DUNKIRK CITY SCHOOL DISTRICT

Brian Swatland
Superintendent of Schools

Superintendent's Office
620 Marauder Drive
Dunkirk, NY 14048
(716) 366-9300 ext. *2013

Kenneth Kozlowski
Board of Education President

$61,750,000 Proposed 2026-2027 district Budget Plan

Public Budget Hearing Date
tuesday, May 5, 2026 at 5:00 pm
Annual Budget Vote and School Board Election
Tuesday, May 19, 2026 from 12:00 PM - 9:00 pm

Proposition 1:
☐ **Approval of the Annual Budget**
Proposition 2:
☐ **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. Stephen Helwig

Mrs. Loretta Slaton Torain

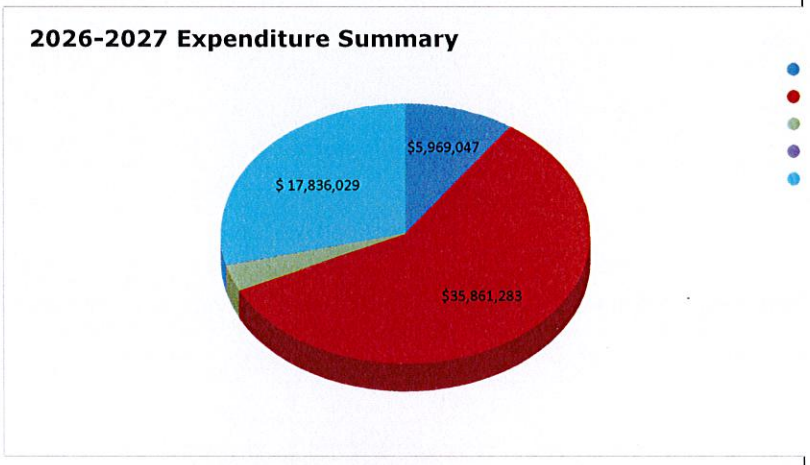
Mrs. Karen Willis

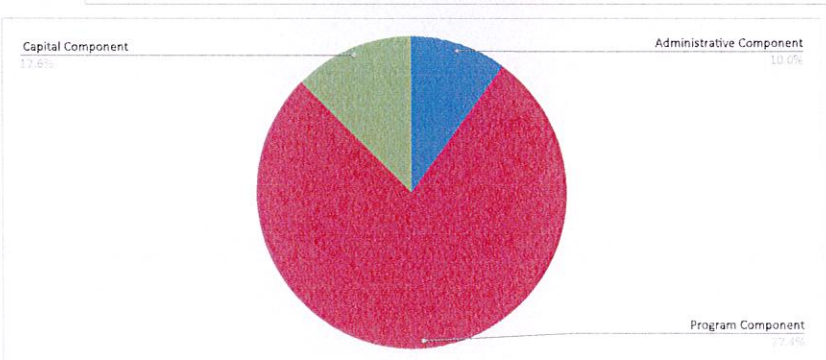
ONE DUNKIRK
DUNKIRK CITY SCHOOL DISTRICT

DUNKIRK CITY SCHOOL DISTRICT PROPOSED BUDGET 2026-2027

	2025-2026	2026-2027	INCREASE/DECREASE	
Board of Education	$ 15,735	$ 14,900	$ (835)	-5.31%
Central Administration	$ 285,422	$ 241,358	$ (44,064)	-15.44%
Finance	$ 595,194	$ 625,925	$ 30,731	5.16%
Staff	$ 410,309	$ 289,087	$ (121,222)	-29.54%
Central Services	$ 3,799,578	$ 4,026,425	$ 226,846	5.97%
Special Items	$ 741,144	$ 771,352	$ 30,208	4.08%
TOTAL GENERAL SUPPORT	**$ 5,847,382**	**$ 5,969,047**	**$ 121,664**	**2.08%**
Administration	$ 2,013,419	$ 2,101,762	$ 88,343	4.39%
Teaching	$ 14,642,524	$ 14,987,826	$ 345,302	2.36%
Students w/Disabilites & ELL	$ 13,026,995	$ 13,800,873	$ 773,877	5.94%
Special Schools	$ 264,018	$ 282,729	$ 18,711	7.09%
Instructional Media	$ 1,432,034	$ 1,469,110	$ 37,076	2.59%
Pupil Services	$ 3,161,252	$ 3,218,984	$ 57,731	1.83%
Transportation	$ 1,937,993	$ 2,037,379	$ 99,386	5.13%
Community Service	$ 36,363	$ 46,363	$ 10,000	27.50%
TOTAL INSTRUCTION	**$ 34,540,243**	**$ 35,861,283**	**$ 1,321,041**	**3.82%**
TOTAL TRANSPORTATION	**$ 1,937,993**	**$ 2,037,379**	**$ 99,386**	**5.13%**
TOTAL RECREATION	**$ 36,363**	**$ 46,363**	**$ 10,000**	**27.50%**
TOTAL BENEFITS	**$ 13,208,942**	**$ 13,947,308**	**$ 738,366**	**5.59%**
TOTAL DEBT SERVICE & INTERFUND TRANSFERS	**$ 5,054,077**	**$ 3,888,720**	**$ (1,165,357)**	**-23.06%**
TOTAL BUDGET	**$ 60,625,000**	**$ 61,750,100**	**$ 1,125,100**	**1.856%**

			Change $	***% Total***
General Support	*$5,847,382*	*$5,969,047*	*$ 121,664*	*9.7%*
Instruction	*$34,540,243*	*$35,861,283*	*$ 1,321,041*	*58.1%*
Pupil Transportation	*$ 1,937,993*	*$ 2,037,379*	*$ 99,386*	*3.3%*
Community Services	*$ 36,363*	*$ 46,363*	*$ 10,000*	*0.1%*
Undistributed	*$ 18,263,019*	*$ 17,836,029*	*$ (426,990)*	*28.9%*
Total General Fund Budget	*$ 60,625,000*	*$ 61,750,100*	*$ 1,125,100*	*100.0%*





