

GALWAY CENTRAL
SCHOOL DISTRICT

2018-2019
Voter-Approved
School Budget

Galway Central School District

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2018-19 School Fiscal Year

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Galway Central School District

Expenditure Summary

Estimated Expenditures

ADMINISTRATIVE	2017-18	2018-19	Change
Board of Education	\$28,300	\$24,655	(\$3,645)
Central Administration	\$641,094	\$664,225	\$23,131
Public Information	\$170,649	\$178,283	\$7,634
Other Central Services	\$421,544	\$442,621	\$21,077
Supervision Regular School	\$698,880	\$730,597	\$31,717
Employee Benefits	\$376,040	\$392,050	\$16,010
SUBTOTAL	\$2,336,507	\$2,432,431	\$95,924

Program	2017-18	2018-19	Change
Instruction	\$7,891,898	\$7,999,143	\$107,245
Special Education	\$2,033,721	\$2,117,145	\$83,424
District Transportation	\$1,241,125	\$1,296,222	\$55,097
Employee Benefits	\$4,420,833	\$4,453,187	\$32,354
Interfund Transfers	\$30,000	\$30,000	\$0
SUBTOTAL	\$15,617,577	\$15,895,697	\$278,120

Capital	2017-18	2018-19	Change
Operation of Plant	1,008,335	1,050,670	42,335
Maintenance of Plant	469,522	470,648	1,126
Refund of Taxes	1,260	1,323	63
Employee Benefits	297,932	100,000	(197,932)
Debt Service	1,327,785	1,549,713	221,928
SUBTOTAL	3,104,834	3,172,354	67,520

TOTAL EXPENDITURES	\$21,058,918	\$21,500,482	\$441,564
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Approved by the voters on
May 21, 2018

**GALWAY CENTRAL SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET IN THREE PARTS**

The 2018-19 Budget for Galway Central School District is the amount of \$21,500,482; a change from the previous year in the amount of \$441,54 (2.10%).

School districts are required to display 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 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.

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	2017-18	2018-19	Dollar Change	Percent Change
Administrative Component	\$2,336,507	\$2,432,431	\$95,924	4.10
Program Component	\$15,617,577	\$15,895,697	\$278,120	1.78
Capital Component	\$3,104,834	\$3,172,354	\$67,520	2.17
TOTAL	\$21,058,918	\$21,500,482	\$441,564	2.10

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A1010.4	Contractual And Other	15,120.00	14,400.00
A1010.45	Materials And Supplies	4,200.00	4,200.00
1010	BOARD OF EDUCATION *	19,320.00	18,600.00
A1040.16	Noninstructional Salaries	4,784.00	4,600.00
A1040.4	Contractual And Other	551.00	525.00
1040	DISTRICT CLERK *	5,335.00	5,125.00
A1060.4	Contractual And Other	3,859.00	3,675.00
A1060.45	Materials And Supplies	1,900.00	1,900.00
1060	DISTRICT MEETING *	5,759.00	5,575.00
10	**	30,414.00	29,300.00
A1240.15	Instructional Salaries	158,154.00	152,071.00
A1240.16	Noninstructional Salaries	65,187.00	62,680.00
A1240.4	Contractual And Other	8,616.00	8,206.00
A1240.45	Materials And Supplies	2,200.00	2,200.00
1240	CENTRAL ADMINISTRATION *	234,157.00	225,157.00
12	**	234,157.00	225,157.00
A1310.15	Instructional Salaries	103,975.00	99,976.00
A1310.16	Noninstructional Salaries	89,015.00	85,591.00
A1310.4	Contractual And Other	19,661.00	18,725.00
A1310.45	Materials And Supplies	6,000.00	6,000.00
A1310.49	Boces Services	73,958.00	70,436.00
1310	BUSINESS ADMINISTRATION *	292,609.00	280,728.00
A1320.4	Contractual And Other	18,743.00	17,850.00
1320	AUDITING *	18,743.00	17,850.00

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A1325.16	Noninstructional Salaries	50,124.00	48,196.00
A1325.45	Materials And Supplies	500.00	500.00
1325	TREASURER *	50,624.00	48,696.00
A1330.16	Noninstructional Salaries	4,489.00	4,316.00
A1330.4	Contractual And Other	386.00	368.00
A1330.45	Materials And Supplies	400.00	400.00
1330	TAX COLLECTION *	5,275.00	5,084.00
A1345.4	Contractual And Other	4,190.00	3,990.00
A1345.49	Boces Services	910.00	867.00
1345	PURCHASING *	5,100.00	4,857.00
A1380.4	Fiscal Agent Fee	5,899.00	5,618.00
1380	FISCAL AGENT FEE *	5,899.00	5,618.00
13	**	378,250.00	362,833.00
A1420.4	Contractual And Other	51,818.00	49,350.00
1420	LEGAL *	51,818.00	49,350.00
A1430.49	Boces Services	2,892.00	2,754.00
1430	PERSONNEL *	2,892.00	2,754.00
A1480.49	Boces Services	60,060.00	57,200.00
1480	PUBLIC INFORMATION & SERVICES *	60,060.00	57,200.00
14	**	114,770.00	109,304.00
A1620.16	Noninstructional Salaries	398,412.00	333,255.00
A1620.2	Equipment	38,900.00	38,900.00
A1620.4	Contractual And Other	493,287.00	518,710.00
A1620.45	Materials And Supplies	65,450.00	65,450.00

