Dunkirk City School District

2019-2020 Budget Update

Board of Education Workshop
April 11, 2019

***Our Vision**…One Dunkirk…One Community…One Goal…learning for all.*
***Our Mission**…Maximize potential for all students, for all times…*
Whatever it takes.

2020

About this Presentation

- Update of 2019 – 2020 Expenditure Budget
    - Expenditures by category
    - BOCES Budget
    - 3-Part Budget
    - Capital Outlay Project Proposal

- Update 2019 – 2020 Revenue Budget
    - Revenue Challenges
    - Executive vs. Legislative Proposed State Aid
        - State Budget Received April 1st
    - Revenue vs Expenditures Long Range
    - Levy Limit Calculations
    - Tax Rate Estimates

2019-2020 Preliminary Budget - Expenditures

- Met with each building principal
  - Proposed needs using Smart Goals and CSEP plans

- Staffing Requests include (approximate $225,000 additional salary costs):
  - 1.0 FTE Special Ed Teacher for 12:1:1 Self-contained Grade K-2 classroom
    - *Included in 1st draft of budget*
  - Requests made individually based on building needs, further discussions are in progress to determine what best meets District-wide needs
  - Increases to BOCES Services for Special Ed and P-Tech programs
    - *2nd Draft includes addition to BOCES Special Education Costs of $35,000*
  - Offset by High Cost Aid and BOCES Aid in following year

- Request for additional funds for field trips

- Proposed Lighting upgrade to be done in-house
  - Captures energy savings
  - Pursue rebates to cover majority of cost of materials

2019-2020 Budget Update – Expenditure

DUNKIRK CITY SCHOOL DISTRICT - BUDGET BY ACCOUNT CODE FOR 2020 BUDGET DEVELOPMENT

Account Code	Description	Budget 2018-19	Changes Anticipated	First Look 2019-2020	Working Changes	Working 2019-2020	$ Change	% Change
100's	Payroll *	$ 21,260,130	**$ 874,900**	$22,135,030	$ (31,454)	**$22,103,576**	$ 843,446	3.97%
200's	Equipment, Hardware	$ 138,000	$ -	$ 138,000	$ -	**$ 138,000**	$ -	0.00%
400's	Contractual, Professional	$ 3,958,046	**$ 61,988**	$ 4,020,034	$ 15,750	**$ 4,035,784**	$ 77,738	1.96%
	BOCES	$ 4,555,923	**$ 1,213,077**	$ 5,769,000	$ 34,935	**$ 5,803,935**	$1,248,012	27.39%
500's	Supplies, Publications	$ 459,263	**$ 53,550**	$ 512,813	$ -	**$ 512,813**	$ 53,550	11.66%
600-700's	Debt Service **	$ 4,382,187	$ (32,783)	$ 4,349,404	$ -	**$ 4,349,404**	$ (32,783)	-0.75%
800's	Benefits ***	$ 10,799,836	**$ 274,939**	$11,074,775	$ (320,738)	**$10,754,037**	$ (45,799)	-0.42%
900's	Transfers ****	$ 175,000	$ (25,000)	$ 150,000	$ -	**$ 150,000**	$ (25,000)	-14.29%
	Budget Totals	$ 45,728,385	$ 2,420,671	$48,149,056	$ (301,507)	**$47,847,549**	$2,119,164	
	$ change			$ 2,420,671		**$ 2,119,164**		
	% change			5.29%		**4.63%**		
	Less debt service/transfer	$ 41,171,198		$43,649,652		$ 43,348,145		
	Change $			$ 2,478,454		$ 2,176,947		
	Change %			6.02%		5.29%		

- *Reduced excess by $336,442 – Health Insurance rates were lower than initial estimates, removed under utilized payroll line*
- *Addition of $34,935 BOCES Special Education Costs*
- *Includes only Special Education K-2 additional staff request*
- *Following Transparency Reporting model this equates to about $19,905 per pupil*