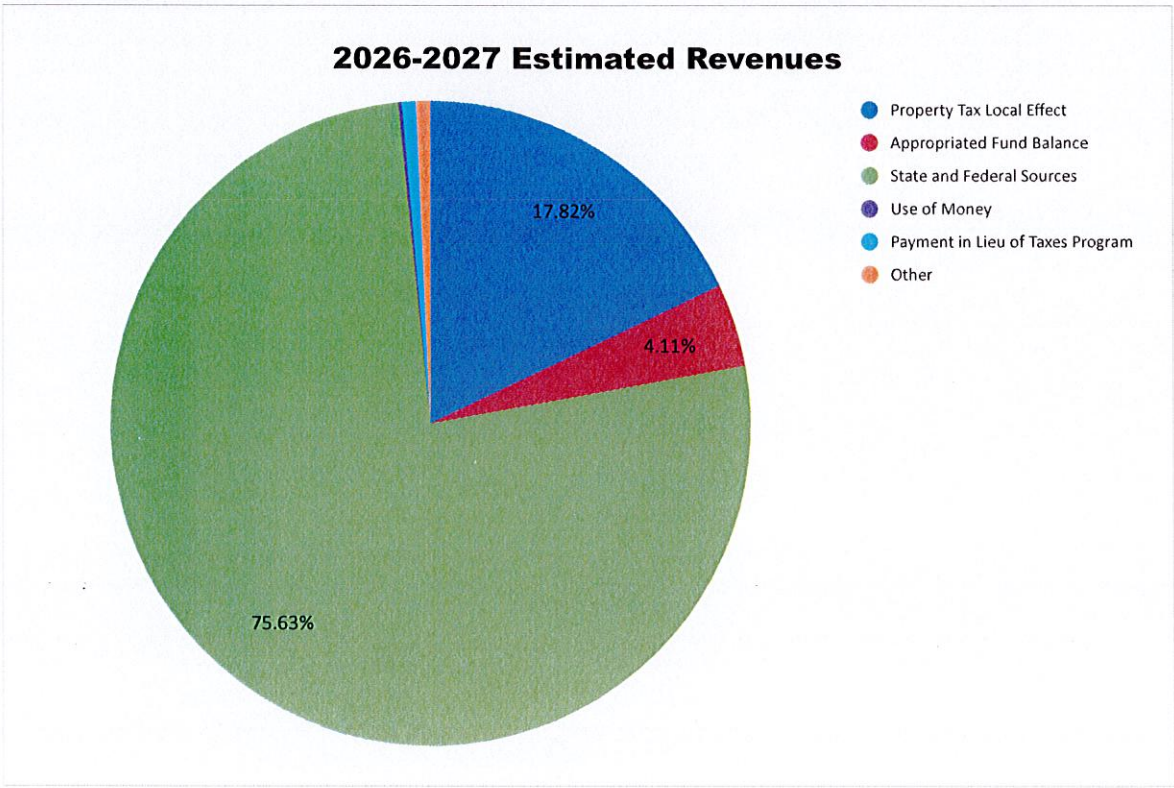
Dunkirk City School District Proposed School Budget 2026-2027					
	2025-2026 Budget	2026-2027 Proposed Budget	2026-2027 Administrative Portion	2026-2027 Program Portion	2026-2027 Capital Portion
Board of Education Members of the Board of Education are the elected representatives of the public who serve 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	$3,900	$3,900	$0	$0
District Meeting This portion of the budget provides the funds for the District/ Deputy Clerk, the annual school budget and district election of members of the Board of Education, including legal advertising and other printing expenses for School District election/votes.	$11,175	$11,000	$11,000	$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.	$285,422	$241,358	$241,358	$0	$0
Business Administration The business administration office to coordinates the financial matters of the school district such as accounting, budgeting, purchasing, and payroll. Charged to this unit are expenses of the Business Office and staff including supplies, printing, publications, and equipment repairs.	$411,092	$443,155	$443,155	$0	$0
Audit and Treasurer Auditing services for the District include the annual independent audit as required by the State and Federal agencies. Included in this code are the expenses and fees of the independent auditor. The District Treasurer is annually appointed by the Board of Education and has the legal responsibility for the disbursement and receipt of all funds. Treasurer compensation is included herein.	$138,295	$137,458	$137,458	$0	$0
Tax Collector and Purchasing The tax collector works contractuallyfor the district and is responsible for the collection and auditing of school taxes. This account also includes funds for the printing and mailing of tax bills as well as supplies. Expenses for purchasing include BOCES cooperative bidding services.	$45,807	$45,312	$45,312	$0	$0
Legal and Personnel Legal counsel services provided to the District include negotiation and arbitration and BOCES Labor Relations Services. Personnel expenses are payroll preparation including BOCES services and Employee Assistance Program.	$399,709	$288,487	$288,487	$0	$0
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 and a Public Relations and Grants coordinator (new position) and Records Grant	$10,600	$600	$600	$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.	$2,041,165	$2,193,202	$0	$0	$2,193,202
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.	$968,841	$970,566	$95,321	$0	$875,245
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.	$789,573	$862,656	$862,656	$0	$0

