DUNKIRK CITY SCHOOL DISTRICT

Learning for all... whatever it takes!

Budget Update

January 28, 2025

Budget Sections Covered In This Presentation

- *General Support*
- *Debt Service*
- *Interfund Transfers*
- *State Aid Projections*
- *Budget Calendar Updates*

General Support - Board of Education

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1010.400-00-0000	CONTRACTUAL EXPENSE	2,700.00	2,700.00	0.00	1,800.00	470.00	2,700.00	2,270.00
A 1010.400-00-0200	CONFERENCE & MEETINGS	1,300.00	1,300.00	0.00	268.16		1,300.00	972.68
A 1010.450-00-0000	GENERAL SUPPLIES	560.00	560.00	0.00	399.33	19.48	560.00	545.70
1010	**BOARD OF EDUCATION** *	**4,560.00**	**4,560.00**	**0.00**	**2,467.49**	**489.48**	**4,560.00**	**3,788.38**
A 1040.160-00-0000	NON-INSTRUCTIONAL SALARIES	5,150.00	5,150.00	0.00	2,195.73	1,554.27	5,150.00	3,750.00
A 1040.400-00-0000	CONTRACTUAL EXPENSE	3,000.00	3,000.00	0.00	247.77	1,252.23	3,000.00	2,498.00
1040	**DISTRICT CLERK** *	**8,150.00**	**8,150.00**	**0.00**	**2,443.50**	**2,806.50**	**8,150.00**	**6,248.00**
A 1060.400-00-0000	CONTRACTUAL EXPENSE	2,500.00	2,500.00	0.00		2,500.00	2,500.00	2,500.00
A 1060.450-00-0000	GENERAL SUPPLIES	525.00	500.00	25.00		161.72	500.00	380.23
1060	**DISTRICT MEETING** *	**3,025.00**	**3,000.00**	**25.00**	**0.00**	**2,661.72**	**3,000.00**	**2,880.23**
10	**GENERAL SUPPORT - BOARD OF EDUCATION** **	**15,735.00**	**15,710.00**	**25.00**	**4,910.99**	**5,957.70**	**15,710.00**	**12,916.61**
1	**GENERAL SUPPORT TOTAL** ***	**15,735.00**	**15,710.00**	**25.00**	**4,910.99**	**5,957.70**	**15,710.00**	**12,916.61**
	Grand Totals:	**15,735.00**	**15,710.00**	**25.00**	**4,910.99**	**5,957.70**	**15,710.00**	**12,916.61**

Central Administration - Superintendent's Office

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1240.150-00-0000	INSTRUCTIONAL SALARIES	186,548.00	186,547.50	0.50	103,846.17	76,153.83	180,000.00	183,750.00
A 1240.160-00-0000	NON-INSTRUCTIONAL SALARIES	101,194.00	96,834.00	4,360.00	55,833.49	41,000.51	96,665.00	93,629.25
A 1240.400-00-0000	CONTRACTUAL EXPENSE	3,600.00	3,600.00	0.00			3,600.00	2,500.00
A 1240.400-00-0200	CONFERENCE & MEETINGS	5,000.00	5,000.00	0.00	150.00	700.00	5,000.00	555.54
A 1240.450-00-0000	GENERAL SUPPLIES	3,080.00	2,933.00	147.00	1,419.75	1,176.31	2,933.00	1,133.80
1240	**CHIEF SCHOOL ADMINISTRATOR** *	**299,422.00**	**294,914.50**	**4,507.50**	**161,249.41**	**119,030.65**	**288,198.00**	**281,568.59**

