Dunkirk City School District

BOARD WORKSHOP

February 22, 2022

BUDGET UPDATE

Board of Education

DUNKIRK CITY SCHOOL DISTRICT

BUDGET FORECAST: GENERAL SUPPORT - BOARD OF EDUCATION

ACCOUNT	DESCRIPTION	2021-2022 BUDGET	2022-2023 PROPOSED BUDGET	INCREASE DECREASE
A1010.400-00-0000	CONTRACTUAL EXPENSE	2,700	2,700	0
A1010.400-00-0200	CONFERENCE & MEETINGS	1,300	1,300	0
A1010.450-00-0000	GENERAL SUPPLIES	560	560	0
TOTAL	**BOARD OF EDUCATION**	**4,560**	**4,560**	
A 1040.160-00-0000	NON-INSTRUCTIONAL SALARIES	5,150	5,150	0
A 1040.161-10-0000	N-I SALARIES - CLERK	0	0	0
A 1040.400-00-0000	CONTRACTUAL EXPENSE	3,000	3,000	0
TOTAL	**DISTRICT CLERK**	**8,150**	**8,150**	
A 1060.400-00-0000	CONTRACTUAL EXPENSE	2,500	2,500	0
A 1060.450-00-0000	GENERAL SUPPLIES	500	500	0
TOTAL FUNCTION 1060	**DISTRICT MEETING**	**3,000**	**3,000**	0
TOTAL GENERAL FUND 1010		**15,710**	**15,710**	0

CENTRAL ADMINISTRATION
Superintendent's Office

ACCOUNT	DESCRIPTION	2021-2022 BUDGET	2022-2023 PROPOSED BUDGET	INCREASE DECREASE
A 1240.150-00-0000	INSTRUCTIONAL SALARIES	180,500	180,500	-
A 1240.160-00-0000	NON-INSTRUCTIONAL SALARIES	86,100	90,405	4,305
A 1240.400-00-0000	CONTRACTUAL EXPENSE	3,500	3,500	-
A 1240.400-00-0200	CONFERENCE & MEETINGS	5,000	5,000	-
A 1240.450-00-0000	GENERAL SUPPLIES	2,660	2,793	133
TOTAL	**ADMINISTRATION OFFICE**	**277,760**	**282,198**	4,438
TOTAL GENERAL FUND 1240		**277,760**	**282,198**	4,438

Finance Department

DUNKIRK CITY SCHOOL DISTRICT
BUDGET FORECAST: GENERAL SUPPORT - FINANCE

ACCOUNT	DESCRIPTION	2021-22 BUDGET	2022-23 PROPOSED BUDGET	INCREASE DECREASE
A 1310.150-00-0000	INSTRUCTIONAL SALARIES	117,265	120,783	3,518
A 1310.160-00-0000	NON-INSTRUCTIONAL SALARIES	45,319	64,204	18,885
A 1310.162-00-0000	NON-INSTRUCTIONAL SALARIES-O/T	0	1,200	1,200
A 1310.400-00-0000	CONTRACTUAL EXPENSE	32,170	32,170	-
A 1310.450-00-0000	GENERAL SUPPLIES	7,200	7,560	360
A 1310.490-00-0000	BOCES SERVICES - BUSINESS ADMIN	84,048	66,000	(18,048)
TOTAL	**BUSINESS ADMINISTRATION**	**286,002**	**291,917**	**5,915**
A1320.160-00-0000	NON-INSTRUCTIONAL SALARIES	10,609	20,000	9,391
A1320.400-00-0000	CONTRACTUAL EXPENSE	45,000	52,000	7,000
TOTAL	**AUDITING**	**55,609**	**72,000**	**16,391**
A1325.160-00-0000	NON-INSTRUCTIONAL SALARIES	61,588	63,402	1,814
TOTAL	**TREASURER**	**61,588**	**63,402**	**1,814**
A 1330.160-00-0000	NON-INSTRUCTIONAL SALARIES	10,000	10,200	200
A 1330.400-00-0000	CONTRACTUAL EXPENSE	12,000	12,500	500
A 1330.425-00-0000	POSTAGE	5,100	8,000	2,900
A 1330.450-00-0000	GENERAL SUPPLIES	200	800	600
TOTAL	**TAX COLLECTOR**	**27,300**	**31,500**	**4,200**
A1345.160-00-0000	NON-INSTRUCTIONAL SALARIES	600	605	5
A1345.490-00-0000	BOCES SERVICES - PURCHASING	2,060	2,110	50
TOTAL	**PURCHASING**	**2,660**	**2,715**	**55**
TOTAL		**433,159**	**461,534**	**28,375**