Dunkirk City School District Proposed School Budget 2026-2027					
	2025-2026 Budget	2026-2027 Proposed Budget	2026-2027 Administrative Portion	2026-2027 Program Portion	2026-2027 Capital Portion
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.	$741,144	$771,352	$771,352	$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.	$1,844,963	$1,932,168	$1,932,168	$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.	$168,455	$169,496		$169,496	$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.	$14,642,523	$14,987,826	$0	$14,987,826	$0
Special Education This function provides the staff, materials and equipment in the Special Education Program serving handicapped children both in Dunkirk and at BOCES.	$10,076,816	$10,337,519	$0	$10,337,519	$0
Special Schools This represents the district's summer school enrichment programs. Expenses include stipends for personnel, supplies, and instructional materials.	$3,214,197	$3,746,082	$0	$3,746,082	$0
Library and Audio Visual This code provides funds for the operation of the libraries. Expenditures consist of salaries of the librarians and staff, and library books, films, and library and audio visual supplies.	$269,536	$270,104	$0	$270,104	$0
Computer Instruction This function provides for computer assisted instruction and includes expenditures for computer software programs and services through BOCES.	$1,162,502	$1,199,006	$0	$1,199,006	$0
Attendance This code provides funds to promote and improve students' attendance. Expenditures include salaries of the attendance teacher, clerical staff, supplies and materials.	$64,775	$66,578	$0	$66,578	$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.	$435,054	$486,209	$0	$486,209	$0
Health This code includes the salaries of the school nurses, school doctor, and related staff, supplies, equipment and conferences.	$673,273	$719,743	$0	$719,743	$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.	$291,875	$300,875	$0	$300,875	$0
Social Work Services Shown in this account are the expenditures incurred for district social workers in addition to related materials and supplies.	$873,140	$823,290	$0	$823,290	$0

Dunkirk City School District Proposed School Budget 2026-2027					
	2025-2026 Budget	2026-2027 Proposed Budget	2026-2027 Administrative Portion	2026-2027 Program Portion	2026-2027 Capital Portion
Co-Curricular The function of this code is for all expenditures for approved non-athletic activities, such as class and student council advisors, senior play advisor, yearbook, and student newspaper.	$91,000	$90,140	$0	$90,140	$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 athletic association dues.	$732,135	$732,147	$0	$732,147	$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.	$1,937,993	$2,037,379	$0	$2,037,379	$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.	$36,363	$46,363	$0	$46,363	$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.	$13,208,942	$13,947,308	$1,375,469	$11,680,382	$891,457
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.	$4,854,076	$3,688,720	$0	$0	$3,688,720
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 high School classrooms. Building Aid is payable the next fiscal year	$100,000	$100,000	$0	$0	$100,000
Totals	**$60,625,000**	**$61,750,000**	**$6,208,236**	**$47,793,140**	**$7,748,624**

2026-2027 Proposed Revenue Summary	2025-2026	2026-2027	CHANGE
	$60,625,000	$61,750,000	$1,125,000
Real Property Tax Items	$11,194,506	$11,453,525	$259,019
Charges for Services	$ 130,000	$ 130,000	$0
Use of Money & Property	$ 700,500	$ 700,500	$0
Sale of Property	$ -	$ -	$0
Miscellaneous	$ 222,000	$ 222,000	$0
Interfund Revenues	$ 1,578	$ 1,578	$0
State and Federal Sources	$46,449,560	$46,703,274	$253,714
Fund Balance	$ 1,926,856	$ 2,539,123	$612,267

Property Tax Local Effect	**$10,786,099**	**$11,001,821**	**17.82%**
Appropriated Fund Balance	**$2,043,540**	**$2,539,123**	**4.11%**
State and Federal Sources	**$46,449,560**	**$46,703,274**	**75.63%**
Use of Money	**$119,000**	**$119,000**	**0.19%**
Payment in Lieu of Taxes Program	**$332,228**	**$431,704**	**0.70%**
Other	**$894,573**	**$955,078**	**1.55%**
Total General Fund Revenue Budget	**$60,625,000**	**$61,750,000**	



Dunkirk City School District Estimated Revenues 2026-2027		
	2025-2026	**2026-2027**
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.	$11,194,506	$11,453,525
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.	$130,000	$130,000
Use of Money and Property Included here are interest earnings on deposits and investments, as well as rentals received for use of school property.	$700,500	$700,500
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.	$0	$0
Miscellaneous Included here are refunds of prior year's expenses and unclassified revenues such as reimbursement for photocopies, telephone reimbursement, and postage.	$ 222,000	$ 222,000
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.	$46,449,560	$46,703,274
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.	$1,926,856	$2,539,123
TOTALS	**$60,625,000**	**$61,750,000**

LaBella
Powered by partnership.

April 21, 2025

Capital Outlay Project 2026-2027
(Pool Equipment)
High/Middle School
Dunkirk City School District
Dunkirk, New York
LaBella Project No. 2261460

Estimate of Probable Construction Costs

A.	**Demolition** Remove existing pool heater and circulation pump Power disconnect.	$ 2,500
B.	**Plumbing/Electrical Work** Provide and install new gas fired pool water heater And circulation pump and associated electrical work. Test and commission.	$ 57,500

Subtotal, Bid construction	$ 60,000
General Conditions o/p	$ 16,200
Design and Bid Contingency	$ 5,000
^INCIDENTAL COST ALLOWANCE	$ 18,800
TOTAL- PROJECT, SAY	**$ 100,000**

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

500 East Sixth Street | Jamestown, NY 14701 | p (716) 483-3153 | f (716) 484-2281
www.labellapc.com

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	$60,625,000	$61,750,000	$61,318,850
Increase/Decrease for the 2026-27 School Year		$1,125,000	$693,850
Percentage Increase/Decrease in Proposed Budget		1.85%	1.14%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	$10,786,099	$11,001,821	
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)	$10,786,099	$11,001,821	$10,570,671
F. Total Permissible Exclusions	$64,502	$304,362	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	$11,041,191	$11,397,920	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	$10,721,597	$10,697,459	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	$319,594	$700,461	
Administrative Component	$6,215,381	$6,208,236	$6,203,646
Program Component	$45,714,494	$47,793,140	$47,577,880
Capital Component	$8,695,125	$7,748,624	$7,537,324

* Contingent Budget rules for 2026-2027 budget would require a flat tax levy no greater than the prior year 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 ($4,591), Capital Outlay Project transfers ($100,000), certain equipment ($280,197), community use of school buildings ($46,363). 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)

	Under the Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings[1]	$468

The annual budget vote for the fiscal year 2026-2027 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 19, 2026 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.

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: 2025-2026 SET VALUES

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM



You Have Selected the 'Official' Data Area.

