

Dolgeville Central School District



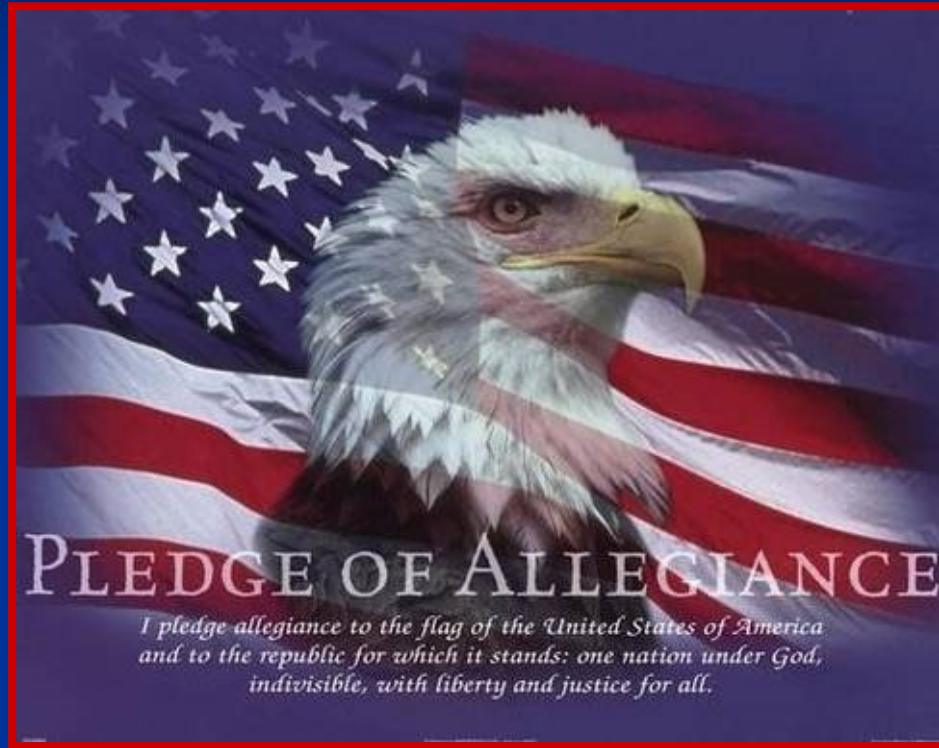
**Annual Meeting – May 10th, 2022 Proposed
2022-2023 School District Budget**

Annual Meeting Agenda

- Call to Order and Pledge
- Introductions
- The Budget Process
- Annual Meeting Notice
- 2022-2023 Budget Overview
- Qualified Voter and Voting Information
- Announcement of Tellers for Vote
- The Ballot
- Meet the Candidate
- Conclusion of Budget Hearing



Call to Order and Pledge

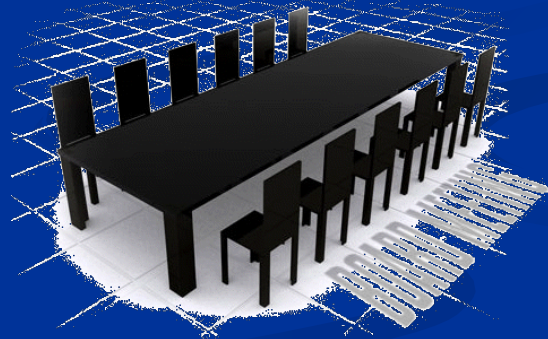


PLEDGE OF ALLEGIANCE

*I pledge allegiance to the flag of the United States of America
and to the republic for which it stands: one nation under God,
indivisible, with liberty and justice for all.*

Dolgeville Central School District Board of Education

- **Scott Hongo, President**
- **Jennifer Williams, Vice President**
- **Carolyn Williams**
- **Julie Izzo**
- **Robert Maxwell**
- **James Schmid**
- **Craig Spofford**



