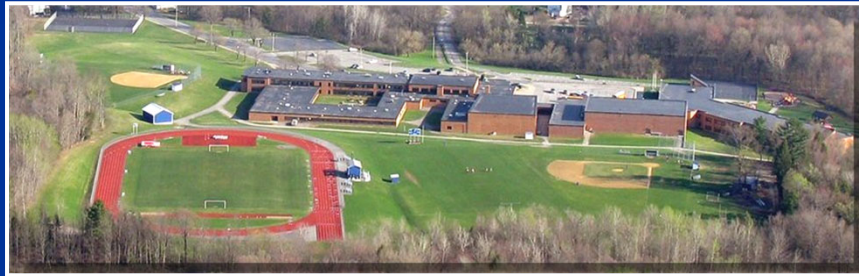


Dolgeville Central School District



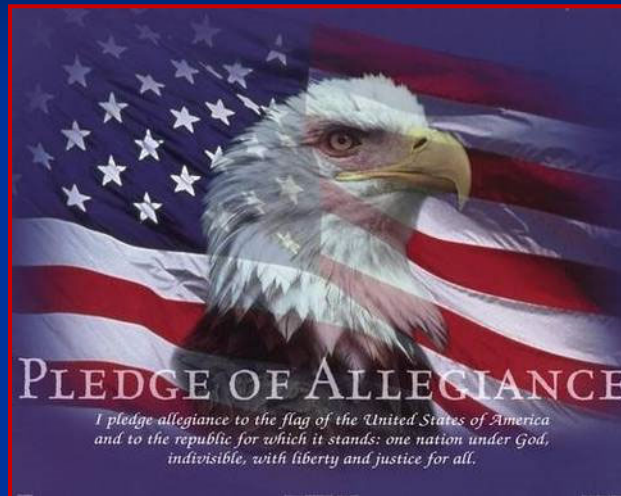
Annual Meeting – May 11th, 2021 Proposed
2021-2022 School District Budget

Annual Meeting Agenda

- Call to Order and Pledge
- Introductions
- The Budget Process
- Annual Meeting Notice
- 2021-2022 Budget Overview
- Qualified Voter and Voting Information
- Announcement of Tellers for Vote
- The Ballot
- Meet the Candidates
- Adjournment

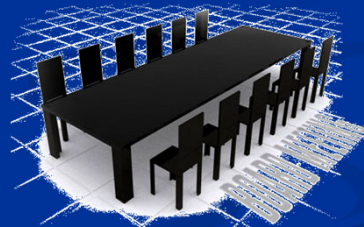


Call to Order and Pledge



Dolgeville Central School District Board of Education

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



Dolgeville Central School Central Administration

Theodore Kawryga
Interim Superintendent

Joseph Gilfus
Deputy 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

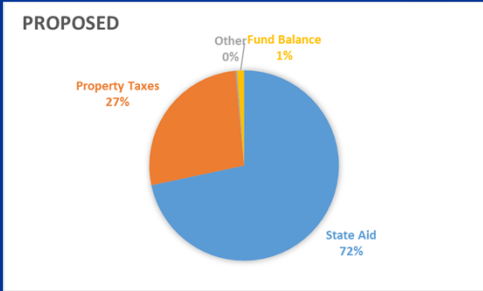
Annual Meeting Notice

Publication in the Times Telegram
on April 2, April 9, April 16 and
April 23, 2021



General Fund Revenues

Revenue	2020-2021	Proposed	Dollar Change
State Aid	\$13,115,178	\$13,596,326	\$ 481,148
Property Taxes	\$ 4,908,440	\$ 5,093,163	\$ 184,723
Other	\$ 59,050	\$ 55,839	\$ (3,211)
Fund Balance	\$ 436,000	\$ 222,000	\$ (214,000)
Total	\$18,518,668	\$18,967,328	\$ 448,660



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	2020-2021 Budget	2021-2022 Proposed Budget	Dollar Change
Board of Education	\$ 42,632	\$ 43,581	\$ 949
Central Administration	\$ 204,318	\$ 194,836	\$ (9,482)
Finance	\$ 220,777	\$ 243,596	\$ 22,819
Legal	\$ 26,000	\$ 26,000	\$ -
Central Services	\$ 51,048	\$ 56,859	\$ 5,811
Special Items	\$ 485,202	\$ 497,498	\$ 12,296
Supervision & Training	\$ 403,694	\$ 397,345	\$ (6,350)
Employee Benefits	\$ 731,054	\$ 639,394	\$ (91,660)
TOTAL	\$ 2,164,725	\$ 2,099,109	\$ (65,616)

