DUNKIRK CITY SCHOOL DISTRICT

Learning for all... whatever it takes!

Budget Update

February 11, 2025

Budget Challenges

Students with Special Needs:

- Increasing population - moderate to severe needs
- Decreasing placement options
- District has created three (3) new classrooms in the past two (2) years
- District is planning two additional special needs classrooms for this budget
- Alternative programming, behavioral, academic - district implementing programs in-house, lack of options for out of district placement

Teacher and Support Staff Shortage:

- Shortage of teachers in special education, high school Math & Science
- Shortage of service providers, speech, physical therapy...
- Shortage of support staff, teacher aides

Health Care Benefits, Retirement Systems increasing costs

Increasing Mandates - Cybersecurity, Workplace Violence, Age 22...

Budget Sections Covered In This Presentation

- *Athletics*
- *Transportation*
- *Budget Calendar Updates*

Budget Items covered previously

- *General Support*
- *Debt Service*
- *Preliminary State Aid projections*
- *Budget Calendar Updates*

Interscholastic Athletics

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 2855.150-00-0000	INSTR SALARIES - ATHLETICS	112,692.00	43,405.00	69,287.00	34,175.68	30,891.70	60,498.00	63,851.50
A 2855.153-00-0000	INSTL SALARIES - ATHLETICS - COACHES	269,412.75	260,000.00	9,412.75	81,104.12		208,268.00	203,121.41
A 2855.155-00-0000	INSTL SALARIES - ATHLETICS - SUPV	40,000.00	40,000.00	0.00	19,735.26		16,611.00	30,880.92
A 2855.160-00-0000	NON-INSTR SALARIES - ATHLETICS	15,000.00	15,000.00	0.00	7,800.00	10,302.00	9,258.00	23,932.80
A 2855.200-00-0000	EQUIPMENT - ATHLETICS	40,000.00		40,000.00				
A 2855.400-00-0000	CONTRACTUAL EXPENSE - ATHLETICS	40,000.00	40,000.00	0.00	17,764.63	1,640.00	34,860.00	27,294.26
A 2855.400-00-0300	CONTRACTUAL EXPENSE - SCHOOL SAFETY	1,250.00	1,250.00	0.00	926.25		3,675.00	1,251.25
A 2855.400-00-0400	CONTRACTUAL - TRAINING	5,000.00	5,000.00	0.00	375.00			
A 2855.400-00-2000	FIELD TRIPS - ATHLETICS	85,000.00	69,000.00	16,000.00	37,219.85	31,780.15	55,000.00	61,674.99
A 2855.441-00-0000	OFFICIALS	50,000.00	54,000.00	(4,000.00)	22,000.00	32,000.00	54,000.00	46,000.00
A 2855.450-00-0000	INTERSCHOLASTIC SUPPLIES	40,000.00	55,000.00	(15,000.00)	24,284.18	5,097.81	42,000.00	55,547.60
A 2855.452-00-0000	ATHLETIC UNIFORMS	20,000.00	20,000.00	0.00	16,504.84	3,357.80	22,000.00	39,608.76
A 2855.490-00-0000	BOCES SERVICES - INTERSCHOLASTIC ATHLETICS	11,730.00	82,595.00	(70,865.00)	49,595.20	32,999.80	73,955.00	74,520.00
2855	**INTERSCHOL ATHLETICS -REG SCHL**	**730,084.75**	**685,250.00**	**44,834.75**	**311,485.01**	**148,069.26**	**580,125.00**	**627,683.49**

Changes in Athletics for 2025-2026

- *Hire full-time Athletic Trainer/Aquatic Director versus using a part-time shared trainer through BOCES*
- *Establish an equipment budget to go to bid to replace pole vault and long jump pads on the track*
- *Transportation increases for athletic transportation*

Transportation

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 5510.160-00-0000	NON-INSTRUCTIONAL SALARIES	37,606.84	49,292.68	(11,685.84)	22,424.48	14,015.23	48,208.00	35,130.12
A 5510.162-00-0000	NON-INSTRUCTIONAL SALARIES - OT	6,600.00	6,635.20	(35.20)			6,380.00	
5510	**DISTRICT TRANSPORT ***	**44,206.84**	**55,927.88**	**(11,721.04)**	**22,424.48**	**14,015.23**	**54,588.00**	**35,130.12**
A 5540.400-00-0115	CONTRACT TRANSPORTATION - FUEL	85,987.00	82,680.00	3,307.00	19,044.50	30,955.50	79,500.00	71,148.91
A 5540.400-00-1300	CONTRACT TRANSPORTATION	973,291.00	935,856.64	37,434.36	341,745.40	589,475.20	746,016.00	718,545.07
A 5540.400-00-1301	TRANSPORTATION MONITORS	188,073.00	180,839.36	7,233.64	80,269.34	78,553.86	173,884.00	190,746.08
A 5540.400-00-1302	OTHER CONTRACT TRANSPORTA	600,000.00	461,146.40	138,853.60	199,134.38	281,565.06	443,410.00	489,841.88
A 5540.400-00-1304	SUMMER SCHOOL	13,435.00	12,917.84	517.16			12,421.00	
A 5540.400-00-1305	CONTRACT TRANSPORTATION RFP	15,000.00		15,000.00				17,500.00
A 5540.400-00-1306	CONTRACT TRANSPORTATION - TRAINING	5,000.00	4,810.00	190.00	4,159.04		4,625.00	3,407.61
5540	**CONTRACT TRANSPORT ***	**1,880,786.00**	**1,678,250.24**	**202,535.76**	**644,352.66**	**980,549.62**	**1,459,856.00**	**1,491,189.55**

Transportation

Projected Expenses

Tim Abbey will discuss potential Transportation costs and other items with the Board of Education on 2/28/2025 following our Long Range Plan discussion with Dr. Richard Timbs

Expenses based on CPI - CPI is set in June

The budget presented tonight is tentative - the only fixed cost we know about at this time is the Main Contract for transportation with First Student and that cost is fixed at $973,291 for fiscal year 2025-2026

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

The above dates and items have been completed

Tuesday, February 11, 2025

- Board of Education Work Session – review Athletics and Transportation

Thursday, February 20, 2025

- Finance Committee Meeting – review BOCES, Revenue and Tax Levy Limit discussion

Tuesday, February 25, 2025

- Board of Education Work Session – Long Range Finance Plan – Dr. Richard Timbs. Review ics, BOCES 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