

GALWAY CENTRAL SCHOOL DISTRICT

2020-21 PROPOSED BUDGET DOCUMENT

Budget Vote and Board Member Election

Tuesday, June 9, 2020

Voting by Absentee Ballot
Due to District by 5:00 PM

Board of Education

Dennis Schaperjahn, President

Jay Anderson, Vice President

Michelle Bombard

Stacey Caruso-Sharpe

Karen English

Linda Jackowski

Joan Slagle

Brita M. Donovan, Superintendent of Schools

Galway Central School District

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2020-21 School Fiscal Year

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Galway Central School District

5317 Sacandaga Road, Galway NY 12074

TO: Voters of Galway Central School District
FROM: Brita M. Donovan, Superintendent of Schools
DATE: May 2020
RE: Introduction to Budget Document for 2020-21

The Board of Education has adopted the Proposed Budget for the 2020-21 school year. The Board approved this fiscally responsible and educationally sound plan which maintains the quality programs for which Galway Central School District is highly regarded, balanced with an understanding of the impact on the taxpayer. The operating expense portion of the budget had to be reduced substantially due to the fiscal crisis caused by the viral pandemic health emergency.

After a series of meetings over the past several 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 \$22,948,831, which is an increase of 2.91% (\$649,701) in addition to the 2019-20 budget.

Most of the budget change is attributable to contractual benefits costs for employees as per negotiated agreements, as well as the beginning of debt service payments for the capital project that was completed earlier this school year. The debt service payments are scheduled to receive state aid reimbursement during 2020-21 and each year thereafter at the rate of 77% until the debt is paid over the next 15 to 20 years.

If approved by the voters on May 19th, the 2020-21 Budget would reflect an increase to the existing tax levy by 1.99%. This percentage change conforms to the tax levy limitation; in fact it is less than the maximum of 4.21%.

The proposed budget continues to demonstrate cost reductions and operating economies through the District's memberships in employee health insurance and workers' compensation group plans by 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. Approximately 44% of the revenue for the 2020-21 Budget is comprised of state aid; however, just a few years ago, over 48% of the revenue was from state aid. 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 an 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 expended.

If there are any questions regarding the 2020-21 Budget for Galway Central School District, please feel free to contact the District Office at 518-882-1033 or by email: bmdonovan@galwaycsd.org

Thank You.



BUDGETING BASICS

Galway Central School District

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.

OFFICIAL ABSENTEE BALLOT VOTER

Galway Central School District/Galway Public Library

Election - June 9, 2020

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 beside 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 – June 9, 2020.

YES ☐ NO ☐

PROPOSITION #1: Shall the proposed budget of expenditures for the Galway Central School District for the 2020-21 school year in the amount of \$22,948,831 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: (a) purchase one 72-passenger school bus and two 20-passenger school buses at the maximum aggregate cost not to exceed \$252,000, (b) expend such sum for such purpose, and (c) fund the acquisition of the school bus vehicles not to exceed the total amount of \$252,000, from available unallocated fund balance of the District?

PLEASE VOTE FOR TWO MEMBERS OF THE BOARD OF EDUCATION:

☐☐☐

Michelle Bombard

Write In: _____

☐☐

Karen English

Election of Board Members

On June 9th, eligible voters will have the opportunity to elect two individuals to serve as trustees on the Galway Central School District Board of Education.

The terms are for three years each during July 1, 2020 to June 30, 2023. The trustees are elected “at-large”.

Two incumbent Board Members have filed petitions for reelection: Michelle Bombard and Karen English.

Proposition: Purchase of School Buses

On June 9th, eligible voters will have the opportunity to vote on the following proposition for the purchase of school buses:

“Shall the Board of Education of the Galway Central School District be authorized to: (a) purchase one (1) 72-passenger school bus and two (2) 20-passenger school buses at the maximum aggregate cost not to exceed \$252,000, (b) expend such sum for such purpose, and (c) fund the acquisition of the school bus vehicles not to exceed the total amount of \$252,000, from available unallocated fund balance of the District?”

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Proposed 2020-21 Budget Highlights

The Budget has been trimmed to an extent to provide flexibility against a possible reduction in state aid.

The Proposed 2020-21 Budget is the total of \$22,948,831, which is a \$649,701 (2.91%) change from the voter-approved 2019-20 budget of \$22,299,130.

The Proposed Budget is \$440,949 less than the budget draft that was presented on April 23rd.

