DUNKIRK CITY SCHOOL DISTRICT
ADMINISTRATION BUILDING
620 MARAUDER DRIVE
DUNKIRK, NEW YORK 14048

$45,728,385
PROPOSED 2018–2019 DISTRICT BUDGET PLAN

PUBLIC BUDGET HEARING DATE
TUESDAY MAY 8, 2018
ADMINISTRATIVE OFFICES- LGI
6:15 PM [FOLLOWS 5:30 PM BOE MEETING]

ANNUAL BUDGET VOTE AND SCHOOL BOARD ELECTION
TUESDAY MAY 15, 2018

Proposition 1: Approval of the Annual Budget

Proposition 2: Approval of the 2018 Capital Reserve

Proposition 3: Election of Board of Education Members

BOARD OF EDUCATION MEMBERS

Mr. David Damico, President

Mrs. Claudia Szczerbacki, Vice President

Mrs. Julie Smith - Clerk

Mrs. Loretta Slaton Torain - Assistant Clerk

Mr. Adam Reisenweber

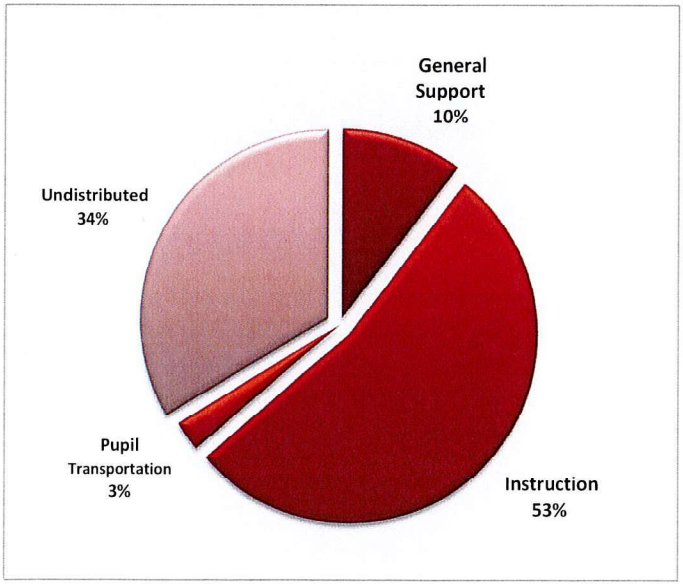
Ms. Betsy Ramos

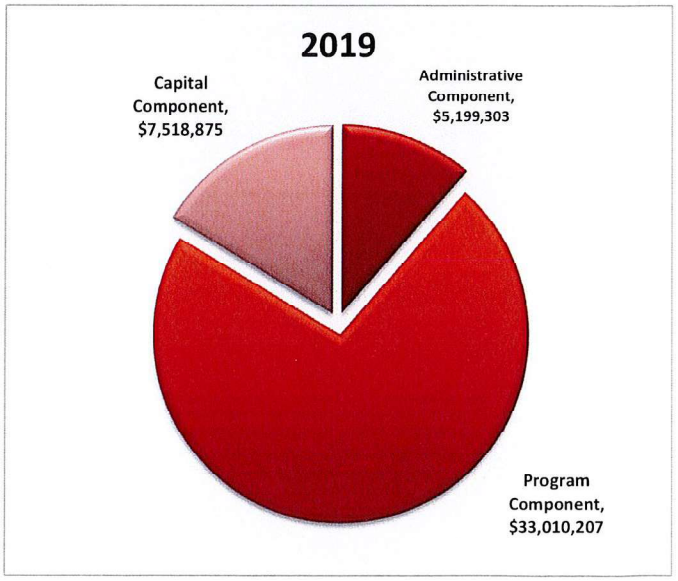
Mr. Kenneth Kozlowski

Proposed 2018-19 Expenditure Summary

	2018	2019
General Support	$4,607,148	$4,744,221
Board of Education	$12,261	$12,141
Central Administration	$234,280	$240,097
Finance	$280,924	$285,236
Staff	$213,356	$211,785
Central Services	$2,905,570	$3,050,621
Special Items	$960,757	$944,341
Instruction	$23,008,558	$24,382,850
Instruction, Administration, Improvement	$1,567,729	$1,735,175
Teaching	$12,577,852	$13,138,006
Programs for Students with Disabilities	$5,206,432	$5,543,949
Occupational Education	$586,518	$731,800
Teaching Special Schools	$180,296	$288,681
Instructional Media	$900,508	$935,938
Pupil Services	$1,989,223	$2,009,301
Pupil Transportation	$1,176,000	$1,191,416
Community Services	$52,875	$52,875
Undistributed	$14,585,413	$15,357,023
Employee Benefits	$10,579,767	$10,799,836
Debt Services	$3,830,646	$4,382,187
Interfund Transfer	$175,000	$175,000