Dolgeville Central School Central Administration

**Joseph Gilfus
Superintendent**

**Jessica Radley
Business Manager**

Dolgeville Central School Building Administration

**Crystal Chrisman
Elementary School Principal**

**Ruth Leavitt
Secondary School Principal**

**Michelle Primeau
Director of Special Education**

The Budget Formulation Process

Step 1. Establish budget procedures and calendar

Step 2. Build building and department budgets

Step 3. Develop and present District Budget to BOE

Step 4. Board Workshops and Meetings to establish final budget for public presentation and vote

Step 5. Public Budget Presentation

Step 6. Budget Vote

Annual Meeting Notice

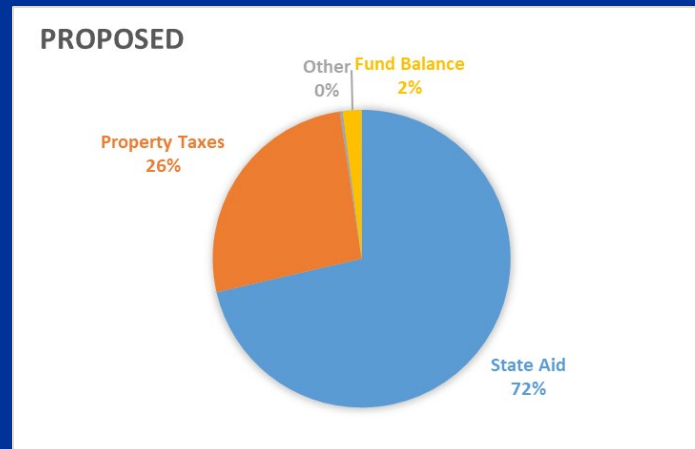
Publication in the Times Telegram
on April 1, April 8, April 15 and
April 22, 2022



Budget Overview

General Fund Revenues

Revenue	2021-2022	Proposed	Dollar Change
State Aid	\$13,596,326	\$13,842,997	\$ 246,671
Property Taxes	\$ 5,093,163	\$ 5,093,520	\$ 357
Other	\$ 55,839	\$ 62,839	\$ 7,000
Fund Balance	\$ 222,000	\$ 394,720	\$ 172,720
Total	\$18,967,328	\$19,394,076	\$ 426,748



Budget Components

Administrative

Costs Associated with the Superintendent's Office, Business Office, Legal Services, Auditing Services, BOCES Administration, Supervision, Training, and the Board of Education

Program

Costs Associated with Teachers, Supplies, Textbooks, Special Education, Health Services, Guidance Services, and Transportation Services

Capital

Costs Associated with Debt Service, Operations & Maintenance

Administrative Budget

ADMINISTRATIVE BUDGET			
Description	2021-2022 Budget	2022-2023 Proposed Budet	Dollar Change
Board of Education	\$ 43,581	\$ 49,768	\$ 6,187
Central Administration	\$ 194,836	\$ 194,741	\$ (95)
Finance	\$ 243,596	\$ 264,968	\$ 21,372
Legal	\$ 26,000	\$ 27,000	\$ 1,000
Central Services	\$ 56,859	\$ 68,290	\$ 11,431
Special Items (BOCES & Ins)	\$ 497,498	\$ 573,221	\$ 75,723
Supervision & Training	\$ 397,345	\$ 411,718	\$ 14,373
Employee Benefits	\$ 639,394	\$ 603,615	\$ (35,779)
TOTAL	\$ 2,099,109	\$ 2,193,321	\$ 94,212