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A1620.49	Boces Services	54,621.00	52,020.00
1620	OPERATION OF PLANT *	1,050,670.00	1,008,335.00
A1621.16	Noninstructional Salaries	239,128.00	229,931.00
A1621.2	Equipment	38,000.00	55,000.00
A1621.4	Contractual And Other	148,880.00	141,790.00
A1621.45	Materials And Supplies	44,640.00	34,460.00
1621	MAINTENANCE OF PLANT *	470,648.00	461,181.00
A1670.4	Contractual And Other	75,590.00	71,989.00
A1670.45	Materials And Supplies	18,000.00	18,000.00
A1670.49	Boces Services	24,633.00	23,460.00
1670	*	118,223.00	113,449.00
A1680.49	Boces Services	143,960.00	137,105.00
1680	CENTRAL PRINTING & PROCESSING *	143,960.00	137,105.00
16	**	1,783,501.00	1,720,070.00
A1910.4	Unallocated Insurance	115,612.00	110,107.00
1910	UNALLOCATED INSURANCE *	115,612.00	110,107.00
A1920.4	School Association Dues	19,845.00	18,900.00
1920	SCHOOL ASSOCIATION DUES *	19,845.00	18,900.00
A1964.4	Refund On Real Property	1,323.00	1,260.00
1964	REFUND ON REAL PROPERTY TAXES *	1,323.00	1,260.00
A1981.49	Boces Administrative	112,991.00	107,610.00
1981	BOCES ADMINISTRATIVE COSTS *	112,991.00	107,610.00

Budgeting Appropriation Status Report For 2018-19 Appropriation Budget (Detail) By ST3 Account

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A1983.49	Boces Capital Expenses	50,213.00	47,822.00
1983	*	50,213.00	47,822.00
19	**	299,984.00	285,699.00
1	***	2,841,076.00	2,732,363.00
A2010.15	Instructional Salaries	126,576.00	121,709.00
A2010.45	Materials And Supplies	500.00	500.00
2010	* CURRICULUM DEVELOPMENT & SUPERVISION	127,076.00	122,209.00
A2020.15	Instructional Salaries	391,434.00	376,379.00
A2020.16	Noninstructional Salaries	116,932.00	102,887.00
A2020.4	Contractual And Other	44,047.00	42,500.00
A2020.45	Materials And Supplies	7,800.00	7,800.00
2020	* SUPERVISION - REGULAR SCHOOL	560,213.00	529,566.00
A2060.49	Boces Services	7,069.00	6,732.00
2060	* RESEARCH, PLANNING & EVALUATION	7,069.00	6,732.00
A2070.15	Instructional Salaries	58,067.00	56,513.00
A2070.4	Contractual And Other	22,305.00	21,242.00
A2070.45	Materials And Supplies	5,000.00	5,000.00
A2070.49	Boces Services	34,326.00	32,691.00
2070	* INSERVICE TRAINING - INSTRUCTION	119,698.00	115,446.00
20	**	814,056.00	773,953.00
A2110.12a	Teacher Salaries, Full Day K-3	2,119,893.00	2,133,036.00
A2110.13	Teacher Salaries, 7-12	2,124,133.00	2,235,209.00

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A2110.14	Substitute Teacher	125,465.00	110,405.00
A2110.16	Noninstructional Salaries	394,123.85	363,517.00
A2110.2	Equipment	38,801.00	40,800.00
A2110.4	Contractual And Other	27,134.00	26,333.00
A2110.45	Materials And Supplies	88,923.65	96,014.00
A2110.48	Textbooks	140,000.00	127,799.00
A2110.49a	BOCES Services - LEP	265,405.00	253,531.00
2110	TEACHING - REGULAR * SCHOOL	5,323,878.50	5,386,644.00
21	**	5,323,878.50	5,386,644.00
A2250.15	Instructional Salaries	1,006,100.00	930,414.00
A2250.16	Noninstructional Salaries	201,704.00	172,144.00
A2250.2	Equipment	4,000.00	4,000.00
A2250.4	Contractual And Other	149,186.00	143,413.00
A2250.45	Materials And Supplies	10,850.00	11,250.00
A2250.471	Tuition Paid To Public	7,717.00	73,500.00
A2250.472	Tuition - All Other	126,788.00	120,750.00
A2250.49	Boces Services	611,100.00	582,000.00
2250	PROGRAM FOR * STUDENTS W/DISABILITIES SCHOOL AGE-SCHOOL YEAR	2,117,445.00	2,037,471.00
A2280.15	Instructional Salaries	192,625.00	268,879.00
A2280.4	Contractual And Other	7,800.00	7,812.00
A2280.45	Materials And Supplies	13,400.00	13,400.00
A2280.48	Textbooks	2,544.00	2,544.00
A2280.49	Boces Services	416,827.00	400,966.00
2280	OCCUPATIONAL * EDUCATION (GRADES 9- 12)	633,196.00	693,601.00
22	**	2,750,641.00	2,731,072.00

