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

$56,450,685

PROPOSED 2023-2024 DISTRICT BUDGET PLAN

PUBLIC BUDGET HEARING DATE
TUESDAY, MAY 9, 2023 AT 6:00 PM

ANNUAL BUDGET VOTE AND SCHOOL BOARD ELECTION
TUESDAY, MAY 16, 2023
FROM 12:00 PM - 9:00 PM

Proposition 1: Approval of the Annual Budget

Proposition 2: Establishment of Capital Reserve

Proposition 3: Election of Board of Education Members

BOARD OF EDUCATION MEMBERS

Mr. Kenneth Kozlowski, President

Mrs. Claudia Szczerbacki, Vice President

Mrs. Betsy Ramos - Clerk

Mr. Lucas Catalano – Assistant Clerk

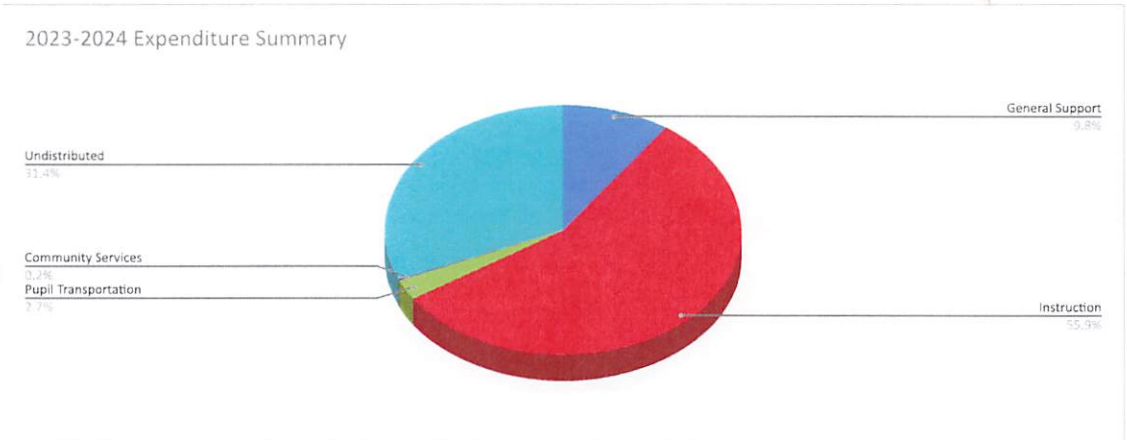
Mr. Marcus Buchanan

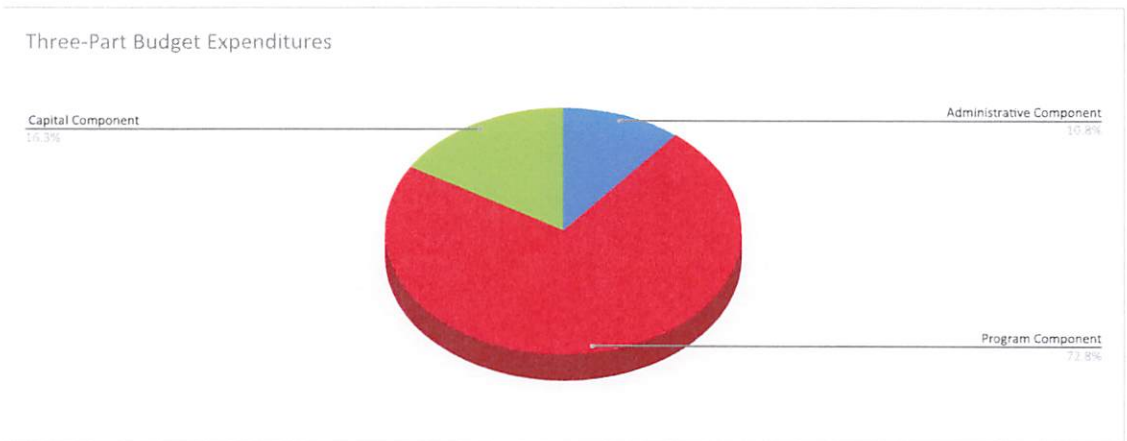
Mr. Stephen Helwig

Mrs. Loretta Slaton Torain

DUNKIRK CITY SCHOOL DISTRICT PROPOSED BUDGET 2023-2024						
	2022-2023		2023-2024	INCREASE/DECREASE		
Board of Education	$	15,710	$	15,710	$	-	0.00%
Central Administration	$	282,198	$	288,197	$	5,999	2.13%
Finance	$	461,526	$	410,145	$	(51,381)	-11.13%
Staff	$	303,449	$	460,827	$	157,378	51.86%
Central Services	$	3,403,797	$	3,714,885	$	311,088	9.14%
Special Items	$	631,182	$	655,848	$	24,666	3.91%
TOTAL GENERAL SUPPORT	**$**	**5,097,862**	**$**	**5,545,612**	**$**	**447,750**	**8.78%**
Administration	$	1,851,201	$	2,028,222	$	177,021	9.56%
Teaching	$	13,848,971	$	14,643,708	$	794,738	5.74%
Students w/Disabilites	$	8,343,628	$	8,762,677	$	419,049	5.02%
Special Schools-Summer/CTE	$	1,511,288	$	1,672,175	$	160,887	10.65%
Library	$	260,454	$	278,346	$	17,891	6.87%
Computer Instruction	$	1,294,343	$	1,350,965	$	56,622	4.37%
Pupil Services	$	2,075,401	$	2,130,418	$	55,017	2.65%
Co-Curricular & Athletics	$	615,127	$	696,095	$	80,968	13.16%
TOTAL INSTRUCTION	**$**	**29,800,415**	**$**	**31,562,606**	**$**	**1,762,192**	**5.91%**
TOTAL TRANSPORTATION	**$**	**1,427,370**	**$**	**1,514,445**	**$**	**87,075**	**6.10%**
TOTAL RECREATION	**$**	**81,936**	**$**	**85,837**	**$**	**3,901**	**4.76%**
TOTAL BENEFITS	**$**	**11,127,983**	**$**	**12,056,169**	**$**	**928,186**	**8.34%**
TOTAL DEBT SERVICE	**$**	**4,860,451**	**$**	**5,686,017**	**$**	**825,566**	**16.99%**
TOTAL BUDGET	**$**	**52,396,017**	**$**	**56,450,685**	**$**	**4,054,669**	**7.74%**