Finance Department

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

NVISION

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1310.150-00-0000	INSTRUCTIONAL SALARIES	230,000.00	125,000.00	105,000.00	39,200.00		125,000.00	94,140.00
A 1310.160-00-0000	NON-INSTRUCTIONAL SALARIES	162,532.00	95,792.00	66,740.00	39,372.67	39,443.22	65,768.00	29,672.35
A 1310.162-00-0000	NON-INSTRUCTIONAL SALARIES-O/T	2,000.00	2,000.00	0.00			1,200.00	1,521.34
A 1310.400-00-0000	CONTRACTUAL EXPENSE	35,000.00	33,779.00	1,221.00	16,497.85	12,785.00	33,779.00	16,488.70
A 1310.450-00-0000	GENERAL SUPPLIES	7,975.00	7,930.00	45.00	2,612.48	5.32	7,930.00	8,914.04
1310	**BUSINESS ADMINISTRATION** *	**437,507.00**	**264,501.00**	**173,006.00**	**97,683.00**	**52,233.54**	**233,677.00**	**150,736.43**
A 1320.160-00-0000	NON-INSTRUCTIONAL SALARIES	15,000.00	12,000.00	3,000.00	3,447.50		20,000.00	9,587.50
A 1320.400-00-0000	CONTRACTUAL EXPENSE	35,685.00	35,000.00	685.00	23,265.00	11,735.00	52,000.00	35,764.00
1320	**AUDITING** *	**50,685.00**	**47,000.00**	**3,685.00**	**26,712.50**	**11,735.00**	**72,000.00**	**45,351.50**
A 1325.160-00-0000	NON-INSTRUCTIONAL SALARIES	87,609.60	86,030.00	1,579.60	48,332.70	35,443.86	67,524.00	85,187.43
1325	**TREASURER** *	**87,609.60**	**86,030.00**	**1,579.60**	**48,332.70**	**35,443.86**	**67,524.00**	**85,187.43**

Finance Department (cont.)

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

NVISION

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1330.160-00-0000	NON-INSTRUCTIONAL SALARIES TAX COLLECTOR	10,600.00	10,500.00	100.00	9,900.00		10,200.00	9,900.00
A 1330.400-00-0000	CONTRACTUAL EXPENSE	13,500.00	13,125.00	375.00		9,100.00	13,125.00	7,871.17
A 1330.425-00-0000	POSTAGE	13,500.00	12,000.00	1,500.00	7,000.00		10,000.00	7,000.00
A 1330.450-00-0000	GENERAL SUPPLIES	882.00	840.00	42.00	162.88		840.00	698.56
1330	**TAX COLLECTOR ***	**38,482.00**	**36,465.00**	**2,017.00**	**17,062.88**	**9,100.00**	**34,165.00**	**25,469.73**
A 1345.160-00-0000	NON-INSTRUCTIONAL SALARIES	605.00	605.00	0.00	187.50	137.50	605.00	325.00
A 1345.490-00-0000	BOCES SERVICES - PURCHASING	2,320.00	2,240.00	80.00	1,344.00	896.00	2,175.00	2,175.00
1345	**PURCHASING ***	**2,925.00**	**2,845.00**	**80.00**	**1,531.50**	**1,033.50**	**2,780.00**	**2,500.00**

Legal, Personnel, Records Management and Public Information Services

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1420.400-00-0400	CONTRACTUAL EXPENSE	95,000.00	50,000.00	45,000.00	85,953.24	8,992.70	85,000.00	74,443.55
1420	**LEGAL ***	**95,000.00**	**50,000.00**	**45,000.00**	**85,953.24**	**8,992.70**	**85,000.00**	**74,443.55**
A 1430.150-00-0000	INSTRUCTIONAL SALARIES	169,603.05	165,783.53	3,819.52	93,373.32	65,907.11	150,000.00	162,526.50
A 1430.160-00-0000	NON-INSTRUCTIONAL SALARIES	65,775.80	63,860.00	1,915.80	36,842.30	27,017.70	58,198.00	63,386.07
A 1430.400-00-0000	CONTRACTUAL EXPENSE	29,000.00	29,000.00	0.00	5,718.01	18,149.99	29,000.00	22,472.01
A 1430.490-00-0000	BOCES SERVICES - PERSONNEL	40,330.00	39,740.00	590.00	14,844.00	24,896.00	38,988.00	33,300.50
1430	**PERSONNEL ***	**304,708.85**	**298,383.53**	**6,325.32**	**150,777.63**	**135,970.80**	**276,186.00**	**281,685.08**
A 1460.160-00-0000	NON-INSTRUCTIONAL SALARIES	10,000.00	10,000.00	0.00	297.73			
A 1460.400-00-0000	CONTRACTUAL EXPENSE	600.00	600.00	0.00			600.00	
1460	**RECORDS MANAGEMENT OFFICER ***	**10,600.00**	**10,600.00**	**0.00**	**297.73**	**0.00**	**600.00**	**0.00**
A 1480.160-00-0000	NON-INSTL SALARIES	0.00		0.00			86,401.00	26,950.00
A 1480.400-00-0000	CONTRACTUAL EXPENSE	0.00	7,000.00	(7,000.00)			7,000.00	7,000.00
A 1480.490-00-0000	BOCES SERVICES - PUBLIC INFO	0.00		0.00			5,640.00	5,640.00
1480	**PUBLIC INFORMATION & SERVICES ***	**0.00**	**7,000.00**	**(7,000.00)**	**0.00**	**0.00**	**99,041.00**	**39,590.00**

