DUNKIRK CITY SCHOOL DISTRICT

Learning for all... whatever it takes!

Dunkirk City School District
2025-2026 Official Public Budget Hearing
May 6, 2025 at 5:00 PM

Dunkirk City School District
2025-2026 Official Public Budget Hearing

This budget has been developed as part of our five (5) year fiscal plan:

Objectives:

- *Present as accurate a budget projection as possible*
- *Reduce use of Appropriated Fund Balance*
- *Continue to improve student programming with limited impact on local taxpayers - Efficiency & Effectiveness work*
- *Proposed Budget to Budget increase of 3.16% -- Review of the past 5 years budget increases*
- *Use of Appropriated Fund Balance = 2025-2026 $1,926,856 - 2024-2025 $2,026,513 – 2023-2024 $2,553,393*
- *Proposed Tax Levy Increase **0.00%** same levy as 2024-2025 $10,786,099*

Dunkirk City School District
2024-2025 Budget Development Process

- *Budget Workshop - January 28, 2025*
  - *General Support, Debt Service, Interfund Transfers including Capital Outlay Project and State Aid Projections*
- *Long Range Financial Plan - Dr. Richard Timbs – February 2025*
- *Budget Workshop - February 11, 2025*
  - *Athletics and Transportation*
- *Budget Workshop – February 25, 2025*
  - *BOCES Services, Special Education Information, Tax Cap update with new PILOT agreements*
- *Budget Workshop – March 11, 2025*
  - *Instructional Budget including BOCES*
- *Budget Workshop – March 25, 2025*
  - *Recreation, Employee Benefits, Budget to Budget Increase*
- *Budget Adoption - April 8, 2025*
  - *Final Budget Adopted $60,625,000, Property Tax Cap Adopted*
- *Finance Committee meetings throughout the process*
- *All presentations are available on the district website under the Business Office/Required District Financial Documents 2025-2026*

DUNKIRK CITY SCHOOL DISTRICT

Discussion Items for Budget Hearing

Budget Vote

Capital Reserve Fund Vote

Board Member Election

Tuesday, May 20, 2025 between the hours of 12:00 p.m. and 9:00 p.m.

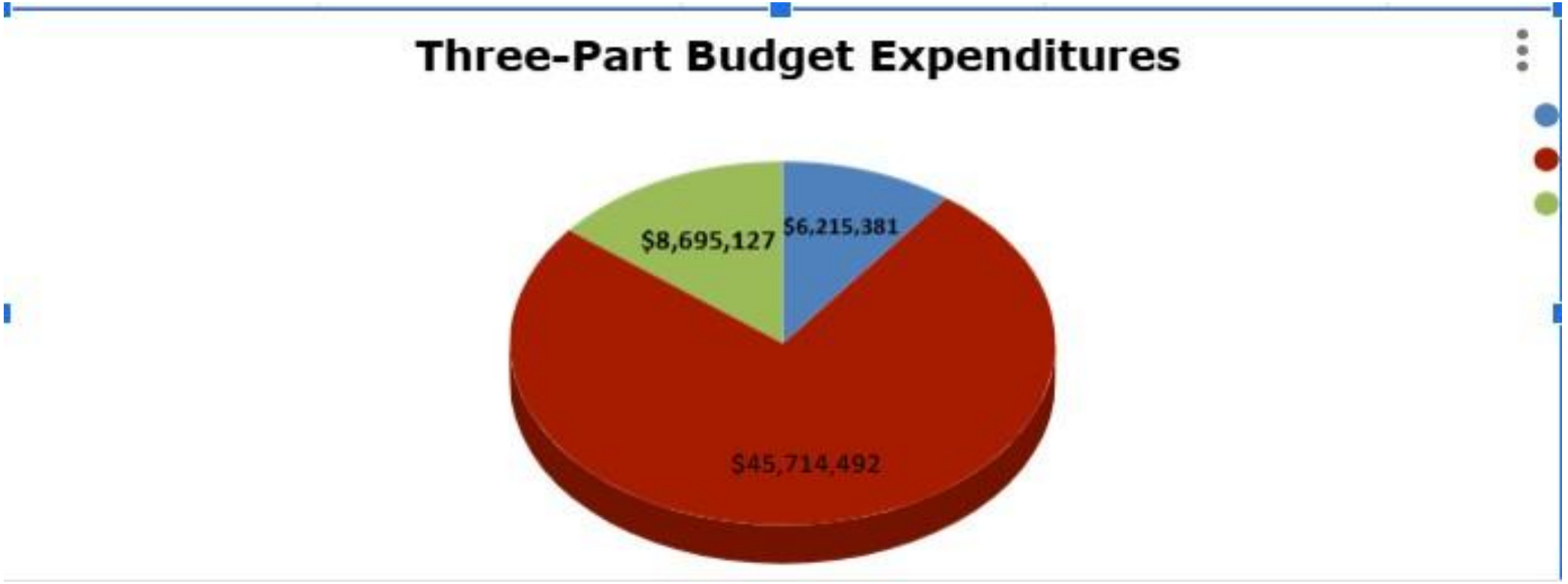
Auxiliary Gym at High School, 620 Marauder Drive

