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

# $43,429,994
# PROPOSED 2017–2018 DISTRICT BUDGET PLAN

## PUBLIC BUDGET HEARING DATE
## TUESDAY MAY 9, 2017
## ADMINISTRATIVE OFFICES- LGI
## 6:15 PM [FOLLOWS 5:30 PM BOE MEETING]

## ANNUAL BUDGET VOTE AND SCHOOL BOARD ELECTION
## TUESDAY MAY 16, 2017

## 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**

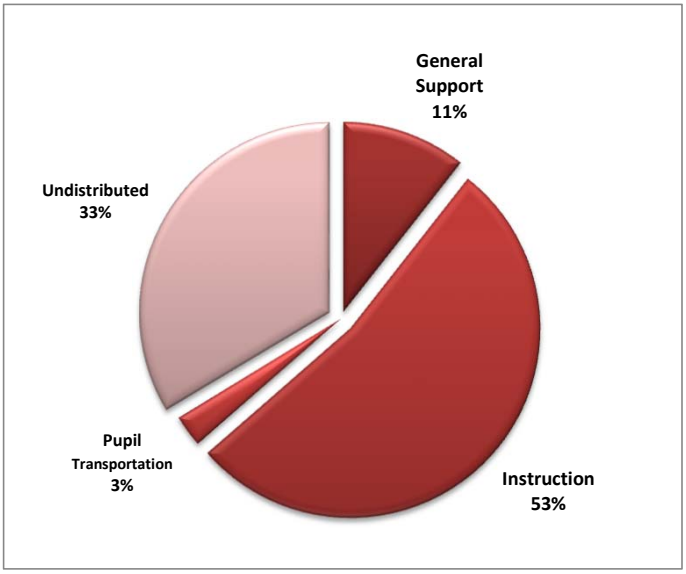
**Mr. Sixto Rosario**

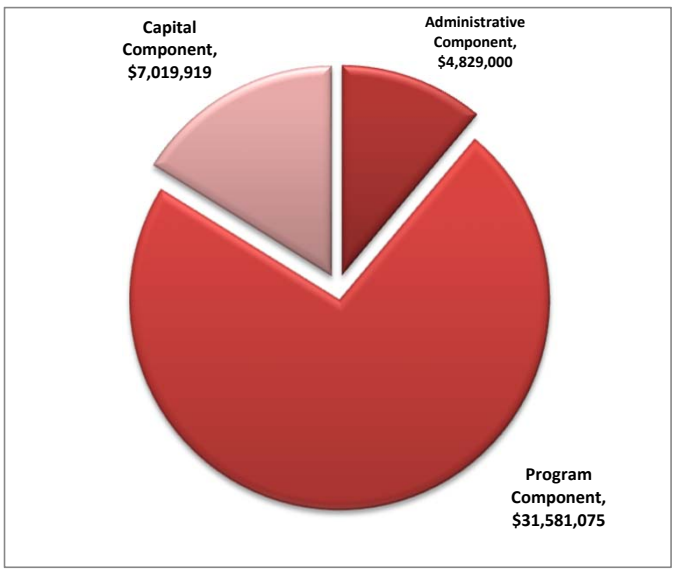
**Mr. Anthony Bautista**

# *Proposed 2017-18 Expenditure Summary*

| | 2017 | 2018 |
|---|---|---|
| ***General Support*** | $4,076,604 | $4,607,148 |
| Board of Education | $12,226 | $12,261 |
| Central Administration | $215,518 | $234,280 |
| Finance | $295,631 | $280,924 |
| Staff | $214,778 | $213,356 |
| Central Services | $2,916,844 | $2,905,570 |
| Special Items | $421,607 | $960,757 |
| ***Instruction*** | $21,755,055 | $23,008,558 |
| Instruction, Administration, Improvement | $1,460,192 | $1,567,729 |
| Teaching | $12,009,231 | $12,577,852 |
| Programs for Students with Disabilities | $4,869,574 | $5,206,432 |
| Occupational Education | $618,667 | $586,518 |
| Teaching Special Schools | $80,296 | $180,296 |
| Instructional Media | $812,449 | $900,508 |
| Pupil Services | $1,904,646 | $1,989,223 |
| ***Pupil Transportation*** | $1,163,087 | $1,176,000 |
| ***Community Services*** | $52,877 | $52,875 |
| ***Undistributed*** | $13,566,438 | $14,585,413 |
| Employee Benefits | $9,928,555 | $10,579,767 |
| Debt Services | $3,562,883 | $3,830,646 |
| Interfund Transfer | $75,000 | $175,000 |