Major Cost Changes of the Proposed Budget:

Debt Service Principal and Interest: \$696,133

Employee Benefits: \$231,778

All Other Line Items (including salaries): - \$278,210

**GALWAY CENTRAL SCHOOL DISTRICT
2020-21 PROPOSED BUDGET IN THREE PARTS**

The 2020-21 Budget for Galway Central School District is \$22,948,831; a change from the previous year in the amount of \$649,701 (2.91%).

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.

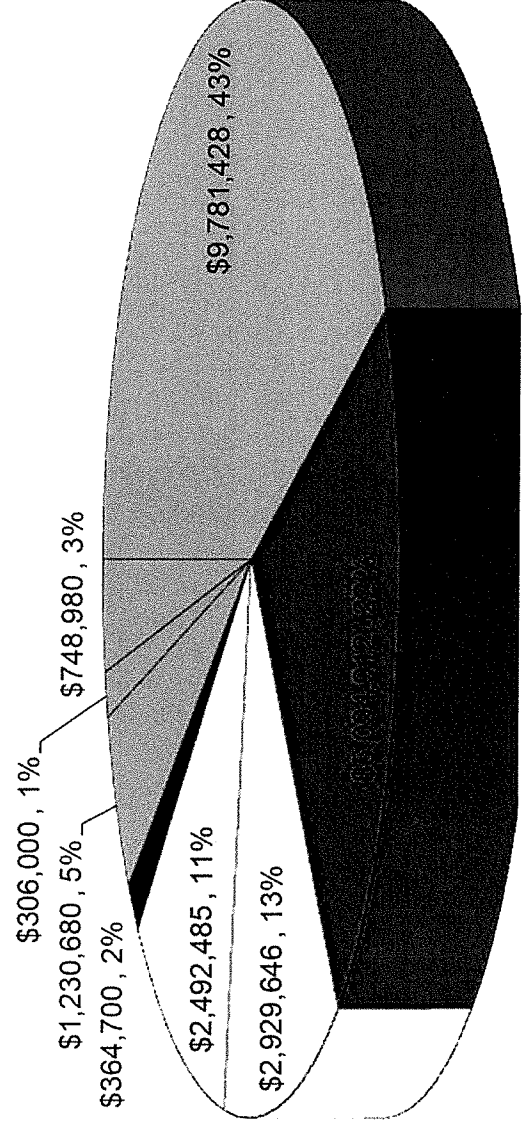
CAPITAL COMPONENT: Provides for the expenditures of the district debt service, lease purchase agreements and school bus purchases. The expenses associated with the custodial and maintenance operations are also recorded here.

COMPARING COMPONENTS	2019-20	2020-21	Dollar Change	Percent Change
Administrative Component	\$2,286,744	\$2,236,060	-\$50,683	-2.22
Program Component	\$16,112,919	\$16,085,220	-\$27,699	-0.17
Capital Component	\$3,899,467	\$4,627,551	\$728,084	18.67
TOTAL	\$22,299,130	\$22,948,831	\$649,701	2.91%

Proposed 2020-21 Budget Summary

Where the Money Goes

DESCRIPTION	2019-20 Adopted Budget	2020-21 Proposed Budget	2020-21 \$ Change	2020-21 % Change	2020-21 % Share
Employee Salaries	\$9,816,543	\$9,781,428	(\$35,115)	-0.36%	42.62%
Employee Benefits	\$4,863,134	\$5,094,912	\$231,778	4.77%	22.20%
Debt Service/Fund Transfers	\$2,238,513	\$2,929,646	\$691,133	30.87%	12.77%
BOCES Costs	\$2,603,890	\$2,492,485	(\$111,405)	-4.28%	10.86%
Student Transportation	\$430,201	\$364,700	(\$65,501)	-15.23%	1.59%
Support Services / Operations	\$1,299,228	\$1,230,680	(\$68,548)	-5.28%	5.36%
Out-of-District Tuition	\$203,000	\$306,000	\$103,000	50.74%	1.33%
Instructional Programs	\$844,621	\$748,980	(\$95,641)	-11.32%	3.26%
TOTALS	\$22,299,130	\$22,948,831	\$649,701	2.91%	100.00%