			Change $	Change %
General Support	**$4,607,148**	**$4,744,221**	$ 137,073	2.98%
Instruction	**$23,008,558**	**$24,382,850**	$ 1,374,292	5.97%
Pupil Transportation	**$1,176,000**	**$1,191,416**	$ 15,416	1.31%
Community Services	**$52,875**	**$52,875**	$ -	0.00%
Undistributed	**$14,585,413**	**$15,357,023**	$ 771,610	5.29%
Total General Fund Budget	**$43,429,994**	**$45,728,385**	$ 2,298,391	5.29%





Dunkirk City School District Proposed School Budget 2018-19					
	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Administrative Portion	2018-19 Program Portion	2018-19 Capital Portion
Board of Education Members of the Board of Education are the elected representatives of the public who serve without pay as trustees of the school district. Included in this account are expenses incurred by the Board in the performance of their duties, for example, office supplies, necessary travel, and publications.	$4,560	$4,560	$4,560		
District Meeting This portion of the budget provides the funds for the District/ Deputy Clerk, the annual school budget and district election of members of the Board of Education, including legal advertising and other printing expenses for School District election/votes.	$7,701	$7,581	$7,581		
Central Administration The Board of Education employs the Superintendent of Schools to serve as the chief executive officer of the school district, responsible to the Board for the overall operation. Compensation for the Superintendent and clerical staff and office supplies, necessary travel, and publications are included.	$234,280	$240,097	$240,097		
Business Administration The business administration office to coordinates the financial matters of the school district such as accounting, budgeting, purchasing, and payroll. Charged to this unit are expenses of the Business Office and staff including supplies, printing, publications, and equipment repairs.	$216,097	$220,456	$220,456		
Audit and Treasurer Auditing services for the District include the annual independent audit as required by the State and Federal agencies. Included in this code are the expenses and fees of the independent auditor. The District Treasurer is annually appointed by the Board of Education and has the legal responsibility for the disbursement and receipt of all funds. Treasurer compensation is included herein.	$45,000	$45,000	$45,000		
Tax Collector and Purchasing The tax collector works contractuallyfor the district and is responsible for the collection and auditing of school taxes. This account also includes funds for the printing and mailing of tax bills as well as supplies. Expenses for purchasing include BOCES cooperative bidding services.	$19,827	$19,780	$19,780		
Legal and Personnel Legal counsel services provided to the District include negotiation and arbitration and BOCES Labor Relations Services. Personnel expenses are payroll preparation including BOCES services and Employee Assistance Program.	$202,420	$200,509	$200,509		

Dunkirk City School District Proposed School Budget 2018-19					
	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Administrative Portion	2018-19 Program Portion	2018-19 Capital Portion
Public Information and Services This code covers the district's total expenses for all costs associated with the printing and mailing of the district's newsletter.	$10,936	$11,276	$11,276		
Operations This section provides for the operation of the school buildings. Included are the costs for cleaning, heat, light and power, telephone, equipment and supplies. This area covers day-to-day operations.	$1,649,650	$1,618,340			$1,618,340
Maintenance This area provides for maintenance efforts to keep the buildings and grounds in good repair. Included are the costs of maintenance personnel, supplies and contracts for necessary repairs.	$698,612	$706,661			$706,661
Central Printing/Postage and Data Processing This code covers the district's expenses for printing and copying, all costs associated with mailings, and data processing fees for online computer services with BOCES.	$557,308	$725,620	$725,620		
Special Account Items This section provides expenses such as insurance for liability, student accidents, boiler and machinery and miscellaneous coverage. Includes BOCES Capital and administration, prorated among the school districts in the county as well as memberships in school associations.	$960,757	$944,341	$943,341		$1,000
Instructional Administration The expenses of the building administrators and their clerical staff are charged to this account. Also included are necessary administrative equipment, supplies, equipment repairs, publications and conferences related to their offices.	$1,238,439	$1,341,513	$1,341,513		
Staff Development This account is for the continued professional growth of the instructional and non-teaching personnel with workshops and curriculum development opportunities. Many changes and mandated necessitate increased growth opportunities. Included here are services through BOCES Staff Development.	$329,290	$393,662	$393,662		
Teaching Teaching comprises the major portion of the budget. This includes salaries for teachers, department chairpersons, substitutes, equipment, supplies and textbooks. The account also includes expenses related to BOCES programs such as Occupational and Alternative Education.	$13,164,370	$13,869,806		$13,869,806	