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 2026-27 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 25, 2026

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

Shaded Fields Will Calculate	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	60,625,000	61,750,000	1.86 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	10,786,099	11,001,821	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable[2]	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	10,786,099	11,001,821	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit	64,502	304,362	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	11,041,191	11,397,920	
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)	10,721,597	10,697,459	
I. Difference: (G-H);(negative value requires 60.0% voter approval)[2]	319,594	700,461	
Public School Enrollment	1,991	1,868	-6.18 %
Consumer Price Index			2.63 %

[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 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	16,134,980	17,634,980
Assigned Appropriated Fund Balance	1,926,856	2,109,123
Adjusted Unrestricted Fund Balance	2,425,000	2,449,200
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	3.97 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year (Limit 200 Characters)**

Dunkirk City School District
Reserve History

District Audited Financial Statement Data 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	6/30/2024	6/30/2025	Estimated 6/30/2026
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	$8,870,345	$9,343,446	$9,752,182	$10,135,336
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	$1,300,281	$4,387,904	$1,905,753	$3,436,625
Employee Benefits	$325,971	$326,037	$326,037	$326,166	$326,166	$328,410	$328,789	$328,860	$333,089	$351,174	$366,543	$380,951
Tax Certiorari	$3,779,220	$3,779,971	$3,779,971	$3,231,480	$3,236,905	$1,250,596	$251,797	$0	$0	$0		$0
Repair Reserve	$100,014	$150,036	$200,036	$250,110	$300,572	$301,990	$302,338	$302,404	$0	$0		$0
Debt Service		$23,479	$23,479	$23,484	$23,527	$23,646	$23,673	$23,678	$23,982	$41,264	$105,775	$121,704
Capital									$4,001,553	$0		$0
Capital	$265,349	$265,395	$265,395	$265,501	$265,990	$1,268,961	$0	$5,000,135	$5,064,579			$0
Capital 2025											$4,004,728	$4,162,048
Insurance Reserve											$0	$0
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	$19,593,829	$14,123,788	$16,134,981	$18,236,664
Appropriated FB	$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	$2,328,324	$2,425,000	$2,539,123
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**	**$21,813,829**	**$16,452,112**	**$18,559,981**	**$20,775,787**
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	$2,043,540	$1,926,856	$2,109,123
Appropriated Reserves	$ -	$ -	$ -	$535,566	$260,000	$260,000	$0	$0	$0	$0	$0	$0
Encumbrances	$84,938	$83,614	$57,288	$21,589	$73,237	$414,339	$438,790	$362,525	$345,000	$51,151	$271,830	$156,550
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	$24,396,296	$18,546,803	$20,758,667	$23,041,460

RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

	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 the official newspaper(s). This is 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 the district no longer self-insures.	Districts that self-insure may establish a reserve. Funds remaining at the end of each school year, more than the 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 the 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.

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
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 the next two school yrs. if expenses are made without holding a public hearing. Emergency spending requires a 2/3 majority vote of BOE. Legal notice required 5 days in advance of the 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 more than 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.
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.

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 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 more than 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 more than 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.

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
Capital Reserve (A 878)	Ed. Law §3651	To pay the cost of any object or purpose for which bonds may be issued	Voter approval is 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.	The 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 the 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.

Reviewed July 2023

Total Assessed Value 569,200,921

Equalized Total Assessed Value 1,265,235,336

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	6,960,227	0.55
12100	NYS - GENERALLY	RPTL 404(1)	57	11,967,721	0.95
12200	NYS TEACHERS RETIREMENT SYSTEI	RPTL 404(3)	2	1,698,800	0.13
13100	CO - GENERALLY	RPTL 406(1)	30	7,525,186	0.59
13350	CITY - GENERALLY	RPTL 406(1)	211	47,396,381	3.75
13440	CITY O/S LIMITS - SEWER OR WAT	RPTL 406(3)	2	264,000	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	7	88,200	0.01
13650	VG - GENERALLY	RPTL 406(1)	4	4,399,200	0.35
13800	SCHOOL DISTRICT	RPTL 408	23	45,358,308	3.58
14110	USA - SPECIFIED USES	STATE L 54	2	2,107,954	0.17
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	40	95,180,991	7.52
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	13	124,317	0.01
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	156,136	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	66	34,601,814	2.73
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	3	4,319,773	0.34
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	18	6,017,930	0.48
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	5,000	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	19	12,440,150	0.98
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	2	29,785,455	2.35
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	32	1,671,732	0.13
26050	AGRICULTURAL SOCIETY	RPTL 450	5	2,139,500	0.17
26100	VETERANS ORGANIZATION	RPTL 452	9	2,388,100	0.19
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	2,539,090	0.20
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	834,619	0.07
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	5	756,818	0.06
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	414,000	0.03
41400	CLERGY	RPTL 460	3	10,227	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	87,780	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	35	1,216,243	0.10
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	263,000	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	82	3,951,270	0.31
41805	PERSONS AGE 65 OR OVER	RPTL 467	2	164,250	0.01
41834	ENHANCED STAR	RPTL 425	1,004	87,835,435	6.94

Dunkirk City School District
Contingent Budget
2026-2027

Contingent Budget Calculation

2026-2027 Proposed Levy	$11,001,821
2025-2026 Levy	$10,786,099
	$215,722
Proposed Budget 2026-2027	$61,750,000
LESS: Capital Outlay Project	$100,000
LESS: Equipment	$280,197
LESS: Community Use	$46,363
LESS: Administrative Cap Cuts	$4,591
Contingent Budget	$61,318,850

Capital Outlay Project transfers [$100,000], certain equipment [$280,197], plus adherence to a cap on administrative appropriations ($4,591) of the Contingent Budget less Capital component and community use $46,363) In a contingent budget, ordinary contingent expenses are determined by the Board of Education.