| | | | Change $ | Change % |
|---|---|---|---|---|
| **General Support** | **$4,076,604** | **$4,607,148** | $ 530,544 | 13.01% |
| **Instruction** | **$21,755,055** | **$23,008,558** | $ 1,253,503 | 5.76% |
| **Pupil Transportation** | **$1,163,087** | **$1,176,000** | $ 12,913 | 1.11% |
| **Community Services** | **$52,877** | **$52,875** | $ (2) | 0.00% |
| **Undistributed** | **$13,566,438** | **$14,585,413** | $ 1,018,975 | 7.51% |
| **Total General Fund Budget** | **$40,614,061** | **$43,429,994** | $ 2,815,933 | 6.93% |



| Dunkirk City School District<br>Proposed School Budget 2017-18 | | | | | |
|---|---|---|---|---|---|
| | 2016-17 Adopted Budget | 2017-18 Proposed Budget | 2017-18 Administrative Portion | 2017-18 Program Portion | 2017-18 Capital Portion |
| ***Board of Education***<br>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***<br>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. | $7,666 | $7,701 | $7,701 | | |
| ***Central Administration***<br>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. | $215,518 | $234,280 | $234,280 | | |
| ***Business Administration***<br>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. | $230,842 | $216,097 | $216,097 | | |
| ***Audit and Treasurer***<br>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***<br>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. | $19,789 | $19,827 | $19,827 | | |
| ***Legal and Personnel***<br>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. | $203,998 | $202,420 | $202,420 | | |

| Dunkirk City School District<br>Proposed School Budget 2017-18 | | | | | |
|---|---|---|---|---|---|
| | **2016-17 Adopted Budget** | **2017-18 Proposed Budget** | **2017-18 Administrative Portion** | **2017-18 Program Portion** | **2017-18 Capital Portion** |
| ***Public Information and Services***<br>This code covers the district's total expenses for all costs associated with the printing and mailing of the district's newsletter. | $10,780 | $10,936 | $10,936 | | |
| ***Operations***<br>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. | $1,561,117 | $1,649,650 | | | $1,649,650 |
| ***Maintenance***<br>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. | $685,787 | $698,612 | | | $698,612 |
| ***Central Printing/Postage and Data Processing***<br>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. | $669,940 | $557,308 | $557,308 | | |
| ***Special Account Items***<br>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. | $421,607 | $960,757 | $959,757 | | $1,000 |
| ***Instructional Administration***<br>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. | $1,227,167 | $1,238,439 | $1,238,439 | | |
| ***Staff Development***<br>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. | $233,025 | $329,290 | $329,290 | | |
| ***Teaching***<br>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. | $12,627,898 | $13,164,370 | | $13,164,370 | |

| Dunkirk City School District<br>Proposed School Budget 2017-18 | | | | | |
|---|---|---|---|---|---|
| | 2016-17 Adopted Budget | 2017-18 Proposed Budget | 2017-18 Administrative Portion | 2017-18 Program Portion | 2017-18 Capital Portion |
| ***Special Education***<br>This function provides the staff, materials and equipment in the Special Education Program serving handicapped children both in Dunkirk and at BOCES. | $4,869,574 | $5,206,432 | | $5,206,432 | |
| ***Special Schools***<br>This represents the district's summer school enrichment programs. Expenses include stipends for personnel, supplies, and instructional materials. | $80,296 | $180,296 | | $180,296 | |
| ***Library and Audio Visual***<br>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. | $253,526 | $273,744 | | $273,744 | |
| ***Computer Instruction***<br>This function provides for computer assisted instruction and includes expenditures for computer software programs and services through BOCES. | $558,923 | $626,764 | | $626,764 | |
| ***Attendance***<br>This code provides funds to promote and improve students' attendance. Expenditures include salaries of the attendance teacher, clerical staff, supplies and materials. | $28,563 | $35,086 | | $35,086 | |
| ***Guidance***<br>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. | $574,321 | $586,172 | | $586,172 | |
| ***Health***<br>This code includes the salaries of the school nurses, school doctor, and related staff, supplies, equipment and conferences. | $428,613 | $449,497 | | $449,497 | |
| ***Psychological Services***<br>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. | $130,313 | $150,231 | | $150,231 | |
| ***Social Work Services***<br>This code contains the expenditures for BOCES shared service for social work services. | $352,736 | $378,137 | | $378,137 | |