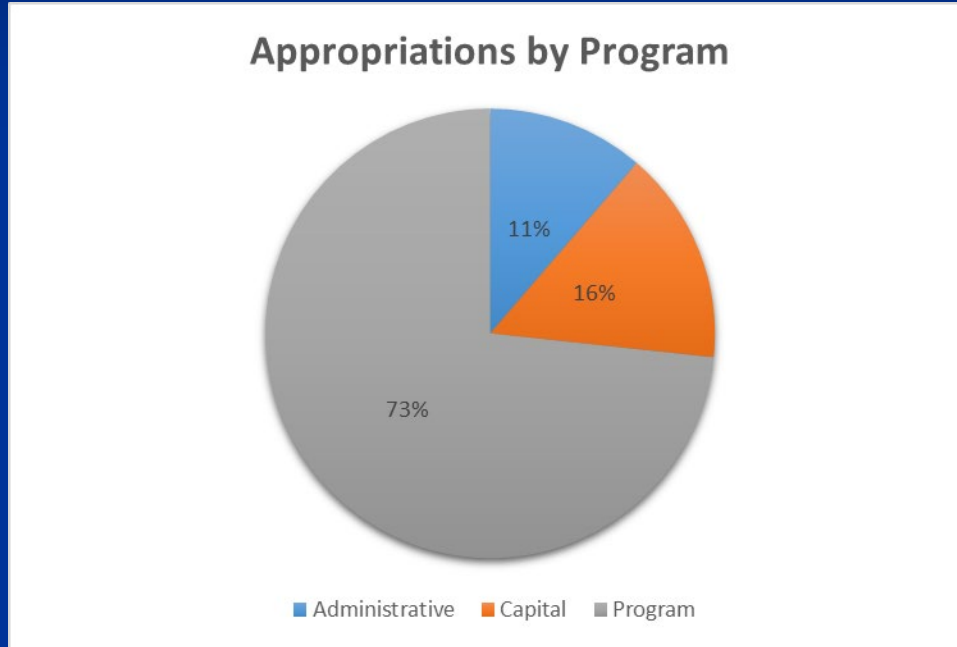
Program Budget

PROGRAM BUDGET			
Description	2021-2022 Budget	2022-2023 Proposed Budget	Dollar Change
Teaching	\$ 5,467,544	\$ 5,233,760	\$ (233,784)
Special Education	\$ 1,966,353	\$ 2,328,234	\$ 361,881
Instructional Media	\$ 782,744	\$ 724,311	\$ (58,433)
Pupil Services	\$ 827,886	\$ 878,869	\$ 50,983
Pupil Transportation	\$ 772,701	\$ 799,377	\$ 26,676
Community Services	\$ 2,743	\$ 2,743	\$ -
Employee Benefits	\$ 4,007,248	\$ 4,233,147	\$ 225,899
Interfund Transfers	\$ -	\$ 15,000	\$ 15,000
TOTAL	\$ 13,827,219	\$ 14,215,441	\$ 373,222

Capital Budget

CAPITAL BUDGET			
Description	2021-2022 Budget	2022-2023 Proposed Budet	Dollar Change
Operations & Maintenance	\$ 1,103,876	\$ 1,145,157	\$ 41,281
Employee Benefits	\$ 202,945	\$ 163,660	\$ (39,285)
Bonds	\$ 1,624,179	\$ 1,576,497	\$ (47,682)
Interfund Transfers	\$ 110,000	\$ 100,000	\$ (10,000)
TOTAL	\$ 3,041,000	\$ 2,985,314	\$ (55,686)

