

# Dolgeville Central School District



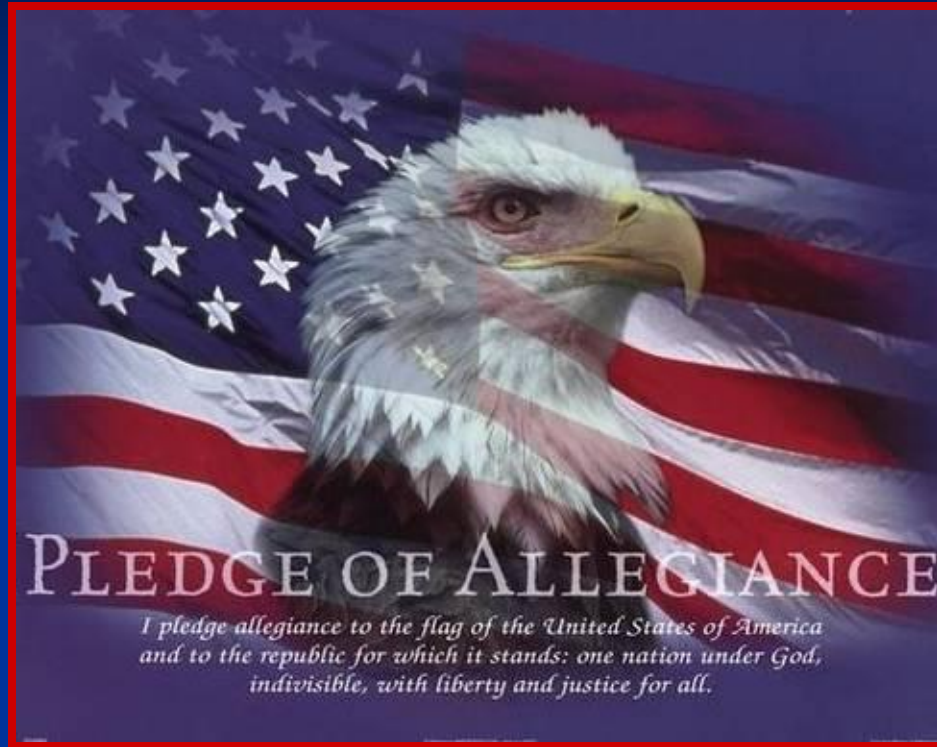
**Budget Hearing – May 9<sup>th</sup>, 2023**  
**2023-2024 Proposed School District Budget**

# Budget Hearing Agenda

- Call to Order and Pledge
- Introductions
- The Budget Process
- Annual Meeting Notice
- 2023-2024 Budget Overview
- Qualified Voter and Voting Information
- Announcement of Tellers for Vote
- The Ballot
- Meet the Candidates
- Conclusion of Budget Hearing



# Call to Order and Pledge



# Dolgeville Central School District Board of Education

- Scott Hongo, President.....2021-2026
- Jennifer Williams, Vice President...2018-2023
- Julie Izzo.....2018-2023
- Tiffany Rutkowski.....2022-2027
- James Schmid.....2019-2024
- Craig Spofford.....2020-2025
- Carolyn Williams.....2021-2026

# **Dolgeville Central School Central Administration**

**Joseph J. Gilfus  
Superintendent**

**Jessica Radley  
Business Manager**

# **Dolgeville Central School Building Administration**

**Crystal Chrisman**  
Elementary School Principal

**Michelle Primeau**  
Jr. Sr. High School Principal

**Bridgett Manley**  
Director of Personnel and  
Pupil Services

# 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 March 31, April 7, April 14 and  
April 21, 2023



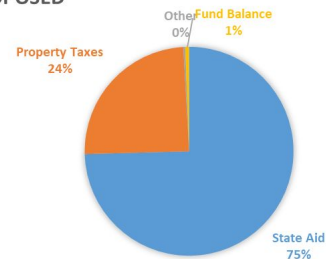
The background of the slide is a solid dark blue. In the center, there is a rectangular area with a lighter blue gradient, containing the text 'Budget Overview'. This central area is framed by a white border. Behind this frame, there are several 3D white dollar signs (\$).