| Dunkirk City School District<br>Proposed School Budget 2017-18 | | | | | |
|---|---|---|---|---|---|
| | 2016-17 Adopted Budget | 2017-18 Proposed Budget | 2017-18 Administrative Portion | 2017-18 Program Portion | 2017-18 Capital Portion |
| ***Co-Curricular***<br>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***<br>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 | $305,171 | | $305,171 | |
| ***Transportation***<br>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. | $1,163,087 | $1,176,000 | | $1,176,000 | |
| ***Recreation***<br>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. | $52,877 | $52,875 | | $52,875 | |
| ***Employee Benefits***<br>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. | $9,928,555 | $10,579,767 | $1,003,385 | $8,886,371 | $690,011 |
| ***Debt Service***<br>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. | $3,562,883 | $3,830,646 | | | $3,830,646 |
| ***Interfund Transfer***<br>Transfer to Repair Reserve | $50,000 | $50,000 | | | $50,000 |
| **Transfer to Capital - the District proposes this transfer to complete a Capital Outlay Project addressing the restoration and reconstruction of the main Middle School entrance stairway and complimentary interior corridor work. Maximum expenditure is $100,000, with the District recovering State Building Aid in excess of 90% the following fiscal year. A summary of anticipated expenditures is attached.** | $0 | $100,000 | | | $100,000 |
| Special Aid Fund for the Summer Handicapped Program. | $25,000 | $25,000 | | $25,000 | $0 |
| **Totals** | **$40,614,061** | **$43,429,994** | **$4,829,000** | **$31,581,075** | **$7,019,919** |