BOCES Budget

BOCES Budget Analysis - 3/28/2019

Account	Description	Final Expenditures 2018	May Budget 2019	Current Contract 2019	*Draft Budget 2020*	19-20 Draft vs 18-19 Budget $ Change	19-20 Draft vs 18-19 Budget %Change	Notes
A1310	Business Office	$ 287	$0	$0	*$ -*	$ -		
A1345	Purchasing	$1,947	$1,980	$1,980	*$ 2,020*	$ 40	2.02%	
A1430	Personnel	$8,445	$15,799	$15,799	*$ 17,299*	$ 1,500	9.49%	Increase use of Labor Relations
A1480	Public Information Services	$3,904	$3,676	$3,676	*$ 7,608*	$ 3,932	106.96%	Security system
A1620	Operation of Plant	$29,000	$11,000	$11,000	*$ 11,000*	$ -	0.00%	
A1680	Central Data Processing	$638,748	$685,295	$687,344	*$ 683,801*	$ (1,494)	-0.22%	
A1981	BOCES Administration	$159,624	$168,222	$168,222	*$ 171,854*	$ 3,632	2.16%	
A1983	BOCES Capital Expense	$645,333	$620,319	$620,319	*$ 460,475*	$ (159,844)	-25.77%	
A2010	Curriculum and Instruction	$20,543	$11,205	$11,240	*$ 27,175*	$ 15,970	142.53%	BOE & Staff Dev Costs (loss of SIG Grant)
A2020	Supervision Regular School	$40,357	$41,437	$43,933	*$ 44,582*	$ 3,145	7.59%	
A2060	Research, Planning & Evaluation	$22,898	$24,517	$29,292	*$ 63,975*	$ 39,458	160.94%	Questar, GASB Svcs, Evaluation Tools
A2070	Inservice - Training and Instruction	$62,281	$30,071	$124,833	*$ 142,224*	$ 112,153	372.96%	Coaching training, HUDL
A2110	Teaching Regular School	$347,356	$333,410	$374,187	*$ 422,726*	$ 89,316	26.79%	Alt Ed, Distance Lrn, Parents as Teachers (Cummings Grant)
A2250	Programs Students with Disabilities	$1,607,795	$1,633,396	$1,751,123	*$ 2,475,253*	$ 841,857	51.54%	27 FTE students [vs 22], High Needs
A2280	Occupational Education	$311,529	$441,400	$480,200	*$ 630,000*	$ 188,600	42.73%	CTE [6], Ptech slots +3 [25]
A2610	Library & A/V	$63,840	$64,904	$64,904	*$ 71,247*	$ 6,343	9.77%	
A2630	Computer Assisted Instruction	$312,185	$464,526	$466,099	*$ 567,780*	$ 103,254	22.23%	Boces Tech plus higher Equip/Software
A2855	Athletics	$4,766	$4,766	$4,766	*$ 4,916*	$ 150	3.15%	
	Boces Contract Amounts	$ 4,280,838	$ 4,555,923	$ 4,858,917	$ 5,803,935	$ 1,248,012	27.39%	increase over current contract
			$ 275,085	$ 302,994				
	Boces Contracts less A2250	$2,673,043	$2,922,527	$3,107,794	$3,328,682	$406,155		
	Boces Capital Project	$ 590,316	$ 538,423	$ 538,423	$ 377,385			
	Erie I	$950,933	$1,149,821	$1,153,443	$1,251,581	$101,760		

- Special Education costs continue to escalate with high needs enrollments
  - $115,000 budgeted for unanticipated needs
- Add 3 additional P-Tech slots.
  - 2020 Enrollment expected to reach 25 requiring a total investment of $495,000.
- Re-alignment of District instructional resources to meet student skill development needs and improve data collection. Aligns with 1:1 initiative.
- Technology services and equipment to meet demands of 1:1 initiative and staff support.