# Budget Overview

# General Fund Revenues

Revenue	2022-2023	Proposed	Dollar Change
State Aid	\$ 13,842,997	\$ 15,951,774	\$ 2,108,777
Property Taxes	\$ 5,093,520	\$ 5,247,307	\$ 153,787
Other	\$ 62,839	\$ 62,839	\$ -
Fund Balance	\$ 394,720	\$ 127,691	\$ (267,029)
Total	\$ 19,394,076	\$ 21,389,611	\$ 1,995,535

PROPOSED



# 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

Description	2022-2023 Budget	2023-2024 Proposed Budget	Dollar Change
Board of Education	\$ 49,768	\$ 52,898	\$ 3,130
Central Administration	\$ 194,741	\$ 209,956	\$ 15,215
Finance	\$ 264,968	\$ 283,213	\$ 18,245
Legal	\$ 27,000	\$ 30,000	\$ 3,000
Central Services	\$ 68,290	\$ 71,630	\$ 3,340
Special Items (BOCES & Ins)	\$ 573,221	\$ 702,212	\$ 128,991
Supervision & Training	\$ 411,718	\$ 436,789	\$ 25,071
Employee Benefits	\$ 603,615	\$ 699,484	\$ 95,869
TOTAL	\$ 2,193,321	\$ 2,486,182	\$ 292,861

# Program Budget

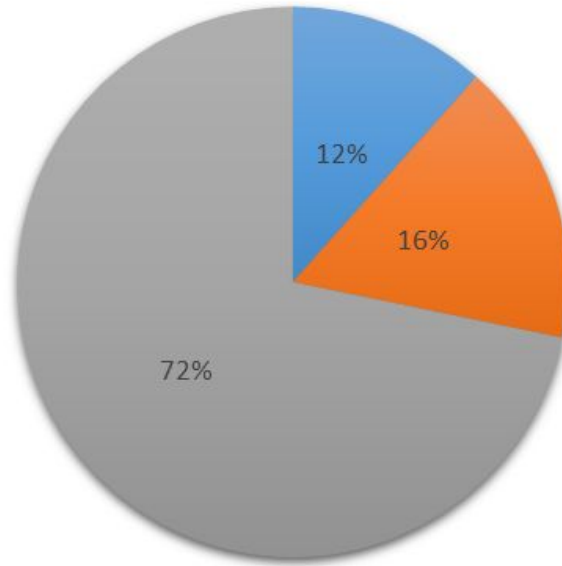
Description	2022-2023 Budget	2023-2024 Proposed Budget	Dollar Change
Teaching	\$ 5,233,760	\$ 5,623,460	\$ 389,700
Special Education	\$ 2,328,234	\$ 2,880,081	\$ 551,847
Instructional Media	\$ 724,311	\$ 758,135	\$ 33,824
Pupil Services	\$ 878,869	\$ 983,980	\$ 105,111
Pupil Transportation	\$ 799,377	\$ 869,556	\$ 70,179
Community Services	\$ 2,743	\$ 2,743	\$ -
Employee Benefits	\$ 4,233,147	\$ 4,216,671	\$ (16,476)
Interfund Transfers	\$ 15,000	\$ 15,000	\$ -
TOTAL	\$ 14,215,441	\$ 15,349,626	\$ 1,134,185

# Capital Budget

Description	2022-2023 Budget	2023-2024 Proposed Budget	Dollar Change
Operations & Maintenance	\$ 1,145,157	\$ 1,125,468	\$ (19,689)
Employee Benefits	\$ 163,660	\$ 205,777	\$ 42,117
Bonds	\$ 1,576,497	\$ 2,122,558	\$ 546,061
Interfund Transfers	\$ 100,000	\$ 100,000	\$ -
TOTAL	\$ 2,985,314	\$ 3,553,803	\$ 568,489

# Proposed 2023-2024 Budget

Appropriations by Program



■ Administrative ■ Capital ■ Program

# TOTAL BUDGET TO BUDGET REVIEW

<u>EXPENSES</u>	<u>BUDGETED 2022-23</u>	<u>PROPOSED 2023-24</u>	<u>CHANGE</u>
	\$19,394,076	\$21,389,611	\$1,995,535