GALWAY CENTRAL
SCHOOL DISTRICT

2020-21
Proposed
School Budget

	A	B	C	D
1	Galway Central School District			
2	Exported on: 5/25/2020 at 11:22 AM			
3				
4	Appropriation Status Report For For 2020-21. Adopted 5-19-20 (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
7	A1010.4	Contractual And Other	10,500.00	14,120.00
8	A1010.45	Materials And Supplies	3,770.00	4,200.00
9	1010	BOARD OF EDUCATION *	14,270.00	18,320.00
10	A1040.16	Noninstructional Salaries	3,750.00	4,784.00
11	A1040.4	Contractual And Other	500.00	551.00
12	1040	DISTRICT CLERK *	4,250.00	5,335.00
13	A1060.16	Noninstructional Salaries	250.00	0.00
14	A1060.4	Contractual And Other	2,000.00	3,859.00
15	A1060.45	Materials And Supplies	1,600.00	1,900.00
16	1060	DISTRICT MEETING *	3,850.00	5,759.00
17	10	**	22,370.00	29,414.00
18	A1240.15	Instructional Salaries	151,844.00	145,344.00
19	A1240.16	Noninstructional Salaries	42,000.00	36,000.00
20	A1240.4	Contractual And Other	18,800.00	19,234.00
21	A1240.45	Materials And Supplies	2,200.00	2,200.00
22	1240	CENTRAL ADMINISTRATION *	214,844.00	202,778.00
23	12	**	214,844.00	202,778.00
24	A1310.15	Instructional Salaries	95,000.00	81,900.00
25	A1310.16	Noninstructional Salaries	90,000.00	90,000.00
26	A1310.4	Contractual And Other	27,500.00	13,126.00
27	A1310.45	Materials And Supplies	2,700.00	4,000.00
28	A1310.49	Boces Services	51,406.00	61,610.00
29	1310	BUSINESS ADMINISTRATION *	266,606.00	250,636.00
30	A1320.4	Contractual And Other	20,000.00	17,743.00
31	1320	AUDITING *	20,000.00	17,743.00
32	A1325.16	Noninstructional Salaries	49,000.00	50,124.00
33	A1325.4	Contractual And Other	400.00	750.00
34	A1325.45	Materials And Supplies	300.00	500.00
35	1325	TREASURER *	49,700.00	51,374.00
36	A1330.16	Noninstructional Salaries	5,900.00	6,250.00
37	A1330.4	Contractual And Other	5,000.00	4,745.00
38	A1330.45	Materials And Supplies	200.00	200.00
39	1330	TAX COLLECTION *	11,100.00	11,195.00
40	A1345.4	Contractual And Other	4,000.00	4,190.00
41	A1345.49	Boces Services	3,000.00	2,350.00
42	1345	PURCHASING *	7,000.00	6,540.00
43	A1380.4	Fiscal Agent Fee	5,000.00	4,000.00
44	1380	FISCAL AGENT FEE *	5,000.00	4,000.00
45	13	**	359,406.00	341,488.00
46	A1420.4	Contractual And Other	75,000.00	75,000.00
47	1420	LEGAL *	75,000.00	75,000.00
48	A1430.49	Boces Services	2,850.00	2,892.00
49	1430	PERSONNEL *	2,850.00	2,892.00
50	A1480.49	Boces Services	50,000.00	60,060.00
51	1480	PUBLIC INFORMATION & SERVICES *	50,000.00	60,060.00
52	14	**	127,850.00	137,952.00
53	A1620.16	Noninstructional Salaries	387,000.00	394,387.00
54	A1620.2	Equipment	18,000.00	31,000.00
55	A1620.4	Contractual And Other	527,950.00	539,639.00
56	A1620.45	Materials And Supplies	65,000.00	60,000.00
57	A1620.49	Boces Services	70,000.00	112,000.00
58	1620	OPERATION OF PLANT *	1,067,950.00	1,137,026.00
59	A1621.16	Noninstructional Salaries	186,000.00	175,006.00
60	A1621.2	Equipment	40,000.00	48,000.00
61	A1621.4	Contractual And Other	155,260.00	148,880.00
62	A1621.45	Materials And Supplies	72,000.00	42,000.00
63	1621	MAINTENANCE OF PLANT *	453,260.00	413,886.00
64	A1670.4	Contractual And Other	44,000.00	75,590.00
65	A1670.45	Materials And Supplies	16,000.00	16,000.00