Administrative Salary Disclosure Information
2026-2027

Superintendent of Schools

Annual Salary	$166,500.00
Annualized Cost of Benefits:	$55,260.29
TRS Contribution @ 10.25% of Salary	$14,119.90
Contribution to Health/Prescription	$16,422.10
SocialSecurity/Unemployment/Life/WorkersComp	$14,860.29
Other Renumeration - 403(b) and Unused Vacation	$9,858.00

NY STATE - NEW YORK STATE REPORT CARD [2024 - 25]

The New York State Report Card plays a critical role in the Board of Regents' ongoing efforts to promote educational equity and improve outcomes for all students. By offering valuable insights into school and district performance, the report card helps guide instructional improvements and enhances services for students. It provides essential public information on staff, students, and key performance metrics, in accordance with the Every Student Succeeds Act (ESSA). At its core, New York State's ESSA plan is designed to create interconnected strategies that support districts and schools, ensuring every student has the opportunity to succeed. New York State is committed to fostering a culture of continuous improvement, where data from the report card is integrated with local data elements to support decisions and actions to address challenges and celebrate progress. This commitment ensures that all students—regardless of their background, location, or circumstances—are given the tools and resources to thrive.

ELEMENTARY/MIDDLE CORE SUBJECT PERFORMANCE

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Subject	Cohort	Index
All Students	ELA	925,332	145.1
	Math	939,831	147.2
	Science	310,232	140.4
	Combined	2,175,395	145.3
American Indian or Alaska Native	ELA	7,299	138.1
	Math	7,313	135.8
	Science	2,337	118.9
	Combined	16,949	134.5
Asian or Native Hawaiian/Other Pacific Islander	ELA	107,607	183.7
	Math	110,488	194.3
	Science	36,238	170.1
	Combined	254,333	186.4
Black or African American	ELA	141,993	131.9
	Math	142,512	122.5
	Science	47,552	112.4
	Combined	332,057	125.1
Hispanic or Latino	ELA	277,608	124.1
	Math	282,286	123.7
	Science	92,581	117.8
	Combined	652,475	123
Multiracial	ELA	34,681	151.7
	Math	34,707	150.2
	Science	11,061	148.9
	Combined	80,449	150.7
White	ELA	356,144	154.5
	Math	362,525	160.8
	Science	120,463	159.4
	Combined	839,132	158
English Language Learner	ELA	157,074	104.6
	Math	165,579	120.8
	Science	52,410	112.6
	Combined	375,063	112.8

Subgroup	Subject	Cohort	Index
Students with Disabilities	ELA	182,856	88.6
	Math	182,327	91.1
	Science	58,234	102.2
	Combined	423,417	91.6
Economically Disadvantaged	ELA	552,205	126.8
	Math	556,985	127.3
	Science	181,008	120.7
	Combined	1,290,198	126.2

ELEMENTARY/MIDDLE WEIGHTED AVERAGE PERFORMANCE

Subgroup	Subject	Cohort	Index
All Students	ELA	1,012,362	132.6
	Math	1,019,958	135.7
	Science	343,770	126.7
	Combined	2,376,090	133.1
American Indian or Alaska Native	ELA	7,690	131.1
	Math	7,730	128.5
	Science	2,519	110.3
	Combined	17,939	127.1
Asian or Native Hawaiian/Other Pacific Islander	ELA	107,818	183.3
	Math	110,488	194.3
	Science	36,464	169.1
	Combined	254,770	186.1
Black or African American	ELA	150,056	124.8
	Math	150,863	115.7
	Science	51,708	103.4
	Combined	352,627	117.8
Hispanic or Latino	ELA	302,353	114
	Math	306,600	113.9
	Science	103,181	105.7
	Combined	712,134	112.7
Multiracial	ELA	37,587	139.9
	Math	37,592	138.7
	Science	12,246	134.5
	Combined	87,425	138.6
White	ELA	406,857	135.3
	Math	407,525	143
	Science	137,652	139.5
	Combined	952,034	139.2
English Language Learner	ELA	164,974	99.6
	Math	173,029	115.6
	Science	56,130	105.1
	Combined	394,133	107.4
Students with Disabilities	ELA	218,591	74.1
	Math	218,630	76
	Science	71,692	83
	Combined	508,913	76.2

Economically Disadvantaged	ELA	591,613	118.3
	Math	597,541	118.7
	Science	199,548	109.5
	Combined	1,388,702	117.2

ELEMENTARY/MIDDLE GROWTH

Subgroup	Number of SGPs	Sum of SGPs	Index
All Students	1,393,973	70,307,211	50.4
American Indian or Alaska Native	10,881	540,938	49.7
Asian or Native Hawaiian/Other Pacific Islander	166,472	9,152,110	55
Black or African American	212,095	10,618,366	50.1
Hispanic or Latino	412,495	20,844,749	50.5
Multiracial	51,127	2,531,479	49.5
White	540,903	26,619,569	49.2
English Language Learner	222,844	11,804,478	53
Students with Disabilities	245,850	11,882,451	48.3
Economically Disadvantaged	822,961	41,468,006	50.4

ELEMENTARY/MIDDLE ENGLISH LANGUAGE PROFICIENCY

Subgroup	Number of ELLs	Benchmark	Progress Rate	Success Ratio
All Students	153,582	49%	49%	1
American Indian or Alaska Native	728	50%	48%	0.96
Asian or Native Hawaiian/Other Pacific Islander	25,315	51%	57%	1.12
Black or African American	7,487	49%	55%	1.12
Hispanic or Latino	105,783	48%	46%	0.96
Multiracial	681	50%	54%	1.08
White	13,588	49%	57%	1.16
English Language Learner	153,582	49%	49%	1
Students with Disabilities	37,001	45%	34%	0.76
Economically Disadvantaged	134,183	48%	48%	1

ELEMENTARY/MIDDLE ATTENDANCE

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Students Enrolled	Level 1 (85% Or Less)	Level 2 (85.1%-90.0%)	Level 3 (90.1-95.0%)	Level 4 (95.1-100.0%)	Attendance Index
All Students	1,453,228	177,202	176,150	446,280	653,596	186
American Indian or Alaska Native	10,997	2,067	1,773	3,378	3,779	163.5
Asian or Native Hawaiian/Other Pacific Islander	158,229	11,216	13,579	37,714	95,720	207.5
Black or African American	208,805	42,190	29,652	56,854	80,109	164.6
Hispanic or Latino	444,124	75,728	67,823	142,062	158,511	168.5
Multiracial	55,245	7,166	6,788	17,047	24,244	183.7
White	575,828	38,835	56,535	189,225	291,233	202
English Language Learner	267,159	39,075	36,494	78,557	113,033	178.2
Students with Disabilities	286,108	47,609	41,307	89,106	108,086	171.2
Economically Disadvantaged	862,371	153,355	129,942	257,974	321,100	168

)ata were not reported for one or more schools within the state. Caution should be used when interpreting results.

