

Bolivar-Richburg Central School

Budget Proposal

2017—2018



Annual Budget Hearing
Bolivar Building Auditorium
May 2, 2017
6:00 PM

1. Presentation of 2017-2018 Bolivar-Richburg Central School budget by Superintendent Mr. Michael Retzlaff and Business Administrator Mrs. Jenny Bilotta
2. Question and answer session.
3. Adjournment of meeting.

Notice of this meeting has been/will be duly published in the manner required by law in the Olean Times Herald; April 1, 2017, April 21, 2017, April 29, 2017, May 5, 2017, and May 14, 2017.

Annual Meeting/Budget Vote
Bolivar Building Room 112
May 16, 2017

The meeting will convene at 12:00 noon in the Bolivar Building Room 112 for the purpose of electing two (2) members of the Board of Education for three-year terms commencing July 1, 2017 and expiring on June 30, 2020 to succeed Carol Greene and Karl A. Hackett II, whose terms expire on June 30, 2017; to vote on the proposed school budget; to vote on the purchase of three (3) school buses to be purchased with reserve funds; to vote on the renewal of the 2007 Capital Reserve Fund; to vote on the establishment of the 2017 Capital Reserve Fund; and to vote on the increase of support to the Bolivar Free Library, Little Genesee Free Library, and Richburg Colonial Library.

AGENDA

1. Polls are opened-12:00 noon.
2. Announcement that the polls are closing-7:50 PM.
3. Polls are closed-8:00 PM.
4. The inspectors will count the votes to ensure the number of voters corresponds with the number of people registered.
5. The Chairman will announce the results of the voting.
6. The Chairman will declare the meeting adjourned.

RESOLUTIONS TO BE VOTED ON

Proposition 1:

To adopt the annual budget of the School District in the amount of \$19,409,710 for the fiscal year 2017-2018 and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the District.

Proposition 2:

To adopt a resolution extending the life of the District's current capital reserve fund pursuant to Section 3651 of the Education Law of the State of New York by a term of an additional ten years.

Proposition 3:

To adopt a resolution creating a new capital improvements reserve fund pursuant to Section 3651 of the Education Law of the State of New York (the "Fund"), with the Fund to be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District's share of the cost of any capital improvements project undertaken by a board of cooperative educational services ("BOCES") of which the District is or may become a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus, with the ultimate amount of the Fund to be not greater than \$4,000,000 (plus interest earned thereon), the probable term of the Fund to be no longer than ten (10) years; and the permissible sources from which the Board is authorized to appropriate monies to the Fund from time to time to be (a) unappropriated fund balance of the District, (b) State aid received as reimbursement for expenditures by the District in connection with District capital improvements or a BOCES project (whether or not financed in whole or in part from the Fund), (c) the proceeds from the sale of unneeded District real or personal property and (d) such other sources as the Board or the voters of the District may direct from time to time.

Proposition 4:

To approve the resolution adopted on April 4, 2017 by the Board of Education of the Bolivar-Richburg Central School District in Allegany County, New York authorizing the transfer not to exceed \$373,000.00 from the Bolivar-Richburg Central School District Capital (Transportation) Reserve Fund to pay the full cost of purchasing three new school buses.

Proposition 5:

To approve an increase in the support of the Bolivar Free Library, Bolivar, New York, a free association library, by \$2,500.00 to a total of \$33,000.00, and authorizing the School District to levy and collect taxes in the School District for the payment thereof.

Proposition 6:

To approve an increase in the support of the Colonial Library, Richburg, New York, a free association library, by \$6,000.00 to a total of \$32,835.00, and authorizing the School District to levy and collect taxes in the School District for the payment thereof.

Proposition 7:

To approve an increase in the support of the Little Genesee Free Library, Little Genesee, New York, a free association library, by \$1,000.00 to a total of \$19,000.00, and authorizing the School District to levy and collect taxes in the School District for the payment thereof.

SCHOOL BOARD CANDIDATES

The following at large vacancies are to be filled on the Board of Education:

Please vote for two (2) members of the Board of Education for three-year terms commencing July 1, 2017 and expiring on June 30, 2020 to succeed Carol Greene and Karl A. Hackett II, whose terms expire on June 30, 2017.

** Candidates indicated below may appear in a different order on the ballot

☐

Patti Erwin McElheny

☐

Karl A. Hackett II

School Report Card

Each year schools must report their performance on state assessments from the previous year.

Our complete School Report Card with the most up to date data is accessible through the New York State Education Department website at <https://data.nysed.gov/reportcard.php?year=2015&instid=800000055126>. If you need a printed copy of this report, please contact the district at 585-928-2561.