Buildings and Grounds - Operation of Plant (Salaries, Equipment, Contractual & Gas)

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1620.160-00-0000	NON-INSTRUCTIONAL SALARIES	968,709.60	920,392.00	48,317.60	523,872.86	405,416.41	884,520.00	941,956.25
A 1620.162-00-0000	NON-INSTRUCTIONAL SALARIES-O/T	48,000.00	47,200.00	800.00	20,422.85		47,200.00	42,706.11
A 1620.165-00-0000	NON-INSTRUCTIONAL SALARIES-SUBS	125,000.00	120,000.00	5,000.00	114,414.21		105,000.00	110,412.48
A 1620.200-00-0000	EQUIPMENT	40,500.00	40,500.00	0.00	34,978.08	579.95	40,500.00	38,639.63
A 1620.400-00-0000	CONTRACTUAL EXPENSE	80,000.00	80,000.00	0.00	38,952.07	11,375.17	60,000.00	62,946.72
A 1620.422-01-0000	GAS - HIGH SCHOOL	65,457.00	65,457.00	0.00	11,391.66	54,065.34	65,457.00	32,905.47
A 1620.422-02-0000	GAS - INTERMEDIATE	37,427.00	37,427.00	0.00	5,337.17	32,089.83	37,427.00	17,139.19
A 1620.422-03-0000	GAS - SCHOOL 3	11,452.00	11,452.00	0.00	1,695.83	9,756.17	11,452.00	5,773.88
A 1620.422-04-0000	GAS - SCHOOL 4	11,042.00	11,042.00	0.00	1,990.55	9,051.45	11,042.00	5,949.52
A 1620.422-05-0000	GAS - SCHOOL 5	11,034.00	11,034.00	0.00	1,170.71	9,863.29	11,034.00	5,612.46
A 1620.422-06-0000	GAS - SCHOOL 6	11,176.00	11,176.00	0.00	1,044.52	10,057.93	11,176.00	5,609.45
A 1620.422-07-0000	GAS - SCHOOL 7	19,156.00	19,156.00	0.00	1,792.61	17,363.39	19,156.00	9,345.27
A 1620.422-09-0000	GAS - ADMIN BLDG	2,390.00	2,390.00	0.00	132.55	2,257.45	2,390.00	954.08
A 1620.422-14-0000	GAS - BOORADY BLDG	0.00		0.00			2,370.00	
A 1620.422-19-0000	GAS - MAINTENANCE BUILDING	2,390.00	2,390.00	0.00	141.28	2,248.72	2,390.00	74.02

Building & Grounds - Operation of Plant (Electric)