Proposed 2022-2023 Budget



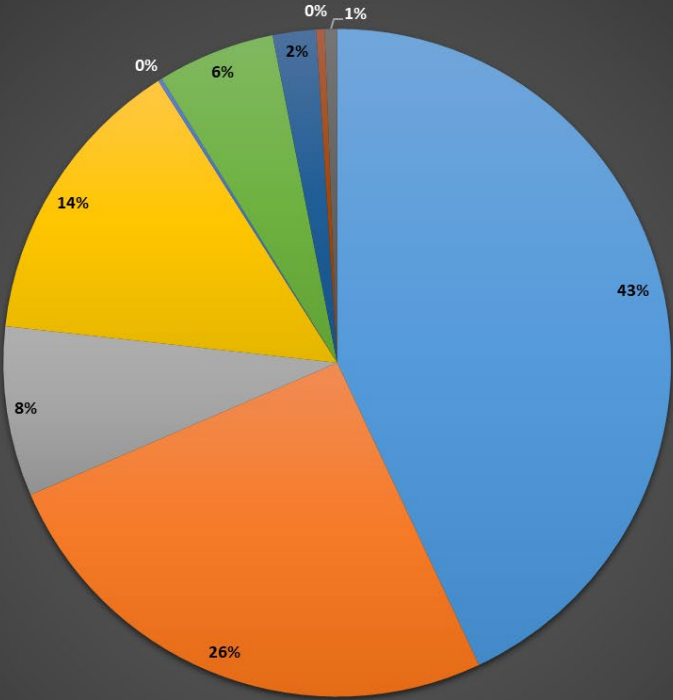
TOTAL BUDGET TO BUDGET REVIEW

<u>EXPENSES</u>	<u>BUDGETED 2021-22</u>	<u>PROPOSED 2022-23</u>	<u>CHANGE</u>
	\$18,967,328	\$19,394,076	\$426,748

What are the major increases?

- BOCES
- Salaries
- Benefits

Proposed 2022-2023 Budget



■ Payroll ■ Benefits ■ Debt Service ■ BOCES Services ■ Equipment ■ Contractual ■ Supplies ■ Textbooks ■ Transfers

Capital Outlay 2022-23

What is a Capital Outlay?

A Capital Project that is capped at \$100,000 a year that you budget in the General Fund.

DCS includes a Capital Outlay Project each year– Located under Interfund Transfers.

- **Responsible Facilities and Maintenance Planning**
 - **Actual District Cost after Aid = \$13,000**
 - **No additional Impact on Taxpayers**

Scope for the 2022-23 Project: Carpet removal and replacement, classroom and bathroom upgrades, and the removal and replacement of the gymnasium partitions are all items being looked at.

Public Library Taxes

Per state law, district taxpayers are taxed annually to support two local public libraries that are within our district, in the amount last approved by the voters.



The amounts approved in 2003 were \$20,000 for the Dolgeville-Manheim Public Library, and \$7,500 for the Kirby Library. These are considered annual appropriations until changed by future vote.

Tax Levy

When and how is the tax levy established?

The projected tax levy is established during the budget process by the Board of Education. The tax levy allows the district to collect the dollar amount in taxes needed to close the gap between State Aid revenue and the use of fund balance monies.

This year, the School District continues to be TAX CAP COMPLIANT and will stay within NYS's levy limit. The Tax levy will include a 0.007% increase, formalized in August.

DCS TAX CAP FORMULA

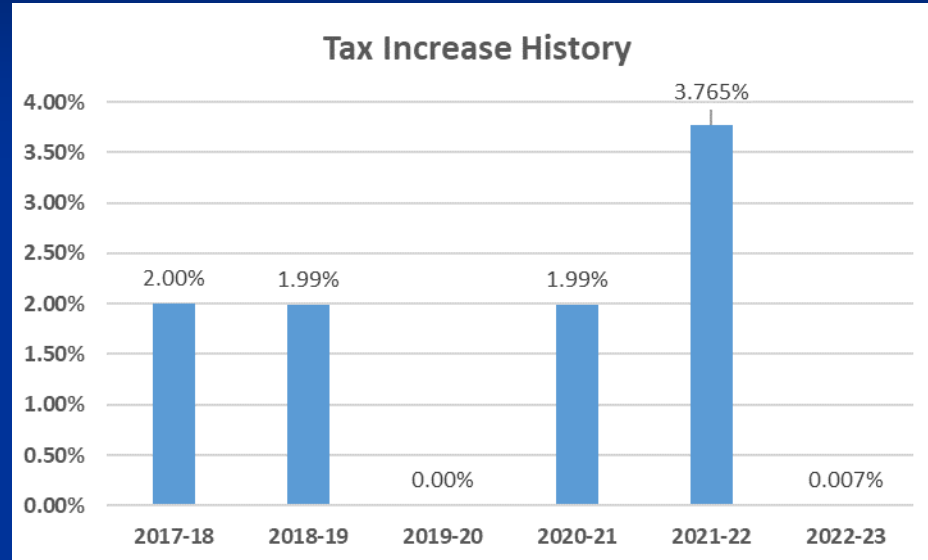
Q: I thought the tax cap was 2%?

A: The allowable growth factor – a key component of each school district's property tax cap is capped by NYS at 2%. NYS issued a 2% cap for 2022-2023.