Dunkirk City School District Proposed School Budget 2018-19					
	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Administrative Portion	2018-19 Program Portion	2018-19 Capital Portion
Special Education This function provides the staff, materials and equipment in the Special Education Program serving handicapped children both in Dunkirk and at BOCES.	$5,206,432	$5,543,949		$5,543,949	
Special Schools This represents the district's summer school enrichment programs. Expenses include stipends for personnel, supplies, and instructional materials.	$180,296	$288,681		$288,681	
Library and Audio Visual This code provides funds for the operation of the libraries. Expenditures consist of salaries of the librarians and staff, and library books, films, and library and audio visual supplies.	$273,744	$281,494		$281,494	
Computer Instruction This function provides for computer assisted instruction and includes expenditures for computer software programs and services through BOCES.	$626,764	$654,444		$654,444	
Attendance This code provides funds to promote and improve students' attendance. Expenditures include salaries of the attendance teacher, clerical staff, supplies and materials.	$35,086	$29,624		$29,624	
Guidance The function of this unit is to help students select educational programs that best fit their needs and abilities, and to assist students and their parents in the selection of post-high school educational or occupational opportunities. The guidance program works with students and parents in overcoming any problems they may incur academically, socially, or emotionally. Expenditures include guidance counselor salaries, clerical staff, supplies, district testing, and conferences.	$586,172	$573,189		$573,189	
IIealth This code includes the salaries of the school nurses, school doctor, and related staff, supplies, equipment and conferences.	$449,497	$448,818		$448,818	
Psychological Services Psychological Services are rendered at all the schools of the district. Shown in this account are the expenditures incurred for psychologists in addition to professional books, subscription, testing and related office expenses.	$150,231	$143,082		$143,082	
Social Work Services This code contains the expenditures for BOCES shared service for social work services.	$378,137	$403,293		$403,293	

Dunkirk City School District Proposed School Budget 2018-19	2017-18 Adopted Budget	2018-19 Proposed Budget	2018-19 Administrative Portion	2018-19 Program Portion	2018-19 Capital Portion
Co-Curricular The function of this code is for all expenditures for approved non-athletic activities, such as class and student council advisors, senior play advisor, yearbook, and student newspaper.	$84,929	$84,929		$84,929	
Athletics The function of this code is for all expenditures for athletics. Included are expenditures for athletic director and coaches salaries, equipment, fees for officials and game supervisors and athletic association dues.	$305,171	$326,366		$326,366	
Transportation This category provides for transportation for all students. Expenditures include payments to the public carrier furnishing transportation pursuant to a written contract and transportation monitors, and diesel fuel.	$1,176,000	$1,191,416		$1,191,416	
Recreation The function of this code is for expenditures for the district's swimming pool program which includes salaries for pool personnel and pool supplies and fitness center.	$52,875	$52,875		$52,875	
Employee Benefits This code contains expenditures for New York Teachers Retirement System, NYS Employees Retirement System, Social Security, Worker's Compensation, and the district's share for health insurance.	$10,579,767	$10,799,836	$1,045,908	$9,093,241	$660,687
Debt Service Debt service includes the debts that the district maintains. Principal and interest payments are made on Phase I - II of the High School project, Middle School Renovations, Elementary renovations and energy performance contract.	$3,830,646	$4,382,187			$4,382,187
Interfund Transfer Transfer to Repair Reserve **Transfer to Capital - the District proposes this transfer to complete a Capital Outlay Project addressing the restoration School 7 entry ways and masonry work. Maximum expenditure is $100,000, with the District recovering State Building Aid in excess of 90% the following fiscal year. Summary is attached.** Special Aid Fund for the Summer Handicapped Program.	$50,000 $100,000 $25,000	$50,000 $100,000 $25,000		$25,000	$50,000 $100,000 $0
Totals	**$43,429,994**	**$45,728,385**	**$5,199,303**	**$33,010,207**	**$7,518,875**