Program Budget

PROGRAM BUDGET			
Description	2020-2021 Budget	2021-2022 Proposed Budget	Dollar Change
Teaching	\$ 5,386,741	\$ 5,467,544	\$ 80,803
Special Education	\$ 1,956,204	\$ 1,966,353	\$ 10,149
Instructional Media	\$ 722,132	\$ 782,744	\$ 60,612
Pupil Services	\$ 785,314	\$ 827,886	\$ 42,572
Pupil Transportation	\$ 839,078	\$ 772,701	\$ (66,377)
Community Services	\$ 2,743	\$ 2,743	\$ -
Employee Benefits	\$ 3,631,122	\$ 4,007,248	\$ 376,126
TOTAL	\$ 13,323,334	\$ 13,827,219	\$ 503,885

Capital Budget

CAPITAL BUDGET			
Description	2020-2021 Budget	2021-2022 Proposed Budget	Dollar Change
Operations & Maintenance	\$ 1,144,513	\$ 1,103,876	\$ (40,637)
Employee Benefits	\$ 206,097	\$ 202,945	\$ (3,152)
Bonds	\$ 1,584,999	\$ 1,624,179	\$ 39,180
Interfund Transfers	\$ 95,000	\$ 110,000	\$ 15,000
TOTAL	\$ 3,030,609	\$ 3,041,000	\$ 10,391

Capital Outlay 2021-22

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 Tax Payers

Scope for the 2021-22 Project: To complete scheduled work in the current 2021 Unit Ventilator Project

TOTAL BUDGET TO BUDGET REVIEW

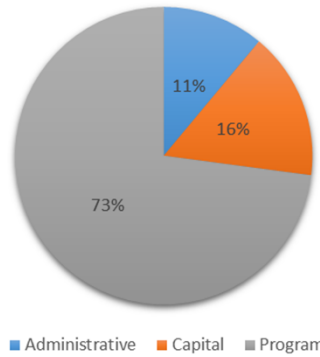
EXPENSES	BUDGETED 2020-21	PROPOSED 2021-22	CHANGE
	\$18,518,668	\$18,967,328	\$448,660

What are the major increases?

- District Mental Health Professional
- Elementary Special Education Teacher
 - District Technology Professional

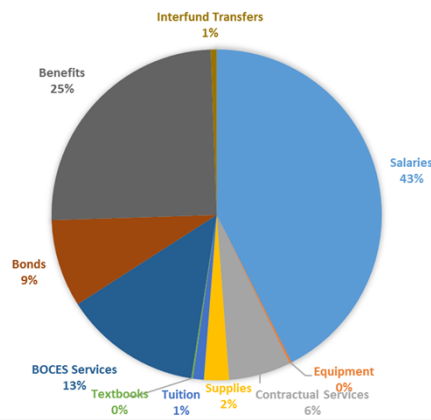
Proposed 2021-2022 Budget

Appropriations by Program



Proposed 2021-2022 Budget

PROPOSED



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 is TAX CAP COMPLIANT and will stay within NYS's levy limit. The Tax levy will include a 3.765% increase.

The tax levy increase is not actually formalized until August.

In practice, the Board of Education may lower the tax levy at that time, however, it will not increase it.

DCS TAX CAP FORMULA

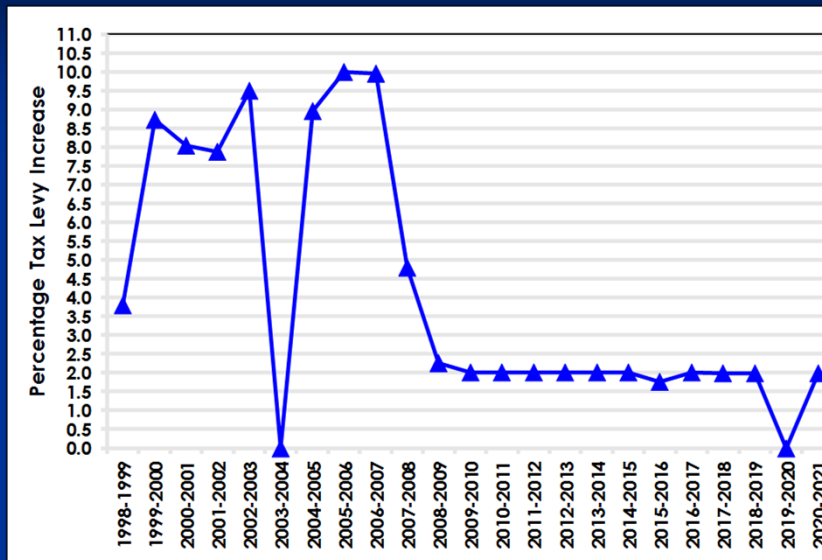
Q: I thought the tax cap was 2%?