PLAIN LANGUAGE BUDGETS

Chapter 474 of the Laws of 1996 also require that the budget documents prepared by central school districts for distribution to the public in connection with the annual district meetings, budget hearings, and budget elections shall be written in plain language. The documents shall be complete, accurate and contain sufficient detail to adequately inform the public regarding estimated revenues, proposed expenditures and the amount of fund balance.

SUPERINTENDENT'S SALARY DISCLOSURE

The same statute referenced above requires the release of a disclosure statement of proposed annual compensation for the school superintendent and any district employee earning more than \$132,000 annually. This must include ALL salaries, benefits and in-kind compensation.

Annual Salary	\$128,000
Benefits	\$ 31,562

CAPITAL RESERVE PROPOSITIONS

This year when the Bolivar-Richburg voters cast their ballot, they will notice several propositions to vote on. Two of the propositions relate to the Capital Reserve Funds at the district. When Bolivar and Richburg merged, each district had already established Capital Reserve Funds so the funds from the two districts were combined and one new reserve was established. In 2007, the district requested the voters renew that reserve with a ten year life and a maximum amount to be placed in the reserve of \$4 million. It's hard to believe that was ten years ago!

The 2007 Capital Reserve has a current balance of \$2,753,092.90 in the fund. To date, we have put \$3,768,802.90 into the fund and we have used \$1,015,710.00 out of that account on various capital projects, previously approved by the voters. Although the voters approved this as a \$4 million reserve, that simply means we are only allowed to DEPOSIT \$4 million into that account. Once you deposit that much into the account, you can never deposit anymore funds into the account, regardless of the current balance or how much you withdraw from the fund. Essentially once you put \$4 million into that reserve, you are done funding it.

Because the 2007 Capital Reserve was approved for 10 years, we now need to renew that reserve. We are asking the voters to vote on the renewal of the 2007 Capital Reserve on May 16th. We anticipate using the funds in this reserve to cover the local share of any future capital projects so we can continue to improve the structure of facilities at no cost to the taxpayers. This proposition will appear as follows on the ballot:

Proposition 2:

To adopt a resolution extending the life of the District's current capital reserve fund pursuant to Section 3651 of the Education Law of the State of New York by a term of an additional ten years.

The second proposition we will be putting before the voters is the creation of a new 2017 \$4 million Capital Reserve Fund. Upon the recommendation of our attorneys, we are establishing a new Capital Reserve Fund with the ability to deposit a total amount of \$4 million with funding that may be left over at the end of future budget years. Because the current 2007 Capital Reserve is almost completely funded (\$3,768,802.90 of the \$4 million allowed), we are looking to establish a new 2017 Reserve Fund to place any future deposits into. We feel the combination of the current balance in the 2007 Capital Reserve (\$2,753,092.90) and any funds we place into the 2017 Capital Reserve will cover future capital expenses the District may incur over the next few decades that would not be covered by Building Aid. This proposition will appear as follows on the ballot:

Proposition 3:

To adopt a resolution creating a new capital improvements reserve fund pursuant to Section 3651 of the Education Law of the State of New York (the "Fund"), with the Fund to be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District's share of the cost of any capital improvements project undertaken by a board of cooperative educational services ("BOCES") of which the District is or may become a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus, with the ultimate amount of the Fund to be not greater than \$4,000,000 (plus interest earned thereon), the probable term of the Fund to be no longer than ten (10) years; and the permissible sources from which the Board is authorized to appropriate monies to the Fund from time to time to be (a) unappropriated fund balance of the District, (b) State aid received as reimbursement for expenditures by the District in connection with District capital improvements or a BOCES project (whether or not financed in whole or in part from the Fund), (c) the proceeds from the sale of unneeded District real or personal property and (d) such other sources as the Board or the voters of the District may direct from time to time.

The diagram on the following page shows exactly what deposits and withdrawals have been made in the 2007 Capital Reserve. Again, the amount highlighted in yellow (\$3,768,802.90) is the total amount that has been deposited into the Capital Reserve since it was created. The amount highlighted in blue (\$1,015,710) is the total amount that has been withdrawn from the reserve to cover expenses since the reserve was created. The amount highlighted in pink (\$2,753,092.90) is the current balance in the Capital Reserve.

Here are some commonly asked questions related to capital reserves.....

1. Who approves the establishment, funding, and expensing of capital reserves?

Answer: The voters approve the establishment of the capital reserve for a given number of years with a maximum amount that can be deposited into the reserve. Each year the Board of Education can approve the amount that is deposited into the reserve, up to the maximum the voters approved. The voters are the only ones who can authorize funds to be withdrawn from the capital reserve.

2. Where do the funds come from that go into the reserve?

Answer: If there are funds left over at the end of each budget year, the Board of Education can designate a certain amount be put into the Capital Reserve. This occurs when the expenditures in a particular year are less than what was budgeted or if revenues were more than anticipated.