- **2025-2026 Proposed Expenditure Budget**
  - *Expenditures by category*
  - *3-Part Budget*
  - *BOCES Expenditures*
  - *Capital Outlay Project Proposal*
- **2025-2026 Proposed Revenue Budget**
  - *0% tax levy increase*
  - *Contingency Budget*

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	$ 285,422	$ (9,493)	-3.22%
1310	Finance	$ 436,841	$ 595,194	$ 158,353	36.25%
1420	General Support Staff	$ 365,984	$ 410,309	$ 44,326	12.11%
1620	Central Services	$ 3,720,505	$ 3,799,578	$ 79,074	2.13%
1910	Special Items	$ 693,305	$ 741,144	$ 47,839	6.90%
2020	Instruction	$ 1,869,226	$ 2,013,419	$ 144,193	7.71%
2110	Teaching	$ 15,075,491	$ 14,642,525	$ (432,966)	-2.87%
2250	Students with Disabilities & ELL	$ 11,498,719	$ 13,026,996	$ 1,528,277	13.29%
2330	Special Schools	$ 504,790	$ 264,018	$ (240,772)	-47.70%
2610	Instructional Media	$ 1,421,629	$ 1,432,034	$ 10,405	0.73%
2805	Pupil Services	$ 3,023,588	$ 3,161,252	$ 137,664	4.55%
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	$ 13,208,943	$ 670,664	5.35%
9700	Debt Service	$ 5,488,207	$ 5,054,077	$ (434,131)	-7.91%
	TOTAL	$ 58,770,000	$ 60,625,002	$ 1,855,002	3.16%

Three-Part Budget



BOCES Budget 2025-2026

			2024-2025	2025-2026	
7	Account Code	Description	Budget	Budget	INC/DEC
8	A 1310.490-00-0000	BOCES SERVICES - BUSINESS ADMIN	0	3,585	3,585
9	A 1345.490-00-0000	BOCES SERVICES - PURCHASING	2,240	2,320	80
10	A 1430.490-00-0000	BOCES SERVICES - PERSONNEL	39,740	40,330	590
11	A 1480.490-00-0000	BOCES SERVICES - PUBLIC INFO			0
12	A 1620.490-00-0000	BOCES SERVICES - OPERATION OF PLANT	41,932	39,270	-2,662
13	A 1680.490-00-0000	BOCES - CENTRAL DATA PROCESSING	701,455	733,966	32,511
14	A 1981.490-00-0000	BOCES SERVICES - ADMINISTRATIVE	206,462	211,856	5,394
15	A 1983.490-00-0000	CAPITAL EXP - RENT	249,713	253,288	3,575
16	A 2010.490-00-0000	BOCES - CURRICULUM DEVELOPMENT	44,753	46,181	1,428
17	A 2020.490-00-0000	BOCES - SUPV.-REGULAR SCHOOL	38,708	39,997	1,289
18	A 2060.490-00-0000	BOCES - RESEARCH, PLAN. & EVAL.	61,633	59,677	-1,956
19	A 2070.490-00-0000	BOCES - STAFF DEVELOPMENT	63,583	88,776	25,193
20	A 2110.490-00-0000	BOCES SERVICES - INSTRUCTIONAL	671,576	627,269	-44,307
21	A 2250.490-00-0000	BOCES SERVICES - SWD	4,649,126	4,762,632	113,506
22	A 2259.490-00-0000	BOCES SERVICES - ENL	111,000	114,600	3,600
23	A 2280.490-00-0000	BOCES SERVICES - OCCUPATIONAL EDUCATION	1,178,750	1,406,755	228,005
24	A 2610.490-00-0000	BOCES - LIBRARY	59,826	61,539	1,713
25	A 2630.490-00-0000	BOCES - COMPUTER ASSISTED INSTRUCTION	916,814	928,952	12,138
26	A 2855.490-00-0000	BOCES SERVICES - INTERSCHOLASTIC ATHLETICS	82,595	85,284	2,689
27			**9,119,907**	**9,506,277**	**386,371**

2025-2026 Capital Outlay Project - $100,000

- *Cost effective vehicle to address various facilities needs and upgrades*
- *Generates Building Aid revenue for the following budget cycle*
- ***2025-2026 Capital Outlay Project**: **all work at Secondary School***
  - *Create Alternative Classrooms on Ground Floor.*
  - *Work includes construction of new walls, create masonry openings, supply and install new doors, hardware, aluminum window and louver, install new VCT flooring and base. Paint and patch ceiling and walls. Includes some mechanical and electrical work.*