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

**CAPITAL OUTLAY PROJECT**
**DUNKIRK CITY SCHOOL DISTRICT- MIDDLE SCHOOL**
**DUNKIRK, NEW YORK**

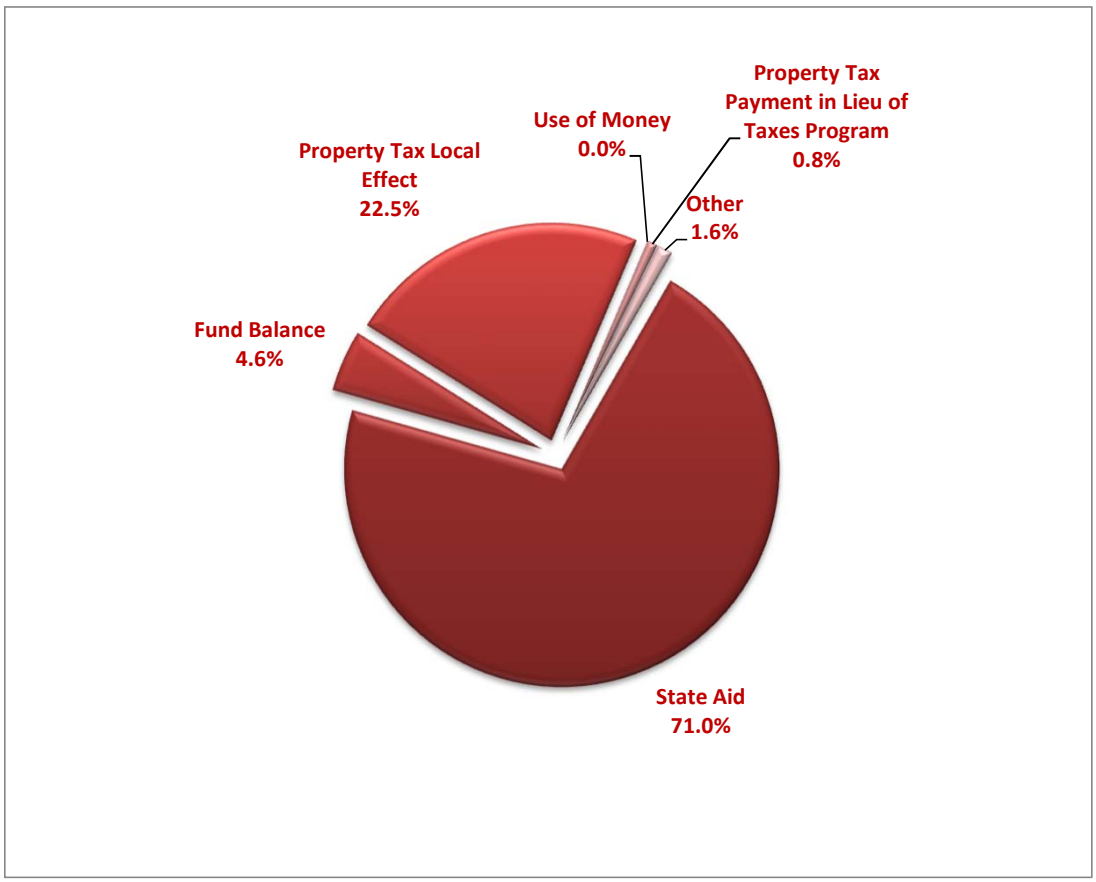
## PROJECT BUDGET

| | | |
|---|---|---|
| A. REPLACE MAIN ENTRANCE EXTERIOR STAIRS | | $ 50,300 |
| B. 1997 ADDITION- CORRIDOR RENOVATIONS ($2^{nd}$ and $3^{rd}$ Floor) | | |
| • DEMO CARPET AND REPLACE | $ 7,600 | |
| • DEMO RUBBER BASE AND REPLACE | $ 1,500 | |
| • PAINT CORRIDOR WALLS | $ 3,700 | |
| • REPLACE 2 DOORS | $ 2,800 | |
| • MISC. PATCHING & PROTECTION | $ 3,000 | |
| TOTAL- | $ 18,600 | $ 18,600 |
| SUBTOTAL | | $ 68,900 |
| CONSTRUCTION CONTINGENCY 15% | | $ 10,300 |
| **SUBTOTAL** | | **$ 79,200** |
| INCIDENTAL COSTS 20% (A/E FEES, LEGAL FEES, TESTING) | | **$ 15,800** |
| **TOTAL- PROJECT** | | **$ 95,000** |
| ALTERNATE 1- SIDEWALK FROM STAIRS TO W $5^{TH}$ STREET | | $ 3,300 |
| ALTERNATE 2- LOADING DOCK CONCRETE PAD | | $ 20,300 |

## *2017 - 2018 Proposed Revenue Summary*

| | *2016-17* | *2017-18* | *CHANGE* | *%* |
|---|---|---|---|---|
| | $40,614,061 | $43,429,994 | $2,815,933 | 6.93% |
| Real Property Tax Items | $10,310,808 | $10,120,656 | -$190,152 | -1.84% |
| Charges for Services | $112,000 | $112,000 | $0 | 0.00% |
| Use of Money & Property | $3,600 | $3,600 | $0 | 0.00% |
| 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 | $28,944,152 | $30,846,987 | $1,902,835 | 6.57% |
| Federal Sources | $241,300 | $230,000 | -$11,300 | -4.68% |
| Fund Balance | $862,651 | $1,977,201 | $1,114,550 | 129.20% |

| | | |
|---|---|---|
| **State Aid** | **$28,944,152** | **$30,846,987** |
| **Fund Balance** | **$862,651** | **$1,977,201** |
| **Property Tax Local Effect** | **$9,548,521** | **$9,771,218** |
| **Use of Money** | **$3,600** | **$3,600** |
| **Property Tax Payment in Lieu of Taxes Program** | **$744,287** | **$331,438** |
| **Other** | **$510,850** | **$499,550** |
| **Total General Fund Budget Revenue** | **$40,614,061** | **$43,429,994** |