3. Why don't we just extend the current 2007 reserve with a larger dollar amount?

Answer: The Board of Education considered this option but based on the recommendation of our attorneys, decided to start fresh with a brand new reserve with a new funding threshold. The District feels this will cover the future capital needs of the District for decades to come. Additionally, from an accounting perspective, starting fresh with a new reserve is much easier to track.

4. What happens to the funds in the current Capital Reserve if we were to let that reserve expire?

Answer: If the current reserve were not renewed, those funds by law have to be deposited back to the General Fund and would not be used for future capital expenditures.

5. What type of expenditures will be covered by the Capital Reserve?

Answer: The proposition language indicates that these reserve funds can be used to pay for any capital expenses that would otherwise be funded through Bonds or borrowings made by the district. In essence, these funds will be used to cover the local share of any capital projects the district will do. In other words, the Capital Reserve funds will be used to pay for whatever expenses are not reimbursed through Building Aid. Most recently, a large portion of the baseball AstroTurf field was funded through the Capital Reserve because it was not covered by Building Aid. In the future, we will eventually need to replace the Football Astro Turf field. There is a good chance that a large portion of the football field replacement cost will need to come from the Capital Reserve.

If you have questions about the Capital Reserves or any other budget items, I encourage you to come to our Budget Presentation on Tuesday, May 2nd at 6pm in the Bolivar-Richburg Auditorium. If you are unable to attend the presentation, please feel free to call me at 585-928-2933 or email me at jbilotta@brcs.wnyric.org.

Sincerely,
Jenny M. Bilotta
Business Administrator

School Year:	Funding of the Reserve:	Deductions from the Reserve:	Balance in Reserve	
prior to 2001			\$ 1,450,000.00	**beginning of records in Wincap
2001-2002	\$ 215,000.00	\$ 79,667.00	\$ 1,585,333.00	
2002-2003	\$ 400,000.00		\$ 1,985,333.00	
2003-2004			\$ 1,985,333.00	
2004-2005			\$ 1,985,333.00	
2005-2006	\$ 153.71		\$ 1,985,486.71	
2006-2007	\$ 500,153.84		\$ 2,485,640.55	
2007-2008	\$ 100,155.08		\$ 2,585,795.63	
2008-2009	\$ 128.84		\$ 2,585,924.47	
2009-2010	\$ 250,093.69		\$ 2,836,018.16	
2010-2011	\$ 310,068.37		\$ 3,146,086.53	
2011-2012	\$ 325,026.35		\$ 3,471,112.88	
2012-2013	\$ 6.30		\$ 3,471,119.18	
2013-2014	\$ 6.29		\$ 3,471,125.47	
2014-2015	\$ 218,006.30		\$ 3,689,131.77	
2015-2016	\$ 4.13	\$ 936,043.00	\$ 2,753,092.90	
2016-2017			\$ 2,753,092.90	

← This is the current balance left in the 2007 reserve

\$ 3,768,802.90

\$ 1,015,710.00

↖ This is the total amount deposited into the reserve since it was created. The amount of deposits into this account cannot exceed \$4 million.

↖ This is the amount of funds withdrawn from this reserve since it was created

**BOLIVAR-RICHBURG CENTRAL SCHOOL
2017-2018 PROPOSED BUDGET**

GENERAL SUPPORT

Included in this section are the expenses of the Board of Education, Central Administration, Finance, Staff, Central Services and Special items supporting the general education program. Board of Education expenses reflect costs for conferences, meetings and the salary of the district clerk. Expenses for Central Administration include the salaries of the superintendent, his secretary and other necessary costs to support his office. Finance expenditures include the salaries of the business official/district treasurer, accountant and account clerk. Auditing, tax collection and materials to support the office are also included in this section. Staff expenditures cover the cost of the school district attorney, BOCES personnel services and production of the school newsletter. Central Services expenditures include the cost of custodial and maintenance salaries, utilities, supplies and materials to maintain buildings and grounds, postage and BOCES charges for data processing and computer leasing. Special Items include insurance on our buildings and their contents, school association fees, possible refund of property taxes, and BOCES administrative and capital expenditures.

		2016-2017 Adopted	2017-2018 Proposed
BOARD OF EDUCATION			
1010.400	Contractual Expenditures	\$ 10,000	\$ 10,000
1010.450	Materials and Supplies	\$ 500	\$ 500
District Clerk			
1040.160	Noninstructional Salaries	\$ 2,100	\$ 2,500
1040.400	Contractual Expenditures	\$ 100	\$ 100
1040.450	Materials & Supplies		
Annual Meeting			
1060.400	Contractual Expenditures	\$ 1,325	\$ 1,325
1060.450	Materials & Supplies	\$ 500	\$ 500
	Total Board of Education	\$ 14,525	\$ 14,925
CENTRAL ADMINISTRATION			
1240.150	Instructional Salaries	\$ 128,000	\$ 131,712
1240.160	Noninstructional Salaries	\$ 48,257	\$ 50,669
1240.400	Contractual Expenditures	\$ 4,500	\$ 4,500
1240.450	Materials & Supplies	\$ 3,775	\$ 3,775
	Total Chief School Administrator	\$ 184,532	\$ 190,656
FINANCE			
Business Administration			
1310.150	Instructional Salaries	\$ 79,613	\$ 82,242
1310.490	BOCES Services	\$ 15,820	\$ 16,155