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A2330.15	Instructional Salaries	40,312.00	75,079.00
A2330.16	Noninstructional Salaries	6,863.00	6,679.00
A2330.45	Materials And Supplies	500.00	500.00
A2330.49a	Boces Services (Including Eq/Att	9,318.00	8,874.00
2330	TEACHING - SPECIAL *	56,993.00	91,132.00
23	SCHOOLS **	56,993.00	91,132.00
A2610.15	Instructional Salaries	79,196.00	82,805.00
A2610.2	Equipment	5,000.00	5,000.00
A2610.4	Contractual And Other	4,410.00	4,200.00
A2610.45	Materials And Supplies	5,673.00	5,673.00
A2610.46	School Library AV Loan	5,500.00	5,500.00
A2610.49	Boces Services	76,118.00	72,493.00
2610	SCHOOL LIBRARY & * AUDIOVISUAL	175,897.00	175,671.00
A2630.22	State-Aided Computer Hdware - Purchase	14,000.00	14,000.00
A2630.45	Materials And Supplies	13,000.00	13,000.00
A2630.46	State-Aided Computer Software	21,000.00	20,930.00
A2630.49	Boces Services	682,217.00	649,730.00
A2630.4a	State-Aided Computer Hdware - Lease	4,796.00	4,568.00
2630	COMPUTER ASSISTED * INSTRUCTION	735,013.00	702,228.00
26	**	910,910.00	877,899.00
A2810.15	Instructional Salaries	164,859.00	163,887.00
A2810.16	Noninstructional Salaries	25,738.00	26,689.00
A2810.4	Contractual And Other	3,749.00	3,570.00
A2810.45	Materials And Supplies	1,000.00	1,000.00
2810	GUIDANCE REGULAR * SCHOOL	195,346.00	195,146.00

Budgeting Appropriation Status Report For 2018-19 Appropriation Budget (Detail) By ST3 Account

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A2815.16	Noninstructional Salaries	110,349.00	107,396.00
A2815.4	Contractual And Other	68,355.00	65,100.00
A2815.45	Materials And Supplies	8,000.00	8,000.00
2815	HEALTH SERVICES - REGULAR SCHOOL	186,704.00	180,496.00
A2820.15	Instructional Salaries	66,846.00	62,164.00
A2820.4	Contractual And Other	200.00	158.00
A2820.45	Materials And Supplies	750.00	750.00
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	67,796.00	63,072.00
A2825.15	Instructional Salaries	36,364.00	68,997.00
A2825.45	Materials And Supplies	420.00	420.00
A2825.49	Boces Services	428.00	408.00
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	37,212.00	69,825.00
A2850.15	Instructional Salaries	69,672.00	66,994.00
A2850.16	Noninstructional Salaries	7,678.00	7,398.00
A2850.4	Contractual And Other	1,500.00	1,260.00
A2850.45	Materials And Supplies	5,825.00	200.00
2850	CO-CURRICULAR ACTIVITIES - REGULAR SCHOOL	84,675.00	75,852.00
A2855.15	Instructional Salaries	153,400.00	145,509.00
A2855.16	Noninstructional Salaries	16,600.00	12,500.00
A2855.2	Equipment	29,150.00	36,000.00
A2855.4	Contractual And Other	63,100.00	52,875.00
A2855.45	Materials And Supplies	31,500.00	16,600.00
2855	INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL	293,750.00	263,484.00

Budgeting Appropriation Status Report For 2018-19 Appropriation Budget (Detail) By ST3 Account

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
28	**	865,483.00	847,875.00
2	***	10,721,961.50	10,708,575.00
A5510.16a	Noninstructional Salaries Excl. Super.	652,766.00	645,900.00
A5510.16b	Noninstructional Salaries (Trans Supervi Equipment	77,900.91	76,652.00
A5510.2	Equipment	8,000.00	8,000.00
A5510.4	Contractual And Other	75,548.00	75,548.00
A5510.45	Materials And Supplies	221,286.00	193,203.00
A5510.49a	Boces Bus Driver Training	1,607.00	1,530.00
5510	DISTRICT TRANSPORTATION SERVICES	1,037,107.91	1,000,833.00
A5530.16	Noninstructional Salaries	100,767.00	102,647.00
A5530.2	Equipment	19,000.00	19,000.00
A5530.4	Contractual And Other	97,228.00	95,978.00
A5530.45	Materials And Supplies	5,400.00	5,400.00
5530	GARAGE BUILDING	222,395.00	223,025.00
A5540.4	Contract Transportation	90,426.00	90,426.00
5540	CONTRACT TRANSPORTATION	90,426.00	90,426.00
A5581.49	Transportation From Boces	1,930.00	1,838.00
5581	TRANSPORTATION FROM * BOCES	1,930.00	1,838.00
55	**	1,351,858.91	1,316,122.00
5	***	1,351,858.91	1,316,122.00
A9010.8	State Retirement	310,000.00	231,200.00
9010	STATE RETIREMENT	310,000.00	231,200.00