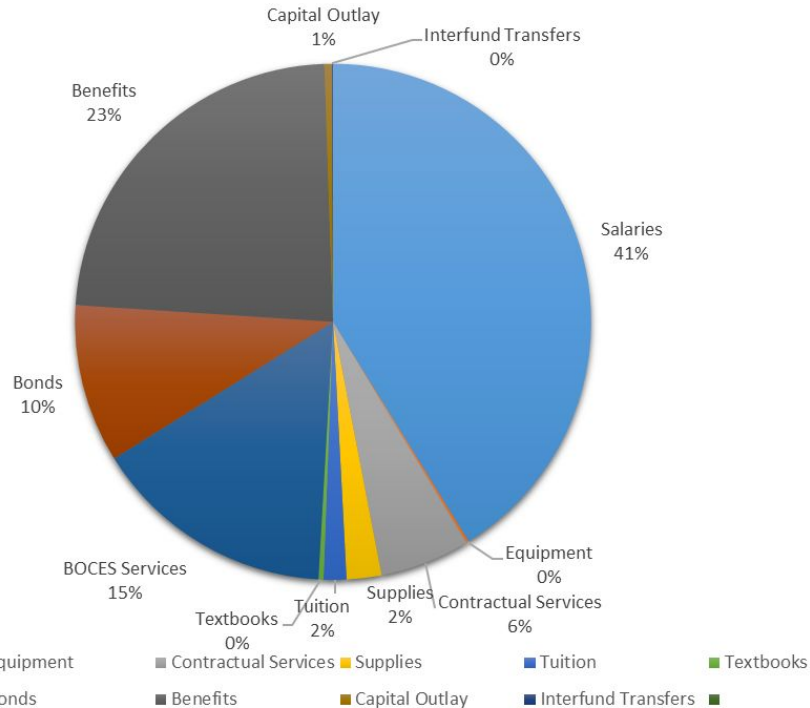
## What are the major increases?

- BOCES and BOCES Capital Project
  - Salaries
  - Benefits
- DCS Capital Project



# Proposed 2023-2024 Budget

## Proposed



# Capital Outlay 2023-24

## 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 2023-24 Project:** Removal and replacement of the gymnasium partition in Gym 2.

# 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 3.4% increase, formalized in August, and includes the DCS and BOCES Capital Projects.