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1620.423-01-0000	ELECTRIC - HIGH SCHOOL	165,478.00	165,478.00	0.00	54,974.96	81,008.40	165,478.00	120,171.22
A 1620.423-02-0000	ELECTRIC - INTERMEDIATE	98,172.00	98,172.00	0.00	30,597.23	36,817.41	98,172.00	65,220.85
A 1620.423-03-0000	ELECTRIC - SCHOOL 3	25,457.00	25,457.00	0.00	7,009.52	9,880.51	25,457.00	13,777.24
A 1620.423-04-0000	ELECTRIC - SCHOOL 4	21,097.00	21,097.00	0.00	7,163.15	4,098.05	21,097.00	12,130.36
A 1620.423-05-0000	ELECTRIC - SCHOOL 5	20,562.00	20,562.00	0.00	5,965.35	7,534.02	20,562.00	13,218.55
A 1620.423-06-0000	ELECTRIC - SCHOOL 6	25,000.00	25,000.00	0.00	10,461.16	11,084.90	22,727.00	19,744.60
A 1620.423-07-0000	ELECTRIC - SCHOOL 7	28,138.00	28,138.00	0.00	8,810.95	9,276.68	28,138.00	16,648.02
A 1620.423-09-0000	ELECTRIC - ADMIN BLDG	1,134.00	1,134.00	0.00	131.29	1,002.71	1,134.00	226.27
A 1620.423-14-0000	ELECTRIC - BOORADY BLDG	0.00		0.00			5,007.00	
1620	**OPERATION OF PLANT ***	**385,038.00**	**385,038.00**	**0.00**	**125,113.61**	**160,702.68**	**387,772.00**	**261,137.11**

Building & Grounds - Operation of Plant

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1620.426-01-0000	WATER - HIGH SCHOOL	18,144.00	18,144.00	0.00	6,687.69	9,312.31	18,144.00	14,728.28
A 1620.426-02-0000	WATER - INTERMEDIATE	9,072.00	9,072.00	0.00	2,916.02	4,583.98	9,072.00	6,798.18
A 1620.426-03-0000	WATER - SCHOOL 3	4,536.00	4,536.00	0.00	1,244.42	2,255.58	4,536.00	2,842.53
A 1620.426-04-0000	WATER - SCHOOL 4	3,969.00	3,969.00	0.00	1,523.02	1,976.98	3,969.00	2,842.41
A 1620.426-05-0000	WATER - SCHOOL 5	3,696.00	3,969.00	(273.00)	1,140.94	1,609.06	3,969.00	2,410.91
A 1620.426-06-0000	WATER - SCHOOL 6	3,696.00	3,969.00	(273.00)	370.00	480.00	3,969.00	741.80
A 1620.426-07-0000	WATER - SCHOOL 7	4,082.00	4,082.00	0.00	1,822.26	2,177.74	4,082.00	3,492.35
A 1620.426-14-0000	WATER - BOORADY BLDG	0.00		0.00			1,247.00	448.52
A 1620.426-19-0000	WATER - MAINTENANCE BLDG	1,134.00	1,134.00	0.00	395.00	455.00	1,134.00	782.03
A 1620.427-00-0000	TELEPHONE	35,000.00	35,000.00	0.00	16,368.97	15,392.93	30,000.00	23,812.95
A 1620.450-00-0000	GENERAL SUPPLIES	85,000.00	76,000.00	9,000.00	84,808.58	11,443.94	76,000.00	119,880.79

Building & Grounds - Operation of Plant
BOCES SERVICES AND TOTAL CODE 1620

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

NVISION

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1620.490-00-0000	BOCES SERVICES - OPERATION OF PLANT	39,270.00	41,932.00	(2,662.00)	25,159.20	16,772.80	44,110.00	41,449.00

Include In Budget	Note Description	FTE	Units	Amount
☑	COSER 611.000 SAFETY RISK MANAGEMENT		1.00	13,770.00
☑	COSER 611.005 SAFET RISK MANAGEMENT COORDINATOR		1.00	25,500.00

A 1620.490-00-0000	BOCES SERVICES - OPERATION OF PLANT	39,270.00	41,932.00	(2,662.00)	25,159.20	16,772.80	44,110.00	41,449.00
1620	**OPERATION OF PLANT** *	**2,026,370.60**	**1,966,461.00**	**59,909.60**	**1,024,886.66**	**791,288.10**	**1,899,118.00**	**1,761,391.39**

