DUNKIRK CITY SCHOOL DISTRICT

Learning for all... whatever it takes!

Board of Education

April 10, 2024

2024-2025 Budget Areas Presented

- *Updates to Revenues and Expenses and final budget adoption - total budget $58,770,000*
- *Revenue/Proposed Tax Levy*
- *Property Tax Report Card*
- *Adjusted Appropriated Fund Balance*
- *Tax Levy proposed at 2% increase*

Revenue Update 2024-2025

CODE	TITLE	2023-2024 BUDGET 1.99% Tx	2024-2025 BUDGET 2.00% Tax
A0001	Appropriated FUND BALANCE	$ 2,237,467	$ 2,043,540
	Reserves-ERS		
	Reserves-Retiree Ins		
	Reserves-Unemployment	$ -	
	Reserves-Workers Comp	$ -	
	Reserve-Tax Cert		
	Total Fund Balance/Reserves	**$ 2,237,467**	**$ 2,043,540**
A1001	TAX LEVY	$ 10,574,607	$ 10,786,099
A1080	FEDERAL PAYMENTS IN LIEU OF TAXES	$ 20,000	$ 20,000
A1081	OTHER PAYMENTS IN LIEU OF TAXES	$ 188,419	$ 332,228
A1081.01	NRG PAYMENT IN LIEU OF TAXES	$ -	
	Total Tax Items	**$ 10,783,026**	**$ 11,138,327**
A1090	INTEREST AND PENALTIES	$ 18,000	$ 18,000
A1311	OTHER DAY SCHOOL TUITION	$ 6,000	$ 6,000
A1315	CONTINUING TUITION	$ 3,000	$ 3,000
A1410	ADMISSIONS GAME	$ -	$ -
A1410.00.1	ADMISSIONS POOL	$ 15,000	$ 15,000
A1410.00.2	FITNESS CENTER	$ 7,000	$ 7,000
A1410.00.3	DRIVER'S EDUCATION FEE	$ -	$ -
A2280	HEALTH SERVICES FOR OTHER	$ 40,000	$ 40,000
A2389	OTHER MISCELLANEOUS	$ 30,000	$ 30,000
		$ 119,000	**$ 119,000**

Revenue 2024-2025

CODE	TITLE	2023-2024 BUDGET 1.99% Tx	2024-2025 BUDGET 2.00% Tax
A2401	INTEREST AND EARNINGS	$ 40,000	$ 50,000
A2410	RENTAL OF REAL PROPERTY		
A2413	BOCES RENTAL OF REAL PROPERTY - #6	$ 130,000	$ 130,000
A2450	COMMISSIONS		
A2650	SALE OF SCRAP	$ 500	$ 500
A2660	SALE OF REAL PROPERTY	$ -	$ -
A2670	SALE OF INSTRUCTIONAL SUPPLIES	$ 500	$ 500
A2680	INSURANCE RECOVERIES	$ 500	$ 500
		$ 171,500	**$ 181,500**
A2690	COMPENSATION FOR LOSS	**$ 25,400**	**$ 25,400**
	Total Other Revenues	**$ 315,900**	**$ 325,900**
A2701	REFUND PRIOR YEARS - BOCES	$ 132,000	$ 132,000
A2703	REFUND PRIOR YEARS - OTHERS	$ 23,000	$ 28,000
A2705	GIFTS AND DONATIONS	$ 16,000	$ 16,000
A2707	MICROSOFT SETTLEMENT STVP PROGRAM		
A2770	UNCLASSIFIED REVENUES	$ 3,000	$ 3,000
	Total Miscellaneous & Local Aid	**$ 174,000**	**$ 179,000**
A3101	BASIC FORMULA AID	$ 38,366,282	$ 39,828,233
A3101.001	EXCESS COST AID	$ 1,413,214	$ 1,648,985
A3103	BOCES AID	$ 2,846,006	$ 3,291,705
A3260/2/3	TXTBK/SOFTWARE AID/LIBRARY AID	$ 213,213	$ 212,732
	Sub-Total NYS Legislative Aid	***$ 42,838,715***	***$ 44,981,655***
A3289	OTHER STATE AID - NRG CESSATION AID	$ -	$ -
	Total State Aid	**$ 42,838,715**	**$ 44,981,655**

Revenue 2024-2025

CODE	TITLE	2023-2024 BUDGET 1.99% Tx	2024-2025 BUDGET 2.00% Tax
A4285	QSCB INTEREST REFUND	$ -	
A4601	MEDICAID	$ 100,000	$ 100,000
	Total Miscellaneous & Local Aid	**$ 100,000**	**$ 100,000**
		$ 42,938,715	**$ 45,081,655**
A5031	INTERFUND-Other	$ -	$ -
A5050	INTERFUND-Debt Serv	$ 1,578	$ 1,578
	Total Interfund Transfer	**$ 1,578**	**$ 1,578**
	TOTAL REVENUES	**$ 54,213,219**	**$ 56,726,460**
	TOTAL REVENUES	**$ 54,213,219**	**$ 56,726,460**
		$ 56,450,685	**$ 58,770,000**

Transportation
Adjusted budget due to RFP results
Increased line A5540.400-00-1300 up $160,000

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2024-2025 PROPOSED BUDGET (Detail)