LABELLA Associates, D.P.C.
Engineering
Architecture
Environmental
Planning

500 East Sixth Street | Jamestown, NY 14701 | p 716.483.3153| f 716.484.2281| www.labellapc.com

March 1, 2018

CAPITAL OUTLAY PROJECT
DUNKIRK CITY SCHOOL DISTRICT – SCHOOL NO. 7
DUNKIRK, NEW YORK
LaBella Project No. 2181102

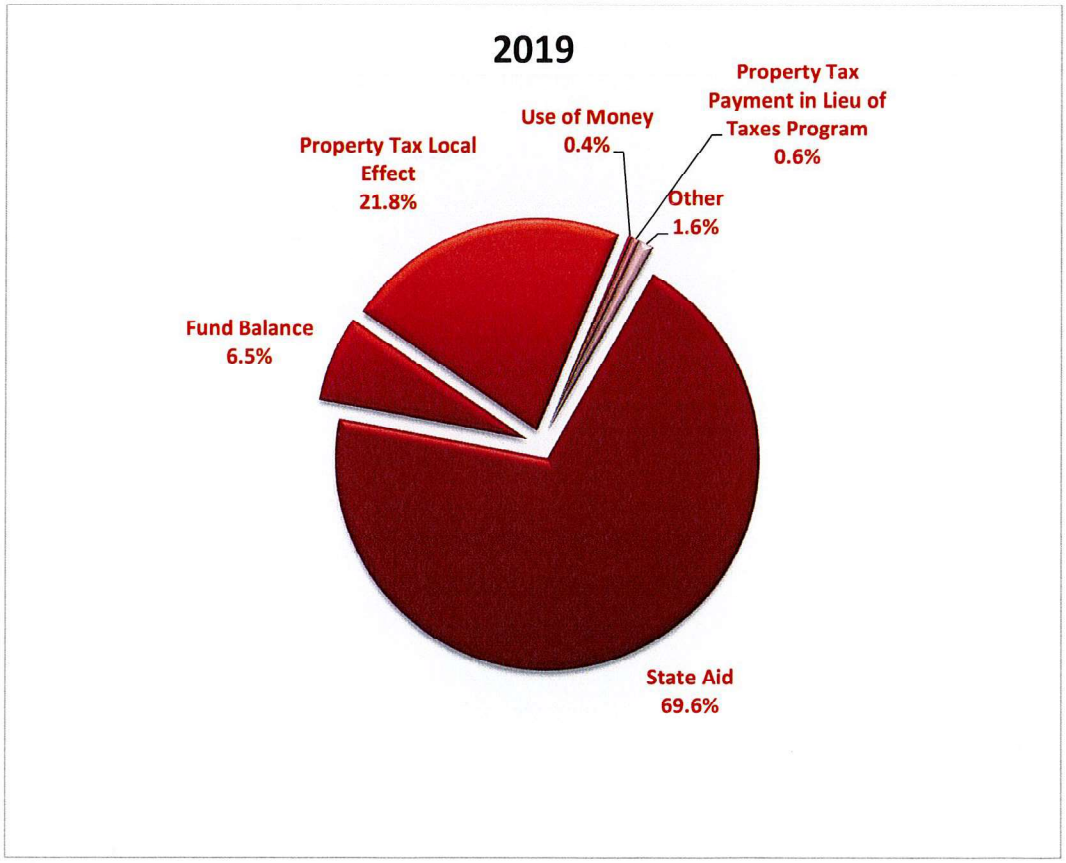
PROJECT BUDGET

A. REPLACE EXISTING EXTERIOR DOORS AND FRAMES	$ 27,600
• REPLACE TWO SINGLE LEAF AND TWO PAIRS OF HOLLOW METAL DOORS AND FRAMES WITH FRP DOORS AND ALUMINUM FRAMES	
B. MASONRY RESTORATION	$ 51,400
• BRICK REPOINTING, CONCENTRATED AT THE COURTYARD AREA	
TOTAL CONSTRUCTION INCLUDING CONTRACTOR OH/P	$ 79,000
CONSTRUCTION CONTINGENCY @ 10%	$ 8,000
SUBTOTAL CONSTRUCTION	**$ 87,000**
INCIDENTAL COSTS 15% (A/E FEES, LEGAL FEES, BIDDING, ETC.)	$ 13,000
TOTAL- PROJECT	**$ 100,000**

2018 - 2019 Proposed Revenue Summary

	2017-18	*2018-19*	*CHANGE*	*%*
	$43,429,994	$45,728,385	$2,298,391	5.29%
Real Property Tax Items	$10,120,656	$10,249,642	$128,986	1.27%
Charges for Services	$112,000	$112,000	$0	0.00%
Use of Money & Property	$3,600	$164,600	$161,000	4472.22%
Sale of Property	$650	$650	$0	0.00%
Miscellaneous	$138,900	$138,900	$0	0.00%
Interfund Revenues	$0	$0	$0	0.00%
State Sources	$30,846,987	$31,841,903	$994,916	3.23%
Federal Sources	$230,000	$230,000	$0	0.00%
Fund Balance	$1,977,201	$2,990,690	$1,013,489	51.26%

State Aid	**$30,846,987**	**$31,841,903**
Fund Balance	**$1,977,201**	**$2,990,690**
Property Tax Local Effect	**$9,771,218**	**$9,966,642**
Use of Money	**$3,600**	**$164,600**
Property Tax Payment in Lieu of Taxes Program	**$331,438**	**$265,000**
Other	**$499,550**	**$499,550**
Total General Fund Budget Revenue	**$43,429,994**	**$45,728,385**



Dunkirk City School District Proposed Revenues	2018-19	2017-18
Real Property Tax Items **This section includes the tax levy, amounts received in lieu of taxes such as payments by the Dunkirk Housing Authority and the Chautauqua County Industrial Development Agency, and interest and penalties on real property taxes.**	$10,249,642	$10,120,656
Charge for Services **Recorded here are Adult Education and Summer School Tuition, game and pool admissions, health services provided to private schools, and reimbursement for the government share of the Jr. ROTC program.**	$112,000	$112,000
Use of Money and Property **Included here are interest earnings on deposits and investments, as well as rentals received for use of school property.**	$164,600	$3,600
Sale of Property **This covers the sale of scrap, sale of instructional supplies such as projects completed by the technology students, insurance recoveries received including reimbursement under Worker's Compensation Law, and compensation for loss and damages such as lost books and damage to district property.**	$650	$650
Miscellaneous **Included here are refunds of prior year's expenses and unclassified revenues such as reimbursement for photocopies, telephone reimbursement, and postage.**	$138,900	$138,900
Interfund Revenues **Recorded here are transfers from other funds for reimbursement for indirect costs associated with State and Federal Projects, including a transfer from the Debt Service Fund.**	$0	$0
State and Federal Sources **Included are basic state aid and lottery, BOCES, textbook, library loan and computer software aids, and QSCB and Medicaid reimbursements. 2017-18 Transition Aid totaled $2,663,878. The 2019 expectation is $2,283,324. The District will apply for the 2019 award as available.**	$32,071,903	$31,076,987
Fund Balance **A portion of the unreserved fund balance, which is estimated to be available to reduce real property taxes [$1,977,201] is included here, plus appropriations from the Tax Certiorari [$522,078] and Employee Retirement [$535,566] Reserves. A summary of the District's audited reserve position is attached.**	$2,990,690	$1,977,201
TOTALS	***$45,728,385***	***$43,429,994***