Proposed Budget Comparison
3 Part Budget Format

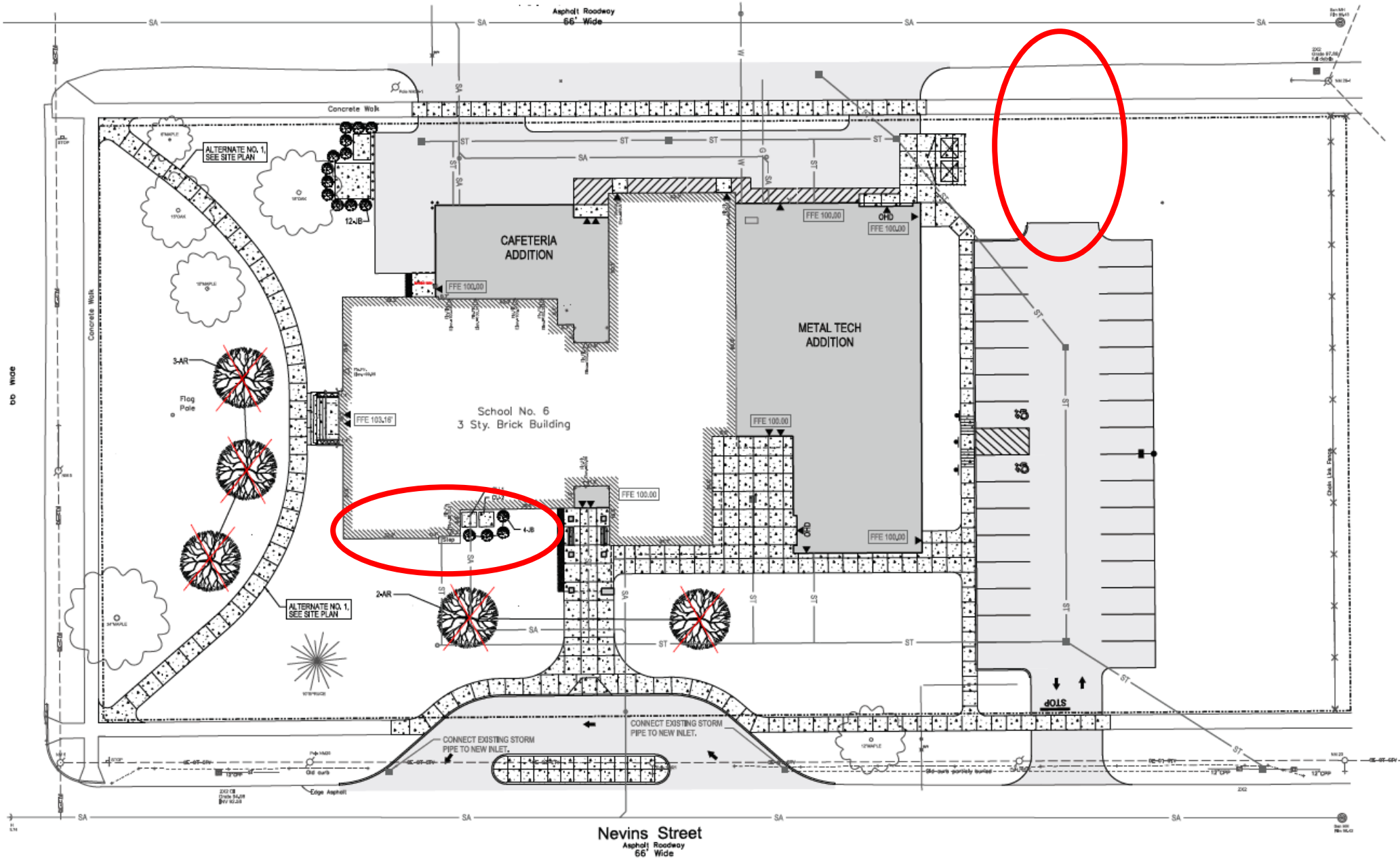
	2018-2019	2019-2020	$ Change	% Change
Administration	$5,165,893	$5,162,217	($37,086)	-0.71%
Capital	$7,530,355	$7,528,190	9,315	0.12%
Program	$33,032,138	$35,157,142	$2,146,935	6.50%
	$45,728,385	$47,847,549	$2,119,164	4.63%

2020 Capital Outlay Project - $100,000
2020 Repair Reserve Contribution - $50,000

- $100,000 Capital Outlay project will focus on School 6 items that could not fit under the renovation project such as drainage issues, parking lot modifications to allow through access, and foundation water proofing.
    - The District receives building aid in full [96.8%] in the following fiscal year for work completed
        - Estimated $86,400 of aidable expenses
            - *$83,635 in Building Aid in 2020-2021*
        - Local Share estimated at $15,415

- The District has budgeted a $50,000 annual contribution to its 2013 Repair Reserve for unanticipated repair work on District facilities outside the normal capital project cycle. This has been an ongoing item for approximately 6 years. Fiscal 2019 will end with a reserve balance of $300,000.