				Change $	*% Total*
General Support		*$5,097,862*	*$5,545,612*	*$ 447,750*	*9.8%*
Instruction		*$29,800,415*	*$31,562,606*	*$ 1,762,192*	*55.9%*
Pupil Transportation	*$*	*1,427,370*	*$ 1,514,445*	*$ 87,075*	*2.7%*
Community Services	*$*	*81,936*	*$ 85,837*	*$ 3,901*	*0.2%*
Undistributed	*$*	*15,988,434*	*$ 17,742,185*	*$ 1,753,751*	*31.4%*
Total General Fund Budget	*$*	*52,396,017*	*$ 56,450,685*	*$ 4,054,669*	*100.0%*





Dunkirk City School District Proposed School Budget 2023-2024					
	2022-2023 Budget	2023-2024 Proposed Budget	2023-2024 Admin Portion	2023-2024 Program Portion	2023-2024 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	0	$0
District Meeting					
This portion of the budget provides the funds for the District 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.	$11,150	$11,150	$11,150	$0	$0
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.	$282,198	$288,197	$288,197	$0	$0
Business Administration					
The Business Administration section of the budget 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.	$291,909	$233,676	$233,676	$0	$0
Audit and Treasurer					
Auditing services for the District include the annual external, internal and claims auditing services as required by State and Federal agencies. The District Treasurer is annually appointed by the Board of Education and is legally responsible for the disbursement and receipt of all funds. Treasurer compensation is included herein.	$135,402	$139,524	$139,524	$0	$0
Tax Collector and Purchasing					
The tax collector works contractually for 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.	$34,215	$36,945	$36,945	$0	$0
Legal and Personnel					
Legal counsel services provided to the District include negotiation and arbitration and BOCES Labor Relations Services. Personnel expenses for payroll preparation along with a new position for a full-time HR Director. Also included are BOCES services and Employee Assistance Program.	$208,849	$361,186	$361,186	$0	$0

Dunkirk City School District Proposed School Budget 2023-2024					
	2022-2023 Budget	2023-2024 Proposed Budget	2023-2024 Admin Portion	2023-2024 Program Portion	2023-2024 Capital Portion
Public Information Services					
This code covers the district's total expenses for all costs associated with the printing and mailing of the district's newsletter along with a Public Relations and Grant Coordinator	$94,600	$99,641	$99,641	$0	$0
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.	$1,765,959	$1,899,120	$0	$0	$1,899,120
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.	$953,834	$1,104,389	$87,447	$0	$1,016,942
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.	$684,004	$711,376	$711,376	$0	$0
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.	$631,182	$655,848	$655,848	$0	$0
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.	$1,664,209	$1,871,691	$1,871,691	$0	$0
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.	$186,992	$156,531	$91,697	$64,834	$0
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.	$16,008,173	$17,031,794	$0	$17,031,794	$0
Special Education					
This function provides the staff, materials and equipment in the Special Education Program serving handicapped children					