District Audited Financial Statement Data

Reserves	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	Est 6/30/2018
Employee Retirement	$ 1,041,738	$ 3,441,738	$ 3,784,148	$ 4,619,942	$ 4,619,944	$ 5,803,193	$ 6,239,732	$ 6,880,332	$ 8,778,019	$ 8,242,453
Unemployment	$ 452,098	$ 1,452,098	$ 2,452,098	$ 2,952,098	$ 4,180,828	$ 4,185,520	$ 4,186,260	$ 4,187,091	$ 6,084,778	$ 6,084,778
Employee Benefits	$ 1,745,097	$ 1,745,097	$ 325,276	$ 325,276	$ 325,276	$ 325,907	$ 325,971	$ 326,037	$ 326,037	$ 326,037
Tax Certiorari	$ 2,240,670	$ 2,740,670	$ 3,740,670	$ 3,740,670	$ 3,740,670	$ 3,778,464	$ 3,779,220	$ 3,779,971	$ 3,779,971	$ 3,257,893
Repair Reserve						$ 50,002	$ 100,014	$ 150,036	$ 200,036	$ 250,036
Debt Service								$ 23,479	$ 23,479	$ 23,479
Capital	$ 75,637	$ 575,637	$ 1,075,637	$ 450,637	$ 450,637	$ 265,253	$ 265,349	$ 265,395	$ 265,395	$ 265,395
Total Restricted	$ 5,555,240	$ 9,955,240	$ 11,377,829	$ 12,088,623	$ 13,317,355	$ 14,408,349	$ 14,896,546	$ 15,612,341	$ 19,457,715	$ 18,450,071
Unassigned	$ 1,453,353	$ 1,349,480	$ 1,523,424	$ 1,608,166	$ 1,636,935	$ 1,647,110	$ 1,683,443	$ 1,624,562	$ 1,737,200	$ 1,829,135
Sub Total	**$ 7,008,593**	**$ 11,304,720**	**$ 12,901,253**	**$ 13,696,789**	**$ 14,954,290**	**$ 16,055,459**	**$ 16,579,989**	**$ 17,236,903**	**$ 21,194,915**	**$ 20,279,206**
Designated	$ 603,962	$ 610,379	$ 2,070,480	$ 2,562,926	$ 2,624,346	$ 2,920,585	$ 3,176,857	$ 3,640,894	$ 1,977,201	$ 1,977,201
Appropriated Reserves							$ -	$ -	$ -	$ 1,057,644
Encumberances	$ 303,291	$ 134,811	$ 239,403	$ 147,178	$ 67,865	$ 66,687	$ 84,938	$ 83,614	$ 57,288	$ 57,288
Total	$ 7,915,846	$ 12,049,910	$ 15,211,136	$ 16,406,893	$ 17,646,501	$ 19,042,731	$ 19,841,784	$ 20,961,411	$ 23,229,404	$ 23,371,340

RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Retirement Contribution Reserve Fund (A 827)	GML §6-r	To fund employer retirement contributions. i.e. any portion of the amount(s) payable by an eligible school district to the NY State and Local Employees' Retirement System (ERS), **but not TRS**	BOE Resolution	1. Budgetary Approp. or other funds that may be legally appropriated. 2. Revenue not restricted by Law to be paid to another fund or account. 3. Transfers from Tax Certiorari, Capital or Repair Reserves	Authorized by BOE Resolution	No Limit.	Transfers from or back to other reserve funds require a public hearing with 15 days notice published in official newspaper(s)
Workers Compensation Reserve Fund (A 814)	GML §6-j (S)	To fund Workers Compensation expenses, related medical expenses and self-insurance administrative costs.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated	Separate BOE authorization not required to spend from this reserve.	No Limit. BOE may terminate if district no longer self-insures	Districts that self-insure may establish reserve. Funds remaining at the end of each school year, in excess of requirement to pay all pending claims, may be transferred, within 60 days of the close of the school yr., to other reserve funds or applied to budgetary appropriations for new school year.
Unemployment Insurance Reserve (A 815)	GML §6-m	To pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the school district uses the benefit reimbursement method.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated or funds from other reserves authorized in the GML, or Ed. Law subject to permissive referendum.	Separate BOE authorization not required to spend from this reserve.	No Limit. BOE may terminate if district converts to tax contribution method of funding	If district converts to tax contribution funding mechanism, balance exceeding the amount necessary to pay all outstanding claims may be transferred, to any other reserve fund(s) authorized by GML or Ed. Law §3651. Excess funds remaining at end of any school year may be transferred, within 60 days of the close of that school yr., to other reserve fund(s) or applied to budgetary appropriations for the new school year.
Insurance Reserve Fund (A 863)	GML §6-n	To pay liability, casualty and other types of losses, except those incurred for which the following types of insurance may be purchased: life, accident, health, annuities, fidelity and surety, credit, title residual value and mortgage guarantee.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated or funds from other reserves authorized in the GML, subject to permissive referendum.	Separate BOE authorization not required to spend from this reserve.	No Limit.	Annual contribution(s) limited to greater of $33,000 or 5% of the budget. No limit on accumulated reserve balance. Cannot use $ for any purpose covered by another special reserve. Settled or compromised claims up to $25,000 may be paid without judicial approval. Should BOE terminate this reserve, remaining funds in excess of incurred or accrued liabilities may be transferred to any other reserve fund authorized by the GML or Ed. Law §3651.
Property Loss Reserve (A 861) Liability Reserve (A 862)	Ed. Law §1709 (8-c) (S)	To pay for property loss & liability claims incurred	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated	Separate BOE Resolution not required for most expenditures. (See restrictions.)	No Limit.	Annual contribution(s) limited to greater of $15,000 or 3% of the budget. Separate funds required for property loss and liability claims. $ deposited cannot be used for another purpose w/o voter approval except BOE may use $ not required to settle pending claims, to purchase insurance policies to cover losses previously self-insured. Balances may not be reduced below amounts required. to settle all pending claims.