		2016-2017 Adopted	2017-2018 Proposed
Auditing			
1320.400	Contractual Expenditures	\$ 16,000	\$ 16,000
1320.490	BOCES Services		
Treasurer			
1325.160	Noninstructional Salaries	\$ 74,305	\$ 78,400
1325.400	Contractual Expenditures	\$ 6,950	\$ 6,950
1325.450	Materials & Supplies	\$ 1,200	\$ 1,200
Tax Collection			
1330.160	Noninstructional Salaries	\$ 1,300	\$ 3,700
1330.400	Contractual Expenditures	\$ 5,300	\$ 5,300
1330.450	Materials & Supplies		
Total Finance		\$ 200,488	\$ 209,947
STAFF			
Legal			
1420.400	Contractual Expenditure	\$ 15,000	\$ 15,000
Personnel			
1430.400	Contractual Expenditures	\$ 1,000	\$ 1,000
1430.490	BOCES Services	\$ 225,378	\$ 232,036
Public Information & Services			
1480.400	Contractual Expenditures	\$ 15,000	\$ 15,000
1480.490	BOCES Services	\$ 17,127	\$ 14,585
Total Staff		\$ 273,505	\$ 277,621
CENTRAL SERVICES			
Operation of Plant			
1620.160	Noninstructional Salaries	\$ 453,641	\$ 439,295
1620.200	Equipment	\$ 44,200	\$ 44,200
1620.400	Contractual Expenditures		
	Gas	\$ 100,000	\$ 100,000
	Electric	\$ 190,000	\$ 190,000
	Telephone	\$ 17,000	\$ 17,000
	Water & Sewage	\$ 60,000	\$ 70,000
	Trash Removal	\$ 7,000	\$ 7,000
	Maintenance Contracts & other	\$ 137,650	\$ 137,650
1620.450	Materials & Supplies	\$ 49,883	\$ 49,883
1620.490	BOCES Services	\$ 16,580	\$ 20,439
Maintenance of Plant			
1621.160	Noninstructional Salaries	\$ 89,858	\$ 92,353
1621.200	Equipment	\$ 53,000	\$ 53,000
1621.400	Contractual Expenditures	\$ 26,100	\$ 26,100
1621.450	Materials & Supplies	\$ 20,560	\$ 20,560
Central Printing and Mailing			
1670.450	Materials & Supplies	\$ 16,000	\$ 16,000
Central Data Processing			
1680.490	BOCES Services	\$ 277,070	\$ 379,761
Total Central Services		\$ 1,558,542	\$ 1,663,241

		2016-2017 Adopted	2017-2018 Proposed
SPECIAL ITEMS			
1910.400	Unallocated Insurance	\$ 75,000	\$ 75,000
1920.400	School Association Dues	\$ 5,000	\$ 5,000
1964.400	Refund on Real Property	\$ 3,000	\$ 3,000
1981.490	BOCES Services-Administration	\$ 88,225	\$ 88,848
1983.490	BOCES Services-Capital	\$ 130,585	\$ 130,618
	Total Special Items	\$ 301,810	\$ 302,466
	TOTAL GENERAL SUPPORT	\$ 2,533,402	\$ 2,658,856

INSTRUCTION

The instructional area accounts for the largest portion of the general fund expenditures. Within this area are the salaries for building administration, teachers, secretaries, aides, substitute teachers, attendance and guidance staff, nurses, advisors and coaches. All supplies, equipment and most of the services requested from BOCES are included in this section.

INSTRUCTION-ADMINISTRATION AND IMPROVEMENT

Curriculum Development & Supervision

2010.150	Instructional Salaries-Director	\$ 76,875	\$ -
	Instructional Salaries-Summer Curriculum	\$ 20,000	\$ 20,000
	Instructional Salaries-Study Center	\$ 20,300	\$ 20,300
2010.160	Noninstructional Salaries	\$ 24,777	\$ 25,458
2010.400	Contractual Expenditures	\$ 2,048	\$ 2,048
2010.450	Materials & Supplies	\$ 3,100	\$ 3,100
2010.490	BOCES Services	\$ 2,632	\$ 2,657

Supervision-Regular School

2020.150	Instructional Salaries	\$ 167,311	\$ 255,806
2020.160	Noninstructional Salaries	\$ 66,491	\$ 68,330
2020.400	Contractual Expenditures	\$ 4,850	\$ 4,850
2020.450	Materials & Supplies	\$ 8,623	\$ 8,623