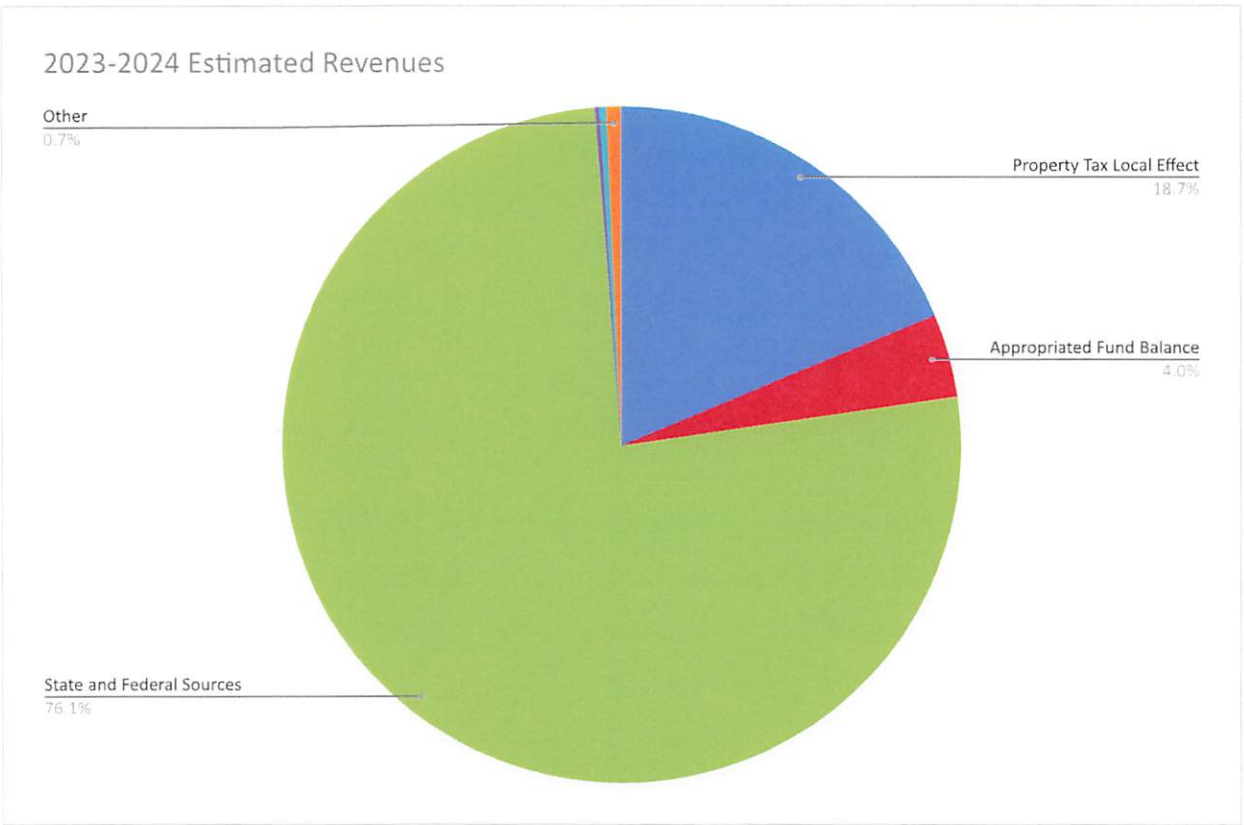
Dunkirk City School District Proposed School Budget 2023-2024					
	2022-2023 Budget	2023-2024 Proposed Budget	2023-2024 Admin Portion	2023-2024 Program Portion	2023-2024 Capital Portion
both in Dunkirk and at BOCES.	$7,281,024	$7,587,257	$0	$7,587,257	$0
Special Schools					
This represents the district's summer school enrichment programs. Expenses include stipends for personnel, supplies, and instructional materials.	$414,690	$459,509	$0	$459,509	$0
Library and Audio Visual					
This code provides funds for the operation of the libraries. Expenditures consist of salaries of the librarian and staff, and library books, media, and library and audio visual supplies.	$260,454	$278,346	$0	$278,346	$0
Computer Instruction					
This function provides for computer assisted instruction and includes expenditures for computer software programs and services through BOCES.	$1,294,343	$1,350,965	$60,498	$1,290,467	$0
Attendance					
This code provides funds to promote and improve students' attendance. Expenditures include salary for Central Registration clerical staff, contractual and supplies and materials	$58,966	$62,189	$0	$62,189	$0
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.	$615,918	$615,784	$0	$615,784	$0
Health					
This code includes the salaries of the school nurses, school doctor, and related staff, supplies, equipment and conferences.	$515,390	$529,440	$0	$529,440	$0
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.	$267,730	$281,445	$0	$281,445	$0
Social Work Services					
Shown in this account are the expenditures incurred for district social workers in addition to related materials and supplies.	$617,397	$641,560	$0	$641,560	$0
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.	$99,992	$115,970	$0	$115,970	$0
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					

Dunkirk City School District Proposed School Budget 2023-2024					
	2022-2023 Budget	2023-2024 Proposed Budget	2023-2024 Admin Portion	2023-2024 Program Portion	2023-2024 Capital Portion
athletic association dues. BOCES services are also included.	$515,135	$580,125	$60,498	$519,627	$0
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.	$1,427,370	$1,514,445	$0	$1,514,445	$0
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.	$81,936	$85,837	$0	$85,837	$0
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.	$11,127,983	$12,056,169	$1,385,755	$9,943,270	$727,144
Debt Service					
Debt service includes the debts that the district maintains. Principal and interest payments are made on renovations of the High School, Middle School, and Elementary School buildings and energy performance contracts.	$4,510,451	$5,336,017	$0	$0	$5,336,017
Interfund Transfer					
Transfer to Special Aid - for Summer Handicapped Program.	$100,000	$100,000	$0	$100,000	$0
Transfer to Capital - the District proposes this transfer to complete a Capital Outlay Project addressing renovations to school district facilities. Building Aid is payable the next fiscal year	$250,000	$250,000	$0	$0	$250,000
Totals	**$52,396,017**	**$56,450,685**	**$6,099,690**	**$41,121,774**	**$9,229,222**

2023-2024 Proposed Revenue Summary

	2022-2023	*2023-2024*	*CHANGE*
	$52,396,017	$56,450,685	$4,054,668
Real Property Tax Items	$10,755,496	$10,783,026	$27,529
Charges for Services	$135,600	$ 171,500	$35,900
Use of Money & Property	$130,000	$ 119,000	-$11,000
Sale of Property	$26,900	$ 25,400	-$1,500
Miscellaneous	$174,000	$ 174,000	$0
Interfund Revenues	$1,578	$ 1,578	$0
State and Federal Sources	$37,474,282	$42,938,715	$5,464,433
Fund Balance	$3,698,161	$ 2,237,467	-$1,460,694

Property Tax Local Effect	**$10,368,278**	**$10,574,607**	**18.73%**
Appropriated Fund Balance	**$3,698,161**	**$2,237,467**	**3.96%**
State and Federal Sources	**$37,474,282**	**$42,938,715**	**76.06%**
Use of Money	**$130,000**	**$119,000**	**0.21%**
Payment in Lieu of Taxes Program	**$387,218**	**$188,419**	**0.33%**
Other	**$338,078**	**$392,478**	**0.70%**
Total General Fund Revenue Budget	**$52,396,017**	**$56,450,685**	