(S) in legal citation column indicates requirement for separate bank account per OSC Financial Management Guide.

State Aid & Financial Planning Service – Questar III BOCES
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RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Employee Benefit Accrued Liability Reserve (A 867)	GML §6-p	To pay accrued benefits due employees upon termination of service for vacation, sick leave, personal leave etc.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated or funds from other reserves authorized in the GML, subject to permissive referendum.	Separate BOE authorization not required to spend from this reserve.	No Limit.	Upon termination by BOE, balance not required to satisfy all incurred or accrued liabilities may be transferred to any other reserve fund(s) authorized in the General Municipal Law (GML). May not be used to fund health or other post retirement benefits.
Tax Certiorari Reserve (A 864)	Ed. Law §3651(1-a) (S)	To pay judgments & claims in tax certiorari proceedings per RPTL, Article 7	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated. Monies held in reserve may not exceed amount necessary to meet anticipated judgments & claims	Separate BOE authorization not required to spend from this reserve.	No Limit	$ not expended for judgments & claims in the year deposited, must be returned to General Fund on or before 1st day of the 4th school yr. after deposit of such monies into the reserve unless claim(s) are still open and not finally determined or otherwise terminated or disposed of after the exhaustion of all appeals.
Repair Reserve (A 882)	GML §6-d (S)	For repairs to capital improvements or equipment not recurring annually or at shorter intervals.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated. Voter approval is required to fund this reserve.	Public hearing required (except in an emergency) before spending from this reserve.	No Limit	Reserve must be repaid in equal installments over next two school yrs. if expenses are made without holding a public hearing. Emergency spending requires 2/3 majority vote of BOE. Legal notice required 5 days in advance of hearing. Unneeded balance may be transferred to Capital, Tax Certiorari or Retirement Contribution Reserves.
Capital Reserve (A 878)	Ed. Law §3651 (S)	To pay the cost of any object or purpose for which bonds may be issued	Voter Approval Only	Proposition(s) put before voters must specify purpose(s), ultimate $ amount(s) to be deposited into reserve(s), probable term(s) or life/lives and source(s) of funds to be deposited into the reserve(s).	Voter approval required to spend from these reserve(s). Annual approp(s). to fund reserve(s) require voter approval.	Limited to term or life approved by voters. Voters may extend term only before end date. Reserve(s) defunct after term(s) expire, except to spend remaining funds w/ voter approval.	Purpose must be specific i.e. to purchase school buses, facility construction, equipment etc. Total exp. over life of each reserve may not exceed voter-approved maximum. Funds may be transferred to other reserves only with voter approval. Voter approval required to terminate reserve before specified expiration date. Remaining funds must first be applied to district's outstanding bonded indebtedness and secondarily to reduce the tax levy.
Mandatory Reserve for Debt Service (A 884) (V 884)	GML §6-l (S)	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements	BOE Resolution BOE must establish if	Proceeds from the sale of capital assets and improvements as defined in GML § 6-c. Includes but not limited to land, buildings, equipment and vehicles	For debt service only or to retire outstanding obligations	Terminates once outstanding obligations are repaid.	Applicable State or Federal Aid must also be deposited into the reserve fund if proceeds from sale are not sufficient to repay all outstanding obligations. Proceeds of sale in excess of indebtedness may be expended for any other lawful district purpose.
Reserve for Tax Reduction (A 891)	Ed. Law §1604(36) §1709(37)	To allow for the gradual use of proceeds from the sale of district real property	BOE Resolution	Proceeds from the sale of real property in excess of what is required to repay outstanding debt (Bonds, BANS)	$'s from reserve to be appropriated annually over ten or fewer yrs. to offset tax levy	Up to ten yrs.	Proceeds of must be placed in Mandatory Reserve for Debt Service in amount necessary to retire all outstanding obligations before BOE may establish Reserve for Tax Reduction.

