budgeted Amount	\$10,621,234	\$10,832,597	
B. Levy to Support Library Debt, if Applicable	0	0	
C. Levy for Non-Excludable Propositions, if Applicable **	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)			
F. Total Permissible Exclusions	\$346,466	\$522,668	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$10,274,768	\$10,309,929	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$10,274,768	\$10,309,929	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$2,233,278	\$2,096,155	\$2,096,155
Program Component	\$14,315,464	\$14,728,406	\$14,654,006
Capital Component	\$4,951,740	\$5,474,569	\$5,360,569

\* Provide a statement of assumptions made in projecting a contingency budget for the 2019-20 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

\*\* List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Capital Projects Reserve Fund	\$1,750,000
Bus Purchase Capital Reserve Fund	\$500,000
Purchase of School Buses	\$255,000

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov)

Under the Budget Proposed  
for the 2019-20 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$538.00

The annual budget vote for the fiscal year 2019-20 by the qualified voters of the Galway Central School District, Saratoga County, New York, will be held at the gymnasium of the Middle/High school building in said district on Tuesday, May 21, 2019 between the hours of 10:00am and 8:00pm, prevailing time during which time the polls will be open 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.

Entity Name: GALWAY CSD  
 BEDS Code: 520701  
 Claim Year: 2018-2019 SET VALUES

**SAMS**  
 NEW YORK STATE EDUCATION DEPARTMENT  
 STATE AID MANAGEMENT SYSTEM

Welcome Robert Bonaker (School Entity User) CORE 04/12/2019 10:36 AM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports

You Have Selected the 'Official' Data Area.

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: GALWAY CSD  
 Contact Person: ROBERT BONAKER

District Code: 520701  
 Telephone: (518) 882-1033  
 Tel Extension: 3226

Property Tax Report Card

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2019-20 Budget Notice to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov). This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 29, 2019

Form Preparer Name: ROBERT BONAKER  
 Preparer's Telephone Number: 518-882-1033

Shaded Fields Will Calculate	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	21,500,482	22,299,130	3.71 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	10,621,234	10,832,597	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	10,621,234	10,832,597	1.99 %
F. Permissible Exclusions to the School Tax Levy Limit	346,466	522,668	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>3</sup>	10,274,768	10,309,929	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	10,274,768	10,309,929	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	812	800	-1.48 %
Consumer Price Index			2.44 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	543,968	3,533,000
Assigned Appropriated Fund Balance	1,411,716	1,374,599
Adjusted Unrestricted Fund Balance	4,080,876	1,892,401
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	18.98 %	8.49 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 School Year (Limit 200 Characters)**
Capital + (add)	BUS PURCHASE	For the cost of any object or purpose for which bonds may be issued.	0	500,000	outright purchase of school buses

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

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- (delete)

Capital + (add) - (delete)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	0	1,750,000	local share of capital project expenses
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	130,000	250,000	repairs to buildings and grounds
Workers Compensation	WORKERS'	For self-insured Workers Compensation and benefits.	0	125,000	to cover potential catastrophic loss over budget
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	75,000	75,000	account for potential excess liability over budget
Reserve for Tax Reduction	N/A	For the gradual use of the proceeds of the sale of school district real property.	0	0	N/A
Mandatory Reserve for Debt Service	N/A	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	N/A
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	0	33,000	account for loss not covered by insurance policies
Property Loss + (add)	N/A	To cover property loss.	0	0	N/A
Liability + (add)	N/A	To cover incurred liability claims.	0	0	N/A
Tax Certiorari	N/A	For tax certiorari settlements.	0	0	N/A
Reserve for Insurance Recoveries	N/A	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	N/A
Employee Benefit Accrued Liability	EBALR	For accrued 'employee benefits' due to employees upon termination of service.	38,968	350,000	to account for potential liability over budget
Retirement Contribution	EMPLOYEES'RETI	For employer retirement contributions to the State and Local Employees' Retirement System.	300,000	300,000	to account for potential liability over budget
Reserve for Uncollected Taxes	N/A	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	N/A
Single Other Reserve + (add)	TEACHERS'	For employer retirement contributions to the	0	150,000	to account for potential liability over budget

\* **NYSED Reserve Guidance:** [http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf)


**OSC Reserve Guidance:** <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2019-20. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

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Entity Name: GALWAY CSD  
 BEDS Code: 520701  
 Claim Year: 2018-2019 SET VALUES

**SAMS**  
 NEW YORK STATE EDUCATION DEPARTMENT  
 STATE AID MANAGEMENT SYSTEM



Welcome Robert Bonaker (School Entity User) CORE 05/02/2019 01:45 PM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports |

You Have Selected the 'Official' Data Area.

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: GALWAY CSD  
 Contact Person: ROBERT BONAHER

District Code: 520701  
 Telephone: (518) 882-1033  
 Tel Extension: 3226

**School Administrator Salary Disclosure Form**

Form Due May 13, 2019

2019-2020 Salary Threshold = \$138,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2019-2020.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

*The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.*

Report Estimated Salaries in the Budget for the 2019-2020 School Year

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

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	135,000	42,481	1,500

Please list the district or districts with which you will be sharing a superintendent (if applicable):

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

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## The New York State School Report Card Fiscal Accountability Supplement for GALWAY CSD

New York State Education Law and the Commissioner's Regulations have required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required 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.