Budgeting Appropriation Status Report For 2018-19 Appropriation Budget (Detail) By ST3 Account

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A9020 8	Teachers' Retirement	710,000.00	738,907.00
9020	TEACHERS' RETIREMENT	710,000.00	738,907.00
A9030 8	Social Security	817,722.00	786,272.00
9030	SOCIAL SECURITY	817,722.00	786,272.00
A9040 8	Workers' Compensation	153,852.00	129,787.00
9040	WORKERS' COMPENSATION	153,852.00	129,787.00
A9050 8	Unemployment Insurance	49,140.00	35,100.00
9050	UNEMPLOYMENT INSURANCE	49,140.00	35,100.00
A9055 8	Disability Insurance	23,912.00	17,080.00
9055	DISABILITY INSURANCE	23,912.00	17,080.00
A9060 8	Hospital, Medical And Dental	2,836,246.00	2,900,727.00
9060	HOSPITAL, MEDICAL & DENTAL INSURANCE	2,836,246.00	2,900,727.00
90	**	4,900,872.00	4,839,073.00
A9711.6	Serial Bonds - School	250,000.00	0.00
9711	SERIAL BONDS - SCHOOL CONSTRUCTION	250,000.00	0.00
A9712.6	Serial Bonds - Bus	1,175,000.00	395,000.00
A9712.7	Serial Bonds - Bus	124,713.00	46,035.00
9712	SERIAL BONDS - BUS PURCHASES	1,299,713.00	441,035.00
97	**	1,549,713.00	441,035.00
A9901.95	Transfer To Special Aid	35,000.00	35,000.00

Account	Description	2018 - 19 Proposed Budget	2017 - 18 Budget
A9901.96	Transfer To Debt Service	0.00	886,750.00
9901	INTERFUND TRANSFER *	35,000.00	921,750.00
A9950.9	Transfer To Capital Funds	100,000.00	100,000.00
9950	*	100,000.00	100,000.00
99	**	135,000.00	1,021,750.00
9	***	6,585,585.00	6,301,858.00
Grand Totals:		21,500,481.41	21,058,918.00

2018-19 Galway Revenue Budget

ACCOUNT	ACCOUNT NAME	2017-18 Revenue	2018-19 Revenue Projection	plus/minus
A 1001	Real Property Taxes	9,090,087	10,621,234	
A 1085	STAR	1,260,006	XXXXXXXXXX	
A 1081	Payments in lieu of taxes	30,000	30,000	-
A 1090	Interest & Penalties on Taxes	10,000	10,000	-
A 1335	Other Student Fees	2,000	2,000	-
A 1410	Admissions	2,000	2,000	-
A 1489	Other Charges - Services	-	-	-
A 2308	Transportation for BOCES	5,000	5,000	-
A 2401	Interest & Earnings	10,000	10,000	-
A 2401.1	Special Reserves Interest	-	-	-
A 2410	Rental of Real Property	-	-	-
A 2680	Insurance Recoveries	2,130	2,130	-
A 2683	Self-Insurance Recoveries	500	500	-
A 2700	Medicare Part D	35,000	35,000	-
A 2701	Refunds for BOCES Aided Services	35,000	35,000	-
A 2703	Refund of Prior Years Expenditures	55,000	55,000	-
A 2705	Gifts & Donations	500	500	-
A 2770	Other Unclassified Revenues	40,000	40,000	-
A 3101	Basic Formula State Aid	8,034,054		
A 3101.1	Excess Cost Aid	142,290		
A 3102.A	Lottery Aid	-	9,140,567	
A 3102.B	VLT Lottery	-		
A 3103	BOCES Aid	637,860		326,363
A 3260	Textbooks			(9,246)
A 3262.1	Computer Hardware & Technology	77,237	67,991	
A 4601	Medicaid Assistance	40,000	43,560	3,560
	<i>sub total</i>	19,508,664	20,100,482	
A 1040	Appropriation of Fund Balance	1,550,254	1,400,000	(150,254)
	TOTAL	21,058,918	21,500,482	441,564