Legal, Personnel, Records Management and Public Information & Services

ACCOUNT	DESCRIPTION	2021-22 BUDGET	2022-23 PROPOSED BUDGET	INCREASE DECREASE
A 1420.400-00-0400	CONTRACTUAL EXPENSE	75,000	85,000	10,000
TOTAL	**Legal**	**75,000**	**85,000**	**10,000**
A 1430.160-00-0000	NON-INSTRUCTIONAL SALARIES	67,474	71,503	4,029
A 1430.400-00-0000	CONTRACTUAL EXPENSE	39,000	29,000	(10,000)
A 1430.490-00-0000	BOCES SERVICES - PERSONNEL	38,390	38,346	(44)
TOTAL	**Personnel**	**144,864**	**138,849**	**-6,015**
A 1460.400-00-0000	CONTRACTUAL EXPENSE	600	600	-
TOTAL	**Records Management**	**600**	**600**	**0**
A1480.160-00-0000	NON-INSTRUCTIONAL SALARIES	0	51,430	51,430
A 1480.400-00-0000	CONTRACTUAL EXPENSE	7,000	7,000	-
A 1480.490-00-0000	BOCES SERVICES - PUBLIC INFO	51,430	-	(51,430)
TOTAL	**Public Info & Services**	**58,430**	**58,430**	-
TOTAL		**278,894**	**282,879**	**3,985**

Buildings & Grounds - Operation of Plant

Account	Description	2021-22 Budget	2022-23 Proposed Budget	INCREASE DECREASE
A 1620.160-00-0000	NON-INSTRUCTIONAL SALARIES	822,018	831,872	9,854
A 1620.161-10-1010	N-I SALARIES-CLEANERS	0	-	-
A 1620.162-00-0000	NON-INSTRUCTIONAL SALARIES-O/T	45,818	47,200	(45,818)
A 1620.165-00-0000	NON-INSTRUCTIONAL SALARIES-SUBS	62,436	95,000	32,564
A 1620.200-00-0000	EQUIPMENT	30,000	30,000	-
A 1620.400-00-0000	CONTRACTUAL EXPENSE	55,000	60,000	5,000
A 1620.422-01-0000	GAS - HIGH SCHOOL	51,120	62,340	11,220
A 1620.422-02-0000	GAS - MIDDLE SCHOOL	26,400	35,645	9,245
A 1620.422-03-0000	GAS - SCHOOL 3	7,272	10,907	3,635
A 1620.422-04-0000	GAS - SCHOOL 4	7,002	10,516	3,514
A 1620.422-05-0000	GAS - SCHOOL 5	8,139	10,509	2,370
A 1620.422-06-0000	GAS - SCHOOL 6	7,500	10,644	3,144
A 1620.422-07-0000	GAS - SCHOOL 7	12,961	18,244	5,283
A 1620.422-09-0000	GAS - ADMIN BLDG	1,697	2,276	579
A 1620.422-14-0000	GAS - BOORADY BLDG	2,008	2,257	249
A 1620.422-19-0000	GAS - MAINTENANCE BUILDING	1,370	2,276	906
	Total Increase Gas $40,145			

Buildings & Grounds - Operation of Plant (cont.)

Account	Description	2021-22 Budget	2022-23 Proposed Budget	INCREASE DECREASE
A 1620.423-01-0000	ELECTRIC - HIGH SCHOOL	126,714	157,598	30,884
A 1620.423-02-0000	ELECTRIC - MIDDLE SCHOOL	73,391	93,497	20,106
A 1620.423-03-0000	ELECTRIC - SCHOOL 3	20,910	24,245	3,335
A 1620.423-04-0000	ELECTRIC - SCHOOL 4	15,962	20,092	4,130
A 1620.423-05-0000	ELECTRIC - SCHOOL 5	15,689	19,583	3,894
A 1620.423-06-0000	ELECTRIC - SCHOOL 6	17,500	21,645	4,145
A 1620.423-07-0000	ELECTRIC - SCHOOL 7	21,267	26,798	5,531
A 1620.423-09-0000	ELECTRIC - ADMIN BLDG	1,000	1,080	80
A 1620.423-14-0000	ELECTRIC - BOORADY BLDG	4,313	4,769	456
	Total Increase Electric $72,561			

Buildings & Grounds - Operation of Plant (cont.)