Building & Grounds - Maintenance of Plant

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

NVISION

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1621.160-00-0000	NON-INSTRUCTIONAL SALARIES	459,518.78	445,650.41	13,868.37	264,451.77	162,311.18	518,059.00	383,164.16
A 1621.162-00-0000	NON-INSTRUCTIONAL SALARIES-O/T	25,191.00	25,191.00	0.00			25,191.00	215.10
A 1621.200-00-0000	EQUIPMENT	70,800.00	70,800.00	0.00	60,613.27	10,186.73	70,800.00	128,916.74
A 1621.400-00-0000	CONTRACTUAL EXPENSE	2,500.00	2,500.00	0.00	548.34	900.00	2,500.00	2,359.26
A 1621.400-00-0100	CONTRACTUAL EXPENSE - SPECIAL PROJECTS	110,000.00	110,000.00	0.00	90,774.00	6,344.98	110,000.00	182,117.85
A 1621.400-00-0101	CONTRACTUAL MAINTENANCE - DISTRICT WIDE	125,000.00	125,000.00	0.00	108,087.07	33,645.45	125,000.00	155,753.47
A 1621.400-00-0240	CAPITAL PROJECTS ARCHITECTUAL	50,000.00	50,000.00	0.00	36,843.31	7,399.37	50,000.00	(1,310.09)
A 1621.400-00-2023	SOFT COSTS - FUTURE CAPITAL PROJECT	0.00	50,000.00	(50,000.00)	(155,585.07)		80,000.00	139,674.88
A 1621.450-00-0000	GENERAL SUPPLIES	93,500.00	93,500.00	0.00	50,193.95	26,276.63	93,500.00	94,208.88
A 1621.450-00-0110	CARE OF GROUNDS	11,340.00	11,340.00	0.00	2,012.20	6,052.02	11,340.00	10,475.81
A 1621.450-00-0115	GASOLINE & OIL	18,000.00	18,000.00	0.00	9,930.41	3,581.30	18,000.00	15,170.36
1621	**MAINTENANCE OF PLANT ***	**965,849.78**	**1,001,981.41**	**(36,131.63)**	**467,869.25**	**256,697.66**	**1,104,390.00**	**1,110,746.42**

Building & Grounds - Maintenance of Plant

Staffing

Staffing remains the same as last year

Salary increases due to contractual obligations and longevity payments

A1621.400-00-2023 Decrease in Soft Costs Future Capital project of $50,000 due to existing project

Utility budgets

All budgets remain flat for the 2025-2026 fiscal year with the exception of a requested $9,000 increase in the supply code

Central Printing & Mailing
Central Data Processing - BOCES

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1670.400-00-0000	CONTRACTUAL EXPENSE	5,607.00	5,607.00	0.00	1,535.22	1,814.78	5,607.00	3,070.44
A 1670.425-00-0000	POSTAGE	50,000.00	45,000.00	5,000.00	23,856.53	6,143.47	42,000.00	30,298.66
1670	**CENTRAL PRINTING & MAILING** *	**55,607.00**	**50,607.00**	**5,000.00**	**25,391.75**	**7,958.25**	**47,607.00**	**33,369.10**
A 1680.490-00-0000	BOCES - CENTRAL DATA PROCESSING	750,952.31	701,455.26	49,497.05	486,168.93	215,286.33	663,769.00	735,008.08
1680	**CENTRAL DATA PROCESSING** *	**750,952.31**	**701,455.26**	**49,497.05**	**486,168.93**	**215,286.33**	**663,769.00**	**735,008.08**