| Dunkirk City School District<br>Proposed Revenues | 2016-17 | 2017-18 |
|---|---|---|
| ***Real Property Tax Items***<br>**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.** | $10,310,808 | $10,120,656 |
| ***Charge for Services***<br>**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***<br>**Included here are interest earnings on deposits and investments, as well as rentals received for use of school property.** | $3,600 | $3,600 |
| ***Sale of Property***<br>**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***<br>**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***<br>**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***<br>**Included are basic state aid and lottery, BOCES, textbook, library loan and computer software aids, and QSCB and Medicaid reimbursements. 2016-17 Transition Aid totaled $2,778,243. The 2018 expectation is $2,663,878. The District will apply for the 2018 award as available.** | $29,185,452 | $31,076,987 |
| ***Fund Balance***<br>**A portion of the unreserved fund balance, which is estimated to be available to reduce real property taxes [$835,825] is included here, plus appropriations from the Tax Certiorari [$600,000] and Employee Retirement [$541,376] Reserves. A summary of the District's audited reserve position is attached.** | $862,651 | $1,977,201 |
| ***TOTALS*** | ***$40,614,061*** | ***$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 |
|---|---|---|---|---|---|---|---|---|
| **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 |
| **Unemployment** | $ 452,098 | $ 1,452,098 | $ 2,452,098 | $ 2,952,098 | $ 4,180,828 | $ 4,185,520 | $ 4,186,260 | $ 4,187,091 |
| **Employee Benefits** | $ 1,745,097 | $ 1,745,097 | $ 325,276 | $ 325,276 | $ 325,276 | $ 325,907 | $ 325,971 | $ 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 |
| **Repair Reserve** | | | | | | $ 50,002 | $ 100,014 | $ 150,036 |
| **Debt Service** | | | | | | | | $ 23,479 |
| **Capital** | $ 75,637 | $ 575,637 | $ 1,075,637 | $ 450,637 | $ 450,637 | $ 265,263 | $ 265,349 | $ 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 |
| **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 |
| **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** |
| **Designated** | $ 603,962 | $ 610,379 | $ 2,070,480 | $ 2,562,926 | $ 2,624,346 | $ 2,920,585 | $ 3,176,857 | $ 3,640,894 |
| **Appropriated Reserves** | | | | | | | $ - | $ - |
| **Encumberances** | $ 303,291 | $ 134,811 | $ 239,403 | $ 147,178 | $ 67,865 | $ 66,687 | $ 84,938 | $ 83,614 |
| **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 |

# *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<br><br>(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.<br>2. Revenue not restricted by Law to be paid to another fund or account.<br>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<br><br>(A 814) | GML §6-j<br><br>(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<br><br>(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<br><br>(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<br><br>(A 861)<br><br>Liability Reserve<br><br>(A 862) | Ed. Law §1709 (8-c)<br><br>(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<br><br>(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<br><br>(A 864) | Ed. Law §3651(1-a)<br><br>(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<br><br>(A 882) | GML §6-d<br><br>(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.<br>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<br><br>(A 878) | Ed. Law §3651<br><br>(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<br><br>(A 884) (V 884) | GML §6-l<br><br>(S) | To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements | BOE Resolution<br>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<br><br>(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. |

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

***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.***

**State Aid & Financial Planning Service – Questar III BOCES**
10 Empire State Boulevard • Castleton, NY 12033 • Phone: 518.477.2635 • Fax: 518.477.4284
http://sap.questar.org • Twitter: QIIISAP

November, 2016

# Dunkirk City School District 2017-18

**Contingent Budget Calculation**

| | | |
|---|---|---|
| Proposed Budget 2017-18 | $ | 43,429,994 |
| LESS: BOCES Capital Project | $ | 645,333 |
| LESS: Equipment | $ | 60,000 |
| **Contingent Budget** | $ | 42,724,661 |

Contingent Budget rules for 2017-18 require a flat tax levy and the elimination of "non-contingent" expenditures - [$645,333] 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
# 2017-18