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1	Galway Central School District			
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5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
66	A1670.49	Boces Services	26,000.00	24,633.00
67	1670	*	86,000.00	116,223.00
68	A1680.49	Boces Services	149,000.00	146,042.00
69	1680	CENTRAL PRINTING & PROCESSING *	149,000.00	146,042.00
70	16	**	1,756,210.00	1,813,177.00
71	A1910.4	Unallocated Insurance	100,000.00	122,000.00
72	1910	UNALLOCATED INSURANCE *	100,000.00	122,000.00
73	A1920.4	School Association Dues	12,000.00	19,845.00
74	1920	SCHOOL ASSOCIATION DUES *	12,000.00	19,845.00
75	A1964.4	Refund On Real Property	1,000.00	1,323.00
76	1964	REFUND ON REAL PROPERTY TAXES *	1,000.00	1,323.00
77	A1981.49	Boces Administrative	101,000.00	101,000.00
78	1981	BOCES ADMINISTRATIVE COSTS *	101,000.00	101,000.00
79	A1983.49	Boces Capital Expenses	37,000.00	39,000.00
80	1983	*	37,000.00	39,000.00
81	19	*	251,000.00	283,168.00
82	1	*	2,731,680.00	2,807,977.00
83	A2010.15	Instructional Salaries	102,550.00	109,869.00
84	A2010.45	Materials And Supplies	500.00	500.00
85	2010	CURRICULUM DEVELOPMENT & SUPERVISION	103,050.00	110,369.00
86	A2020.15	Instructional Salaries	335,000.00	341,200.00
87	A2020.16	Noninstructional Salaries	106,000.00	106,413.00
88	A2020.4	Contractual And Other	18,650.00	39,407.00
89	A2020.45	Materials And Supplies	6,500.00	7,800.00
90	2020	SUPERVISION - REGULAR SCHOOL *	466,150.00	494,820.00
91	A2060.49	Boces Services	7,069.00	7,069.00
92	2060	RESEARCH, PLANNING & EVALUATION *	7,069.00	7,069.00
93	A2070.15	Instructional Salaries	50,000.00	56,115.00
94	A2070.4	Contractual And Other	24,000.00	30,000.00
95	A2070.45	Materials And Supplies	4,000.00	5,000.00
96	A2070.49	Boces Services	35,000.00	37,000.00
97	2070	INSERVICE TRAINING - INSTRUCTION *	113,000.00	128,115.00
98	20	**	689,269.00	740,373.00
99	A2110.10	Teacher Salaries, Pre Kind	56,000.00	78,016.00
100	A2110.12a	Teacher Salaries, Full Day K-3	2,255,000.00	2,248,055.00
101	A2110.13	Teacher Salaries, 7-12	2,285,000.00	2,272,159.00
102	A2110.14	Substitute Teacher	150,000.00	150,000.00
103	A2110.16	Noninstructional Salaries	446,600.00	444,847.00
104	A2110.2	Equipment	20,000.00	40,000.00
105	A2110.4	Contractual And Other	22,984.00	21,484.00
106	A2110.45	Materials And Supplies	86,985.00	91,205.00
107	A2110.48	Textbooks	130,000.00	139,000.00
108	A2110.49a	BOCES Services - LEP	258,002.00	285,405.00
109	2110	TEACHING - REGULAR SCHOOL *	5,710,571.00	5,770,171.00
110	21	*	5,710,571.00	5,770,171.00
111	A2250.15	Instructional Salaries	884,000.00	953,848.00
112	A2250.16	Noninstructional Salaries	148,000.00	150,000.00
113	A2250.2	Equipment	2,000.00	4,000.00
114	A2250.4	Contractual And Other	151,140.00	149,186.00
115	A2250.45	Materials And Supplies	10,850.00	10,850.00
116	A2250.471	Tuition Paid To Public	36,000.00	73,000.00
117	A2250.472	Tuition - All Other	270,000.00	130,000.00
118	A2250.49	Boces Services	584,000.00	599,000.00
119	2250	PROGRAM FOR STUDENTS W/DISABILITIES SCHOC	2,085,990.00	2,069,884.00
120	A2280.15	Instructional Salaries	235,000.00	248,272.00
121	A2280.4	Contractual And Other	1,000.00	7,800.00
122	A2280.45	Materials And Supplies	14,400.00	13,400.00
123	A2280.48	Textbooks	2,544.00	2,544.00
124	A2280.49	Boces Services	312,000.00	301,500.00