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 1.23% cap for 2021-2022.

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, District's 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 figure is different.

Tax Cap Calculation - ACTUAL	
2021-2022	
Tax Levy - 2020-21	\$4,908,342
x Tax Base Growth Factor- State ORPTS	1.0032
Net	\$4,924,049
+ PILOTs 2020-21	\$7,500
- Capital Levy 2019-20	-\$153,444
Net	4,778,105
Allow. Growth Factor (CPI) – NYS Cap	1.012300
• (1 + CPI, up to 2%)	\$4,836,876
- Est. PILOTs 2021-222	-\$7,500
Levy Before Adjustments	\$4,829,376
+ Capital Levy 2021-22	\$263,788
Levy Limit 2021-22	\$5,093,164
Actual Levy	\$5,093,164
Actual % Increase	3.765%

Tax Levy Increase History



Long-term worries

Fiscal Cliffs – State Aid

Federal Education Funding for NYS Budget:

- Executive Budget proposed using \$3.85 billion in federal aid to support 2021-22 School Aid, with over \$2 billion used to offset proposed reductions in state support
- Enacted budget projects using only \$140 million to support recurring costs:
 - \$105 million for full-day prekindergarten expansion (\$210million used over multiple years)
 - \$35 million to offset a reduction in charter school aid for New York City

Overall State Budget

- Reliance on over \$12.6 billion in time-limited federal assistance (over multiple years)
- Increased state spending, including full funding of Foundation Aid
- Tax increases projected to raise over \$4 billion annually, but scheduled to expire after 2027 (or before)—this will be partly offset by revenue from mobile sports betting and marijuana legalization

Budget Defeat – Board Choices

Option One

Develop a new budget for voter approval

This process would include:

- Review and revision of the defeated budget.
- Scheduling an additional Budget Hearing
- Scheduling an additional Vote

Budget Defeat – Board Choices

Option Two

Adoption of a contingent budget

With the new property tax cap the district is required to adopt a contingent budget that does not increase the tax levy from the previous successful budget but limits what can be expensed during the year.

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 2021-2022 school year;
2. To allow for the purchase of one (1) School Bus using reserve funds;
3. Select Two candidates for the Board of Education;
4. Allow a Student to serve on the School Board as a non-voting member.

BOARD OF EDUCATION ELECTION

Choose two Candidates to fill two vacant seats:

Term: Five Years

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

Board of Education Candidate

Scott Hongo II



Board of Education Candidate

Scott Hongo II

Work Experience:

- Currently working as Assistant Engineer with the NYS Department of Transportation
- Formerly the DPW Superintendent with the Village of Dolgeville

Board of Education Candidate

Scott Hongo II

Education:

- AAS in Surveying Technology from MVCC
- BS in Civil Engineering Technology from SUNY POLY

Board of Education Candidate

Scott Hongo II

Family:

- 2003 graduate of DCS
- Married
- Two children who are both DCS graduates

Board of Education Candidate

Scott Hongo II

The Importance of BOE Service:

“I would like to keep DCS in the forefront of education. I would also like to see that DCS maintains the fiscal strategies currently in place.”

Board of Education Candidate

Scott Hongo II

Strengths and Experiences:

“I have five years of Board experience and am currently Board President. I have experience in building consensus amongst the board members.”

Board of Education Candidate

Scott Hongo II

Pressing Issues to Address:

“Fluctuating State Aid, as recently seen, can be reduced at any time and we need to have a plan in place.”

Board of Education Candidate

Carolyn A. Williams



Board of Education Candidate

Carolyn A. Williams

Work Experience:

- 1976- 1984 worked in PR and Finance at Herkimer Memorial Hospital
- 1986-2018 Banker for Herkimer Co. Trust, NBT, and GPO

Board of Education Candidate

Carolyn A. Williams

Education:

- BS in Finance & Economics
 - Minor in Human Resources

Board of Education Candidate

Carolyn A. Williams

Family:

- Two children who work at DCS
 - Sarah Williams-Herringshaw
 - Steven R. Williams

Board of Education Candidate

Carolyn A. Williams

The Importance of BOE Service:

“I value this school. I appreciate the diligent and hard working members of the school faculty, teachers, administrators, and staff.”

Board of Education Candidate

Carolyn A. Williams

Strengths and Experiences:

“Financial exposure for the last 32 years.”

Board of Education Candidate
Carolyn A. Williams

Pressing Issues to Address:

“Keeping standards high in this
challenging economic
atmosphere.”

**Vote for TWO
Candidates for
Five-Year Terms**

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

VOTE
May 18th from 2:00 -
8:00 pm in the HS
Cafeteria