SECONDARY CORE SUBJECT PERFORMANCE

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Subject	Cohort	Index	Combined Index
All Students	ELA	181,597	178.9	157.6
	Math	177,411	116	
	Science	174,739	182.6	
	Social Studies	175,688	163.1	
American Indian or Alaska Native	ELA	1,150	159.6	132.9
	Math	1,132	85.5	
	Science	1,115	160.9	
	Social Studies	1,116	136.1	
Asian or Native Hawaiian/Other Pacific Islander	ELA	20,287	209.3	195.5
	Math	19,965	169.1	
	Science	19,770	209.3	
	Social Studies	19,801	200.5	
Black or African American	ELA	28,260	145	118.8
	Math	27,359	71.9	
	Science	26,278	144	
	Social Studies	26,853	124.4	
Hispanic or Latino	ELA	52,288	154.4	130.7
	Math	50,538	82.9	
	Science	49,087	158.9	
	Social Studies	49,516	138.5	
Multiracial	ELA	5,106	186.2	163.2
	Math	4,967	119.5	
	Science	4,945	188.9	
	Social Studies	4,985	168.7	
White	ELA	74,506	200.4	180.2
	Math	73,450	141	
	Science	73,544	205	
	Social Studies	73,417	183.7	
English Language Learner	ELA	17,797	96.9	97.8
	Math	17,317	71.5	
	Science	16,006	129.6	
	Social Studies	16,155	107	

Subgroup	Subject	Cohort	Index	Combined Index
Students with Disabilities	ELA	31,372	116	100.8
	Math	30,670	65.7	
	Science	30,140	131.9	
	Social Studies	28,020	99.3	
Economically Disadvantaged	ELA	99,102	157.4	135.6
	Math	96,468	92	
	Science	93,890	163.2	
	Social Studies	94,394	140.7	

SECONDARY WEIGHTED AVERAGE PERFORMANCE

Subgroup	Subject	Cohort	Index	Combined Index
All Students	ELA	186,528	174.1	152.2
	Math	183,306	112.3	
	Science	182,649	174.7	
	Social Studies	182,659	156.9	
American Indian or Alaska Native	ELA	1,213	151.3	125.4
	Math	1,192	81.2	
	Science	1,190	150.7	
	Social Studies	1,190	127.6	
Asian or Native Hawaiian/Other Pacific Islander	ELA	20,555	206.5	191.7
	Math	20,337	166	
	Science	20,278	204.1	
	Social Studies	20,280	195.8	
Black or African American	ELA	29,629	138.3	111.5
	Math	28,831	68.2	
	Science	28,766	131.6	
	Social Studies	28,772	116.1	
Hispanic or Latino	ELA	54,296	148.7	124.7
	Math	52,664	79.6	
	Science	52,168	149.5	
	Social Studies	52,168	131.5	
Multiracial	ELA	5,251	181	157.8
	Math	5,155	115.2	
	Science	5,149	181.5	
	Social Studies	5,150	163.3	
White	ELA	75,584	197.5	176.7
	Math	75,127	137.9	
	Science	75,098	200.8	
	Social Studies	75,099	179.6	
English Language Learner	ELA	18,804	91.7	91.5
	Math	18,123	68.3	
	Science	17,497	118.6	
	Social Studies	17,497	98.8	
Students with Disabilities	ELA	33,854	107.5	91.4
	Math	33,091	60.9	
	Science	33,069	120.2	
	Social Studies	33,073	84.1	

Subgroup	Subject	Cohort	Index	Combined Index
Economically Disadvantaged	ELA	102,659	151.9	129.6
	Math	100,218	88.6	
	Science	99,592	153.9	
	Social Studies	99,598	133.4	

SECONDARY GRADUATION RATE

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate	Average Grad Rate
All Students	4-year	199,120	172,056	86.4%	88.3%
	5-year	199,340	176,728	88.7%	
	6-year	201,599	180,875	89.7%	
American Indian or Alaska Native	4-year	1,361	1,126	82.7%	84.9%
	5-year	1,457	1,249	85.7%	
	6-year	1,606	1,386	86.3%	
Asian or Native Hawaiian/Other Pacific Islander	4-year	20,350	18,929	93%	94%
	5-year	20,191	18,993	94.1%	
	6-year	20,334	19,280	94.8%	
Black or African American	4-year	32,687	26,411	80.8%	84%
	5-year	32,856	27,877	84.8%	
	6-year	33,291	28,765	86.4%	
Hispanic or Latino	4-year	57,563	46,226	80.3%	83.1%
	5-year	56,033	47,015	83.9%	
	6-year	53,813	45,725	85%	
Multiracial	4-year	5,085	4,303	84.6%	86.6%
	5-year	4,571	3,956	86.5%	
	6-year	4,375	3,887	88.8%	
White	4-year	82,074	75,061	91.5%	92.2%
	5-year	84,232	77,638	92.2%	
	6-year	88,180	81,832	92.8%	
English Language Learner	4-year	17,930	11,634	64.9%	71%
	5-year	19,524	14,145	72.4%	
	6-year	20,216	15,299	75.7%	
Students with Disabilities	4-year	36,191	25,217	69.7%	72.8%
	5-year	35,552	26,098	73.4%	
	6-year	34,938	26,260	75.2%	
Economically Disadvantaged	4-year	110,333	89,904	81.5%	84.2%
	5-year	107,897	91,777	85.1%	
	6-year	104,805	88,740	84.6%	