    - In the 2019-2020 budget, propose to discontinue funding the Repair Reserve and use the funds in Buildings and Grounds to support the LED lighting conversion project. Cost is offset by:
        - In-house skilled labor
        - Economies of scale for bulb purchase
        - Energy supplier rebates
        - Immediate and substantial energy savings


Asphalt Roadway
66' Wide
Concrete Walk
ALTERNATE NO. 1.
SEE SITE PLAN
CAFETERIA
ADDITION
METAL TECH
ADDITION
School No. 6
3 Sty. Brick Building
FFE 100.00
FFE 103.18'
3-AR
2-AR
Flag
Pole
CONNECT EXISTING STORM
PIPE TO NEW INLET.
STOP
Nevins Street
Asphalt Roadway
66' Wide



2019-2020 Budget Update - Revenues

- NRG - The District anticipates additional revenue loss regarding the restructured PILOT agreement and Mitigation Aid as follows:
  - Fiscal 2020 Pilot revenue of approximately $200,000.
  - NYS Mitigation/Transition Aid percent of loss incurred reduces to 50% or $1,899,970
    - from 60% in 2019…10% reduction per year
    - Summary – 2020 estimates for NRG related revenue are estimated now at $2,099,970 [down from $2,865,555 in 2019, $2,863,878 in 2018, $3,327,002 in 2017 and $4,005,540 in 2016].

- Final NYS Aid numbers *made available April 1st*.
  - The Governor's State Aid Run has Foundation Aid increased **1.94%** or **$412,221**.
  - The Legislative State Aid Run had Foundation Aid increase **5.09% or $1,080,733.**
    - That is **$668,512** over the Governor's proposal.
  - Building Aid on track to fully fund debt service. The District expects to collect $27,927,999 in Basic Aid which includes Building Aid and Transportation Aid.

- The Levy Limit calculation is subject to qualifying adjustments and represents the maximum the District can levy without an override of a super-majority vote.
  - Levy Limit is **$10,303,084**, a **3.38%** increase or **$336,442** of new revenue
    - Use of $152,000 in carryover of un-levied dollars in 2018-2019
  - A 2% Tax Levy provides additional revenue of $199,333 for a levy of $10,165,975
  - March 1st filing with the NYS OSC is required for Tax Cap compliance and levy override intent

DUNKIRK
5 Year Financial Projections

Fiscal Year Ending June 30:	Budget 2019	2020	2021	2022	2023	2024
REVENUES:		0.00%	2.00%	2.00%	2.00%	2.00%
Real Property Taxes	$9,966,642	$9,966,642	$10,165,975	$10,369,294	$10,576,680	$10,788,214
PILOT	$265,000	$291,478	$291,478	$291,478	$291,478	$291,478
State Aid	$25,864,512	$27,111,742	$27,548,406	$27,964,055	$28,379,704	$28,795,353
Building Aid	$4,904,053	$4,522,028	$4,484,131	$4,399,651	$4,393,645	$4,387,639
Transportation Aid	$1,073,338	$1,083,875	$1,083,875	$1,083,875	$1,083,875	$1,083,875
Federal Aid	$230,000	$230,000	$230,000	$230,000	$230,000	$230,000
Interfund Transfers (Specify)	$0	$0	$0	$0	$0	$0
Other	$434,150	$497,500	$497,500	$497,500	$497,500	$497,500
Total Revenues	$42,737,695	$43,703,265	$44,301,365	$44,835,853	$45,452,882	$46,074,059
EXPENSES:	Budget 2019	2020	2021	2022	2023	2024
General Support						
Salaries	$1,834,815	$1,889,859	$1,945,510	$2,002,831	$2,061,872	$2,122,683
Other	$2,909,406	$2,825,191	$2,852,368	$2,879,816	$2,907,539	$2,935,540
Instruction						
Salaries	$19,349,044	$20,122,590	$20,715,796	$21,326,799	$21,956,132	$22,604,344
Other	$5,033,806	$6,486,316	$6,547,354	$6,609,004	$6,671,269	$6,734,157
Transportation						
Salaries	$44,596	$45,934	$47,264	$48,634	$50,045	$51,499
Other	$1,146,820	$1,157,589	$1,168,466	$1,179,452	$1,190,548	$1,201,754
Community Service	$52,875	$66,629	$67,295	$67,968	$68,648	$69,334
Employee Benefits						
Retirement	$2,689,080	$2,833,791	$2,885,524	$2,952,908	$3,022,315	$3,093,803
Social Security	$1,816,018	$1,675,192	$1,715,084	$1,766,316	$1,819,084	$1,873,436
Workers' Compensation	$176,760	$183,660	$189,042	$194,586	$200,295	$206,176
Health	$5,810,363	$5,743,999	$5,969,950	$6,206,068	$6,452,811	$6,710,658
Other	$307,615	$317,395	$327,517	$337,993	$348,836	$360,059
Debt Service:						
Buildings - Principal	$3,270,000	$3,110,000	$3,225,000	$3,340,000	$3,440,000	$3,570,000
Interest	$1,112,187	$1,239,404	$1,092,013	$975,413	$854,438	$727,681
RAN/TAN - Interest	$0	$0	$0	$0	$0	$0
Interfund Transfers (Cap Outlay, 4408)	$175,000	$150,000	$150,000	$150,000	$150,000	$150,000
Total Expenses	$45,728,385	$47,847,549	$48,898,184	$50,037,788	$51,193,832	$52,411,125
Adjustments (Carry Over, etc.)	$2,862,358	$2,862,358	$2,862,358	$2,862,358	$2,862,358	$2,862,358
Adjustments Use of Reserves	$0	$0	$0	$0	$0	$0
4% of Expenses	$1,913,902	$1,955,927	$2,001,512	$2,047,753	$2,096,445	$2,096,445
Assigned Approriated Fund Balance	$4,144,284	$4,596,819	$5,201,935	$5,740,950	$6,337,066	$6,337,066
Assigned Unappropriated	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000
Unassigned Fund Balance	$1,913,902	$1,955,927	$2,001,512	$2,047,753	$2,096,445	$2,096,445
Reserved Fund Balance	$17,633,765	$15,857,278	$13,472,117	$10,547,283	$7,023,883	$3,549,175
Total Fund Balance June 30	$23,691,951	$22,410,025	$20,675,564	$18,335,987	$15,457,394	$11,982,686
Revenue to Expenditure Difference	($2,990,690)	($4,144,284)	($4,596,819)	($5,201,935)	($5,740,950)	($6,337,066)
	Additional Needed	($1,153,594)	($452,536)	($605,115)	($539,015)	($596,116)
	Cumulative Additional Needed		($1,606,129)	($2,211,245)	($2,750,260)	($3,346,376)