Account	Description	2021-22 Budget	2022-23 Proposed Budget	INCREASE DECREASE
A 1620.426-01-0000	WATER - HIGH SCHOOL	16,000	17,280	1,280
A 1620.426-02-0000	WATER - MIDDLE SCHOOL	8,000	8,640	640
A 1620.426-03-0000	WATER - SCHOOL 3	4,000	4,320	320
A 1620.426-04-0000	WATER - SCHOOL 4	3,500	3,780	280
A 1620.426-05-0000	WATER - SCHOOL 5	3,500	3,780	280
A 1620.426-06-0000	WATER - SCHOOL 6	3,500	3,780	280
A 1620.426-07-0000	WATER - SCHOOL 7	3,600	3,888	288
A 1620.426-14-0000	WATER - BOORADY BLDG	1,100	1,188	88
A 1620.426-19-0000	WATER - MAINTENANCE BLDG	1,000	1,080	80
A 1620.427-00-0000	TELEPHONE	28,000	30,000	2,000
A 1620.450-00-0000	GENERAL SUPPLIES	59,066	70,000	10,934
A 1620.490-00-0000	BOCES SERVICES - OPERATION OF PLANT	14,150	16,080	1,930
TOTAL	**Operation of Plant**	**1,582,903**	**1,762,809**	**132,706**

Buildings & Grounds - Maintenance of Plant

Account	Description	2021-22 Budget	2022-23 Proposed Budget	INCREASE DECREASE
A 1621.160-00-0000	NON-INSTRUCTIONAL SALARIES	398,782	405,923	7,141
A 1621.162-00-0000	NON-INSTRUCTIONAL SALARIES-O/T	23,991	23,991	-
A 1621.200-00-0000	EQUIPMENT	50,000	50,000	-
A 1621.400-00-0000	CONTRACTUAL EXPENSE	2,500	2,500	-
A 1621.400-00-0100	CONTRACTUAL EXPENSE - SPECIAL PROJECTS	65,000	80,000	15,000
A 1621.400-00-0101	CONTRACTUAL MAINTENANCE - DISTRICT WIDE	110,000	125,000	15,000
A 1621.400-00-0240	CAPITAL PROJECTS ARCHITECTUAL	20,000	50,000	30,000
A 1621.450-00-0000	GENERAL SUPPLIES	91,000	91,000	-
A 1621.450-00-0110	CARE OF GROUNDS	10,000	10,800	800
A 1621.450-00-0115	GASOLINE & OIL	14,000	15,120	1,120
TOTAL	**Maintenance of Plant**	**785,273**	**854,334**	**69,061**

Central Printing & Mailing
Central Data Processing BOCES

Account	Description	2021-22 Budget	2022-23 Proposed Budget	INCREASE DECREASE
A 1670.400-00-0000	CONTRACTUAL EXPENSE	5,325	5,325	-
A 1670.425-00-0000	POSTAGE	35,000	35,000	-
TOTAL	**Central Printing & Mailing**	**40,325**	**40,325**	**0**
A 1680.490-00-0000	BOCES - CENTRAL DATA PROCESSING	600,185	637,841	37,656
TOTAL	**Central Data Processing**	**600,185**	**637,841**	**37,656**

Special Items and Total for General Support

DUNKIRK CITY SCHOOL DISTRICT

BUDGET FORECAST: GENERAL SUPPORT - SPECIAL ITEMS

ACCOUNT	DESCRIPTION	2021-22 BUDGET	2022-23 PROPOSED BUDGET	INCREASE DECREASE
A 1910.400-00-0000	UNALLOCATED INSURANCE	180,000	195,000	15,000
A 1920.400-00-0000	CONTRACTUAL EXPENSE	26,000	29,000	3,000
A 1930.400-00-0000	JUDGEMENT & CLAIMS	1,000	1,000	-
A 1981.490-00-0000	BOCES SERVICES - ADMINISTRATIVE	190,253	194,693	4,440
A 1983.490-00-0000	CAPITAL EXP - RENT	163,321	211,489	48,168
TOTAL		**560,574**	**631,182**	**70,608**
TOTAL		**4,574,783**	**4,968,812**	394,029