General Support - Special Items
Total General Support

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

NVISION

Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 1910.400-00-0000	UNALLOCATED INSURANCE		230,000.00	221,130.00	8,870.00	180,269.84	37,730.16	210,600.00	207,656.76
1910	**UNALLOCATED INSURANCE**	*	**230,000.00**	**221,130.00**	**8,870.00**	**180,269.84**	**37,730.16**	**210,600.00**	**207,656.76**
A 1920.400-00-0000	CONTRACTUAL EXPENSE		15,000.00	15,000.00	0.00	11,264.00	750.00	29,000.00	10,014.00
1920	**SCHOOL ASSOCIATION DUES**	*	**15,000.00**	**15,000.00**	**0.00**	**11,264.00**	**750.00**	**29,000.00**	**10,014.00**
A 1930.400-00-0000	JUDGMENT & CLAIMS		1,000.00	1,000.00	0.00			1,000.00	
1930	**JUDGMENTS & CLAIMS**	*	**1,000.00**	**1,000.00**	**0.00**	**0.00**	**0.00**	**1,000.00**	**0.00**
A 1981.490-00-0000	BOCES SERVICES - ADMINISTRATIVE		211,856.00	206,462.00	5,394.00	123,877.20	82,584.80	186,004.00	186,004.00
1981	**BOCES ADMINISTRATIVE COSTS**	*	**211,856.00**	**206,462.00**	**5,394.00**	**123,877.20**	**82,584.80**	**186,004.00**	**186,004.00**
A 1983.490-00-0000	CAPITAL EXP - RENT		253,288.00	249,713.00	3,575.00	149,827.80	99,885.20	229,244.00	229,244.00
1983	**BOCES-CAPITAL EXPENSES**	*	**253,288.00**	**249,713.00**	**3,575.00**	**149,827.80**	**99,885.20**	**229,244.00**	**229,244.00**
19	**GENERAL SUPPORT - SPECIAL ITEMS**	**	**711,144.00**	**693,305.00**	**17,839.00**	**465,238.84**	**220,950.16**	**655,848.00**	**632,918.76**
1	**GENERAL SUPPORT TOTAL**	***	**5,832,598.14**	**5,527,258.70**	**305,339.44**	**3,046,495.68**	**1,889,040.62**	**5,545,613.00**	**5,272,882.67**
		Grand Totals:	**5,832,598.14**	**5,527,258.70**	**305,339.44**	**3,046,495.68**	**1,889,040.62**	**5,545,613.00**	**5,272,882.67**

Debt Service – this could change still working with Financial Advisors on BAN financing for current capital project

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

NVISION

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 9711.600-00-2012	QSCB PRINCIPAL	410,000.00	395,000.00	15,000.00		395,000.00	380,000.00	380,000.00
A 9711.600-00-2016	PHASE III PRINCIPAL	500,000.00	490,000.00	10,000.00		490,000.00	475,000.00	475,000.00
A 9711.600-00-2017	PHASE IV PRINCIPAL	209,000.00	201,000.00	8,000.00	201,000.00		185,000.00	185,000.00
A 9711.600-00-2018	2010/2011 BOND REFUNDING PRINCIPAL	1,025,000.00	1,550,000.00	(525,000.00)		1,550,000.00	1,500,000.00	1,500,000.00
A 9711.600-00-2019	SCHOOL 6 - PRINCIPAL	481,000.00	464,000.00	17,000.00	464,000.00		435,000.00	435,000.00
A 9711.600-00-2021	2021 SCHOOL DISTRICT REFUNDING BOND PRINCIPAL	600,000.00	595,000.00	5,000.00		595,000.00	595,000.00	595,000.00
A 9711.600-00-2023	2023 BOND PRINCIPAL	430,000.00	610,000.00	(180,000.00)		610,000.00	540,000.00	445,000.00
A 9711.700-00-2012	QSCB INTEREST	34,444.00	50,738.00	(16,294.00)	25,368.76	25,369.24	66,413.00	66,412.52
A 9711.700-00-2016	PHASE III INTEREST	53,538.00	63,950.00	(10,412.00)	31,975.00	31,975.00	74,044.00	74,043.76
A 9711.700-00-2017	PHASE IV INTEREST	79,825.00	90,075.00	(10,250.00)	47,550.00	42,525.00	99,725.00	99,725.00
A 9711.700-00-2018	2010/2011 BOND REFUNDING INTEREST	47,000.00	122,000.00	(75,000.00)	61,000.00	61,000.00	182,000.00	182,000.00
A 9711.700-00-2019	SCHOOL 6 - INTEREST	196,537.50	220,163.00	(23,625.50)	115,881.25	104,281.75	242,638.00	242,637.50
A 9711.700-00-2021	2021 SCHOOL DISTRICT REFUNDING INTEREST PAYMENT	19,781.00	35,031.00	(15,250.00)	17,515.63	17,515.37	41,725.00	41,725.02
A 9711.700-00-2023	2023 BOND INTEREST	370,750.00	401,250.00	(30,500.00)	200,625.00	200,625.00	519,472.00	548,197.23
9711	**SERIAL BONDS-SCHOOL CONSTRUCTION ***	**4,456,875.50**	**5,288,207.00**	**(831,331.50)**	**1,164,915.64**	**4,123,291.36**	**5,336,017.00**	**5,269,741.03**
97	**UNDISTRIBUTED - DEBT SERVICE ****	**4,456,875.50**	**5,288,207.00**	**(831,331.50)**	**1,164,915.64**	**4,123,291.36**	**5,336,017.00**	**5,269,741.03**
9	**UNDISTRIBUTED TOTAL *****	**4,456,875.50**	**5,288,207.00**	**(831,331.50)**	**1,164,915.64**	**4,123,291.36**	**5,336,017.00**	**5,269,741.03**
	Grand Totals:	**4,456,875.50**	**5,288,207.00**	**(831,331.50)**	**1,164,915.64**	**4,123,291.36**	**5,336,017.00**	**5,269,741.03**

