DUNKIRK CITY SCHOOL DISTRICT

Learning for all... whatever it takes!

Board of Education

April 8, 2025

2025-2026 Budget Areas Presented

- *Updates to Revenues and Expenses and final budget adoption - total budget $60,625,000*
- *Revenue - uncertainty on State Budget*
- *Property Tax Report Card*
- *Tax Levy proposed at 0% increase*

Revenue Update 2025-2026

CODE	TITLE	2024-2025 BUDGET 2.00% Tax	2025-2026 BUDGET 0%
A0001	Appropriated FUND BALANCE	$ 2,043,540	1,926,856
	Reserves-ERS		
	Reserves-TRS		
	Reserves-Unemployment		
	Reserves-Workers Comp		
	Reserve-Tax Cert		
	Total Fund Balance/Reserves	**$ 2,043,540**	
A1001	TAX LEVY	$ 10,786,099	10,786,099
	STAR		
A1080	FEDERAL PAYMENTS IN LIEU OF TAXES	$ 20,000	20,000
A1081	OTHER PAYMENTS IN LIEU OF TAXES	$ 332,228	388,407
A1081.01	NRG PAYMENT IN LIEU OF TAXES		
	Total Tax Items	**$ 11,138,327**	**11,194,506**
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	$ -	0
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	$ -	0
A2280	HEALTH SERVICES FOR OTHER	$ 40,000	46,000
A2389	OTHER MISCELLANEOUS	$ 30,000	35,000
		$ 119,000	**130,000**

Revenue 2025-2026

CODE	TITLE	2024-2025 BUDGET 2.00% Tax	2025-2026 BUDGET 0%
A2401	INTEREST AND EARNINGS	$ 50,000	500,000
A2410	RENTAL OF REAL PROPERTY		0
A2413	BOCES RENTAL OF REAL PROPERTY - #6	$ 130,000	199,000
A2450	COMMISSIONS		0
A2650	SALE OF SCRAP	$ 500	500
A2660	SALE OF REAL PROPERTY	$ -	0
A2670	SALE OF INSTRUCTIONAL SUPPLIES	$ 500	500
A2680	INSURANCE RECOVERIES	$ 500	500
		$ 181,500	**700,500**
A2690	COMPENSATION FOR LOSS	$ 25,400	
	Total Other Revenues	**$ 325,900**	**830,500**
A2701	REFUND PRIOR YEARS - BOCES	$ 132,000	200,000
A2703	REFUND PRIOR YEARS - OTHERS	$ 28,000	3,000
A2705	GIFTS AND DONATIONS	$ 16,000	16,000
A2770	UNCLASSIFIED REVENUES	$ 3,000	3,000
	Total Miscellaneous & Local Aid	**$ 179,000**	**222,000**
A3101	BASIC FORMULA AID	$ 39,828,233	41,413,082
A3101.001	EXCESS COST AID	$ 1,648,985	1,968,905
A3103	BOCES AID	$ 3,291,705	2,658,979
A3260/2/3	TXTBK/SOFTWARE AID/LIBRARY AID	$ 212,732	208,594
	Sub-Total NYS Legislative Aid	***$ 44,981,655***	***46,249,560***

Revenue 2025-2026

CODE	TITLE	2024-2025 BUDGET 2.00% Tax	2025-2026 BUDGET 0%
A4285	QSCB INTEREST REFUND		
A4601	MEDICAID	$ 100,000	200,000
	Total Miscellaneous & Local Aid	**$ 100,000**	**200,000**
		$ 45,081,655	**46,449,560**
A5031	INTERFUND-Other	$ -	
A5050	INTERFUND-Debt Serv	$ 1,578	1,578
	Total Interfund Transfer	**$ 1,578**	**1,578**
	TOTAL REVENUES	**$ 56,726,460**	**$ 58,663,268**
	TOTAL REVENUES	**$ 56,726,460**	**58,663,268**
		$ 58,770,000	**60,625,000**

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 2025-2026 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 2025-2026 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 3/31/25 and where we project they will be as of 6/30/25 - you will notice a planned transfer of $4,000,000 to the new Capital Reserve if approved by district voters - this reserve will be a proposition on the ballot to save for future capital projects.*

Property Tax Report Card

Form Due - April 28, 2025

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

Shaded Fields Will Calculate	**Budgeted 2024-25 (A)**	**Proposed Budget 2025-26 (B)**	**Percent Change (C)**
Total Budgeted Amount, not including Separate Propositions	58,770,000	60,625,000	3.16 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	10,786,099	10,786,099	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable[2]	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	10,786,099	10,786,099	0.00 %
F. Permissible Exclusions to the School Tax Levy Limit	67,973	64,502	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	10,841,206	11,041,191	
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)	10,718,126	10,721,597	
I. Difference: (G-H):(negative value requires 60.0% voter approval)[2]	123,080	319,594	
Public School Enrollment	2,076	1,991	-4.09 %
Consumer Price Index			2.95 %

[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 2025-26, includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2024-25 (D)	**Estimated 2025-26 (E)**
Adjusted Restricted Fund Balance	11,285,300	13,019,603
Assigned Appropriated Fund Balance	2,043,540	1,961,732
Adjusted Unrestricted Fund Balance	2,328,324	2,390,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.96 %	3.94 %

DUNKIRK CITY SCHOOL DISTRICT

Property Tax Report Card - Reserves

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year (Limit 200 Characters)**
Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	0	4,000,000	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.	4,446,511	348,000	TRANSFER 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.	84,099	84,849	PAY DOWN CURRENT DEBT
Insurance	INSURANCE RES	For liability, casualty, and other types of uninsured losses.	0	100,000	CLAIMS FOR DEDUCTIBLES
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.	0	0	
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.	362,200	365,500	NO PLANS FOR USE IN 2025-2026
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	8,796,763	8,873,763	NO PLANS FOR USE IN 2025-2026
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 + (add)	TRS RESERVE		839,991	847,491	NO PLANS FOR USE IN 2025-2026

https://eservices.nysed.gov/sams/getForm.do?method=getForm&nodeId=831&fsId=830 1

4/7/25, 10:10 AM New York State Education Department State Aid Management System (SAMS)

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.

Tax Cap Updated 4-1-2025 Due to New PILOT Agreement with Wells (information verified with by Chautauqua County IDA)

	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	$388,407
✓	Available Carryover from FYE 2025	---
	Tax Levy Limit Before Adjustments/Exclusions	**$10,976,689**
	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	**$11,041,191**
✓	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	**$255,092**
✓	Do you plan to override the Tax Cap for FYE 2026 ?	No

Updated Budget Calendar

Tuesday, May 6, 2025 at 5:00 PM - Budget Hearing

Rutherford B. Hayes Large Group Instruction Room

Tuesday, May 20, 2025

Budget Vote

Capital Reserve Vote

Board Member Election

Between the hours of 12:00 PM and 9:00 PM

Auxiliary Gym, High School