Total Anticipated Spending BOCES (Erie 1 and Erie 2)

Total BOCES projections for 2022-2023:

$7,520,748.79

Total BOCES budget for 2021-2022:

$7,851,451.00

Total Decrease **$330,702.21**

Erie 1 BOCES Services

The next two pages list the programs/software that Dunkirk participates with through Erie 1 BOCES

Total cost ***$1,762,743.43***

Erie 1 BOCES Computer Services
Includes various programs the District uses including:
ESchool Data Software Purchase
Frontline Medicaid Direct & Toolkit
Centris Sync Annual Support Subsequent Yr
Test Scoring ELA/Math, Science, Computer Based Testing
In District Test Scanning
Data Warehouse Base Service
NYS Data Collection & Reporting
Data Warehouse National Student Clearinghouse
Family ID
School Messenger
Raptor Visitor Management System
nVision Financial Software
QWare Work Order Tracking Software
Applicant Tracker for Hiring Staff
Mail-Meter Email Archival License Maintenance
Google Gmail Annual Support & Training
Blackboard Centricity License Maintenance
Shared Telecommunications Broadband
Network Maintenance
Content Filtering for students
Network Printer copiers district-weide
Base LAN Technical Support - Level 3
.2 FTE Technical Support
IP Camera Surveillance
Cyber Insurance Mandatory

Instructional Technology Support - Basic
Integrated Lrn Sys/Pearson Successmaker
Integrated Lrn Sys/Mandatory Appl Support
Online Resources Registration Fee
Newsela
American Reading Company (IRLA)
VIDCODE
My Path
IXL
NEARPOD
ESPARK
Guidance Online Resources Registration Fee
Guidance Direct
Naviance - High School
Renaissance Series
Subsequent Years
Enterprise Mobility Mgmt Subsequent Year
Lightspeed License Fee
CSLO Base Fee Mandatory
CSLO Software Licenses Registration Fee
Fast Forward
BrainPop
Microsoft School License Agreement
Google Enterprises
Castle Learning
Adobe Licenses

Microsoft EES Registration Fees
Google Enterprises Registration Fee
Tech Plan Certification First Year
Inst LAN Planning/Fees for Tech Projects
LAN Tech Support
BEEP Level 1
Administrative Leadership Central (as billed)
General Studies, Individual Workshops
Library Automation Systems for All School Libraries
Common Set of Learning Objectives
NYSPHAA, Section VI Coordination
NYSPHAA, Section VI Arbitergame
NYSPHAA, Section VI Arbiterpay
CCAA League Dues
Textbook Service Budget Book, shipping & coordination
Public Relations Service BOCES Based Service
Questar Planning Services
Finance & Legislation Level 1
On-Line Annual Policy Manual
Absence & Substitute Management
GASB 75

E2CCB Services

Cooperative Bidding
Labor Relations including Extended Negotiation Services
Safety Risk Management
Administration
Capital Expenditures - Rent
Capital Expenditures - Project
Board of Education Development
Certification
Grants Procurement
Planning
Cooperative Equipment Program
Athletic coaching, applications, Thumbs Up, Arbiter Pay
School & Societal Coordination
School Curriculum Improvement/Support
Driver Education - Summer Session
Arts in Education Coordination

Alternative Education Program
Distance Learning Programs
Elementary Science K-6
Mystery Science
Coordinated Health Special Bundle
Model Schools
Community Schools - Parents as Partners
Occupational Education
P-Tech Central
Instructional Media
Technology Consortium
Video Streaming
Shared Athletic Trainer
Special Education Programs & Related Services

Transportation

Dunkirk City School District
Budget Forecast: Pupil Transportation

Account	Description	2021-22 BUDGET	2022-23 PROPOSED BUDGET	PLUS MINUS
A.5510.160-00-00	Salaries - Uncertified	40,784	44,572	3,788
A.5510.162-00-0000	Salaries - Uncertified OT	5,150	5,305	155
A.5510.400-00-0000	Contractual	0	-	-
Total Function 5510	**District Trans Services**	**45,934**	**49,877**	**3,943**
A.5540.400-00-0000	Contract Transportation	628,745	660,182	31,437
A.5540.400-00-0000	Contract Trans - Monitors	146,551	150,947	4,396
A.5540.400-00-0000	Other Contract Trans	293,102	307,757	14,655
A.5540.400-00-0000	Summer School	15,151	11,160	(3,991)
A.5540.400-00-0000	Contract - Training	4,040	4,040	-
A.5540.450-00-0000	Fuel	70,000	75,600	5,600
Total Function 5540	**Contract Transportation**	**1,157,589**	**1,209,686**	**52,097**
Total General Fund 5510		**1,203,523**	**1,259,563**	**56,040**