SECONDARY ENGLISH LANGUAGE PROFICIENCY

Subgroup	Number of ELLs	Benchmark	Progress Rate	Success Ratio
All Students	51,488	43%	44%	1.02
American Indian or Alaska Native	220	47%	50%	1.06
Asian or Native Hawaiian/Other Pacific Islander	6,481	44%	48%	1.09
Black or African American	4,170	46%	56%	1.22
Hispanic or Latino	36,208	42%	41%	0.98
Multiracial	441	47%	56%	1.19
White	3,968	44%	51%	1.16
English Language Learner	51,488	43%	44%	1.02
Students with Disabilities	10,299	30%	22%	0.73
Economically Disadvantaged	43,681	42%	43%	1.02

SECONDARY ATTENDANCE

See the Office of Accountability School and District Resources and Data website for cut points.

Subgroup	Students Enrolled	Level 1 (85% Or Less)	Level 2 (85.1%-90.0%)	Level 3 (90.1-95.0%)	Level 4 (95.1-100.0%)	Attendance Index
All Students	796,120	160,860	84,477	186,163	364,620	171.9
American Indian or Alaska Native	5,446	1,539	702	1,239	1,966	148.6
Asian or Native Hawaiian/Other Pacific Islander	84,111	10,584	6,425	14,597	52,505	198.4
Black or African American	129,757	38,101	14,666	26,675	50,315	149.4
Hispanic or Latino	248,918	67,171	29,555	56,767	95,425	153.3
Multiracial	25,451	5,301	2,684	6,020	11,446	170.3
White	302,437	38,164	30,445	80,865	152,963	190
English Language Learner	117,807	33,648	13,301	24,067	46,791	151.4
Students with Disabilities	140,760	39,995	16,537	31,311	52,917	150.2
Economically Disadvantaged	468,991	130,419	56,714	102,283	179,575	151.4

)ata were not reported for one or more schools within the state. Caution should be used when interpreting results.

SECONDARY COLLEGE, CAREER, AND CIVIC READINESS

Subgroup	Cohort Count	Annual Biliteracy	2.0 Weight	1.5 Weight	1.0 Weight	0.5 Weight	0.0 Weight	Index
All Students	204,279	276	124,325	13,946	33,220	1,661	32,640	148.4
American Indian or Alaska Native	1,380	3	657	154	282	17	282	132.7
Asian or Native Hawaiian/Other Pacific Islander	21,522	11	17,006	1,008	1,521	109	1,991	172.3
Black or African American	33,246	24	13,688	4,421	7,364	304	7,753	124.8
Hispanic or Latino	61,954	215	29,432	5,703	12,470	631	14,474	129
Multiracial	5,828	1	3,591	275	990	53	956	147.7
White	80,349	22	59,951	2,385	10,593	542	7,184	167.2
English Language Learner	23,788	222	7,457	1,772	5,597	201	9,127	96.9
Students with Disabilities	38,299	4	10,959	2,557	11,978	610	12,492	99.3
Economically Disadvantaged	115,399	239	57,094	10,556	22,926	1,276	24,754	132.8

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2024)

lational Assessment of Education Progress (NAEP) are reported for ***statewide*** (New York State) and ***national*** results only. District- and school-evel 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	41%	28%	22%	9%	28%	36%	29%	8%
Students with Disabilities	73%	18%	8%	1%	63%	28%	7%	2%
American Indian/Alaska Native	*	*	*	*	*	*	*	*
Asian/Pacific Islander	26%	25%	30%	19%	14%	26%	40%	20%
Black	55%	29%	13%	3%	44%	39%	15%	2%
Hispanic	51%	27%	16%	6%	39%	38%	20%	3%
White	32%	31%	26%	11%	19%	35%	36%	10%
Two or more races	39%	23%	25%	14%	12%	40%	33%	14%
English Language Learners	79%	17%	3%	0%	59%	29%	12%	1%
Economically Disadvantaged	52%	28%	16%	5%	39%	37%	20%	3%

There are not sufficient data for this subgroup.

Group values may not sum to 100% due to rounding.

NEW YORK STATE NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35%	34%	26%	5%	42%	31%	18%	8%
Students with Disabilities	65%	25%	10%	1%	73%	19%	6%	2%
American Indian/Alaska Native	*	*	*	*	*	*	*	*
Asian/Pacific Islander	17%	32%	38%	13%	19%	24%	30%	27%
Black	42%	37%	19%	2%	56%	28%	13%	2%
Hispanic	47%	32%	19%	2%	59%	29%	10%	2%
White	28%	36%	30%	7%	29%	36%	25%	10%
Two or more races	*	*	*	*	45%	32%	17%	6%
English Language Learners	85%	10%	4%	1%	83%	13%	4%	1%
Economically Disadvantaged	44%	34%	19%	3%	54%	29%	14%	4%

There are not sufficient data for this subgroup.

Group values may not sum to 100% due to rounding.

NEW YORK STATE NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	89%	89%	79%	81%
Students with Disabilities	85%	91%	87%	93%
English Language Learners	83%	84%	78%	90%

NATIONAL NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	41%	29%	22%	8%	24%	36%	31%	9%
Students with Disabilities	72%	18%	8%	1%	53%	31%	13%	3%
American Indian/Alaska Native	59%	26%	13%	3%	43%	37%	18%	2%
Asian/Pacific Islander	23%	26%	31%	20%	12%	24%	39%	25%
Black	57%	27%	13%	3%	41%	40%	17%	2%
Hispanic	52%	27%	16%	4%	34%	39%	23%	4%
White	30%	31%	28%	11%	14%	35%	39%	12%
Two or more races	37%	29%	24%	10%	20%	36%	33%	11%
English Language Learners	71%	21%	7%	1%	48%	36%	14%	2%
Economically Disadvantaged	53%	28%	16%	4%	35%	40%	22%	3%

Group values may not sum to 100% due to rounding.