Account	Description	2024 - 25 Proposed Budget	2023 - 24 Budget	Dollar Change
A 5510.160-00-0000	NON-INSTRUCTIONAL SALARIES	49,292.68	48,208.00	1,084.68
A 5510.162-00-0000	NON-INSTRUCTIONAL SALARIES - OT	6,635.20	6,380.00	255.20
5510	**DISTRICT TRANSPORT ***	**55,927.88**	**54,588.00**	**1,339.88**
A 5540.400-00-0115	CONTRACT TRANSPORTATION - FUEL	82,680.00	79,500.00	3,180.00
A 5540.400-00-1300	CONTRACT TRANSPORTATION	935,856.64	746,016.00	189,840.64
A 5540.400-00-1301	TRANSPORTATION MONITORS	180,839.36	173,884.00	6,955.36
A 5540.400-00-1302	OTHER CONTRACT TRANSPORTA	461,146.40	443,410.00	17,736.40
A 5540.400-00-1304	SUMMER SCHOOL	12,917.84	12,421.00	496.84
A 5540.400-00-1305	CONTRACT TRANSPORTATION RFP	0.00		0.00
A 5540.400-00-1306	CONTRACT TRANSPORTATION - TRAINING	4,810.00	4,625.00	185.00
5540	**CONTRACT TRANSPORT ***	**1,678,250.24**	**1,459,856.00**	**218,394.24**
55	**PUPIL TRANSPORTATION ****	**1,734,178.12**	**1,514,444.00**	**219,734.12**
5	*******	**1,734,178.12**	**1,514,444.00**	**219,734.12**
	Grand Totals:	**1,734,178.12**	**1,514,444.00**	**219,734.12**

Expense Increases

DESCRIPTION	INCREASE	NOTES
Twilight	**$146,787.50**	Federally funded - moved to general fund
Daily Subs	**$354,025.00**	Federally funded - moved to general fund
Sub Code	**$35,119.00**	Increase of 35,119 from last year
Special Education Budget	**$1,394,427.00**	Increase from 2023-2024 (includes a new in-district classroom)
After School Program	**$288,050.00**	Empire Grant expiring - move to Community Schools Set-Aside
	$2,218,408.50	

EXPENSES - REDUCTIONS

- *Review of recent history of actual expenditures*
- *Evaluation of instructional, curricular, technology resources, reduce or eliminate based on usage*
- *Opportunities for reductions via attrition (retirements, resignation)*
- *Maximize grant funding opportunities*
- *Potential savings - Health insurance waiver option*
- *Maintain Fund Balance (Cash Flow)*

Property Tax Report Card

- *The following two slides relate to the Property Tax Report Card*
- *There is a resolution to adopt the Property Tax Report card on the agenda along with adopting the 2024-2025 Budget*
- *The first slide displays the allowable levy up to the cap and the level of reserves and appropriated fund balance allocated to be applied to the 2024-2025 budget and the anticipated unrestricted fund balance, which we expect to be under 4% at year-end*
- *The second slide is a snapshot of where reserves are as of 3/31/24 and where we project they will be as of 6/30/24 - you will notice a big shift in the reserves as we are applying all the capital reserve funds toward the Proposed Capital Project*

Form Due - April 29, 2024

Form Preparer Name:	DEBRA MCAVOY
Preparer's Telephone Number:	716/366-9300

Shaded Fields Will Calculate	**Budgeted 2023-24 (A)**	**Proposed Budget 2024-25 (B)**	**Percent Change (C)**
Total Budgeted Amount, not including Separate Propositions	56,450,685	58,770,000	4.11 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	10,574,607	10,786,099	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable[2]			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	10,574,607	10,786,099	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit	38,830	67,973	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	10,698,337	10,841,206	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	10,535,777	10,718,126	
I. Difference: (G-H);(negative value requires 60.0% voter approval)[2]	162,560	123,080	
Public School Enrollment	2,045	2,076	1.52 %
Consumer Price Index			4.12 %

[1] Include any prior year reserve for excess tax levy, including interest.

[2] Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

[3] For 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	**Estimated 2024-25 (E)**
Adjusted Restricted Fund Balance	19,593,829	10,034,939
Assigned Appropriated Fund Balance	2,553,393	2,043,540
Adjusted Unrestricted Fund Balance	2,230,000	2,258,027
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.95 %	3.84 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.					
Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	9,066,132	15,000	TRANSFERRED TO CAPITAL FOR PROJECT
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	1,300,281	335,000	TRANSFERRED TO CAPITAL RESERVE
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	23,982	23,982	PAY DOWN CURRENT DEBT
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE	For accrued 'employee benefits' due to employees upon termination of service.	333,089	350,842	NO PLANS FOR USE IN 2024-2025
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	8,097,455	8,523,225	NO PLANS FOR USE IN 2024-2025
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve	TRS RESERVE		772,890	786,890	NO PLANS FOR USE IN 2024-2025

Updated Budget Calendar

Wednesday, May 8, 2024 - Budget Hearing

Immediately following the Regular Board of Education meeting

Tuesday, May 21, 2024:

Budget Vote,
Capital Project Vote,
Sale of Boorady Office Building
Board Member Election

Between the hours of 12:00 PM and 9:00 PM
Auxiliary Gym, High School