Dunkirk City School District
Estimated Revenues 2023-2024

	2022-2023	2023-2024
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.	$10,755,496	$10,783,026
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.	$132,000	$119,000
Use of Money and Property		
Included here are interest earnings on deposits and investments, as well as rentals received for use of school property.	$135,100	$171,500
Sale of Property		
Revenue for 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.	$25,400	$25,400
Miscellaneous		
Included here are refunds of prior year's expenses and unclassified revenues such as reimbursement for photocopies, telephone reimbursement, and postage.	$174,000	$ 174,000
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.	$1,578	$1,578
State and Federal Sources		
Included are basic state aid and lottery, BOCES, textbook, library loan and computer software aids, and QSCB and Medicaid reimbursements.	$37,474,282	$42,938,715
Fund Balance		
A portion of the unreserved fund balance, which is estimated to be available to reduce real property taxes [$3,698,161] is included here. There is no anticipation for the use of reserves. A summary of the District's audited reserve position is attached.	$3,698,161	$2,237,467
TOTALS	**$52,396,017**	**$56,450,685**

LaBella
Powered by partnership.

March 31, 2023

Capital Outlay Project 2023-2024
School No. 3
Dunkirk City School District
Dunkirk, New York
LaBella Project No. 2230666

Estimate of Preliminary Construction Costs

A.	**New Toilet Rooms at Room 114, 118 and 119** Extract existing cubbies, upper wall and sink base cabinets. Remove portion of chalk and tack board, patch walls. Construct metal stud partitions, hollow metal frame and wood door. Install ceramic tile floor and wainscot, ACT ceiling, paint. Install new plastic laminate sink base. Construct return air chase to above ceiling at Room 118 and 119.	$ 56,000
B.	**Electrical** Remove existing data and power devices, rework light Fixtures, provide new light, switch at toilet room, power to Fan	$ 8,500
C.	**Mechanical/Plumbing** Remove existing sinks and trim (qty 3). Extend waste, water, and vent to new water closets (qty 3), lavatories (qty 3), stainless sinks with bubbler (qty 3), and all associated trim. Extend return air to newly constructed chase, install grille. Install new exhaust fan, extend to exterior wall window transom.	$ 80,000

Subtotal, construction	$ 144,500
Alternate work (see below)	$ 27,600
General Conditions o/p	$ 27,500
Design and Bid Contingency	$ 18,000
Escalation (Summer 2024)	$ 6,400
^INCIDENTAL COST ALLOWANCE	$ 26,000
TOTAL- PROJECT, SAY	**$ 250,000**

(^ Incidental allowance to include A/E fees, furniture and/or equipment, bond counsel, legal, fees, insurances and testing during construction)

Alternate 1: At Staff Toilet Room 007 remove existing floor mounted urinal, replace lavatory and water closet. Replace ceiling/light, exhaust fan and add ceramic tile floor and wainscot.....$20,000

Alternate 2: At Pre-K Toilet Room 107 replace existing water closet and lavatory.....$ 7,600

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	$ 52,396,017	$56,450,685	$55,770,919
Increase/Decrease for the 2023-24 School Year		$ 4,054,668	$ 3,374,902
Percentage Increase/Decrease in Proposed Budget		7.74 %	6.04%
Change in the Consumer Price Index		8.0%	
A. Proposed Levy to Support the Total Budgeted Amount	$10,368,278	$10,574,607	
B. Levy to Support Library Debt, if Applicable	$ 0	$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	$ 0	$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	$ 0	$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	$10,368,278	$10,574,607	$9,894,841
F. Total Permissible Exclusions	$ 42,599	$ 38,830	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	$10,484,133	$10,698,337	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	$10,368,278	$10,574,607	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	$ 115,855	$ 162,560	
Administrative Component	$ 5,530,581	$ 6,099,690	$ 5,853,494
Program Component	$38,790,087	$41,121,773	$41,049,503
Capital Component	$ 8,075,349	$ 9,229,222	$ 8,867,922

* Contingent Budget rules for 2023-2024 budget would require a flat tax levy and the elimination of "non-contingent" expenditures if the proposed budget be defeated pursuant to Section 2023 of the Education Law. Reductions would be required to adhere to a cap on administrative appropriations ($246,196), Capital Outlay Project transfers ($250,000), certain equipment ($161,300), community use of school buildings ($22,271). In a contingency budget, ordinary contingent expenses are determined by the Board of Education.

** 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
Establishment of Capital Improvement Reserve Fund	N/A
	$
	$
	$

	Under the Budget Proposed for the 2023-24 School Year
Estimated Basic STAR Exemption Savings[1]	$510

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Dunkirk City School District, Chautauqua County, New York, will be held at the High School in said district on Tuesday, May 16, 2023 between the hours of 12:00 PM and 9:00 PM, 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.