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NOTE: Reserve for Inventory (A 845) may be established to limit maximum investment in inventory and to restrict that portion of fund balance, which is not available for appropriation.

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November, 2016

Dunkirk City School District 2018-19

Contingent Budget Calculation

Proposed Budget 2018-19	$	45,728,385
LESS: BOCES Capital Project	$	483,038
LESS: Equipment	$	60,000
Contingent Budget	$	45,185,347

Contingent Budget rules for 2018-19 require a flat tax levy and the elimination of "non-contingent" expenditures - [$483,038] primarily Boces Capital Project payments and certain equipment purchases [$60,000], plus adherence to a cap on administrative appropriations.

Dunkirk City School District
Statement of Compensation
2018-19

Superintendent of Schools

Annual Salary		***$156,826***
Annualized Cost of Benefits:		***$53,337***
	TRS Contribution @ 10.63% of Salary	***$16,671***
	Contribution to Health/Prescription	***$24,069***
	SocialSecurity/Unemployment/Life/WorkersComp	***$12,597***

Dunkirk City School District
Statement of Compensation
2018-19

Assistant Superintendent

Annual Salary		***$127,813***
Annualized Cost of Benefits:		***$30,835***
	TRS Contribution @ 10.63% of Salary	***$13,586***
	Contribution to Health/Prescription	***$6,871***
	SocialSecurity/Unemployment/Life/WorkersComp	***$10,378***

Total Assessed Value 750,121,777

Equalized Total Assessed Value 980,933,493

School District - 060300 Dunkirk Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10110	O/S SPEC DIST - SEWER OR WATER	RPTL 410-a	7	3,876,582	0.40
12100	NYS - GENERALLY	RPTL 404(1)	57	6,665,567	0.68
12200	NYS TEACHERS RETIREMENT SYSTEI	RPTL 404(3)	2	1,231,015	0.13
13100	CO - GENERALLY	RPTL 406(1)	33	5,330,660	0.54
13350	CITY - GENERALLY	RPTL 406(1)	219	29,423,537	3.00
13440	CITY O/S LIMITS - SEWER OR WAT	RPTL 406(3)	2	207,628	0.02
13450	CITY O/S LIMITS - AVIATION	RPTL 406(7)	1	380	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	7	63,913	0.01
13650	VG - GENERALLY	RPTL 406(1)	4	3,187,826	0.32
13800	SCHOOL DISTRICT	RPTL 408	24	25,464,249	2.60
14110	USA - SPECIFIED USES	STATE L 54	2	1,155,697	0.12
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	10	295,952,747	30.17
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	13	69,239	0.01
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	181,012	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	66	20,080,642	2.05
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	3	3,093,420	0.32
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	12	3,630,604	0.37
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	3,623	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	18	7,797,494	0.79
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	2	16,585,190	1.69
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	10	309,615	0.03
26050	AGRICULTURAL SOCIETY	RPTL 450	6	1,163,692	0.12
26100	VETERANS ORGANIZATION	RPTL 452	8	1,323,751	0.13
26300	INTERDENOMINATIONAL CENTER	RPTL 430	2	222,658	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	12	1,502,185	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	791,912	0.08
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	5	420,254	0.04
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	300,000	0.03
41300	PARAPLEGIC VETS	RPTL 458(3)	1	132,911	0.01
41400	CLERGY	RPTL 460	5	9,495	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	44,931	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	38	718,331	0.07
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	4	165,508	0.02

Total Assessed Value 750,121,777

Equalized Total Assessed Value 980,933,493

School District - 060300 Dunkirk Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41800	PERSONS AGE 65 OR OVER	RPTL 467	104	2,679,317	0.27
41805	PERSONS AGE 65 OR OVER	RPTL 467	4	211,604	0.02
41834	ENHANCED STAR	RPTL 425	1,132	63,489,350	6.47
41854	BASIC STAR 1999-2000	RPTL 425	1,866	56,562,805	5.77
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	8,406	0.00
44316	RESIDENTIAL INVESTMENT IN CERT	RPTL 485-h,i, & j	6	151,113	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	37,750	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	611,083	0.06
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	6	1,280,838	0.13
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	10	1,051,135	0.11
Total Exemptions Exclusive of System Exemptions:			**3,708**	**556,138,534**	**56.69**
Total System Exemptions:			**10**	**1,051,135**	**0.11**
Totals:			**3,718**	**557,189,669**	**56.80**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: $265,000