$46,910,979 RGT Budget
$3,385,303 Appr FB

Revenue Comparison – Board's Intent is 0% Increase

	2018-2019	2019-2020	$ Change	% Change
Tax Levy	$9,966,642	$9,966,642	$0	0.00%
State Aid	$29,558,579	$30,817,675	$1,259,096	4.26%
Other State Aid NRG Mitigation	$2,283,324	$1,899,970	($383,354)	-16.79%
Other Revenue	$929,150	$1,018,978	$89,828	9.67%
Appropriated Fund Balance	$2,990,690	$4,144,284	$1,153,594	38.57%
	$45,728,385	$47,847,569	$2,119,164	4.63%

Levy Limit Calculation – Going to the Limit

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Trend Report for Dunkirk City School District

Property Tax Cap	Proj 2021	Proj 2020	Proj 2019	2018	2017	2016	2015	2014	2013
Tax Levy Limit (Cap) before Exclusions									
Tax Levy Prior Year	10,303,084	9,966,642	9,771,218	9,548,521	9,361,295	9,455,854	9,614,516	9,614,516	9,504,000
Reserve Amount								0	0
Tax Base Growth Factor	1.0000	1.0000	1.0006	1.0034	1	1.0033	1	1	1.0028
PILOTS Receivable Prior Year	**271,163**	**271,163**	**250,000**	**729,287**	**4,121,979**	4,105,521	4,179,020	4,298,742	5,418,756
Tort/Judgment Exclusion Prior Year								0	0
Capital Tax Levy for Prior Year								0	0
Allowable Levy Growth Factor	**1.0200**	**1.0200**	**1.0200**	**1.0126**	**1.0012**	1.0162	1.0146	1.02	1.02
PILOTS Receivable Current Year	**291,478**	**291,478**	**250,000**	**250,000**	**729,287**	4,121,979	4,105,521	4,179,020	4,298,742
Available Carryover from Prior Year	137,109	152,001	155,759	193,767	147,621	150,631	152,651	164,244	0
Total Levy Limit before Exclusions	**10,631,363**	**10,303,084**	**10,133,382**	**10,383,950**	**12,917,789**	9,841,431	10,042,052	10,176,747	10,949,613
Exclusions - Transition Aid									
Tax levy for tort orders/judgments over 5% Prior Year tax levy					0	0	0	0	0
Capital Tax Levy for Current Year					0	0	0	0	0
Tax levy for pension contribution expense									
TRS					0	0	0	397,650	0
ERS					0	0	0	0	21,201
Total Exclusions						0	0	397,650	21,201
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	**10,631,363**	**10,303,084**	**10,133,382**	10,383,950	12,917,789	9,841,431	10,042,052	10,574,397	10,970,814
Proposed Levy for Current Year	**10,631,363**	**10,303,084**	**9,966,642**	9,771,218	9,548,521	9,361,295	9,455,854	9,614,516	9,614,516
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	0	0	166,739	612,732	3,369,267	480,136	586,198	959,881	1,356,298
Planning to Override the cap	**No**	**No**	**No**	No	No	No	No	No	No
Allowable Cap Increase	**3.19%**	**3.38%**	**3.71%**	8.75%	37.99%	4.08%	4.45%	9.98%	15.43%
Actual Levy Increase	**3.19%**	**3.38%**	**2.00%**	2.33%	2.00%	-1.00%	-1.65%	0.00%	1.16%
Cap $ Change	328,279	336,442	362,164	835,428	3,556,493	385,577	427,536	959,881	1,466,814
Actual Levy $ Change	328,279	336,442	195,424	222,697	187,226	-94,559	-158,662	0	110,516
Cap Increase w/o Transition Aid					**38%**				