Inservice Training

2070.490	BOCES Services	\$ 109,263	\$ 210,146
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Total Administration & Improvement	\$ 506,270	\$ 621,318
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INSTRUCTION-TEACHING

Regular School

2110.120	Instructional Salaries-K-6	\$ 1,518,640	\$ 1,608,481
2110.130	Instructional Salaries-7-12	\$ 1,735,339	\$ 1,681,830
2110.140	Instructional Salaries-substitutes	\$ 120,000	\$ 120,000
2110.160	Noninstructional Salaries	\$ 289,442	\$ 249,419
2110.200	Equipment	\$ 245,000	\$ 245,000
2110.400	Contractual	\$ 94,179	\$ 104,168
2110.450	Materials & Supplies	\$ 54,331	\$ 59,331
2110.470	Tuition	\$ 20,000	\$ 20,000
2110.480	Textbooks	\$ 52,815	\$ 45,000
2110.490	BOCES Services	\$ 276,964	\$ 426,539

		2016-2017 Adopted	2017-2018 Proposed
Students with Disabilities			
2250.150	Instructional Salaries	\$ 740,519	\$ 721,151
2250.160	Noninstructional Salaries	\$ 203,806	\$ 177,662
2250.200	Equipment	\$ 5,000	\$ 5,000
2250.400	Contractual	\$ 191,000	\$ 157,000
2250.450	Materials & Supplies	\$ 7,000	\$ 7,000
2250.470	Tuition paid to Public Districts in NYS	\$ 25,000	\$ 85,000
2250.471	Tuition paid to Private Districts in NYS	\$ 25,000	\$ 25,000
2250.490	BOCES Services	\$ 1,026,982	\$ 1,784,792
Occupational Education			
2280.150	Instructional Salaries	\$ 123,704	\$ 94,332
2280.200	Equipment	\$ 1,326	\$ 1,326
2280.450	Materials & Supplies	\$ 11,479	\$ 11,479
2280.490	BOCES Services	\$ 461,550	\$ 501,180
Special School			
2330.490	BOCES Services	\$ 34,535	\$ 53,380
Total Teaching		\$ 7,263,611	\$ 8,184,070
INSTRUCTION-INSTRUCTIONAL MEDIA			
School Library & Audio Visual			
2610.150	Instructional Salaries	\$ 44,157	\$ 45,372
2610.160	Noninstructional Salaries		
2610.400	Contractual		
2610.450	Materials & Supplies	\$ 1,866	\$ 1,866
2610.460	School Library A/V Loan Program	\$ 7,741	\$ 7,741
2610.490	BOCES Services	\$ 49,993	\$ 49,459
Computer Assisted Instruction			
2630.220	State Aided Computer Hardware	\$ 18,202	\$ 18,202
2630.400	Contractual	\$ 1,000	\$ 1,000
2630.460	State Aided Computer Software	\$ 13,640	\$ 13,640
2630.490	BOCES Services	\$ 476,354	\$ 387,002
Total Instructional Media		\$ 612,953	\$ 524,282

		2016-2017 Adopted	2017-2018 Proposed
INSTRUCTION-PUPIL SERVICES			
Guidance			
2810.150	Instructional Salaries	\$ 154,238	\$ 200,662
2810.160	Noninstructional Salaries	\$ 73,736	\$ 75,774
2810.200	Equipment		
2810.400	Contractual	\$ 20,858	\$ 20,858
2810.450	Materials & Supplies	\$ 1,249	\$ 1,249
Health Services			
2815.160	Noninstructional Salaries	\$ 58,003	\$ 59,831
2815.200	Equipment	\$ 7,760	\$ 7,760
2815.400	Contractual	\$ 5,000	\$ 5,000
2815.450	Materials & Supplies	\$ 3,828	\$ 3,828
Psychological Services			
2820.150	Instructional Salaries	\$ 96,769	\$ -
2820.490	BOCES Services	\$ -	\$ 86,912
Social Worker Services			
2825.490	BOCES Services		\$ 12,180
Co-Curricular Services			
2850.150	Instructional Salaries	\$ 48,000	\$ 48,000
Athletics			
2855.150	Instructional Salaries	\$ 137,400	\$ 158,494
2855.200	Equipment	\$ 40,000	\$ 40,000
2855.400	Contractual	\$ 91,600	\$ 98,100
2855.450	Materials & Supplies	\$ 9,000	\$ 9,000
2855.490	BOCES Services	\$ 3,444	\$ 5,316
Total Pupil Services		\$ 750,885	\$ 832,964
TOTAL INSTRUCTION		\$ 9,133,719	\$ 10,162,634

2016-2017 Adopted

2017-2018 Proposed

PUPIL TRANSPORTATION

Pupil Transportation expenditures include bus driver and supervisor salaries and the necessary expenses to maintain our fleet of buses.