Galway CSD 2018 - 2019 - Budget Notice

Overall Budget Proposal

	Budget Adopted for the 2017-18 School Year	Budget Proposal for the 2018-19 School Year	Contingency Budget for 2018-19 School Year
Total budgeted amount	\$21,058,918	\$21,500,482	\$21,201,130
Increase/decrease for the 2018-19 school year		\$441,564	\$142,212
Percentage increase (decrease) in each proposed budget		2.10%	0.68%
Change in the consumer price index		1.26%	
A. Proposed Levy to Support the Total Budgeted Amount	10,350,093	\$10,621,234	
B. Levy to Support Library Debt	0	0	
C. Levy For Non-Excludable Propositions	0	0	
D. Total Tax Cap Reserve Amount to Used To Reduce Current Year Levy	0	0	
E. Total Proposed School Year Tax Levy (A+B+C+D)	10,350,093	10,621,234	10,066,021
F. Total Permissible Exclusions	249,476	346,466	
G. School Tax Levy Limit Excluding Levy for Permissible Exclusions	10,100,617	10,274,768	
H. Total Proposed School Year Tax Levy Limit Excluding Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	10,100,617	10,274,768	
I. Difference G-H (Negative Value Requires 60% Voter Approval - See Note Below regarding Separate Propositions)	0	0	
Administrative component	\$2,035,540	2,132,491	\$2,102,800
Program component	\$17,011,567	16,195,637	\$15,970,145
Capital Component	\$2,011,811	3,172,354	\$3,128,185

*Statement of assumptions made in projecting a contingency budget for the 2018-19 school year, should the proposed budget be defeated twice: The Contingent Budget contains the required Debt Service and the Administrative Component complies with the percent limitation as required.

** 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
Bus Purchase	\$204,000
The 2018-2019 budget includes a \$204,000 proposition for the purchase of one 72 passenger bus at \$116,000 and two minivans from New York State Contract at \$43,000 each. The funding will come from undesignated fund balance.	

Basic STAR Exemption Impact
Estimated Basic STAR Exemption Savings Based on a Hypothetical Home Within the School District with a Full Value of One Hundred Thousand Dollars (\$100,000)

Basic STAR tax savings

Budget Proposed for the
2018-19 School Year
\$538

The budget vote for the fiscal year 2018-19 by the qualified voters of the Galway Central School District Galway, Saratoga County, New York, will be held at Galway School in said district on Tuesday, May 15, 2018 between the hours of 10:00am and 8:00pm, prevailing time, at which time the polls will be opened to vote by electronic voting machine.

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

2018-19 Property Tax Report Card

Galway CSD

Telephone Number: 518.882.1033

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	21,058,918	21,500,482	2.10%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	10,350,093	10,621,234	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	10,350,093	10,621,234	2.62%
F. Permissible Exclusions to the School Tax Levy Limit	249,476	346,466	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	10,100,617	10,274,768	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt	10,100,617	10,274,768	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	808	812	0.50%
Consumer Price Index			1.26%

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	2,266,434	2,630,000
Assigned Appropriated Fund Balance	1,550,254	1,400,000
Adjusted Unrestricted Fund Balance	2,457,558	1,230,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	11.67%	5.72%

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Property Tax Cap Calculation under Chapter 97 of the Laws of 2011

(This analysis calculates the allowable tax levy for 2018-19 school year)

ENTER DATA ONLY IN CELLS SHADED IN YELLOW

Calculate "Adjusted" Current Year Tax Levy Threshold:

1)	Tax Levy 2017-18		10,350,223.00
Subtract	2) Tax Cap Reserve Amount (including interest earned) from FYE 2018 sub-total	-	10,350,223.00
		=	10,350,223.00
		x	1.0124
Multiply:	3) Tax Base Growth Factor (Provided by Tax and Finance) sub-total	=	10,478,565.77
		+	32,842.00
Add:	4) PILOTS - 2017-18 sub-total	=	10,511,407.77
		-	346,466.00
Subtract:	5a) Value of claims and judgments > 5% of total tax levy	-	10,164,941.77
	5b) Local share after aid of current (2017-18) allowable capital expenses	-	
Equals:	Adjusted 2017-18 Current Year Tax Levy	=	10,164,941.77

Calculate Projected Tax Levy Threshold 2018-19

Multiply:	6) Allowable Levy Growth Factor (1 + inflation factor, up to 2%) Provided by Dept. of Labor sub-total		1.02
		=	10,368,240.60
Subtract:	7) Projected PILOTS for 2018-19	-	33,000.00
Add:	8) Available Carryover (if any)	+	0.00

2018-19 TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education) by March 1st) =

Equals:			10,335,240.60
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} Determines simple/super majority vote

Calculate Coming Year Exemptions:

Add:	9a) Value of any claims and/or judgments greater than 5% for 2017-18 year		
	9b) ERS Employer Contribution Amount	+	-
	9c) TRS Employer Contribution Amount	+	-
	9d) Local share after aid of 2018-19 allowable capital expenditures	+	290,477

Maximum Allowable Tax Levy for 2018-19

Equals:	(requiring a simple majority vote)		10,625,718
		=	10,625,717.66
		2017-18 Levy =	10,350,223.00
		\$ Change =	275,494.66
		% change =	2.66%

FISCAL ACCOUNTABILITY SUMMARY (2016 - 17)

INFORMATION ABOUT EXPENDITURE RATIOS (2015 - 16)

(Data are lagged a year.)

Commissioner's 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.