Contract Transportation numbers will not be final until CPI is issued in May 2022

Governor's Proposal for State Aid

Governor				
Category	2021-2022	2022-2023	Difference	Notes
Foundation Aid	$23,712,328.00	$26,306,770.00	$2,594,442.00	
PreK	$ 2,202,569.00	$ 2,202,569.00	$ -	
BOCES	$ 2,834,842.00	$ 2,920,569.00	$ 85,727.00	
Public Cost	$ 1,009,786.00	$ 868,920.00	$ (140,866.00)	
Private Excess	$ 420,068.00	$ 430,580.00	$ 10,512.00	
Hardware	$ 44,159.00	$ 42,938.00	$ (1,221.00)	enrollment
Soft,Library,Textbook	$ 103,546.00	$ 162,943.00	$ 59,397.00	enrollment
Transportation	$ 891,825.00	$ 1,227,284.00	$ 335,459.00	
Building	$ 4,556,659.00	$ 4,524,290.00	$ (32,369.00)	
	$35,775,782.00	$38,686,863.00	$2,911,081.00	
Less PreK	$ 2,202,569.00	$ 2,202,569.00		
	$33,573,213.00	$36,484,294.00		
A3101		$33,563,725.00		

NRG Mitigation Aid Schedule

Year 1	2016-2017	$ 2,714,152
Year 2	2017-2018	$ 2,659,958
Year 3	2018-2019	$ 2,279,964
Year 4	2019-2020	$ 1,899,970
Year 5	2021-2022	$ 1,519,976
Year 6	2022-2023	$ 1,139,982
Year 7	2023-2024	$ 759,988
	2024-2025	$ -

Property Tax Cap

Required to be submitted to the Office of the State Comptroller

- *Deadline: March 1, 2022*

Allowable Levy amount under the Tax Cap Calculation would be:

- *$10,518,971 (3.45%)*

Proposed Levy on the Projection Tab is at 1.99% for a total of:

- *$10,368,278 (1.99%)*

Tax Cap Calculation

	BUDGET 2022	PROJECTIONS 2023
Tax Levy Limit Before Adjustments and Exclusions		
Prior FYE Tax Levy	$9,966,642	$10,165,975
Tax Cap Reserve Plus Interest from Two Years Ago Used to Reduce Previous Year	$0	$0
Total Tax Cap Reserve Amount (including interest earned from Prior FYE)	$0	$0
Tax Base Growth Factor	1.0037	1
PILOTs Receivable from Prior FYE	$291,478	$254,892
Tort Exclusion Amount Claimed in Prior FYE	$0	$0
Capital Levy for Prior FYE	$34,410	$25,479
Allowable Growth Factor	1.0123	1.02
PILOTS Receivable for Current FYE	$254,892	$273,878
Available Carryover from Prior FYE	$153,471	$154,234
Total Levy Limit Before Adjustments and Exclusions	**$10,285,371**	**$10,483,652**
Exclusions		
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	$0	$0
Capital Levy for Current FYE	$25,479	$35,319
ERS contribution increase greater than 2%	$0	$0
TRS contribution increase greater than 2%	$0	$0
Total Exclusions	**$25,479**	**$35,319**
Tax Levy Limit, Adjusted For Transfers, Plus Exclusions	**$10,310,850**	**$10,518,971**
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	$0	$0
	2022	2023
CURRENT FYE PROPOSED LEVY, $ entry	**$10,165,975**	**$10,368,278**
CURRENT FYE PROPOSED LEVY, % entry	**$0**	**$0**
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	2.00%	1.99%
TAX LEVY LIMIT %	**3.45%**	**3.47%**
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	$144,875	$150,693
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	$199,333	$202,303

Updated Budget Calendar

Tuesday, March 8 - Board of Education Meeting - Update

Tuesday, March 22 - Board of Education Workshop - Draft Budget Proposal

Tuesday, March 29 - Finance Committee - Final Adjustments to Budget Proposal

Tuesday, April 5 - Board of Education Meeting - Adopt Budget