District Transportation Services

5510.150	Instructional Salaries	\$	57,958	\$	59,805
5510.160	Noninstructional Salaries	\$	460,000	\$	484,319
5510.200	Equipment	\$	37,412	\$	37,412
5510.210	Purchase of Buses	\$	25,000	\$	-
5510.400	Contractual	\$	57,700	\$	60,700
5510.450	Materials & Supplies	\$	141,000	\$	141,000
5510.490	BOCES Services	\$	4,735	\$	4,748

Garage Building

5530.200	Equipment	\$	5,000	\$	5,000
5530.400	Contractual	\$	71,100	\$	73,600
5530.450	Materials & Supplies	\$	11,600	\$	11,600

TOTAL PUPIL TRANSPORTATION

\$	871,505
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\$	878,184
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UNDISTRIBUTED

This category covers the costs of employee benefits and debt service payments for the district's capital construction projects.

Employee Benefits

9010.800	State Retirement	\$	360,000	\$	360,000
9020.800	Teacher's Retirement	\$	800,000	\$	750,000
9030.800	Social Security	\$	565,000	\$	600,000
9040.800	Worker's Compensation	\$	77,046	\$	65,497
9060.800	Health Insurance	\$	2,050,801	\$	2,110,801

Debt Service

9711.600	Serial Bond-Principal	\$	1,550,000	\$	1,460,000
9711.700	Serial Bond-Interest	\$	410,288	\$	303,738

Interfund Transfers

9901.930	Interfund Transfer to School Lunch Fund	\$	30,000	\$	30,000
9901.950	Interfund Transfer to Federal	\$	30,000	\$	30,000

TOTAL UNDISTRIBUTED

\$	5,873,135
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\$	5,710,036
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TOTAL GENERAL FUND BUDGET

