

Property Tax Report Card  
060800 - DUNKIRK CITY SD

2019-2020 - Page 1  
Revision - as of 05/21/2020 03:01 PM

\*\*\*\*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 2020-21 Budget Notice to: [emscmts@nysed.gov](mailto:emscmts@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 27, 2020

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Preparer's Telephone Number: 716-366-9300

<u>Shaded Fields Will Calculate</u>	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	47,847,549	49,758,733	3.99 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	9,966,642	9,966,642	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	9,966,642	9,966,642	0.00 %
F. Permissible Exclusions to the School Tax Levy Limit	74,136	23,075	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	10,377,220	10,254,457	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	9,892,506	9,943,567	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	484,714	310,890	
Public School Enrollment	2,094	2,094	0.00 %
Consumer Price Index			1.81 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	18,539,735	15,330,829
Assigned Appropriated Fund Balance	4,144,284	6,723,179
Adjusted Unrestricted Fund Balance	1,768,630	1,990,349
Adjusted Unrestricted Fund Balance as a	3.70	4.00

Percent of the Total Budget

%

%

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year (Limit 200 Characters)**
Capital	CAPITAL IMPROVEMENT RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,267,801	1,269,409	\$1,269,409 pending project proposition vote
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	301,714	302,098	No planned use
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	5,108,569	5,095,061	\$20,000 Planned use to offset expense
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	23,624	18,949	\$4,705 Planned use to offset expense
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	3,247,666	200,000	Return unspent funds to General Fund
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBALR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	328,110	328,527	No planned use
Retirement Contribution	RESERVE FOR RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	7,976,472	7,756,052	\$230,557 Planned use to offset expense
Reserve for Uncollected		For unpaid taxes due certain city school			

**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.**

Taxes

districts not reimbursed by their city/county until the following fiscal year.

Single Other Reserve	TRS SUB-FUND RESERVE	For employer retirement contributions to the Teacher's Retirement System	360,274	360,733	No planned use
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**\* NYSED Reserve Guidance:**  
[http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](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 2020-21. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset
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