## Superintendent of Schools

| | | |
|---|---|---|
| Annual Salary | | $153,375 |
| Annualized Cost of Benefits: | | |
| | TRS Contribution @ 9.80% of Salary | $15,031 |
| | Contribution to Health/Prescription | $20,000 |
| | SocialSecurity/Unemployment/Life/WorkersComp | $12,333 |
| | Other | $0 |
| Total Annualized Cost of Benefits | | $47,364 |

Total Assessed Value 750,688,090

Equalized Total Assessed Value 961,191,397

**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 | 3,780,864 | 0.39 |
| 12100 | NYS - GENERALLY | RPTL 404(1) | 57 | 6,500,985 | 0.68 |
| 12200 | NYS TEACHERS RETIREMENT SYSTEI | RPTL 404(3) | 2 | 1,231,015 | 0.13 |
| 13100 | CO - GENERALLY | RPTL 406(1) | 33 | 5,163,537 | 0.54 |
| 13350 | CITY - GENERALLY | RPTL 406(1) | 219 | 28,712,775 | 2.99 |
| 13440 | CITY O/S LIMITS - SEWER OR WAT | RPTL 406(3) | 2 | 200,820 | 0.02 |
| 13450 | CITY O/S LIMITS - AVIATION | RPTL 406(7) | 1 | 370 | 0.00 |
| 13500 | TOWN - GENERALLY | RPTL 406(1) | 7 | 63,913 | 0.01 |
| 13650 | VG - GENERALLY | RPTL 406(1) | 4 | 3,187,826 | 0.33 |
| 13800 | SCHOOL DISTRICT | RPTL 408 | 24 | 24,835,503 | 2.58 |
| 14110 | USA - SPECIFIED USES | STATE L 54 | 2 | 1,127,161 | 0.12 |
| 18020 | MUNICIPAL INDUSTRIAL DEV AGENC | RPTL 412-a | 10 | 288,805,041 | 30.05 |
| 18040 | URBAN REN: OWNER-MUNICIPALITY | GEN MUNY 506 | 13 | 67,531 | 0.01 |
| 21600 | RES OF CLERGY - RELIG CORP OWN | RPTL 462 | 2 | 176,543 | 0.02 |
| 25110 | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a | 60 | 18,732,930 | 1.95 |
| 25120 | NONPROF CORP - EDUCL(CONST PRC | RPTL 420-a | 2 | 131,557 | 0.01 |
| 25130 | NONPROF CORP - CHAR (CONST PRO | RPTL 420-a | 8 | 728,396 | 0.08 |
| 25210 | NONPROF CORP - HOSPITAL | RPTL 420-a | 1 | 3,623 | 0.00 |
| 25300 | NONPROF CORP - SPECIFIED USES | RPTL 420-b | 18 | 7,366,293 | 0.77 |
| 25600 | NONPROFIT HEALTH MAINTENANCE C | RPTL 486-a | 2 | 16,175,679 | 1.68 |
| 25900 | SYSTEM CODE | STATUTORY AUTH NOT DEFINED | 10 | 248,888 | 0.03 |
| 26050 | AGRICULTURAL SOCIETY | RPTL 450 | 6 | 1,136,742 | 0.12 |
| 26100 | VETERANS ORGANIZATION | RPTL 452 | 8 | 1,291,068 | 0.13 |
| 26300 | INTERDENOMINATIONAL CENTER | RPTL 430 | 2 | 217,161 | 0.02 |
| 26400 | INC VOLUNTEER FIRE CO OR DEPT | RPTL 464(2) | 11 | 1,425,996 | 0.15 |
| 27350 | PRIVATELY OWNED CEMETERY LAND | RPTL 446 | 11 | 1,691,842 | 0.18 |
| 28540 | NOT-FOR-PROFIT HOUS CO - HOSTE | RPTL 422 | 5 | 409,876 | 0.04 |
| 41300 | PARAPLEGIC VETS | RPTL 458(3) | 1 | 129,630 | 0.01 |
| 41400 | CLERGY | RPTL 460 | 6 | 11,112 | 0.00 |
| 41700 | AGRICULTURAL BUILDING | RPTL 483 | 2 | 44,097 | 0.00 |
| 41720 | AGRICULTURAL DISTRICT | AG-MKTS L 305 | 21 | 546,773 | 0.06 |
| 41730 | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306 | 26 | 565,984 | 0.06 |
| 41800 | PERSONS AGE 65 OR OVER | RPTL 467 | 115 | 2,953,180 | 0.31 |