Levy Limit Calculation – At 0%

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Trend Report for Dunkirk City School District

Property Tax Cap	Proj 2021	Proj 2020	Proj 2019	2018	2017	2016	2015	2014	2013
Tax Levy Limit (Cap) before Exclusions									
Tax Levy Prior Year	9,966,642	9,966,642	9,771,218	9,548,521	9,361,295	9,455,854	9,614,516	9,614,516	9,504,000
Reserve Amount								0	0
Tax Base Growth Factor	1.0000	1.0000	1.0006	1.0034	1	1.0033	1	1	1.0028
PILOTS Receivable Prior Year	**271,163**	**271,163**	**250,000**	**729,287**	**4,121,979**	4,105,521	4,179,020	4,298,742	5,418,756
Tort/Judgment Exclusion Prior Year								0	0
Capital Tax Levy for Prior Year								0	0
Allowable Levy Growth Factor	**1.0200**	**1.0200**	**1.0200**	**1.0126**	**1.0012**	1.0162	1.0146	1.02	1.02
PILOTS Receivable Current Year	**291,478**	**291,478**	**250,000**	**250,000**	**729,287**	4,121,979	4,105,521	4,179,020	4,298,742
Available Carryover from Prior Year	154,546	152,001	155,759	193,767	147,621	150,631	152,651	164,244	0
Total Levy Limit before Exclusions	**10,305,629**	**10,303,084**	**10,133,382**	**10,383,950**	**12,917,789**	9,841,431	10,042,052	10,176,747	10,949,613
Exclusions - Transition Aid									
Tax levy for tort orders/judgments over 5% Prior Year tax levy					0	0	0	0	0
Capital Tax Levy for Current Year					0	0	0	0	0
Tax levy for pension contribution expense									
TRS					0	0	0	397,650	0
ERS					0	0	0	0	21,201
Total Exclusions						0	0	397,650	21,201
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	**10,305,629**	**10,303,084**	**10,133,382**	10,383,950	12,917,789	9,841,431	10,042,052	10,574,397	10,970,814
Proposed Levy for Current Year	**10,165,975**	**9,966,642**	**9,966,642**	9,771,218	9,548,521	9,361,295	9,455,854	9,614,516	9,614,516
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	139,655	336,442	166,739	612,732	3,369,267	480,136	586,198	959,881	1,356,298
Planning to Override the cap	No	No	No	No	No	No	No	No	No
Allowable Cap Increase	**3.40%**	**3.38%**	**3.71%**	8.75%	37.99%	4.08%	4.45%	9.98%	15.43%
Actual Levy Increase	**2.00%**	**0.00%**	**2.00%**	2.33%	2.00%	-1.00%	-1.65%	0.00%	1.16%
Cap $ Change	338,987	336,442	362,164	835,428	3,556,493	385,577	427,536	959,881	1,466,814
Actual Levy $ Change	199,333	0	195,424	222,697	187,226	-94,559	-158,662	0	110,516
Cap Increase w/o Transition Aid					**38%**				
	139,654.52	336,442.19	166,739.23	612,731.62					

