DUNKIRK CITY SCHOOL DISTRICT

Learning for all... whatever it takes!

Board of Education

February 25, 2025

2025-2026 Budget Areas Presented

- *BOCES Services*
- *Special Education Information*
- *Tax Cap update with new PILOT agreements*

BOCES - Erie 1 and Erie 2 Anticipated Spending

Total BOCES projections for 2025-2026	**= $9,460,616**
Total BOCES budget for 2024-2025	**= $9,119,907**
Increase	**= $ 340,709**

E2CCB - Projected Budget Summary
BOCES Services Total

Administrative and Capital Expenses	*= $ 335,420*
Alternative Education	*= $ 308,604*
P-Tech Program	*= $ 767,680*
Career & Technical Program	*= $ 639,075*
Special Education Programs	*= $4,762,632*
Computer Software/Hardware	*= $1,635,638*
Other Services	*= $ 1,011,567*
TOTAL ERIE 1 & E2CCB BOCES SERVICES	***= $9,460,616***

Public and Private Excess Aid

High Cost Aid on students placed in a BOCES program with additional services in first example

Private Excess Cost Aid for students in private school placements is in the second example

STUDENT	ANNUALIZED TUITION	FTE	DEDUCTION	Excess Cost	AID RATIO	Aidable Cost	District Cost
6:1:1 Student	118,175	1.00	$ 49,218	$ 68,957	0.837	57,717.01	60,457.99
6:1:3 Student	207,150	1.00	$ 49,218	$ 157,932	0.837	132,189.08	74,960.92
8:1:1 Student	57,055	1.00	$ 49,218	$ 7,837	0.837	6,559.57	50,495.43

STUDENT	ANNUALIZED TUITION	FTE	DEDUCTION	Excess Cost	AID RATIO	Aidable Cost	DISTRICT COST
Randolph	60,186	1.00	$ 5,498	$ 54,688	0.952	52,062.98	8,123.02
Summit	132,000	1.00	$ 5,498	$ 126,502	0.952	120,429.90	11,570.10
OLV	45,933	1.00	$ 5,498	$ 40,435	0.952	38,494.12	7,438.88
Falk	43,000	1.00	$ 5,498	$ 37,502	0.952	35,701.90	7,298.10

Tax Cap - Submission
Due to NYS Comptroller's Office by March 1, 2025

The Tax Cap Form is required by the NYS Comptroller

This form calculates the allowable local tax levy and includes:

- Capital Exclusions
- PILOTS Receivable
- Allowable Growth Factor
- Employee Retirement System (ERS) Exclusions

The form automatically calculates the allowable local tax level once the information is submitted on the form. The completed form is in the next slide - **this has not yet been submitted but will need to be submitted by March 1, 2025.**

Tax Cap Form

Dunkirk City School District (060512000000)
Fiscal Year Ending: 06/30/2026

Summary

	Tax Levy Limit, Before Adjustments and Exclusions	
✔	Real Property Tax Levy FYE 2025	$10,786,099
✔	Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy	$0
✔	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025	---
✔	Tax Base Growth Factor	1.0081
✔	PILOTs Receivable FYE 2025	$332,228
✔	Tort Exclusion Amount Claimed in FYE 2025	$0
✔	Capital Tax Levy Exclusion FYE2025	$63,443
✔	Allowable Levy Growth Factor	1.0200
✔	PILOTs Receivable FYE 2026	$353,530
✔	Available Carryover from FYE 2025	---
	Tax Levy Limit Before Adjustments/Exclusions	**$11,011,566**
	Exclusions	
✔	Tort Exclusion	$0
✔	Capital Tax Levy Exclusion FYE2026	$64,502
✔	Teachers' Retirement System Exclusion	$0
✔	Employees' Retirement System Exclusion	$0
	Total Exclusions	**$64,502**
	Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions	**$11,076,068**
✔	Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy	---
✔	FYE 2026 Proposed Levy, Net of Reserve	$10,786,099
	Difference Between Tax Levy Limit and Proposed Levy	**$289,969**
✔	Do you plan to override the Tax Cap for FYE 2026 ?	No

Allowable Tax Levy Under the Tax Cap Calculation

- The allowable tax levy for the Dunkirk City School District for the 2025-2026 school year is **$11,075,129**

- The allowable tax levy for 2025-2026 is an increase of **$289,969 or 2.6%**, from the 2025-2026 levy which was **$10,786,099**

- The Board of Education may exceed the allowable tax levy, however approval would require at least a **60%** of district voters to approve the levy. If the allowable levy is not exceeded, at least **51%** of district voters must approve the levy.

- ***The Board does not need to make a decision now on the levy amount, the only decision necessary in order to submit this form whether or not to exceed the cap***

Updated Budget Calendar for March/April 2025

Thursday, March 6, 2025:

- Finance Committee Meeting - Draft - Instructional Budget

Tuesday, March 11, 2025:

- Board of Education Meeting - Draft - Instructional Budget

Thursday, March 20, 2025:

- Board of Education Workshop - Draft Employee Benefits and outstanding updates to previous information

Tuesday, March 25, 2025:

- Board of Education Meeting - review of final budget, any proposed cuts to staffing and programs

Tuesday, April 8, 2025:

- Board of Education Meeting - Approval of 2025-2026 Budget

QUESTIONS / DISCUSSION