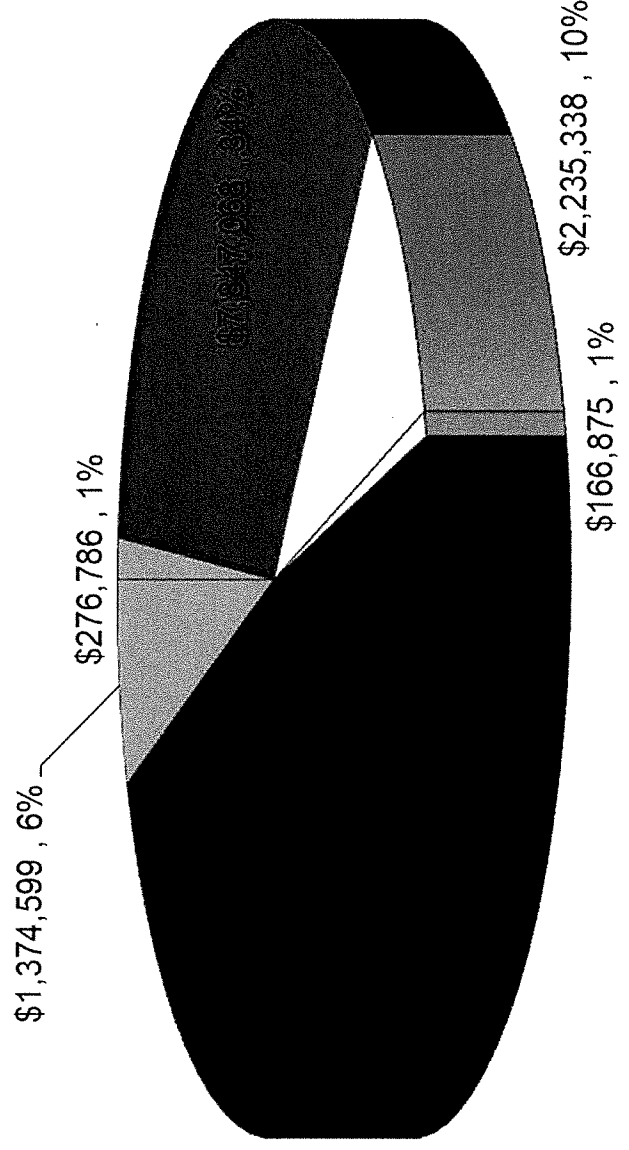
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1	Galway Central School District			
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4	Appropriation Status Report For For 2020-21. Adopted 5-19-20 (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
125	2280	OCCUPATIONAL EDUCATION (GRADES 9-12) *	564,944.00	573,516.00
126	22	**	2,650,934.00	2,643,400.00
127	A2330.15	Instructional Salaries	39,000.00	40,312.00
128	A2330.16	Noninstructional Salaries	5,000.00	6,863.00
129	A2330.45	Materials And Supplies	0.00	500.00
130	A2330.49a	Boces Services (Including Eq Att	0.00	8,000.00
131	2330	TEACHING - SPECIAL SCHOOLS *	44,000.00	55,675.00
132	23	**	44,000.00	55,675.00
133	A2610.15	Instructional Salaries	85,000.00	79,300.00
134	A2610.2	Equipment	0.00	5,000.00
135	A2610.4	Contractual And Other	2,000.00	4,410.00
136	A2610.45	Materials And Supplies	6,179.00	6,179.00
137	A2610.46	School Library A/V Loan	6,600.00	4,994.00
138	A2610.49	Boces Services	68,000.00	76,118.00
139	2610	SCHOOL LIBRARY & AUDIOVISUAL *	167,779.00	176,001.00
140	A2630.22	State-Aided Computer Hdware - Purchase	17,000.00	19,336.00
141	A2630.45	Materials And Supplies	14,000.00	14,000.00
142	A2630.46	State-Aided Computer Software	35,000.00	39,664.00
143	A2630.49	Boces Services	725,000.00	725,000.00
144	A2630.4a	State-Aided Computer Hdware - Lease	6,500.00	4,796.00
145	2630	COMPUTER ASSISTED INSTRUCTION *	797,500.00	802,796.00
146	26	**	965,279.00	978,797.00
147	A2810.15	Instructional Salaries	168,000.00	166,064.00
148	A2810.16	Noninstructional Salaries	37,728.00	30,528.00
149	A2810.4	Contractual And Other	2,749.00	3,749.00
150	A2810.45	Materials And Supplies	1,000.00	1,000.00
151	2810	GUIDANCE REGULAR SCHOOL *	209,477.00	201,341.00
152	A2815.16	Noninstructional Salaries	94,000.00	98,872.00
153	A2815.4	Contractual And Other	68,355.00	68,355.00
154	A2815.45	Materials And Supplies	8,000.00	8,000.00
155	2815	HEALTH SERVICES - REGULAR SCHOOL *	170,355.00	175,227.00
156	A2820.15	Instructional Salaries	77,000.00	76,846.00
157	A2820.4	Contractual And Other	200.00	200.00
158	A2820.45	Materials And Supplies	500.00	750.00
159	2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	77,700.00	77,796.00
160	A2825.15	Instructional Salaries	77,600.00	73,626.00
161	A2825.4	Contractual And Other	2,500.00	0.00
162	A2825.45	Materials And Supplies	250.00	420.00
163	A2825.49	Boces Services	428.00	428.00
164	2825	SOCIAL WORK SERVICES - REGULAR SCHOOL *	80,778.00	74,474.00
165	A2850.15	Instructional Salaries	54,500.00	67,587.00
166	A2850.16	Noninstructional Salaries	7,200.00	7,678.00
167	A2850.4	Contractual And Other	4,000.00	1,500.00
168	A2850.45	Materials And Supplies	3,500.00	5,825.00
169	2850	CO-CURRICULAR ACTIVITIES - REGULAR SCHOOL	69,200.00	82,590.00
170	A2855.15	Instructional Salaries	130,000.00	156,620.00
171	A2855.16	Noninstructional Salaries	12,000.00	16,370.00
172	A2855.2	Equipment	10,000.00	25,400.00
173	A2855.4	Contractual And Other	56,000.00	64,900.00
174	A2855.45	Materials And Supplies	20,600.00	28,100.00
175	2855	INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL	228,600.00	291,390.00
176	28	**	836,110.00	902,818.00
177	2	***	10,896,163.00	11,091,234.00
178	A5510.16a	Noninstructional Salaries Excl. Super.	731,000.00	669,406.00
179	A5510.16b	Noninstructional Salaries (Trans Supervi	89,000.00	77,901.00
180	A5510.2	Equipment	6,000.00	15,000.00
181	A5510.4	Contractual And Other	66,000.00	57,048.00
182	A5510.45	Materials And Supplies	186,650.00	187,625.00
183	A5510.49a	Boces Bus Driver Training	1,800.00	1,607.00