Estimated Tax Rates per $1,000 of Assessed Value

Levy at Limit = $10,303,084 Levy at 0% = $9,966,642

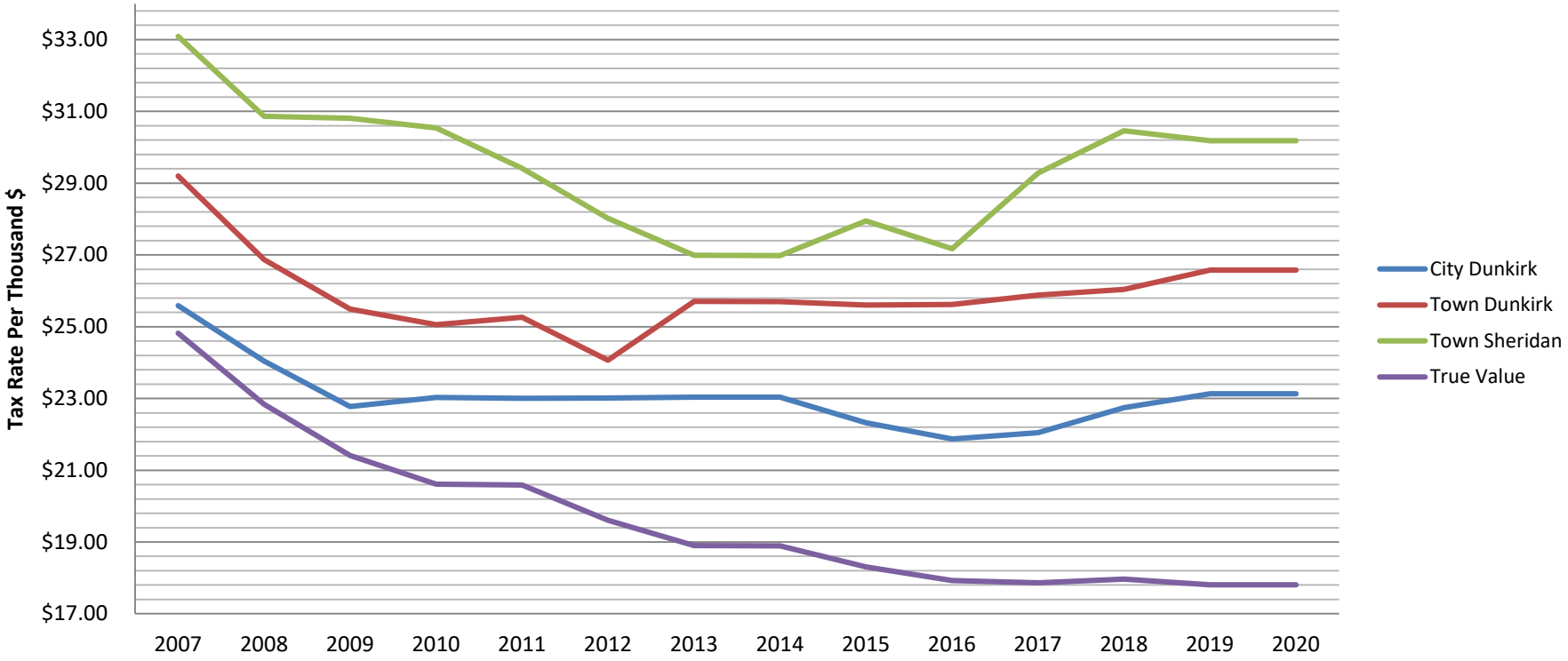
	18-19 Tax Rates	*Estimated* 19-20 Tax Rates at Limit	*Estimated* 19-20 Tax Rates at 2%
Dunkirk City	$23.13	$23.91	$23.13
Dunkirk Town	$26.58	$27.48	$26.58
Sheridan	$30.18	$31.20	$30.18

	19-20 Tax Rates **Increase at Limit**	19-20 Tax Rates **Increase at 0%**	Rate Difference from Limit to 0%
Dunkirk City	$0.78	$0.0	$0.78
Dunkirk Town	$0.90	$0.0	$0.90
Sheridan	$1.02	$0.0	$1.02

	Inc to Tax Bill on $60,000 Home at Limit	Inc to Tax Bill on $60,000 Home at 0%	Tax Bill Difference from Limit to 0%
Dunkirk City	$46.80	$0.00	$46.80
Dunkirk Town	$54.00	$0.00	$54.00
Sheridan	$61.20	$0.00	$61.20

	Inc to Tax Bill on $100,000 Home at Limit	Inc to Tax Bill on $100,000 Home at 0%	Tax Bill Difference from Limit to 0%
Dunkirk City	$78.00	$0.00	$78.00
Dunkirk Town	$90.00	$0.00	$90.00
Sheridan	$102.00	$0.00	$102.00