5 Year Budget Increase History

Budget Year	Percent Increase	Dollar Increase
2021-2022	5.29%	1.6 million
2022-2023	1.91%	$982,225
2023-2024	7.74%	4.05 million
2024-2025	4.11%	$2.3 million
2025-2026	3.16%	$2.85 million

2025-2026 Budget Revenues

- *NRG - 2022-2023 was the last year for any PILOT payment*
- *State Aid has increased minimally this year*
- *2025-2026 Tax Levy is $10,786,099*
- *This reflects a 0% increase in the levy from the prior year levy of $10,786,099*

Revenue Budget 2025-2026

Tax Levy increase is 0% and several items are combined in the Real Property Tax Items below including interest & penalties

2025-2026 Proposed Revenue Summary	2024-2025	2025-2026	CHANGE	PERCENT
	$58,770,000	$60,625,000	$1,855,000	1.91%
Real Property Tax Items	$11,138,327	$11,194,506	$56,179	2.65%
Charges for Services	$ 119,000	$ 130,000	$11,000	18.95%
Use of Money & Property	$ 181,500	$ 700,500	$11,000	78.98%
Sale of Property	$ 25,400	$ -	-$25,400	100.00%
Miscellaneous	$ 179,000	$ 222,000	$43,000	100.00%
Interfund Revenues	$ 1,578	$ 1,578	$0	33.54%
State and Federal Sources	$45,081,655	$46,449,560	$1,367,905	7.72%
Fund Balance	$ 2,043,540	$ 1,926,856	-$116,684	65.29%
Property Tax Local Effect	**$10,786,099**	**$10,786,099**	**17.79%**	
Appropriated Fund Balance	**$2,043,540**	**$2,043,540**	**3.37%**	
State and Federal Sources	**$45,081,655**	**$46,449,560**	**76.62%**	
Use of Money	**$119,000**	**$119,000**	**0.20%**	
Payment in Lieu of Taxes Program	**$332,228**	**$332,228**	**0.55%**	
Other	**$407,478**	**$894,573**	**1.48%**	
Total General Fund Revenue Budget	**$58,770,000**	**$60,625,000**		

RATES

ESTIMATED TAX RATES PER $1,000 OF ASSESSED VALUE

Levy at 0% = $10,786,099 below Tax Levy Limit
Based on $100,000 assessed value - tax rate will remain the same as 2024-2025 year

RATES ARE ESTIMATES

Dunkirk School District has no control over assessment rates determined by each municipality's assessor and equalization rates determined by NYS Office of Real Property Tax Services

2025-2026 CONTINGENCY BUDGET

- Tax Levy Limit Legislation stipulates that if no budget is approved a Contingent Budget must be implemented:
  - A Contingent budget may not include a levy higher than the prior year's levy (i.e. 0% levy increase)
  - Contingency budget levy at 2025-2026 $10,150,403
  - 2025-2026 contingent budget $59,989,304
  - Contingency budget requires $635,696 in additional cuts to the proposed budget
  - Determination of non-contingent expense rests with the Board
    - Examples of non-contingent expenditure cuts under a contingent budget:
      - Community use of buildings and grounds
      - Certain equipment and pupil supply purchases
      - Capital outlay construction projects

Next Steps in the Budget Process

Budget Vote

Capital Reserve Fund Vote

Board Member Election

Tuesday, May 20, 2025
Between the hours of 12:00 p.m. and 9:00 p.m.
Location: High School Auxiliary Gym

2025-2026 BUDGET PROPOSITIONS

Proposition 1:

☐ **Approval of the Annual Budget $60,625,000**

Proposition 2:

☐ **Approval of Capital Improvements Reserve Fund, 2025**

the ultimate amount of the Fund shall be not greater than $10,000,000 (plus interest earned thereon); that the probable term of the Fund shall be not longer than ten (10) years that the Fund shall be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District's share of the cost of any capital improvements project undertaken by a Board of Cooperative Educational Services ("BOCES") of which the District is (or may become) a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus.

☐ **Election of Board of Education Members**

2025-2026 Budget Voting Qualifications

- ***Must be a qualified voter of the District***
  - *United States Citizen*
  - *18 years of age or older*
  - *A resident of the District for at least 30 days prior to the vote date: Tuesday, May 20, 2025*

- ***Please bring proof of residency***

Questions and Comments

BUDGET QUESTIONS AND INFORMATION

District Website: ***dunkirkcsd.org***
Email: ***tjakse@g.dunkirkcsd.org***
Phone: ***716-366-9300 ext. 2013***