	A	B	C	D
1	Galway Central School District			
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3				
4	Appropriation Status Report For For 2020-21. Adopted 5-19-20 (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
184	5510	DISTRICT TRANSPORTATION SERVICES *	1,080,450.00	1,008,587.00
185	A5530.16	Noninstructional Salaries	108,000.00	105,981.00
186	A5530.2	Equipment	10,000.00	30,000.00
187	A5530.4	Contractual And Other	90,200.00	80,128.00
188	A5530.45	Materials And Supplies	5,850.00	5,400.00
189	5530	GARAGE BUILDING *	214,050.00	221,509.00
190	A5540.4	Contract Transportation	0.00	55,000.00
191	5540	CONTRACT TRANSPORTATION *	0.00	55,000.00
192	A5581.49	Transportation From Boces	1,930.00	1,930.00
193	5581	TRANSPORTATION FROM BOCES *	1,930.00	1,930.00
194	55	*	1,296,430.00	1,287,026.00
195	5	*	1,296,430.00	1,287,026.00
196	A9010.8	State Retirement	275,000.00	290,000.00
197	9010	STATE RETIREMENT *	275,000.00	290,000.00
198	A9020.8	Teachers' Retirement	757,000.00	690,000.00
199	9020	TEACHERS' RETIREMENT *	757,000.00	690,000.00
200	A9030.8	Social Security	800,000.00	812,722.00
201	9030	SOCIAL SECURITY *	800,000.00	812,722.00
202	A9040.8	Workers' Compensation	125,000.00	135,000.00
203	9040	WORKERS' COMPENSATION *	125,000.00	135,000.00
204	A9050.8	Unemployment Insurance	30,000.00	30,000.00
205	9050	UNEMPLOYMENT INSURANCE *	30,000.00	30,000.00
206	A9055.8	Disability Insurance	23,912.00	23,912.00
207	9055	DISABILITY INSURANCE *	23,912.00	23,912.00
208	A9060.8	Hospital, Medical And Dental	3,024,000.00	2,892,746.00
209	9060	HOSPITAL, MEDICAL & DENTAL INSURANCE *	3,024,000.00	2,892,746.00
210	A9089.8	Other, (Specify)	60,000.00	0.00
211	9089	*	60,000.00	0.00
212	90	**	5,094,912.00	4,874,380.00
213	A9711.6	Serial Bonds - School	2,015,000.00	775,000.00
214	A9711.7	Serial Bonds - School	551,333.00	164,725.00
215	9711	SERIAL BONDS - SCHOOL CONSTRUCTION *	2,566,333.00	939,725.00
216	A9712.6	Serial Bonds - Bus	210,000.00	350,000.00
217	A9712.7	Serial Bonds - Bus	8,313.00	17,963.00
218	9712	SERIAL BONDS - BUS PURCHASES *	218,313.00	367,963.00
219	A9731.7	Bond Anticipation Notes School	0.00	780,825.00
220	9731	*	0.00	780,825.00
221	A9785.6b	Installment Purchase Debt- Other (Specif	11,000.00	11,000.00
222	A9785.7b	Installment Purchase Debt- Other (Specif	4,000.00	4,000.00
223	9785	*	15,000.00	15,000.00
224	97	**	2,799,646.00	2,103,513.00
225	A9901.95	Transfer To Special Aid	30,000.00	35,000.00
226	9901	INTERFUND TRANSFER *	30,000.00	35,000.00
227	A9950.9	Transfer To Capital Funds	100,000.00	100,000.00
228	9950	*	100,000.00	100,000.00
229	99	*	130,000.00	135,000.00
230	9	*	8,024,558.00	7,112,893.00
231		Grand Totals:	22,948,831.00	22,299,130.00