Dunkirk City School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2017-18 School Year	Budget Proposed for the 2018-19 School Year	Contingency Budget for the 2018-2019 School Year *
Total Budgeted Amount, Not Including Separate Propositions	$ 43,429,994	$ 45,728,385	$ 45,185,347
Increase/Decrease for the 2018-19 School Year		$ 2,298,391	$ 1,755,353
Percentage Increase/Decrease in Proposed Budget		5.29 %	4.04 %
Change in the Consumer Price Index		2.13%	
A. Proposed Levy to Support the Total Budgeted Amount	$ 9,771,218	$ 9,966,642	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A + B + C - D)	$ 9,771,218	$ 9,966,642	$ 9,771,218
F. Total Permissible Exclusions	$	$	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	$ 10,383,949	$ 10,133,382	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	$ 9,771,218	$ 9,966,642	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	$ 612,731	$ 166,739	
Administrative Component	$ 4,829,000	$ 5,199,303	$ 4,716,265
Program Component	$ 31,581,075	$ 33,010,207	$ 33,010,207
Capital Component	$ 7,019,919	$ 7,518,875	$ 7,458,875

* Contingent Budget rules for 2018-19 require a flat tax levy and the elimination of "non-contingent" expenditures - [$483,083] primarily Boces Capital Project payments and certain equipment purchases [$60,000], plus adherence to a cap on administrative appropriations.

** Proposition 2 requests approval of The 2018 Capital Reserve in a maximum amount of $1 million. The Reserve will have a 10 year life and no contribution is expected in 2019. Establishing the reserve assists in planning and preparing for future upgrades to facilities.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: **emscmgts@nysed.gov**

	Under the Budget Proposed for the 2018-19 School Year
Estimated Basic STAR Exemption Savings[1]	$564.00

The annual budget vote for the fiscal year 2018-19 by the qualified voters of the Dunkirk City School District, Chautauqua County, New York, will be held at the Dunkirk High School in said district on Tuesday, May 15, 2018 between the hours of 12:00pm and 9:00pm, prevailing time in the Auxiliary Gym, at which time the polls will be opened to vote by voting ballot or machine.

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1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/.

Please also submit an electronic version (PDF or Word) of your school district's 2018-19 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 23, 2018

Form Preparer Name:	WILLIAM THIEL
Preparer's Telephone Number:	7163669300

Shaded Fields Will Calculate	**Budgeted 2017-18 (A)**	**Proposed Budget 2018-19 (B)**	**Percent Change (C)**
Total Budgeted Amount, not including Separate Propositions	43,429,994	45,728,385	5.29 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	9,771,218	9,966,542	
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)	9,771,218	9,966,542	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, Excluding Levy for Permissable Exclusions[3]	10,383,949	10,133,382	
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)	9,771,218	9,966,542	
I. Difference: (G-H);(negative value requires 60.0% voter approval)[2]	612,731	166,840	
Public School Enrollment	2,163	2,150	-0.60 %
Consumer Price Index			2.13 %

[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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	**Estimated 2018-19 (E)**
Adjusted Restricted Fund Balance	19,457,715	18,450,071
Assigned Appropriated Fund Balance	2,034,489	2,990,690

Adjusted Unrestricted Fund Balance	1,737,200	1,829,135
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-19 School Year (Limit 200 Characters) **
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.					
Capital	2008 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	265,395	265,395	No anticipated use in 2019.
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	200,036	250,036	No anticipated use in 2019.
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	6,084,778	6,084,778	No anticipated use in 2019.
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 RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	23,479	23,479	No anticipated use in 2019.
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	3,779,971	3,257,893	522078 determined to be surplus and appropriated in 2019.
		For unexpended proceeds of			

Reserve for Insurance Recoveries		insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBLAR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	326,037	326,037	No anticipated use in 2019.
Retirement Contribution	RESERVE FOR RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	8,778,019	8,242,453	535566 to be appropriated in 2019.
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)					

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:
http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2018-19. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save | Reset | Save & Ready

FISCAL ACCOUNTABILITY SUMMARY (2016 - 17)

INFORMATION ABOUT EXPENDITURE RATIOS (2015 - 16)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES
$22,848,132
PUPILS
2,028
EXPENDITURES PER PUPIL
$11,266

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES
$7,714,953
PUPILS
212
EXPENDITURES PER PUPIL
$36,391

SIMILAR DISTRICT GROUP
HIGH NEED/RESOURCE CAPACITY URBAN OR SUBURBAN

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES
$2,440,985,374
PUPILS
213,256
EXPENDITURES PER PUPIL
$11,446

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES
$1,050,335,896
PUPILS
34,037
EXPENDITURES PER PUPIL
$30,859

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

$33,423,609,457

PUPILS

2,649,519

EXPENDITURES PER PUPIL

$12,615

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

$14,485,942,729

PUPILS

460,996

EXPENDITURES PER PUPIL

$31,423

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
$19,717	$21,264	$23,361

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2016 - 17)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

	THIS SCHOOL DISTRICT		SIMILAR DISTRICT GROUP HIGH NEED/RESOURCE CAPACITY URBAN OR SUBURBAN	NY STATE
80% OR MORE	96	47.8%	47.6%	58.4%
40% - 79%	27	13.4%	18.3%	11.9%
LESS THAN 40%	73	36.3%	24.0%	19.6%
SEPARATE SETTINGS	5	2.5%	7.2%	5.9%
OTHER SETTINGS	0	0.0%	2.9%	4.5%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
9.7%	12.9%	14.9%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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