2016-2017 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$9,342,477	\$2,911,344
	Pupils	810	98
	<b>Expenditures Per Pupil</b>	<b>\$11,534</b>	<b>\$29,708</b>
Similar District Group	Instructional Expenditures	\$8,563,600,218	\$3,606,900,434
	Pupils	741,547	112,197
	<b>Expenditures Per Pupil</b>	<b>\$11,548</b>	<b>\$32,148</b>
Total of All School Districts in NY State	Instructional Expenditures	\$33,589,192,945	\$15,340,293,380
	Pupils	2,646,512	467,779
	<b>Expenditures Per Pupil</b>	<b>\$12,692</b>	<b>\$32,794</b>
Similar District Group Description: Average 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. Pupils resident in the district but attending a charter school are included. 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 2016-17 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.

2016-2017 School Year	This School District	Similar District Group	Total of All School Districts in NY State
<b>Total Expenditures Per Pupil</b>	<b>\$24,215</b>	<b>\$22,738</b>	<b>\$24,712</b>

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 GALWAY CSD

New York State Education Law and the Commissioner's Regulations has required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required 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 4, 2017	This School District		Similar District Group	Total of All School Districts in NY State
	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	69	67.65%	57.27%	58.68%
40% to 79%	11	10.78%	18.92%	11.47%
Less than 40%	10	9.80%	16.60%	19.09%
Separate Settings	10	9.80%	4.57%	5.34%
Other Settings	2	1.96%	2.64%	5.42%

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 4, 2017. 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

2017-18 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	12.27%	13.55%	15.26%

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: Average Need/Resource Capacity

# Galway Central School District ABSENTEE BALLOT VOTER

## Instructions

1. To vote for a proposition, make a single **X** mark using ink in the voting square by the YES or NO above each proposition.
2. To vote for a candidate whose name is printed on this ballot, make a single **X** mark in the voting square above the name of the candidate.
3. To vote for a person whose name is not printed on this ballot, write his/her name in the blank spaces provided. Any other mark or any erasure on this ballot is unlawful.

This ballot must be received by the District Clerk no later than 5:00 PM on Election Day – May 21, 2019.

YES

NO

**PROPOSITION #1:** Shall the proposed budget of expenditures for the Galway Central School District for the 2019-2020 school year in the amount of \$22,299,130 and for the purposes shown in the statement of estimated expenditures adopted by the Board of Education, be approved and the amount thereof be raised by a levy of a tax upon the taxable property of the school district, after first deducting monies available from State Aid and other sources by law?

YES

NO

**PROPOSITION #2:** Shall the Board of Education of the Galway Central School District be authorized to establish a Capital Reserve Fund in an amount not to exceed \$1,750,000, with a probable term of ten years, for the purpose of financing the construction of additions to, and reconstruction of, various District buildings, construction and reconstruction of athletic fields and improvements, site work, and acquisition of original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings are to be used, with such Capital Reserve Fund being funded with such portion of the unallocated fund balance as may be determined from time to time by the Board of Education?

YES

NO

**PROPOSITION #3:** Shall the Board of Education of the Galway Central School District be authorized to establish a Bus Purchase Capital Reserve Fund in an amount not to exceed \$500,000, with a probable term of five years, for the purpose of financing the acquisition of school bus vehicles, with such Bus Purchase Capital Reserve Fund being funded with such portion of the unallocated fund balance as may be determined from time to time by the Board of Education?

YES

NO

**PROPOSITION #4:** Shall the Board of Education of the Galway Central School District be authorized to: (a) purchase two 72-passenger school buses at the maximum aggregate cost not to exceed \$255,000, (b) expend such sum for such purpose, and (c) fund the acquisition of the school bus vehicles not to exceed the total amount of \$255,000, from available unallocated fund balance of the District?

**VOTE FOR THREE MEMBERS OF THE BOARD OF EDUCATION:**

Karen English

Sarah Leszczynski

Dennis Schaperjahn

Linda Jackowski

James Heuser

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**GALWAY CENTRAL SCHOOL DISTRICT  
BUS PURCHASE PROPOSITION-MAY 21, 2019**

*A proposed proposition for the vote by eligible District residents on May 21st would authorize Galway Central School District to purchase two (2) 72-passenger school buses at an overall cost not to exceed \$255,000.*

The school district would receive approximately 57% of the purchase price in state aid. The resulting net cost is about \$145,350.

The school district would have to spend at least \$15,000 to repair and/or refurbish the existing buses during the next two school years in order to keep these older vehicles in service. Such repairs would have to be made to meet NYS Dept. of Transportation requirements for school bus safety. Subsequent repairs for these buses would also be likely as they have high mileage and body-wear issues, resulting in additional costs.

**MAY 21, 2019 ANNUAL MEETING  
PROPOSITION - SCHOOL BUS PURCHASES**

“SHALL, the Board of Education of the Galway Central School District be authorized to: (a) purchase two 72-passenger school buses at the maximum aggregate cost of \$255,000, (b) expend such sum for such purpose, and (c) fund the acquisition of the school bus vehicles not to exceed the total amount of \$255,000, from available fund balance of the finances of the District?”

# Galway Central School District

## 2019-20 SCHOOL TAX RATE INFORMATION

The following is important information regarding preliminary 2019-20 school tax rate information.

- Official tax rates will not be determined until August, at which time the Board of Education officially sets the tax levy. The tax bills are mailed during the first week of September.
- Tax rates are subject to equalization rates, which are set by New York State. Equalization rates are used to convert assessed values to what is termed the “true value” or equalized value, upon which the tax rate per \$1,000 is based. Many equalization rates may not be finalized until August.
- Tax rates are also subject to the school assessment roll, which is in draft form in May and does not become finalized until July.
- Taxpayers who applied for the S.T.A.R. (School Tax Assessment Relief) program would have a very small school tax bill increase on their primary residence property if they are registered for the basic STAR assessment reduction or the enhanced STAR assessment reduction.

Any preliminary school tax impact discussed during the time before the public vote on the budget is subject to change by the above factors.