**Total Assessed Value** 750,688,090

**Equalized Total Assessed Value** 961,191,397

**School District - 060300 Dunkirk Csd**

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|---|---|---|---|---|
| 41805 | PERSONS AGE 65 OR OVER | RPTL 467 | 4 | 209,487 | 0.02 |
| 41834 | ENHANCED STAR | RPTL 425 | 1,141 | 62,371,664 | 6.49 |
| 41854 | BASIC STAR 1999-2000 | RPTL 425 | 1,985 | 59,674,218 | 6.21 |
| 42120 | TEMPORARY GREENHOUSES | RPTL 483-c | 1 | 8,406 | 0.00 |
| 44316 | RESIDENTIAL INVESTMENT IN CERT | RPTL 485-h,i, & j | 6 | 178,359 | 0.02 |
| 47100 | Mass Telecomm Ceiling | RPTL S499-qqqq | 1 | 27,102 | 0.00 |
| 47610 | BUSINESS INVESTMENT PROPERTY P | RPTL 485-b | 7 | 1,180,580 | 0.12 |
| 50000 | SYSTEM CODE | STATUTORY AUTH NOT DEFINED | 18 | 7,275,643 | 0.76 |
| **Total Exemptions Exclusive of System Exemptions:** | | | **3,843** | **541,314,527** | **56.32** |
| **Total System Exemptions:** | | | **18** | **7,275,643** | **0.76** |
| **Totals:** | | | **3,861** | **548,590,170** | **57.07** |

**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:** _____

**Property Tax Report Card**
**060800 - DUNKIRK CITY SD**

**2016-2017 - Page 1**
**Official - as of 04/06/2017 12:28 PM**

**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 2017-18 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.**

**Form Due - April 24, 2017**

| | |
|---|---|
| Form Preparer Name: | W THIEL |
| Preparer's Telephone Number: | 716-366-9300 |

| **Shaded Fields Will Calculate** | **Budgeted 2016-17 (A)** | **Proposed Budget 2017-18 (B)** | **Percent Change (C)** |
|---|---|---|---|
| Total Budgeted Amount, not including Separate Propositions | 40,614,061 | 43,429,994 | 6.93 % |
| A. Proposed Tax Levy to Support the Total Budgeted Amount[1] | 9,548,521 | 9,771,218 | |
| B. Tax Levy to Support Library Debt, if Applicable | | | |
| C. Tax Levy for Non-Excludable Propositions, if Applicable[2] | | | |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable | | | |
| E. Total Proposed School Year Tax Levy (A+B+C-D) | 9,548,521 | 9,771,218 | 2.33 % |
| F. Permissible Exclusions to the School Tax Levy Limit | 0 | 0 | |
| G. School Tax Levy Limit, Excluding Levy for Permissable Exclusions[3] | 12,917,789 | 10,383,949 | |
| 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) | 9,548,521 | 9,771,218 | |
| I. Difference: (G-H);(negative value requires 60.0% voter approval)[2] | 3,369,268 | 612,731 | |
| Public School Enrollment | 2,100 | 2,163 | 3.00 % |
| Consumer Price Index | | | 1.26 % |

[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 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

| | **Actual 2016-17 (D)** | **Estimated 2017-18 (E)** |
|---|---|---|
| Adjusted Restricted Fund Balance | 15,612,341 | 13,770,965 |
| Assigned Appropriated Fund Balance | 3,724,508 | 2,823,936 |
| Adjusted Unrestricted Fund Balance | 1,624,562 | 1,737,199 |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.00 % | 4.00 % |