# DCS TAX CAP FORMULA

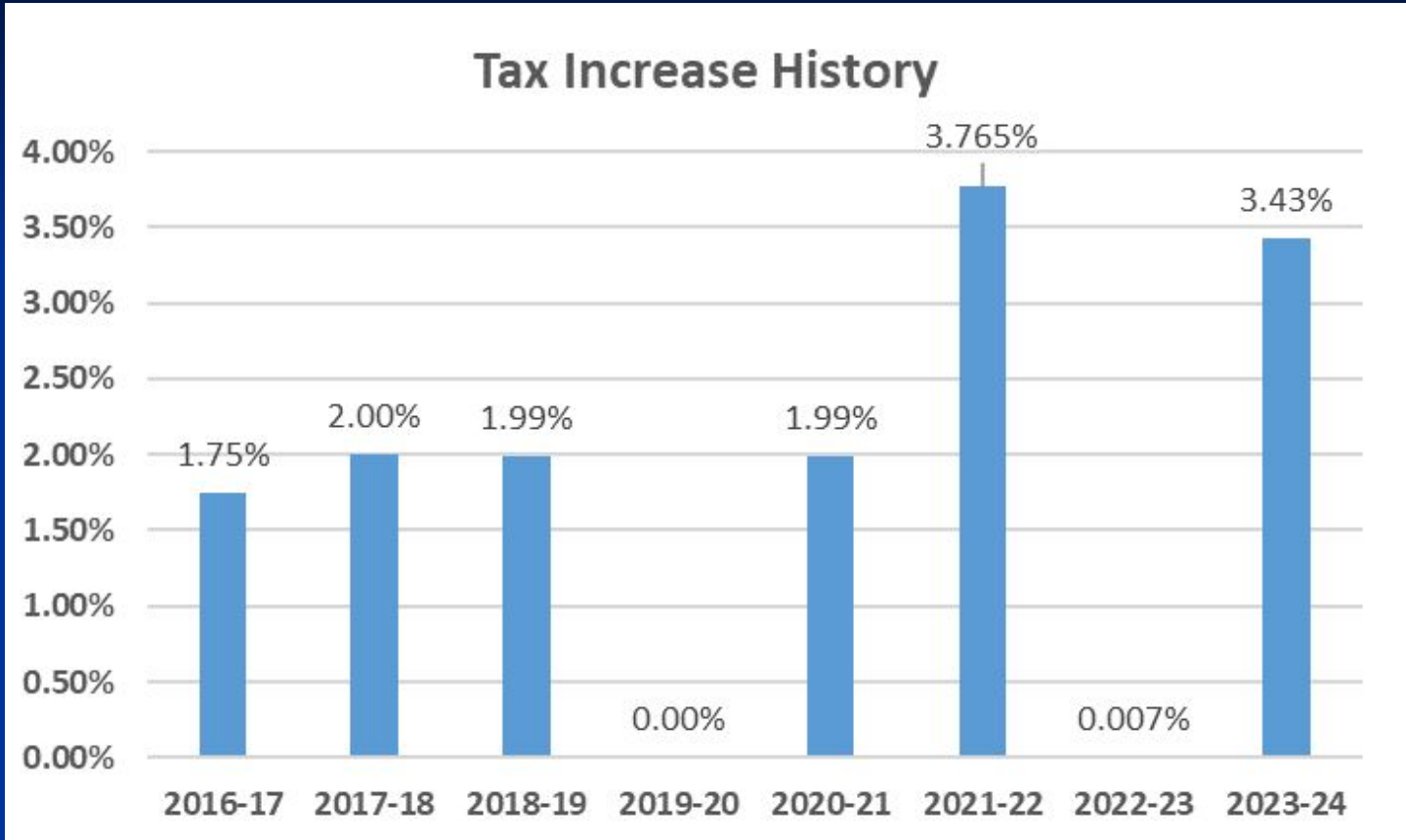
## Q: I thought the tax cap was 2%?

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 2023-2024.**

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			
<u>2023-2024</u>			
Tax Levy - 2022-23			\$5,093,520
x Tax Base Growth Factor- State ORPTS		<u>1.0023</u>	
	Net	\$5,105,235	
+ PILOTs 2022-23			\$7,500
- Capital Levy 2022-23			<u>-\$145,588</u>
	Net	\$4,967,147	
Allow. Growth Factor (CPI) – NYS Cap		<u>1.02</u>	
• (1 + CPI, up to 2%)		\$45,066,490	
- Est. PILOTs 2023-24			<u>-\$7,500</u>
	Levy Before Adjustments		\$5,058,990
+ Capital Levy 2023-24			<u>\$209,569</u>
	Levy Limit 2023-24		\$5,268,559
	Actual Levy		\$5,268,559
	Actual % Increase		3.4%

# 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:

- To approve and accept the budget for the 2023-2024 school year;
- To allow for the purchase of three (3) School Bus using reserve funds;
  - Allow for a student to serve as a non-voting member
  - Select two candidates for the Board of Education;

# BOARD OF EDUCATION ELECTION

Choose two Candidates to fill two vacant seats:

**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 2023-2024 election there are two candidates for two seats.

Board of Education Candidate  
**Jennifer Williams**



# Board of Education Candidate

# Jennifer Williams

## Education:

- Dolgeville CSD graduate - 1997
- Bachelor of Science - Western Governors University

# Board of Education Candidate

# Jennifer Williams

## Work Experience:

- Previously worked for Herkimer County and currently works in Insurance

## Community Service:

- Girl Scout Leader



# Board of Education Candidate

# Jennifer Williams

## Family:

- Married for 23 years to David
- Daughter Audrey - Dolgeville CSD Graduate 2021
- Daughter Evelina, Sophomore

# Board of Education Candidate

# Jennifer Williams

## The Importance of BOE Service:

“I can’t imagine a more important service than to our kids. Board of Education service needs to be balanced for the Students, the Staff, the Community and the Taxpayer. This is a constant juggling act to be responsible to the school community needs and to be fiscally responsible.”