Interfund Transfers

Capital Outlay Project and Transfer to Federal

DUNKIRK CITY SD

Budgeting Appropriation Status Report For 2025-2026 PROPOSED BUDGET (Detail)

Account	Description	2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	2024 - 25 Expenditures	2024 - 25 Encumbrances	2023 - 24 Budget	2023 - 24 Expenditures
A 9901.950-00-0000	TRANSFER/SPECIAL AID FUND	100,000.00	100,000.00	0.00			100,000.00	57,297.95
9901	**TRANSFER TO SPECIAL AID ***	**100,000.00**	**100,000.00**	**0.00**	**0.00**	**0.00**	**100,000.00**	**57,297.95**
A 9950.900-00-0000	TRANSFER TO CAPITAL FUND	100,000.00	100,000.00	0.00			250,000.00	10,704,724.66
9950	**TRANSFER TO CAPITAL ***	**100,000.00**	**100,000.00**	**0.00**	**0.00**	**0.00**	**250,000.00**	**10,704,724.66**
99	**UNDISTRIBUTED - INTERFUND TRANSFERS ****	**200,000.00**	**200,000.00**	**0.00**	**0.00**	**0.00**	**350,000.00**	**10,762,022.61**

State of New York
2025 Executive Budget Proposal

Category	2024-2025	Adopted Budget	Governor Governor 2025-2026
Foundation Aid	$33,782,855.00	$33,710,494.00	$ 35,313,690.00
PreK	$ 2,478,781.00	$ 2,478,781.00	$ 2,478,781.00
BOCES	$ 3,291,705.00	$ 3,291,705.00	$ 2,835,938.00
Public Cost	$ 1,109,640.00	$ 834,403.00	$ 1,275,923.00
Private Excess	$ 539,345.00	$ 538,270.00	$ 692,982.00
Hardware	$ 44,444.00	$ 43,892.00	$ 43,902.00
Soft,Library,Textbook	$ 168,288.00	$ 165,385.00	$ 164,692.00
Transportation	$ 1,118,891.00	$ 1,118,891.00	$ 1,165,196.00
Building	$ 4,926,487.00	$ 5,535,409.00	$ 4,934,196.00
	$47,460,436.00	$47,717,230.00	$ 48,905,300.00
Less PreK	$ 2,478,781.00	$ 2,478,781.00	$ 2,478,781.00
	$44,981,655.00	$45,238,449.00	$ 46,426,519.00

Updated Budget Calendar for February 2025

Tuesday, January 22, 2025:

- Finance Committee Meeting – General Support, Debt Service, and State Aid

Tuesday, January 28, 2025:

- Board of Education Meeting – review General Support, Debt Service, State Aid

Thursday, February 6, 2025:

- Finance Committee – Review Athletics, BOCES and Transportation, possible new Capital Reserve fund to be voted on in May 2025

Tuesday, February 11, 2025

- Board of Education Work Session – review Athletics, BOCES and Transportation and possible Capital Reserve

Thursday, February 20, 2025

- Finance Committee Meeting – review Athletics, BOCES and Transportation and possible Capital Reserve. Revenue and Tax Levy Limit discussion

Tuesday, February 25, 2025

- Board of Education Work Session – Long Range Finance Plan – Dr. Richard Timbs. Review Athletics, BOCES and Transportation and possible Capital Reserve. Revenue projections with State Aid and estimated tax rates. Set date for Budget Hearing and direct publication of notices. Tax Levy Limit calculation approved to submit to the Comptroller on March 1, 2025