Entity Name DUNKIRK CITY SD
BEDS Code 060800
Claim Year 2022-2023 SET VALUES

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM



Welcome DEBRA A MCAVOY (School Entity User) CORE 03/29/2023 03:35 PM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Activity Log | Reports |

You Have Selected the 'Official' Data Area.
The Data State of the form set is: "Clean"

Print Legacy | Print Form | Print Blank | Print Text Only

District Name: DUNKIRK CITY SD
Contact Person: DEBRA MCAVOY

District Code: 060800
Telephone: (716) 366-9300
Tel Extension: 2092

Property Tax Report Card

******Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.*******

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 2023-24 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 24, 2023

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

Shaded Fields Will Calculate	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	52,396,017	56,450,685	7.74 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	10,368,278	10,574,607	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable[2]	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	10,368,278	10,574,607	1.99 %
F. Permissible Exclusions to the School Tax Levy Limit	42,599	38,830	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	10,355,473	10,698,337	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	10,325,679	10,535,777	
I. Difference: (G-H):(negative value requires 60.0% voter approval)[2]	29,794	162,560	
Public School Enrollment	1,953	2,045	4.71 %
Consumer Price Index			8.0 %

[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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	18,182,991	19,682,367
Assigned Appropriated Fund Balance	3,905,796	2,237,467
Adjusted Unrestricted Fund Balance	2,000,071	2,220,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.82 %	3.93 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 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 + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	5,000,315	8,972,754	2 CAPITAL RESERVES FUTURE PROJECTS
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	302,404	0	PLANNED TRANSFER TO CAP RESERVE
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	3,769,931	1,500,000	PLANS TO TRANSFER MOST TO CAP RES
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	23,678	23,685	PAY DOWN CURRENT DEBT
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT	For accrued 'employee benefits' due to employees upon termination of service.	328,860	328,875	NO PLANS FOR USE IN 2023-2024
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	7,994,703	7,994,750	NO PLANS FOR USE IN 2023-2024
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)	TRS SUB-FUND		763,100	763,125	NO PLANS FOR USE IN 2023-2024

* **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 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save | Reset | Save & Ready

Dunkirk City School District
Reserve History

District Audited Financial Statement Data									Estimated
Reserves	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Employee Retirement	$6,239,732	$6,880,332	$8,778,019	$8,795,617	$8,301,706	$8,344,368	$8,353,983	$8,757,803	$8,757,875
Unemployment	$4,186,260	$4,187,091	$6,084,778	$6,086,511	$6,084,267	$5,113,240	$5,119,132	$3,769,931	$1,500,000
Employee Benefits	$325,971	$326,037	$326,037	$326,166	$326,166	$328,410	$328,789	$328,860	$328,875
Tax Certiorari	$3,779,220	$3,779,971	$3,779,971	$3,231,480	$3,236,905	$1,250,596	$251,797	$0	$0
Repair Reserve	$100,014	$150,036	$200,036	$250,110	$300,572	$301,990	$302,338	$302,404	$0
Debt Service		$23,479	$23,479	$23,484	$23,527	$23,646	$23,673	$23,678	$23,685
Proposed Capital									$3,972,404
Capital	$265,349	$265,395	$265,395	$265,501	$265,990	$1,268,961	$0	$5,000,135	$5,000,350
Total Restricted	$14,896,546	$15,612,341	$19,457,715	$18,978,869	$18,539,133	$16,631,211	$14,379,712	$18,182,811	$19,583,189
Unassigned	$1,683,443	$1,624,562	$1,737,200	$1,829,135	$1,768,630	$1,487,180	$2,334,661	$2,000,071	$2,220,000
Sub Total	$16,579,989	$17,236,903	$21,194,915	$20,808,004	$20,307,763	$18,118,391	$16,714,373	$20,182,882	$21,803,189
Designated	$3,176,857	$3,640,894	$1,977,201	$2,455,124	$3,884,284	$6,355,221	$5,663,788	$3,698,161	$2,237,467
Appropriated Reserves	$ -	$ -	$ -	$535,566	$260,000	$260,000	$0	$0	$0
Encumbrances	$84,938	$83,614	$57,288	$21,589	$73,237	$414,339	$438,790	$362,525	$345,000
Total	$19,841,784	$20,961,411	$23,229,404	$23,820,283	$24,525,284	$25,147,951	$22,816,951	$24,243,568	$24,385,656

RESERVE FUNDS THAT MAY BE US_ 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) ERS (A 828) TRS	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). Effective April 12, 2019, a sub-fund may be established to fund TRS expenditures	BOE Resolution (Not available to school districts in a city of 125,000 or more)	1.Budgetary appropriations 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 subject to public hearing requirements	Separate BOE authorization required to spend from this reserve, unless included in the original budget	No Limit	Transfers from or back to other reserve funds require a public hearing with 15 days' notice published in official newspaper(s). This not required when transferring between ERS and TRS sub-funds. ERS sub-fund does not have a limit, but the TRS sub-fund does. TRS sub-fund is limited to annual contributions of 2% of the prior year's covered TRS salaries with a maximum, including interest earnings, of 10% of the prior year's covered TRS salaries. Sub-funds need to be separately accounted for.
Workers Compensation Reserve Fund (A 814)	GML. §6-j	To fund Workers Compensation expenses, related medical expenses and self-insurance administrative costs.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	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 year, 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 appropriations 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 required to spend from this reserve, unless included in the original budget.	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 year., to other reserve fund(s) or applied to budgetary appropriations for the new school year.
Repair Reserve (A 882)	GML. §6-d	For repairs to capital improvements or equipment not recurring annually or at shorter intervals.	BOE Resolution	Budgetary appropriations 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.
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, workers' compensation, annuities, fidelity and surety, credit, title residual value and mortgage guarantee or to make payments in lieu of unemployment insurance contributions.	BOE Resolution (Not available to school districts in a city of 125,000 or more)	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML., subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	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. Judicial approval is required to pay settled or compromised claims over $25,000. 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. Individual Insurance Reserve Funds need to be separately accounted for.