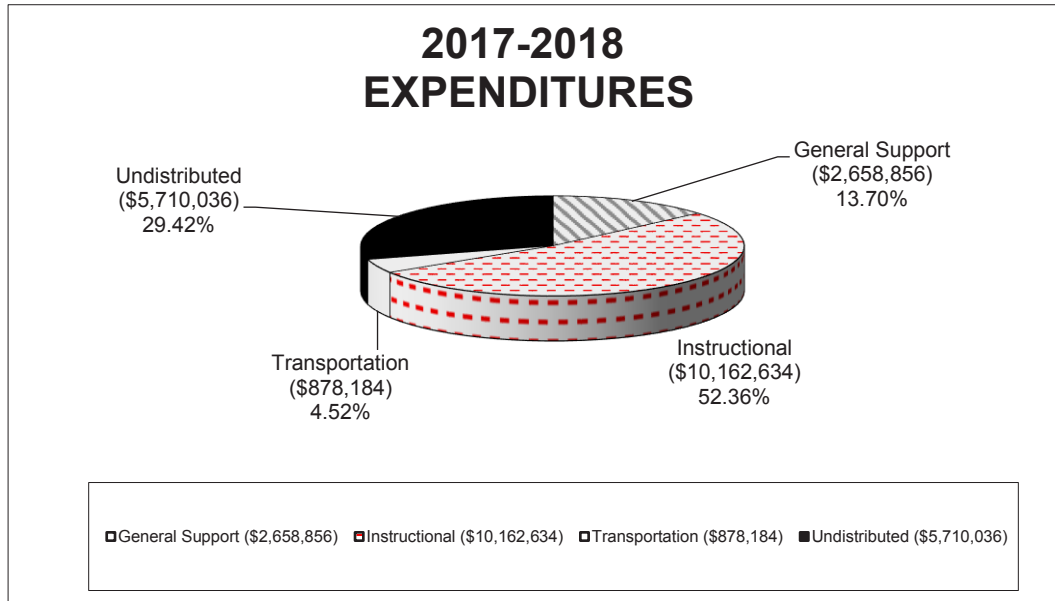
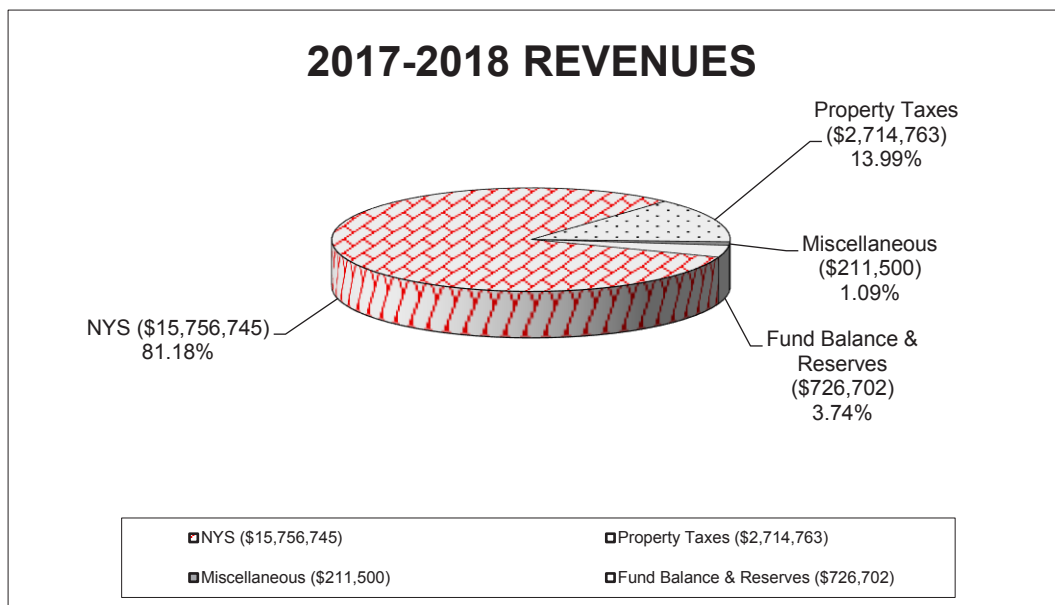
\$	18,411,761
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\$	19,409,710
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		2016-2017 Adopted	2017-2018 Proposed
REVENUES			
A-1001	Property Taxes	\$ 2,714,763	\$ 2,714,763
A-1090	Interest and Penalty on Property Taxes	\$ 8,000	\$ 8,000
A-1320	Summer School Tuition	\$ 1,000	\$ 1,000
A-2401	Interest Earnings	\$ 1,000	\$ 1,000
	Total Interest	\$ 10,000	\$ 10,000
A-2665	Sale of Equipment	\$ 500	\$ 500
	Total Sale of Property/Equipment	\$ 500	\$ 500
A-2701	BOCES Services refund	\$ 25,000	\$ 100,000
A-2703	Refund of Prior Year Expenditures	\$ 1,000	\$ 1,000
A-2770	Unclassified Revenues	\$ 50,000	\$ 50,000
	Total Miscellaneous Revenue	\$ 76,000	\$ 151,000
A-3101	Basic Formula-General Aid	\$ 9,446,036	\$ 10,013,366
	Building Aid	\$ 2,680,896	\$ 2,885,078
	Excess Cost Aid	\$ 325,576	\$ 334,218
	Transportation Aid	\$ 875,000	\$ 900,000
A-3103	BOCES Aid	\$ 1,429,668	\$ 1,550,000
A-3260	Textbook Aid	\$ 43,142	\$ 42,130
A-3262	Computer Software Aid	\$ 12,058	\$ 11,430
A-3263	Library A/V Loan Program Aid	\$ 5,031	\$ 4,769
A-3289	Computer Hardware Aid	\$ 16,389	\$ 15,754
	Total New York State Aid	\$ 14,833,796	\$ 15,756,745
A-4601	Medicaid	\$ 50,000	\$ 50,000
	Total Federal Aid	\$ 50,000	\$ 50,000
A-5031	Interfund Transfer-Debt Service	\$ 115,000	\$ 115,000
A-5031	Interfund Transfer-ERS Reserve	\$ 50,000	\$ 50,000
A-5031	Interfund Transfer-EBLAR	\$ 61,702	\$ 61,702
	Total Interfund Transfers-Reserves	\$ 226,702	\$ 226,702
	Total Revenues	\$ 17,911,761	\$ 18,909,710
	Appropriated Fund Balance	\$ 500,000	\$ 500,000