Proposed 2020-21 Budget Summary

Where the Money Comes From

DESCRIPTION	2019-20 Adopted Budget	2020-21 Proposed Budget	2020-21 \$ Change	2020-21 % Change	2020-21 % Share
Miscellaneous Revenues	\$269,079	\$276,786	\$7,707	2.86%	1.21%
State Aid (w/out Building Aid)	\$8,464,598	\$7,847,068	(\$617,530)	-7.30%	34.19%
Building Aid	\$764,709	\$2,235,338	\$1,470,629	192.31%	9.74%
Federal Aid; Fund Transfers	\$593,549	\$166,875	(\$426,674)	-71.89%	0.73%
Tax Levy and STAR	\$10,832,597	\$11,048,166	\$215,569	1.99%	48.14%
Fund Balance Allocation	\$1,374,599	\$1,374,599	\$0	0.00%	5.99%
TOTALS	\$22,299,130	\$22,948,832	\$649,701	2.91%	100.00%



School District Budget Notice for Galway Central School District

Overall Budget Proposal	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$22,299,130	\$22,948,831	\$22,822,331										
Increase/Decrease for the 2020-21 School Year		\$649,701	\$523,201										
Percentage Increase/Decrease in Proposed Budget		2.91%	2.35%										
Change in the Consumer Price Index		1.81%											
A. Proposed Levy to Support the Total Budgeted Amount	\$10,832,597	\$11,048,166											
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)	\$10,832,597	\$11,048,166	\$10,921,666										
F. Total Permissible Exclusions	\$522,668	\$695,174											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	10,629,699	\$11,288,679											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$10,309,929	\$10,593,505											
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$319,770	\$240,513											
Administrative Component	\$2,286,744	\$2,236,060	\$2,236,060										
Program Component	\$16,112,919	\$16,085,220	\$16,028,720										
Capital Component	\$3,899,467	\$4,627,551	\$4,557,551										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2020-21 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>The following items of expense would be excluded: Non-aided equipment; certain uniforms; transfers to other monetary funds, such as to the food service fund; minor maintenance; salary adjustments for non-associated personnel.</p>													
<p>** 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)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Description</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr> <td>Purchase of three (3) school buses</td> <td style="text-align: right;">\$252,000</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>				Description	Amount	Purchase of three (3) school buses	\$252,000						
Description	Amount												
Purchase of three (3) school buses	\$252,000												

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

	Under the Budget Proposed for the 2020-21 School Year
Estimated Basic STAR Exemption Savings ¹	\$516.00

The annual budget vote for the fiscal year 2020-21 by the qualified voters of the Galway Central School District, Saratoga County, New York, will be held on Tuesday, June 9, 2020. Voting will be conducted by a paper ballot, absentee voter process. Ballots must be received by the District Clerk by 5:00 PM on June 9, 2020, either through mail delivery or deposited in a locked drop-box located at the entrance of the Jr./Sr. High School.