State Aid & Financial Planning Service – Questar III BOCES
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http://sap.questar.org • Twitter: QIIISAP

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
Property Loss Reserve (A 861) Liability Reserve (A 862)	Ed. Law §1709 (8-c) (school districts) 1950 (4) (cc) (BOCES)	To pay for property loss & liability claims incurred	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated	Separate BOE Resolution required to spend, unless included in the original budget. (See restrictions.)	3% of the annual budget	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.
Employee Benefits and Accrued Liabilities 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 (Not available for school districts in a city of 125,000 or more)	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML., subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	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 or Education Law §3651. May not be used to fund health or other post-retirement benefits.
Tax Certiorari Reserve (A 864)	Ed. Law §3651(1-a)	To pay judgments & claims in tax certiorari proceedings per RPTL, Article 7	BOE Resolution	Budgetary appropriations 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 required to spend from this reserve, unless included in the original budget.	No Limit	Money 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.
Mandatory Reserve for Debt Service (A 884) (V 884)	GML §6-l	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 conditions met	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	Through budgetary appropriations 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 enough 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 916)	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)	Money from reserve to be appropriated annually over ten or fewer yrs. to offset tax levy	Up to ten yrs.	Proceeds of sale of district real property 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
Capital Reserve (A 878)	Ed. Law §3651	To pay the cost of any object or purpose for which bonds may be issued	Voter approval needed except for small city school districts with a population of 125,000 or more (only BOE needed in this case). Certain districts in Adirondack Park need approval of Comm. of Education and State Comptroller to establish	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 appropriation(s) to fund reserve(s) require voter approval Eligible small city schools need BOE approvals	Limited to term or life approved by voters	Purpose must be specific i.e. to purchase school buses 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. Voters may extend term only before end date Reserve(s) defunct after term(s) expire, except to spend remaining funds w/ voter approval

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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Total Assessed Value 555,535,231

Equalized Total Assessed Value 906,979,627

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	4,861,111	0.54
12100	NYS - GENERALLY	RPTL 404(1)	57	8,358,405	0.92
12200	NYS TEACHERS RETIREMENT SYSTEI	RPTL 404(3)	2	1,464,483	0.16
13100	CO - GENERALLY	RPTL 406(1)	30	5,852,596	0.65
13350	CITY - GENERALLY	RPTL 406(1)	214	33,110,300	3.65
13440	CITY O/S LIMITS - SEWER OR WAT	RPTL 406(3)	2	207,059	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	7	76,034	0.01
13650	VG - GENERALLY	RPTL 406(1)	4	3,792,414	0.42
13800	SCHOOL DISTRICT	RPTL 408	24	31,931,359	3.52
14110	USA - SPECIFIED USES	STATE L 54	2	1,449,206	0.16
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	37	51,313,631	5.66
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	13	86,825	0.01
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	109,048	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	65	24,201,936	2.67
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	3	3,687,975	0.41
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	18	4,853,333	0.54
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	4,310	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	18	8,729,158	0.96
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	2	20,802,540	2.29
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	26	143,901	0.02
26050	AGRICULTURAL SOCIETY	RPTL 450	6	1,547,291	0.17
26100	VETERANS ORGANIZATION	RPTL 452	9	1,667,878	0.18
26300	INTERDENOMINATIONAL CENTER	RPTL 430	1	196,667	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	1,896,893	0.21
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	665,194	0.07
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	5	526,984	0.06
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	356,897	0.04
41400	CLERGY	RPTL 460	4	9,524	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	23,207	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	35	778,706	0.09
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	193,079	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	70	2,317,773	0.26
41805	PERSONS AGE 65 OR OVER	RPTL 467	3	278,585	0.03

Total Assessed Value 555,535,231

Equalized Total Assessed Value 906,979,627

School District - 060300 Dunkirk Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41834	ENHANCED STAR	RPTL 425	1,008	72,197,636	7.96
41854	BASIC STAR 1999-2000	RPTL 425	1,265	42,980,766	4.74
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	10,000	0.00
44316	RESIDENTIAL INVESTMENT IN CERT	RPTL 485-h,i, & j	3	148,744	0.02
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	418,921	0.05
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	15	8,238,403	0.91
Total Exemptions Exclusive of System Exemptions:			**2,963**	**331,250,369**	**36.52**
Total System Exemptions:			**15**	**8,238,403**	**0.91**
Totals:			**2,978**	**339,488,772**	**37.43**

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: _____

RGT
R.G. TIMBS INC.

Dunkirk City School District $7 million Capital Reserve

Rationale:

Your school district thoughtfully just reorganized its use of buildings to become more educationally effective and fiscally efficient based on the district demographics, enrollment, building use and finances.

This right-sizing initiative will serve the district well. The next step is to upgrade the facilities and the educational environment while simultaneously protecting taxpayers from and avoidable increase in taxes.

With these goals in mind, the school district is in the early planning stages for a new major capital project.

The project will include capital construction at each of the district's buildings. However, everything the district may wish to include in the capital project cannot be done in a single project, but rather as part of a thoughtful long-range plan for a series of capital projects over time.

Although the district has a high state reimbursement rate for capital construction there are limits to that amount. The State Education Department 's Office of Facilities Planning will examine the district reorganization for each building based on grade levels and other factors and determine the maximum amount of support in the form of building aid they will provide for the upcoming project.

It is anticipated that their analysis will no doubt leave a certain amount of the capital project cost that will require a district contribution and potentially absent school district funds, a tax increase due to the capital project.

A new capital reserve will be a great way to save money ahead of time as funds are available to hopefully offset and eliminate a tax increase due to the capital project.

