DUNKIRK CITY SCHOOL DISTRICT

Learning for all... whatever it takes!

Board of Education

March 25-2025

2025-2026 Budget Areas Presented

- *Recreation*
- *Employee Benefits*
- *Budget to Budget Increase*

Recreation - Community Service

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
A 7140.160-00-0000	NON-INSTRUCTIONAL SALARIES	35,000.00	65,000.00	(30,000.00)	29,971.04
A 7140.400-00-0000	CONTRACT EXPENSE	0.00	22,271.00	(22,271.00)	
A 7140.450-00-0000	GENERAL SUPPLIES	1,363.00	1,363.00	0.00	
7140	**RECREATION ***	**36,363.00**	**88,634.00**	**(52,271.00)**	**29,971.04**
71	**COMMUNITY SERVICE ****	**36,363.00**	**88,634.00**	**(52,271.00)**	**29,971.04**

Employee Benefits

➢ A9010.800-00-0000	State Retirement - NYS ERS Retirement benefits
➢ A9020.800-00-0000	TRS Retirement for certified staff
➢ A9030.800-00-0000	Social Security benefits related to all payroll
➢ A9040.800-00-0000	Workers' Compensation benefits for all staff
➢ A9045.800-00-0000	Life Insurance benefits for all staff
➢ A9050.800-00-0000	Unemployment Insurance
➢ A9055.800-00-0000	Disability Insurance
➢ A9060.800-00-0000	Health Insurance district share for all employees
➢ A9060.800-00-0000	Health Insurance Prescription
➢ A9089.801-00-0000	403B Contribution for retirement benefits
TOTAL INCREASE	$707,557.94

DUNKIRK CITY SD

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

Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change
A 9010.800-00-0000	STATE RETIREMENT		880,000.00	836,366.00	43,634.00
9010	**STATE RETIREMENT**	*	**880,000.00**	**836,366.00**	**43,634.00**
A 9020.800-00-0000	TEACHER RETIREMENT		2,853,000.00	2,732,561.00	120,439.00
9020	**TEACHERS' RETIREMENT**	*	**2,853,000.00**	**2,732,561.00**	**120,439.00**
A 9030.800-00-0000	SOCIAL SECURITY		2,232,812.00	2,057,647.00	175,165.00
9030	**SOCIAL SECURITY**	*	**2,232,812.00**	**2,057,647.00**	**175,165.00**
A 9040.800-00-0000	WORKERS COMPENSATION		190,000.00	184,013.00	5,987.00
9040	**WORKERS' COMPENSATION**	*	**190,000.00**	**184,013.00**	**5,987.00**
A 9045.800-00-0000	LIFE INSURANCE		60,000.00	42,566.00	17,434.00
9045	**LIFE INSURANCE**	*	**60,000.00**	**42,566.00**	**17,434.00**
A 9050.800-00-0000	UNEMPLOYMENT INSURANCE		75,000.00	75,000.00	0.00
9050	**UNEMPLOYMENT INSURANCE**	*	**75,000.00**	**75,000.00**	**0.00**
A 9055.800-00-0000	DISABILITY INSURANCE		7,200.00	7,175.00	25.00
9055	**DISABILITY INSURANCE**	*	**7,200.00**	**7,175.00**	**25.00**
A 9060.800-00-0000	INSURANCE		6,596,325.00	6,251,888.56	344,436.44
A 9060.800-00-0001	HEALTH INSURANCE PRESCRIPTION		1,500.00	1,500.00	0.00
9060	**HOSPITAL, MEDICAL & DENTAL INS**	*	**6,597,825.00**	**6,253,388.56**	**344,436.44**
A 9089.801-00-0000	403B CONTRIBUTION		350,000.00	349,562.50	437.50
9089	**OTHER**	*	**350,000.00**	**349,562.50**	**437.50**
90	**UNDISTRIBUTED - EMPLOYEE BENEFITS**	**	**13,245,837.00**	**12,538,279.06**	**707,557.94**

Budget to Budget Increase

	DESCRIPTION	2024-2025	2025-2026	DOLLAR CHANGE	%
1010	Board of Education	$ 15,710	$ 15,735	$ 25	0.16%
1240	Central Administration	$ 294,915	$ 284,422	$ (10,493)	-3.56%
1310	Finance	$ 436,841	$ 587,209	$ 150,368	34.42%
1420	General Support Staff	$ 365,984	$ 410,309	$ 44,326	12.11%
1620	Central Services	$ 3,720,505	$ 3,793,059	$ 72,554	1.95%
1910	Special Items	$ 693,305	$ 741,144	$ 47,839	6.90%
2020	Instruction	$ 1,869,226	$ 1,982,343	$ 113,117	6.05%
2110	Teaching	$ 15,075,491	$ 14,717,522	$ (357,969)	-2.37%
2250	Students with Disabilities & ELL	$ 11,498,719	$ 13,024,216	$ 1,525,497	13.27%
2330	Special Schools	$ 504,790	$ 264,018	$ (240,772)	-47.70%
2610	Instructional Media	$ 1,421,629	$ 1,430,991	$ 9,362	0.66%
2805	Pupil Services	$ 3,023,588	$ 3,231,238	$ 207,650	6.87%
5510	Transportation	$ 1,734,178	$ 1,937,993	$ 203,815	11.75%
7140	Community Service	$ 88,634	$ 36,363	$ (52,271)	
9010	Employee Benefits	$ 12,538,279	$ 13,245,837	$ 707,558	5.64%
9700	Debt Service	$ 5,488,207	$ 5,054,076	$ (434,132)	-7.91%
	TOTAL	$ 58,770,000	$ 60,756,474	$ 1,986,474	3.38%

Updated Budget Calendar

We have now covered the Expenditure and Revenue sections for the 2025-2026 Budget

Tuesday, April 8, 2025

Board Action Required at the Regular Meeting

- *Board Adopt the 2025-2026 Budget - Regular Board of Education meeting*
- *Adopt Property Tax Report Card*

filing date April 9, 2025 but no later than April 28, 2025

Tuesday, May 6, 2025 - Budget Hearing

Immediately following the Regular Board of Education meeting

Tuesday, May 20, 2025 - Budget Vote

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