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).

THIS SCHOOL DISTRICT

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

INSTRUCTIONAL EXPENDITURES

▼
\$9,144,592

▼
\$3,086,478

PUPILS

PUPILS

▼
828

▼
112

EXPENDITURES PER PUPIL

EXPENDITURES PER PUPIL

▼
\$11,044

▼
\$27,558

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES



\$8,395,886,432

PUPILS



747,643

EXPENDITURES PER PUPIL



\$11,230

INSTRUCTIONAL EXPENDITURES



\$3,487,990,842

PUPILS



110,460

EXPENDITURES PER PUPIL



\$31,577

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ALL SCHOOL DISTRICTS**GENERAL EDUCATION****SPECIAL EDUCATION****INSTRUCTIONAL EXPENDITURES****INSTRUCTIONAL EXPENDITURES**▼
\$33,423,609,457▼
\$14,485,942,729**PUPILS****PUPILS**▼
2,649,519▼
460,996**EXPENDITURES PER PUPIL****EXPENDITURES PER PUPIL**▼
\$12,615▼
\$31,423

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 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.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT



\$21,538

**SIMILAR DISTRICT
GROUP**



\$21,790

NY STATE



\$23,361

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.

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INFORMATION ABOUT STUDENTS WITH DISABILITIES (2016 - 17)

Commissioner's 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 PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
80% OR MORE ▼ 68 72.3%	AVERAGE NEED/RESOURCE CAPACITY 80% OR MORE ▼ 56.8%	80% OR MORE ▼ 58.4%
40% - 79% ▼ 8 8.5%	40% - 79% ▼ 19.1%	40% - 79% ▼ 11.9%
LESS THAN 40% ▼ 10 10.6%	LESS THAN 40% ▼ 16.9%	LESS THAN 40% ▼ 19.6%
SEPARATE SETTINGS ▼ 8 8.5%	SEPARATE SETTINGS ▼ 4.5%	SEPARATE SETTINGS ▼ 5.9%
OTHER SETTINGS ▼ 0 0.0%	OTHER SETTINGS ▼ 2.7%	OTHER SETTINGS ▼ 4.5%

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 BEDS Day, which is the first Wednesday of the reporting year. 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

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
▼	▼	▼
11.4%	13.4%	14.9%

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 Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Broadalbin SWIS Code - 172289	Equalized Total Assessed Value \$ 1,674,911.49	Total Assessed Value Uniform Percentage	\$1,391,014.00 83.05
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SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
172289	27350	CEMETERY - PRIV	RPTL 446	2	\$84,768.21	5.06
172289	41834	ENH STAR	RPTL 425	2	\$143,142.68	8.55
172289	41854	BAS STAR	RPTL 425	2	\$64,274.53	3.84
					\$292,185.43	17.44

Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Perth SWIS Code - 173600	Equalized Total Assessed Value \$ 22,797,065.71	Total Assessed Value Uniform Percentage	\$11,813,439.00 51.82
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SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
173600	25110	NONPROF ORGNZTN	RPTL 420-a	2	\$182,169.05	0.80
173600	27350	CEMETERY - PRIV	RPTL 446	1	\$1,505.21	0.01
173600	41720	AGRICULTURAL DI	AG-MKTS L 305	1	\$17,201.85	0.08
173600	41800	PERSON AGED 65 YR	RPTL 467	3	\$211,887.31	0.93
173600	41804	PERSON AGED 65 YR	RPTL 467	10	\$557,371.69	2.44
173600	41834	ENH STAR	RPTL 425	30	\$2,068,506.45	9.07
173600	41854	BAS STAR	RPTL 425	75	\$2,293,689.78	10.06
173600	99999	STAR Check		7	\$0.00	0.00
					\$5,332,331.35	23.39

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Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Amsterdam SWIS Code - 272089	Equalized Total Assessed Value	\$ 976,109.24	Total Assessed Value	\$85,800.00
			Uniform Percentage	8.79

SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
272089	41834	ENH STAR	RPTL 425	1	\$65,984.07	6.76
272089	41854	BAS STAR	RPTL 425	2	\$59,158.14	6.06
					\$125,142.21	12.82

Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Charlton		Total Assessed Value	\$67,928,934.00
SWIS Code - 412200		Equalized Total Assessed Value	\$ 101,386,466.13
		Uniform Percentage	67.00

SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
412200	13500	TOWN OWNED PRO	RPTL 406(1)	3	\$410,597.00	0.40
412200	21600	CLERGY RESIDENC	RPTL 462	1	\$301,791.04	0.30
412200	25110	NONPROF ORGNZTN	RPTL 420-a	1	\$597,014.91	0.59
412200	25230	NONPROF ORG-MOR	RPTL 420-a	1	\$281,194.02	0.28
412200	27350	CEMETERY - PRIV	RPTL 446	4	\$124,477.61	0.12
412200	41700	AGRICULTURAL BU	RPTL 483	4	\$511,111.93	0.50
412200	41720	AGRICULTURAL DI	AG-MKTS L 305	60	\$3,308,374.54	3.26
412200	41730	AGRICULTURL LAN	AG MKTS L 306	5	\$328,208.95	0.32
412200	41800	PERSON AGED 65 YR	RPTL 467	3	\$443,022.38	0.44
412200	41804	PERSON AGED 65 YR	RPTL 467	7	\$482,388.05	0.48
412200	41806	PERSON AGED 65 YR	RPTL 467	2	\$209,555.22	0.21
412200	41834	ENH STAR	RPTL 425	52	\$4,568,283.47	4.51
412200	41854	BAS STAR	RPTL 425	155	\$6,211,567.01	6.13
412200	47100	MASS TELECOM CE	RPTL 499-qqqq	1	\$1,185.07	0.00
412200	47460	FORESTLAND CERT	RPTL 480-a	3	\$250,476.11	0.25
412200	99999	STAR Check		18	\$721,343.27	0.71
				320	\$18,750,590.58	18.49

Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Galway SWIS Code - 413201	Equalized Total Assessed Value \$ 15,400,985.74	Total Assessed Value Uniform Percentage	\$8,162,522.00 53.00
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SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
413201	13650	VILLAGE OWNED (RPTL 406(1)	1	\$13,207.55	0.09
413201	13800	SCHOOL DISTRICT P	RPTL 408	3	\$74,150.95	0.48
413201	25110	NONPROF ORGNZTN	RPTL 420-a	5	\$920,754.77	5.98
413201	25120	NONPROF ORGNZTN	RPTL 420-a	2	\$205,471.71	1.33
413201	26400	VOLUNTEER FIRE C	RPTL 464(2)	5	\$597,169.84	3.88
413201	41720	AGRICULTURAL DI	AG-MKTS L 305	1	\$3,909.43	0.03
413201	41800	PERSON AGED 65 YR	RPTL 467	1	\$50,849.06	0.33
413201	41804	PERSON AGED 65 YR	RPTL 467	3	\$209,471.71	1.36
413201	41834	ENH STAR	RPTL 425	13	\$1,123,735.91	7.30
413201	41854	BAS STAR	RPTL 425	26	\$1,053,735.91	6.84
413201	99999	STAR Check		3	\$121,584.91	0.79
School District - 413201 GALWAY CENTRAL SCHOOL					Total Assessed Value	\$8,162,522.00
					Uniform Percentage	53.00

SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
413201	41834	ENH STAR	RPTL 425	3	\$107,547.18	0.70
413201	41854	BAS STAR	RPTL 425	1	\$22,641.51	0.15
				67	\$4,504,230.43	29.25

Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Galway SWIS Code - 413289	Equalized Total Assessed Value \$ 485,317,990.35	Total Assessed Value Uniform Percentage	\$257,218,521.00 53.00
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SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
413289	13500	TOWN OWNED PRO	RPTL 406(1)	2	\$1,781,320.85	0.37
413289	13510	TOWN OWNED: CE	RPTL 446	10	\$186,603.78	0.04
413289	13800	SCHOOL DISTRICT P	RPTL 408	4	\$41,136,605.99	8.48
413289	14100	USA OWNED (GENE	RPTL 400(1)	1	\$43,773.59	0.01
413289	14120	USA OWNED - DEFE	STATE L 59-g	1	\$3,924,528.51	0.81
413289	25110	NONPROF ORGNZTN	RPTL 420-a	1	\$51,886.80	0.01
413289	25120	NONPROF ORGNZTN	RPTL 420-a	1	\$339,622.66	0.07
413289	25130	NONPROF ORGNZTN	RPTL 420-a	1	\$86,792.46	0.02
413289	25210	NONPROF ORGNZTN	RPTL 420-a	1	\$390,188.70	0.08
413289	25230	NONPROF ORG-MOR	RPTL 420-a	1	\$243,584.92	0.05
413289	25300	NONPROF ORGNZTN	RPTL 420-b	3	\$223,396.24	0.05
413289	25500	NONPROFIT MEDIC	RPTL 486	1	\$349,056.62	0.07
413289	26100	VETERANS ORGANI	RPTL 452	1	\$132,075.48	0.03
413289	26400	VOLUNTEER FIRE C	RPTL 464(2)	1	\$4,716.98	0.00
413289	41120	VET-WARTIME/NON	RPTL 458-a	13	\$0.00	0.00
413289	41130	VET-WARTIME/CO	RPTL 458-a	15	\$0.00	0.00
413289	41140	VET-WARTIME/DIS	RPTL 458-a	8	\$0.00	0.00
413289	41400	CLERGY	RPTL 460	5	\$14,150.94	0.00
413289	41700	AGRICULTURAL BU	RPTL 483	1	\$43,490.57	0.01
413289	41720	AGRICULTURAL DI	AG-MKTS L 305	73	\$3,657,517.18	0.75
413289	41730	AGRICULTURL LAN	AG MKTS L 306	7	\$118,430.20	0.02
413289	41800	PERSON AGED 65 YR	RPTL 467	17	\$1,434,801.96	0.30
413289	41804	PERSON AGED 65 YR	RPTL 467	45	\$2,784,581.28	0.57
413289	41806	PERSON AGED 65 YR	RPTL 467	16	\$1,532,500.08	0.32
413289	41834	ENH STAR	RPTL 425	276	\$23,916,595.63	4.93
413289	41854	BAS STAR	RPTL 425	731	\$29,596,982.73	6.10
413289	99999	STAR Check		135	\$5,471,321.05	1.13