This figure, the Consumer Price Index (CPI), represents the degree to which school districts' property tax levies may increase from one year to the next, however, **Districts need to add district-specific adjustments for capital expenses, payments in lieu of taxes (PILOTs) and other factors to the tax cap formula. That is why every District's calculation is different.**

Tax Cap Calculation - ACTUAL	
2022-2023	
Tax Levy - 2021-22	\$5,093,163
x Tax Base Growth Factor- State ORPTS	1.0042
Net	\$5,114,554
+ PILOTs 2021-22	\$7,500
- Capital Levy 2021-22	-\$263,788
Net	\$4,858,266
Allow. Growth Factor (CPI) – NYS Cap	1.02
• (1 + CPI, up to 2%)	\$4,955,432
- Est. PILOTs 2022-23	-\$7,500
Levy Before Adjustments	\$4,947,932
+ Capital Levy 2022-23	\$145,588
Levy Limit 2022-23	\$5,093,520
Actual Levy	\$5,093,520
Actual % Increase	0.007%

Tax Levy Increase History



Board Options for Budget Defeat

Option One

Develop a new budget for voter approval

Option Two

Put this budget back out to vote

Option Three

Adoption of a contingent budget

Contingent Budget

What expenditures are disallowed under a contingent budget?

Equipment purchases

Public use of the school building and its grounds, unless the district charges a fee that meets or exceeds actual costs.

Nonessential maintenance

Non-emergency capital expenditures

Salary increases for non-contractual employees

Questions and Answers



If you have additional questions following this meeting, please call the District office. We will be glad to assist you in any way.

Voter Qualifications

To Vote, You Must Be:

A citizen of the United States

At least 18 years old

A resident of the school district for at least 30 days prior to the date of the meeting when the vote is held.

To Vote, You Do Not Need to Be:

Registered. However, you will be asked to sign a polling list and may be asked to provide proof that your primary residence is within the Dolgeville Central School District.

Inspectors and Tellers

Inspectors and Tellers

Lacy Baylor

Tina Coffin

Esther Ellis

Carmelita Maddocks

Carol Ernye

Donna Loucks

Paula Mosher

Jennifer Winkler



The Ballot

What will you be voting on:

- 1.To approve and accept the budget for the 2022-2023 school year;
- 2.To allow for the purchase of four (4) School Bus using reserve funds;
- 3.Select one candidate for the Board of Education;

BOARD OF EDUCATION ELECTION

Choose one Candidate to fill one vacant seat:

Term: Five Years

When more than one candidate runs for election:

- The order of candidates' names on the ballot are determined by random drawing.
- The candidates are presented in the budget presentation in the same order as their names appear on the ballot.

For the 2022-2023 election there is one candidate for fill one seat.

Board of Education Candidate
Tiffany Rutkowski



Board of Education Candidate
Tiffany Rutkowski

Work Experience:

- Owner of Creative Designs by Tiffany, Dolgeville, NY

Board of Education Candidate
Tiffany Rutkowski

Family:

“I am married to DCS Alum, Ben Rutkowski. We have been married 6 years and live in Stratford.”

Board of Education Candidate **Tiffany Rutkowski**

The Importance of BOE Service:

“I would like to serve the community and school as Board member as this is my home. I am a taxpayer, former DCS substitute teacher and coach, current councilwoman in Stratford and businesswoman in Dolgeville. I would now like to become involved in the education of our youth, as they are our future.”

Board of Education Candidate
Tiffany Rutkowski

Strengths and Experiences:

“I believe I have a practical and relatable view on education and would like to bring this to the Board of Education, while representing the community. My conservative views and moral standards will always be my compass to any decision facing DCS or educational community.”

Board of Education Candidate
Tiffany Rutkowski

Pressing Issues to Address:

“Financial – Working to balance the needs of the district in providing a quality education for our students while taking into account what our taxpayers can afford.”

**Vote for ONE
Candidate for a
Five-Year Term**

**Thank You
for Attending
This Evening's
Budget Presentation**

VOTE
May 17th from 2:00 -8:00
pm in the HS Cafeteria