The use of a capital reserve does several things:

First, it decreases the amount to be borrowed for the project. The use of the capital reserve is a downpayment on the project.

Second. The less that is borrowed the less interest cost the district incurs. The use of the capital reserve diminishes the need to borrow funds at a higher amount and lowers interest costs that it would exist otherwise without a capital reserve.

Third, because state aid is paid on the aid eligible amount spent in the project and not the amount borrowed, state aid on the project amount will ensure that the district will recover over time a portion of the capital reserve to plan for the next capital project as part to the district long range capital improvement plan. Consider it a state incentive for districts that plan and save money for their capital projects.

Fourth, the use of the capital reserve often covers non-aid eligible items in the project, that may be needed, such as for non-student occupied spaces, or costs that exceed the state's determined maximum building aid for each building, and therefore, can offset what would have otherwise resulted in a tax increase.

Fifth, the district is using funds from other reserves that are over-funded such as the Unemployment Reserve, or will be generally unnecessary, the Repair Reserve, to seed the new reserve. This places district funds in a new capital reserve that will be much more useful to the district for the reasons I just stated.

Last, it is what we don't know that is always a problem in school finance and the creation of this new capital reserve, including the use of seed money from two other reserves that will minimize potential obstacles the district will face as it tries to become more efficient and upgrade its facilities and educational environment, while protecting taxpayers from a tax increase that can be avoided in the future.

Dunkirk City School District
Contingent Budget
2023-2024

Contingent Budget Calculation

2023-2024 Proposed Levy		$10,574,607
2022-2023 Levy		$10,368,278
Amount to reduce Proposed Budget in Contingency		*$206,329*
Proposed Budget 2023-2024		**$56,450,685**
	LESS: Capital Outlay Project	*$250,000*
	LESS: Equipment	*$161,300*
	LESS: Community Use	*$22,271*
	LESS: Administrative Cap Cuts	*$246,196*
Contingent Budget		**$55,770,919**

Capital Outlay Project transfers [$250,000], certain equipment [$161,300], community use [$22,271] plus adherence to a cap on administrative appropriations not to exceed 12.48% of the Contingent Budget less Capital component. In a contingent budget, ordinary contingent expenses are determined by the Board of Education.

Dunkirk City School District
Administrative Salary Disclosure Information
2023-2024

Superintendent of Schools

Annual Salary		***$180,000***
Annualized Cost of Benefits:		***$61,445***
	TRS Contribution @ 9.76% of Salary	***$17,568***
	Contribution to Health/Prescription	***$25,586***
	SocialSecurity/Unemployment/Life/ Workers Comp/403b	***$18,290***

DUNKIRK CITY SCHOOL DISTRICT - NEW YORK STATE REPORT CARD [2020 - 21]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID-19 and changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

TARGET DISTRICT

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Black or African American	Targeted Support and Improvement
Hispanic or Latino	Targeted Support and Improvement
Multiracial	Good Standing: Potential Target District
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing: Potential Target District
Economically Disadvantaged	Good Standing

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Comprehensive Support and Improvement
Black or African American	Good Standing
Hispanic or Latino	Targeted Support and Improvement
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Targeted Support and Improvement
Economically Disadvantaged	Targeted Support and Improvement

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	180	133	73.9%
	5-Year	176	132	75%
	6-Year	160	117	73.1%
American Indian or Alaska Native	4-Year	0	–	–
	5-Year	5	–	–
	6-Year	2	–	–
Asian or Native Hawaiian/Other Pacific Islander	4-Year	2	–	–
	5-Year	1	–	–
	6-Year	0	–	–
Black or African American	4-Year	25	–	–
	5-Year	23	–	–
	6-Year	27	–	–
Hispanic or Latino	4-Year	88	57	64.8%
	5-Year	82	49	59.8%
	6-Year	91	63	69.2%
Multiracial	4-Year	6	–	–
	5-Year	4	–	–
	6-Year	2	–	–
White	4-Year	76	64	84.2%
	5-Year	74	67	90.5%
	6-Year	56	44	78.6%
English Language Learners	4-Year	36	18	50%
	5-Year	32	12	37.5%
	6-Year	32	14	43.8%
Students with Disabilities	4-Year	30	15	50%
	5-Year	45*	18	40%
	6-Year	39*	16	41%

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
Economically Disadvantaged	4-Year	119	87	73.1%
	5-Year	103	73	70.9%
	6-Year	93	63	67.7%

*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for ***statewide*** (New York State) and ***national*** results only. District- and school-level results are ***not*** reported for NAEP.

NEW YORK STATE NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34%	31%	26%	8%	24%	40%	29%	8%
Students with Disabilities	73%	18%	7%	1%	61%	30%	7%	2%
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21%	27%	34%	17%	8%	23%	43%	26%
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53%	31%	14%	2%	43%	40%	16%	1%
Hispanic or Latino	45%	32%	19%	4%	33%	45%	19%	2%
White	24%	32%	33%	11%	14%	39%	38%	9%
Multiracial	24%	23%	35%	18%	15%	42%	31%	12%
English Language Learners	78%	17%	4%	*	51%	40%	8%	1%
Economically Disadvantaged	49%	31%	17%	3%	33%	43%	21%	3%

NEW YORK STATE NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30%	38%	28%	4%	34%	32%	22%	11%
Students with Disabilities	58%	31%	10%	1%	72%	22%	5%	2%
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21%	33%	36%	10%	15%	25%	29%	31%
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43%	38%	17%	1%	55%	30%	12%	3%
Hispanic or Latino	41%	38%	19%	2%	49%	35%	14%	3%
White	20%	39%	35%	6%	23%	33%	29%	15%
Multiracial	*	*	*	*	*	*	*	*
English Language Learners	83%	16%	1%	*	88%	10%	2%	*
Economically Disadvantaged	40%	38%	20%	2%	47%	32%	16%	5%

*There are not sufficient data for this subgroup.