# Dunkirk City School District Budget Notice

| Overall Budget Proposal | Budget Adopted for the 2016-17 School Year | Budget Proposed for the 2017-18 School Year | Contingency Budget for the 2017-18 School Year * |
|---|---|---|---|
| Total Budgeted Amount, Not Including Separate Propositions | $ 40,614,061 | $ 43,429,994 | $ 42,724,661 |
| Increase/Decrease for the 2017-18 School Year | | $ 2,815,933 | $ 2,110,600 |
| Percentage Increase/Decrease in Proposed Budget | | 6.93 % | 5.20 % |
| Change in the Consumer Price Index | | 1.26% | |
| A. Proposed Levy to Support the Total Budgeted Amount | 9,548,521 | 9,771,218 | |
| 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) | 9,548,521 | 9,771,218 | 9,548,521 |
| F. Total Permissible Exclusions | $ | $ | |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions | $ 12,917,789 | $ 10,383,949 | |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D) | $ 9,548,521 | $ 9,771,218 | |
| I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) ** | $ 3,369,268 | $ 612,731 | |
| Administrative Component | $ 4,163,483 | $ 4,829,000 | $ 4,123,667 |
| Program Component | $ 29,955,392 | $ 31,581,075 | $ 31,581,075 |
| Capital Component | $ 6,495,186 | $ 7,019,919 | $ 7,019,919 |

* Provide a statement of assumptions made in projecting a contingency budget for the 2017-18 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. The Contingent Budget reflects the removal of non-contingent expenditures including equipment and BOCES Capital Project contributions.

** 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 2017-18 School Year |
|---|---|
| Estimated Basic STAR Exemption Savings[1] | $553 |

The annual budget vote for the fiscal year 2017-18 by the qualified voters of the Dunkirk City School District, Chautauqua County, New York, will be held at the Dunkirk Senior High School Auxiliary Gym in said district on Tuesday, May 16, 2017 at 12:00 Noon prevailing time *until* the hour of 9:00pm, during which time the polls will be opened to vote by voting ballot or machine.

---

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

# FISCAL ACCOUNTABILITY SUMMARY (2015 - 16)

## INFORMATION ABOUT EXPENDITURE RATIOS (2014 - 15)

(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 |
|---|
| $22,290,100 |
| **PUPILS** |
| 2,036 |
| **EXPENDITURES PER PUPIL** |
| $10,948 |

### SPECIAL EDUCATION

| INSTRUCTIONAL EXPENDITURES |
|---|
| $7,890,091 |
| **PUPILS** |
| 213 |
| **EXPENDITURES PER PUPIL** |
| $37,043 |

## SIMILAR DISTRICT GROUP
## HIGH NEED/RESOURCE CAPACITY URBAN OR SUBURBAN

### GENERAL EDUCATION

| INSTRUCTIONAL EXPENDITURES |
|---|
| $2,396,445,725 |
| **PUPILS** |
| 211,305 |
| **EXPENDITURES PER PUPIL** |
| $11,341 |

### SPECIAL EDUCATION

| INSTRUCTIONAL EXPENDITURES |
|---|
| $1,036,534,896 |
| **PUPILS** |
| 33,554 |
| **EXPENDITURES PER PUPIL** |
| $30,892 |

# ALL SCHOOL DISTRICTS

## GENERAL EDUCATION

| INSTRUCTIONAL EXPENDITURES | PUPILS | EXPENDITURES PER PUPIL |
|---|---|---|
| $31,780,970,752 | 2,659,777 | $11,949 |

## SPECIAL EDUCATION

| INSTRUCTIONAL EXPENDITURES | PUPILS | EXPENDITURES PER PUPIL |
|---|---|---|
| $13,848,179,596 | 451,571 | $30,667 |

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 |
|---|---|---|
| $19,468 | $21,153 | $22,556 |

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 (2015 - 16)

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<br>HIGH NEED/RESOURCE CAPACITY URBAN OR SUBURBAN | NY STATE |
|---|---|---|---|---|
| 80% OR MORE | 86 | 43.2% | 46.5% | 58.2% |
| 40% - 79% | 41 | 20.6% | 18.9% | 11.7% |
| LESS THAN 40% | 66 | 33.2% | 24.5% | 19.9% |
| SEPARATE SETTINGS | 6 | 3.0% | 6.9% | 5.3% |
| OTHER SETTINGS | 0 | 0.0% | 3.1% | 5.1% |

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% | 12.7% | 14.7% |

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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