	1,371	\$117,464,525.21	24.20
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Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Milton										
SWIS Code - 414289	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted	Equalized Total Assessed Value	\$ 28,586,978.77	Total Assessed Value	\$26,671,652.00
							Uniform Percentage			93.30

SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
414289	13500	TOWN OWNED PRO	RPTL 406(1)	1	\$450,160.76	1.57
414289	25230	NONPROF ORG-MOR	RPTL 420-a	1	\$480,278.66	1.68
414289	41720	AGRICULTURAL DI	AG-MKTS L 305	7	\$90,508.04	0.32
414289	41730	AGRICULTURL LAN	AG MKTS L 306	1	\$8,561.63	0.03
414289	41800	PERSON AGED 65 YR	RPTL 467	1	\$47,052.52	0.16
414289	41804	PERSON AGED 65 YR	RPTL 467	2	\$49,821.01	0.17
414289	41834	ENH STAR	RPTL 425	14	\$1,178,971.03	4.12
414289	41854	BAS STAR	RPTL 425	53	\$2,004,683.76	7.01
414289	41864	B STAR MH	RPTL 425	1	\$16,077.17	0.06
414289	47100	MASS TELECOM CE	RPTL 499-qqqq	1	\$18,365.49	0.06
414289	99999	STAR Check		5	\$0.00	0.00

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Milton										
SWIS Code - 414289	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted	Equalized Total Assessed Value	\$ 28,586,978.77	Total Assessed Value	\$26,671,652.00
							Uniform Percentage			93.30

SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
414289	41834	ENH STAR	RPTL 425	4	\$173,419.07	0.61
414289	41854	BAS STAR	RPTL 425	34	\$762,733.10	2.67

School District - 413201 GALWAY CENTRAL SCHOOL

Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Providence		Total Assessed Value	\$143,439,356.00
SWIS Code - 414800		Equalized Total Assessed Value	\$ 152,595,059.96
		Uniform Percentage	94.00

SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
414800	12100	NY STATE OWNED P	RPTL 404(1)	3	\$299,468.09	0.20
414800	13100	COUNTY OWNED: (RPTL 406(1)	4	\$297,765.96	0.20
414800	13500	TOWN OWNED PRO	RPTL 406(1)	7	\$742,446.81	0.49
414800	13510	TOWN OWNED: CE	RPTL 446	6	\$48,404.26	0.03
414800	21100	CLERGY - IN TRUST	RPTL 436	1	\$10,851.06	0.01
414800	25110	NONPROF ORGNZTN	RPTL 420-a	3	\$370,319.15	0.24
414800	25230	NONPROF ORG-MOR	RPTL 420-a	1	\$82,021.28	0.05
414800	25300	NONPROF ORGNZTN	RPTL 420-b	8	\$742,127.66	0.49
414800	26400	VOLUNTEER FIRE C	RPTL 464(2)	3	\$306,702.13	0.20
414800	41120	VET-WARTIME/NON	RPTL 458-a	4	\$0.00	0.00
414800	41130	VET-WARTIME/CO	RPTL 458-a	7	\$0.00	0.00
414800	41140	VET-WARTIME/DIS	RPTL 458-a	4	\$0.00	0.00
414800	41400	CLERGY	RPTL 460	1	\$1,595.74	0.00
414800	41800	PERSON AGED 65 YR	RPTL 467	10	\$629,510.64	0.41
414800	41806	PERSON AGED 65 YR	RPTL 467	27	\$1,692,446.81	1.11
414800	41834	ENH STAR	RPTL 425	118	\$9,425,936.19	6.18
414800	41854	BAS STAR	RPTL 425	330	\$13,452,829.82	8.82
414800	47450	FORESTLAND UNDE	RPTL 480	5	\$186,829.79	0.12
414800	47460	FORESTLAND CERT	RPTL 480-a	2	\$151,489.36	0.10
414800	99999	STAR Check		60	\$2,441,425.54	1.60
					\$30,882,170.29	20.24

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Exemption Impact Report

School District - 413201 GALWAY CENTRAL SCHOOL

Town of Glenville					
SWIS Code - 422289	Equalized Total Assessed Value	\$ 1,115,212.38	Total Assessed Value	\$992,539.00	Uniform Percentage
					89.00

SWIS	Exemption Code	Exemption Name	Statutory Authority	Number Of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
422289	41854	BAS STAR	RPTL 425	3	\$93,033.71	8.34
				3	\$93,033.71	8.34