NEW YORK STATE NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	89%	89%	84%	85%
Students with Disabilities	87%	87%	92%	95%
English Language Learners	89%	90%	88%	90%

NATIONAL NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35%	31%	26%	9%	20%	40%	32%	9%
Students with Disabilities	70%	18%	9%	2%	51%	33%	14%	3%
American Indian or Alaska Native	50%	30%	17%	3%	32%	43%	22%	4%
Asian	18%	25%	35%	22%	7%	23%	41%	29%
Native Hawaiian/Other Pacific Islander	45%	31%	20%	4%	30%	40%	24%	5%
Black or African American	53%	30%	15%	3%	35%	45%	18%	2%
Hispanic or Latino	46%	31%	19%	4%	27%	45%	24%	3%
White	24%	31%	32%	12%	12%	36%	40%	12%
Multiracial	28%	32%	29%	11%	17%	40%	34%	10%
English Language Learners	65%	25%	8%	1%	41%	43%	15%	1%
Economically Disadvantaged	48%	31%	18%	3%	29%	45%	23%	3%

NATIONAL NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28%	39%	29%	4%	32%	35%	23%	10%
Students with Disabilities	64%	27%	8%	1%	68%	23%	7%	2%
American Indian or Alaska Native	40%	41%	19%	1%	48%	37%	13%	3%
Asian	13%	30%	43%	13%	12%	24%	31%	33%
Native Hawaiian/Other Pacific Islander	38%	38%	23%	2%	47%	34%	15%	4%
Black or African American	47%	39%	14%	1%	54%	33%	11%	2%
Hispanic or Latino	38%	40%	20%	1%	43%	37%	16%	3%
White	19%	39%	36%	5%	21%	36%	30%	13%
Multiracial	24%	40%	31%	5%	28%	36%	25%	11%
English Language Learners	73%	24%	3%	•	73%	22%	4%	1%
Economically Disadvantaged	40%	40%	18%	1%	46%	36%	15%	3%

*There are not sufficient data for this subgroup.

NATIONAL NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	93%	93%	91%	92%
Students with Disabilities	89%	90%	90%	92%
English Language Learners	94%	95%	92%	93%

EXPENDITURES PER PUPIL (2020-21)

For detailed information, please see Financial Transparency Report.

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
Statewide	2,531,787	$4,030,706,303	$1,592	$55,385,642,661	$21,876	$59,416,348,964	$23,468

Data are not available for this school/district.

STAFF QUALIFICATIONS (2020-21)

INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	179	28	16%	6	2	33%
STATEWIDE	211,325	38,610	18%	4,638	1,076	23%
STATEWIDE HIGH-POVERTY SCHOOLS	47,841	14,204	30%	1,088	210	19%
STATEWIDE LOW-POVERTY SCHOOLS	66,967	7,848	12%	1,188	255	21%

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	178	21	12%
STATEWIDE	200,953	17,511	9%
STATEWIDE HIGH-POVERTY SCHOOLS	43,817	7,705	18%
STATEWIDE LOW-POVERTY SCHOOLS	63,959	1,132	2%

TOTAL COHORT GRADUATION RATE (2020-21)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	145	104	72%	36	25%	68	47%	0	0%	0	0%	32	22%	0	0%	9	6%
Female	68	55	81%	23	34%	32	47%	0	0%	0	0%	11	16%	0	0%	2	3%
Male	77	49	64%	13	17%	36	47%	0	0%	0	0%	21	27%	0	0%	7	9%
General Education Students	125	93	74%	36	29%	57	46%	0	0%	0	0%	25	20%	0	0%	7	6%
Students with Disabilities	20	11	55%	0	0%	11	55%	0	0%	0	0%	7	35%	0	0%	2	10%
American Indian or Alaska Native	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Asian or Native Hawaiian/Other Pacific Islander	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Black or African American	8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Hispanic or Latino	71	46	65%	9	13%	37	52%	0	0%	0	0%	18	25%	0	0%	7	10%
White	62	50	81%	25	40%	25	40%	0	0%	0	0%	11	18%	0	0%	1	2%
Multiracial	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economically Disadvantaged	85	65	76%	12	14%	53	62%	0	0%	0	0%	13	15%	0	0%	7	8%
Not Economically Disadvantaged	60	39	65%	24	40%	15	25%	0	0%	0	0%	19	32%	0	0%	2	3%
English Language Learner	17	10	59%	0	0%	10	59%	0	0%	0	0%	3	18%	0	0%	4	24%
Non-English Language Learner	128	94	73%	36	28%	58	45%	0	0%	0	0%	29	23%	0	0%	5	4%
In Foster Care	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Not in Foster Care	144	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Homeless	7	3	43%	1	14%	2	29%	0	0%	0	0%	2	29%	0	0%	2	29%
Not Homeless	138	101	73%	35	25%	66	48%	0	0%	0	0%	30	22%	0	0%	7	5%

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Migrant	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Not Migrant	142	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parent Not in Armed Forces	145	104	72%	36	25%	68	47%	0	0%	0	0%	32	22%	0	0%	9	6%

CIVIL RIGHTS DATA COLLECTION (CRDC) (2017-18)

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the CRDC homepage.

CRDC Data (22.42 megabytes)
CRDC Glossary and Guide

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