# Board of Education Candidate

# Jennifer Williams

## Strengths and Experiences:

“My strengths include being an active listener and a effective communicator. I can look at a difficult decision in a balanced manner, weighting all sides of a decision.”

# Board of Education Candidate

# Jennifer Williams

## Pressing Issues to Address:

“Keeping DCS in strong fiscal health is always a concern. We also need to prioritize the healing of our students and staff from the effects of the pandemic. Our students need more support than ever. Our Staff needs our support to get the kids back on track. With the upcoming capital projects and potential changes to state aid, our school must remain diligent in our expenses.”

Board of Education Candidate  
**Jonathan Fredericks**



# Board of Education Candidate

# Jonathan Fredericks

## Education:

- Dolgeville CSD graduate - 2000
- Major in Economics, Hamilton College - 2004

# Board of Education Candidate

# Jonathan Fredericks

## Work Experience:

- Financial Advisor starting in 2004
- Own and maintain a financial advisory business in Dolgeville

# Board of Education Candidate

# Jonathan Fredericks

## Family:

- Married with two children - Sally (9), Sophia (7)



# Board of Education Candidate

# Jonathan Fredericks

## The Importance of BOE Service:

“Dolgeville is my home. I grew up here, went to school here, played sports, performed and sang here, met my wife here and ultimately, decided to raise my family here. Dolgeville is in my blood. Throughout my upbringing, there was one institution that permeated all aspects of my life – Dolgeville Central School. At every turn, DCS was there, affording me academic opportunities and varied life experiences. This institution helped mold me into the man I am today, and for that I am thankful. It is this sense of gratitude which has led me back to Dolgeville Central School. Sir Winston Churchill said it best, ‘We make a living by what we get, but we make a life by what we give.’ I feel I have a lot to give to Dolgeville Central School and I will work tirelessly to positively shape the educational lives of our next generation.”

# Board of Education Candidate

# Jonathan Fredericks

## Strengths and Experiences:

“As a financial advisor, I help people prudently use their money and resources to achieve their goals. When there are bumps in the road to someone’s financial success, I am a guiding hand; helping to identify opportunities and advocating for positive change. I believe I can be an asset to the board to help them navigate the ups and downs of our current financial situation and implement a long-term strategic plan that balances the needs of today with the realities of tomorrow.”

# Board of Education Candidate

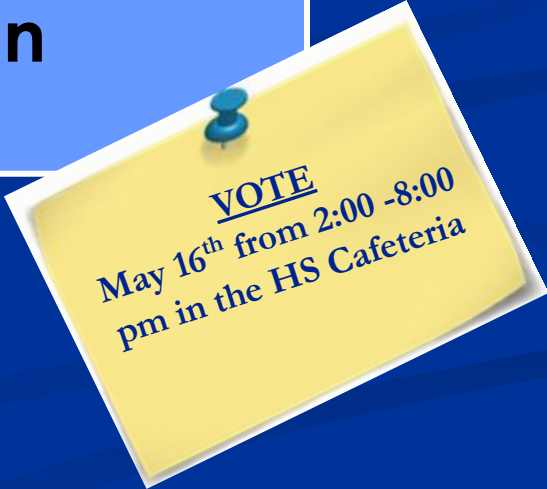
# Jonathan Fredericks

## Pressing Issues to Address:

“Given the economic upheaval and uncertainty caused by the global pandemic, I would be remiss to not consider our current and future financial situation as DCS’s most pressing issues. Frankly, my candidacy for the Board of Education is directly predicated on this fact. For the past 19 years, I have successfully helped individuals and families manage their money. Now, I would like to do the same for my alma mater. I believe that through a measured approach, applying critical thinking and sound financial principles, Dolgeville Central School can flourish in the future.”

**Vote for two (2)  
Candidates for a  
Five-Year Term  
each**

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



**VOTE**  
May 16<sup>th</sup> from 2:00 -8:00  
pm in the HS Cafeteria