DCSD Tax Rate History By Jurisdiction



YEAR	CITY	DUNKIRK TOWN	SHERIDAN	TRUE VALUE	TAX LEVY
2006 - 2007	$ 25.59	$ 29.20	$ 33.09	$ 24.82	$ 10,817,383
2007 - 2008	$ 24.04	$ 26.87	$ 30.86	$ 22.84	$ 10,128,493
2008 - 2009	$ 22.78	$ 25.49	$ 30.81	$ 21.41	$ 9,614,516
2009 - 2010	$ 23.03	$ 25.06	$ 30.54	$ 20.61	$ 9,614,516
2010 - 2011	$ 23.01	$ 25.26	$ 29.42	$ 20.59	$ 9,614,516
2011 - 2012	$ 23.01	$ 24.07	$ 28.02	$ 19.61	$ 9,504,000
2012 - 2013	$ 23.04	$ 25.71	$ 26.99	$ 18.90	$ 9,614,516
2013 - 2014	$ 23.04	$ 25.70	$ 26.98	$ 18.89	$ 9,614,516
2014 - 2015	$ 22.32	$ 25.60	$ 27.95	$ 18.31	$ 9,455,854
2015 - 2016	$ 21.87	$ 25.62	$ 27.17	$ 17.93	$ 9,361,295
2016 - 2017	$ 22.05	$ 25.88	$ 29.28	$ 17.86	$ 9,548,521
2017 - 2018	$ 22.74	$ 26.04	$ 30.46	$ 17.97	$ 9,771,218
2018 - 2019	$ 23.13	$ 26.58	$ 30.18	$ 17.81	$ 9,966,642
2019 - 2020	$ 23.13	$ 26.58	$ 30.18	$ 17.81	$ 9,966,642

2019-2020 Contingency Budget

- Tax Levy Limit Legislation…if no budget approved…
  - Contingent budget may not include a levy higher than the prior year's levy (i.e. 0% levy increase)

- All other previous contingency parameters remain in place

- Contingent budget levy at 2018-2019 levy $9,966,642
  - $0 less than proposed levy
- 2019-2020 contingent budget $47,410,164

- Contingency budget requires **$437,385** in additional cuts to the proposed budget
  - Determination of non-contingent expense rests with the Board

- Examples of non-contingent expenditure cuts under a contingent budget:
  - Community use of buildings and grounds
  - Certain equipment and pupil supplies
  - Certain salary increases
  - Capital construction projects
    - Capital Outlay Project with transfer to Capital Fund

Summary

- Revenue shortfalls result from falling NRG related revenues **[loss of $965,585 from 2019],** offset partially by the proposed State Foundation Aid **[+$1,259,096][4.26%]** and tax levy **[+$0.00][0.00%]** increases. **[Revenue <u>gain</u> in 2020 of $293,511]**
    - *Was a loss of $216,922 prior to Final State Budget and proposed tax levy at the limit*

- Appropriation growth in BOCES accounts reflect efforts to support Special Education, P-Tech and re-align curriculum/technology resources in support of student achievement. Based on actual expenditures, these actions will generate additional BOCES and High Cost aid in 2021. A School Resource Officer continues to be included in contractual expenses as well.

- Staffing changes may be considered in supporting required services. Any additions for all student support/achievement related positions should be considered if they are offset by retirement/resignation/reassignment.

- Fund Balance will be consumed in balancing the budget for the support of ongoing operations, placing the District in an operating deficit for 2020 and beyond.

- Strategically, the District **<u>must begin</u>** identifying a combination of revenue and operating efficiency to close the funding gap and sustain operations long term.

Next Steps

- **March 28 – Updated Budget at Board Workshop**
- ***April 1 Tentatively – Receive the Legislative State Aid Runs***
- **April 11 – Recommend BOE Budget Adoption**
  (Last possible date is April 25th)
- **May 9 – Official Budget Hearing at 6:00 p.m.**
  Dunkirk High School Large Group Instruction Room
- **May 21 – Annual Budget Vote and Board of Education Elections**

Our Vision…One Dunkirk…One Community…One Goal…Learning for All

Our Mission…Maximize potential for all students, for all times…Whatever it Takes

2019-2020 BUDGET PROPOSITIONS

Proposition No. 1 - Basic Budget

$47,847,549



2019-2020 BUDGET VOTE

- Tuesday, May 21, 2019
  12:00 PM – 9:00 PM

- High School Auxiliary Gym
  620 Marauder Drive

- Must be a qualified voter of the District

- Three (3) Board of Education Seats up for Election



Questions and Comments from the Board of Education?