NATIONAL NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34%	37%	25%	4%	41%	32%	19%	8%
Students with Disabilities	67%	25%	8%	1%	75%	18%	5%	2%
American Indian/Alaska Native	45%	38%	16%	1%	60%	29%	9%	3%
Asian/Pacific Islander	17%	30%	40%	13%	18%	26%	28%	29%
Black	48%	36%	15%	1%	63%	27%	8%	2%
Hispanic	45%	36%	17%	1%	55%	30%	12%	2%
White	25%	39%	32%	5%	28%	36%	27%	10%
Two or more races	30%	36%	30%	4%	38%	33%	20%	9%
English Language Learners	71%	25%	5%	0%	77%	18%	4%	1%
Economically Disadvantaged	46%	37%	16%	1%	55%	31%	12%	3%

Group values may not sum to 100% due to rounding.

NATIONAL NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	92%	92%	88%	89%
Students with Disabilities	89%	90%	89%	90%
English Language Learners	92%	93%	91%	92%

EXPENDITURES PER PUPIL (2024-25)

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
Statewide	2,491,686	$4,873,207,251	$1,956	$74,339,056,095	$29,835	$79,212,263,346	$31,791

STAFF QUALIFICATIONS (2024-25)

INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
STATEWIDE	216,139	40,167	19%	5,052	1,894	37%
STATEWIDE HIGH-POVERTY SCHOOLS	48,544	13,086	27%	1,281	579	45%
STATEWIDE LOW-POVERTY SCHOOLS	62,670	7,956	13%	1,248	354	28%

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
STATEWIDE	206,221	18,583	9%
STATEWIDE HIGH-POVERTY SCHOOLS	44,067	8,748	20%
STATEWIDE LOW-POVERTY SCHOOLS	60,469	1,308	2%

TOTAL COHORT GRADUATION RATE (2024-25)

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 Enrolled	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	204,724	174,987	85%	63,043	31%	101,070	49%	10,874	5%	1,026	1%	17,147	8%	1,227	1%	10,220	5%
Female	98,676	87,381	89%	33,512	34%	49,445	50%	4,424	4%	355	0%	6,461	7%	454	0%	3,993	4%
Male	105,821	87,405	83%	29,459	28%	51,506	49%	6,440	6%	671	1%	10,677	10%	770	1%	6,213	6%
Non-binary	227	201	89%	72	32%	119	52%	10	4%	0	0%	9	4%	3	1%	14	6%
General Education Students	167,884	150,517	90%	61,562	37%	85,906	51%	3,049	2%	55	0%	8,840	5%	917	1%	7,483	4%
Students with Disabilities	36,840	24,470	66%	1,481	4%	15,164	41%	7,825	21%	971	3%	8,307	23%	310	1%	2,737	7%
American Indian or Alaska Native	1,386	1,115	80%	249	18%	768	55%	98	7%	12	1%	162	12%	13	1%	84	6%
Asian or Native Hawaiian/Other Pacific Islander	21,553	19,857	92%	11,705	54%	7,788	36%	364	2%	37	0%	1,160	5%	68	0%	426	2%
Black or African American	33,322	26,513	80%	3,584	11%	20,079	60%	2,850	9%	173	1%	4,575	14%	274	1%	1,752	5%
Hispanic or Latino	62,119	49,194	79%	10,305	17%	34,854	56%	4,035	6%	280	0%	7,326	12%	510	1%	4,760	8%
White	80,497	73,364	91%	35,399	44%	34,736	43%	3,229	4%	499	1%	3,422	4%	312	0%	2,875	4%
Multiracial	5,847	4,944	85%	1,801	31%	2,845	49%	298	5%	25	0%	502	9%	50	1%	323	6%
Economically Disadvantaged	115,724	93,358	81%	21,316	18%	63,827	55%	8,215	7%	794	1%	12,936	11%	918	1%	7,625	7%
Not Economically Disadvantaged	89,000	81,629	92%	41,727	47%	37,243	42%	2,659	3%	232	0%	4,211	5%	309	0%	2,595	3%
English Language Learner	15,300	7,711	50%	111	1%	5,762	38%	1,838	12%	140	1%	4,081	27%	210	1%	3,147	21%
Non-English Language Learner	189,424	167,276	88%	62,932	33%	95,308	50%	9,036	5%	886	0%	13,066	7%	1,017	1%	7,073	4%
In Foster Care	704	362	51%	17	2%	285	40%	60	9%	8	1%	202	29%	17	2%	110	16%
Not in Foster Care	204,020	174,625	86%	63,026	31%	100,785	49%	10,814	5%	1,018	0%	16,945	8%	1,210	1%	10,110	5%
Homeless	10,668	7,346	69%	725	7%	5,738	54%	883	8%	75	1%	1,763	17%	142	1%	1,327	12%
Not Homeless	194,056	167,641	86%	62,318	32%	95,332	49%	9,991	5%	951	0%	15,384	8%	1,085	1%	8,893	5%
Migrant	164	87	53%	8	5%	69	42%	10	6%	3	2%	24	15%	2	1%	48	29%
Not Migrant	204,560	174,900	86%	63,035	31%	101,001	49%	10,864	5%	1,023	1%	17,123	8%	1,225	1%	10,172	5%

Subgroup	Total Enrolled	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parent in Armed Forces	560	495	88%	185	33%	286	51%	24	4%	4	1%	42	8%	1	0%	18	3%
Parent Not in Armed Forces	204,164	174,492	85%	62,858	31%	100,784	49%	10,850	5%	1,022	1%	17,105	8%	1,226	1%	10,202	5%

© COPYRIGHT NEW YORK STATE EDUCATION DEPARTMENT, ALL RIGHTS RESERVED.

THIS DOCUMENT WAS CREATED ON: MAY 8, 2026, 9:03 AM EST