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

2020-21 Property Tax Report Card

320701 - Gateway Central School

District

Contact Person: Kurt Jaeger or Brita

Donovan

518-882-1033

email: liberal@gatewaycentral.org or donovan@gatewaycentral.org

	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)
Total Budgeted Amount, not including Separate Propositions	22,298,130	22,948,831
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	10,832,597	11,046,166
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)	10,832,597	11,046,166
F. Permissible Exclusions to the School Tax Levy Limit	522,668	695,174
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	10,629,699	11,268,679
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E-B-F-D)	10,309,929	10,593,505
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	319,770	240,513
Public School Enrollment	788	837
Consumer Price Index	2.44%	1.81%

¹ Include any prior year reserve for excess tax levy, including interest.² 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.³ For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or library reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	4,274,561	4,355,292
Assigned Appropriated Fund Balance	1,741,232	1,825,000
Adjusted Unrestricted Fund Balance	884,577	912,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99%	3.97%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	6/30/19 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital	Capital Project	To pay the cost of any object or purpose for which bonds may be issued.	\$	1,750,000	Local Share for New Project (pending)
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	\$	300,000	In case of emergency repairs
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	\$	125,000	In case money in budget is insufficient
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$	75,000	In case budget appropriation is insufficient
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, SANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property losses.	\$	150,000	In an emergency for uninsured losses
Liability	Insurance Reserve	To establish and maintain a program of reserves to cover liability claims incurred.	\$	150,000	In an emergency for uninsured losses
Tax Cancellation		To establish a reserve fund for tax cancellation settlements.			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	Employee Benefit Reserve	For the payment of accrued employee benefits due to employees upon termination of service.	\$	100,000	In case employees refile or leave and are owed sick leave and/or vacation leave
Retirement Contribution	TRS Sub-Fund Reserve	To fund employer contributions to the Teachers' Retirement system	\$	136,581	In case budget appropriation is insufficient
Retirement Contribution	ERS Reserve	To fund employer contributions to the State and Local Employees' Retirement System	\$	950,000	In case budget appropriation is insufficient
Other Reserve	Bus Purchase Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$	500,000	To pay directly for bus purchases instead of borrowing
			\$	4,274,561	4,355,292

Galway Central School District

2020-21 SCHOOL TAX RATE INFORMATION

The following is important information regarding preliminary 2020-21 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.

The preliminary estimate is for a tax levy increase of 1.99% for 2020-21. This is less than the Tax Levy Limitation, which would allow a change of up to 4.21 percent.

Salary: Administrative Compensation Information
520701 - GALWAY CSD

2019-2020 - Page 1
Official - as of 05/26/2020 12:20 PM

Form Due May 11, 2020

2020-2021 Salary Threshold = \$141,000

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 2020-2021.

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 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 2020-2021 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. <input type="text" value="Superintendent of Schools"/>	140,000	44,835	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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FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(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



\$9,477,680

\$2,963,464

PUPILS

PUPILS



817

105

EXPENDITURES PER PUPIL

EXPENDITURES PER PUPIL



\$11,601

\$28,223

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

19

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES**\$8,760,789,980****PUPILS****735,579****EXPENDITURES PER PUPIL****\$11,910****INSTRUCTIONAL EXPENDITURES****\$3,724,876,702****PUPILS****113,376****EXPENDITURES PER PUPIL****\$32,854**

ALL SCHOOL DISTRICTS**GENERAL EDUCATION****SPECIAL EDUCATION****INSTRUCTIONAL EXPENDITURES****INSTRUCTIONAL EXPENDITURES****\$35,199,223,413****\$15,660,696,162****PUPILS****PUPILS****2,632,781****485,151****EXPENDITURES PER PUPIL****EXPENDITURES PER PUPIL****\$13,370****\$32,280**

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.

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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



\$22,279

**SIMILAR DISTRICT
GROUP**



\$23,507

NY STATE



\$25,845

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 (2018 - 19)

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 ▼	AVERAGE NEED/RESOURCE CAPACITY	80% OR MORE ▼
83 83.8%	80% OR MORE ▼	58.7%
40% - 79% ▼	57.7%	40% - 79% ▼
3 3.0%	40% - 79% ▼	11.5%
LESS THAN 40% ▼	18.7%	LESS THAN 40% ▼
3 3.0%	LESS THAN 40% ▼	19.0%
SEPARATE SETTINGS ▼	16.1%	SEPARATE SETTINGS ▼
10 10.1%	SEPARATE SETTINGS ▼	5.3%
OTHER SETTINGS ▼	4.7%	OTHER SETTINGS ▼
0 0.0%	OTHER SETTINGS ▼	5.6%
	2.8%	23

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
▼	▼	▼
12.9%	13.4%	14.7%

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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