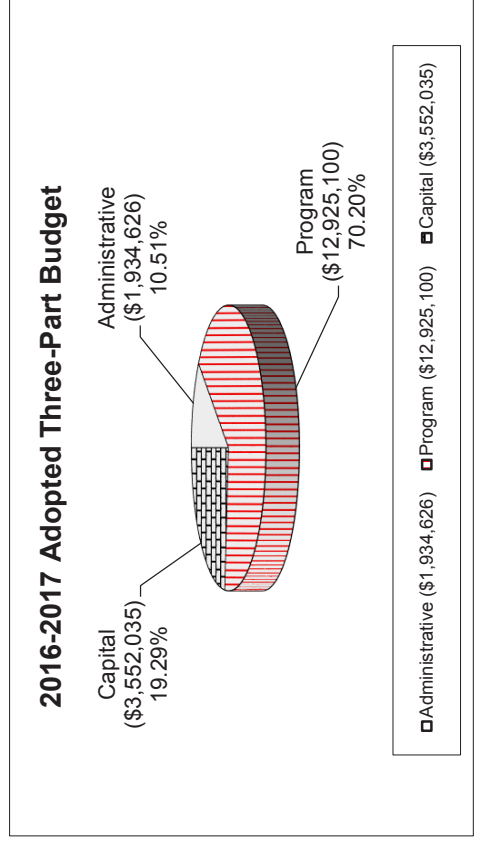
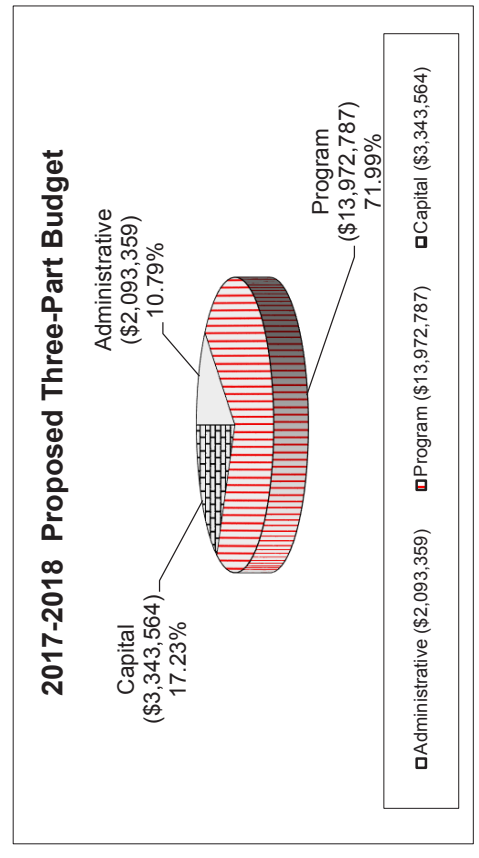
BOLIVAR-RICHBURG CENTRAL SCHOOL

2017-2018 Proposed School Dollars



Chapter 436 of the Laws of 1997 amends various sections of law concerning authorization of expenditures and indebtedness in central, union free, common and small city school districts. The provisions of the statute are further defined in Section 170.8 of the Regulations of the Commissioner of Education. This law requires districts to divide the budget into three components: administrative, program and capital.

		2016-2017 ADOPTED THREE PART BUDGET			2017-2018 PROPOSED THREE PART BUDGET		
		Administrative	Program	Capital	Administrative	Program	Capital
CODE	ACCOUNT						
1099.0	Board of Education	\$ 14,525			\$ 14,925		
1299.0	Central Administration	\$ 184,532			\$ 190,656		
1399.0	Finance	\$ 200,488			\$ 209,947		
1420.0	Legal Services		\$ 15,000		\$	\$ 15,000	
1430.0	Personnel	\$ 226,378			\$ 233,036		
1480.0	Public Information	\$ 32,127			\$ 29,585		
1620.0	Operation of Plant			\$ 1,075,954			\$ 1,075,467
1621.0	Maintenance of Plant			\$ 189,518			\$ 192,013
1699.0	Other Central Services	\$ 293,070			\$ 395,761		
1964.4	Refund of Taxes			\$ 3,000			\$ 3,000
1998.0	Other Special Items	\$ 298,810			\$ 299,466		
2010.0	Curriculum Dev & Supervision	\$ 84,655	\$ 65,077		\$ 7,805	\$ 65,758	
2020.0	Supervision Regular School	\$ 247,275			\$ 337,609		
2999.0	Instruction (Net of Supervision)		\$ 8,736,712		\$	\$ 9,751,462	
5510.2	Purchase of Buses			\$ 25,000			\$ -
5510.0	Other District Transportation		\$ 758,805		\$ 787,984		
5530.0	Garage Building		\$ 87,700		\$	\$ 90,200	
9098.0	Employee Benefits	\$ 352,766	\$ 3,201,806	\$ 298,275	\$ 374,569	\$ 3,202,383	\$ 309,346
9898.0	Debt Service			\$ 1,960,288			\$ 1,763,738
9998.0	Interfund Transfers		\$ 60,000		\$	\$ 60,000	
		\$ 1,934,626	\$ 12,925,100	\$ 3,552,035	\$ 2,093,359	\$ 13,972,787	\$ 3,343,564



FISCAL ACCOUNTABILITY SUMMARY (2015 - 16)

INFORMATION ABOUT EXPENDITURE RATIOS (2014 - 15)

(Data are lagged a year.)

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

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

THIS SCHOOL DISTRICT

GENERAL EDUCATION		SPECIAL EDUCATION	
INSTRUCTIONAL EXPENDITURES		INSTRUCTIONAL EXPENDITURES	
\$7,615,006		\$3,166,933	
PUPILS		PUPILS	
790		123	
EXPENDITURES PER PUPIL		EXPENDITURES PER PUPIL	
\$9,639		\$25,747	

SIMILAR DISTRICT GROUP HIGH NEED/RESOURCE CAPACITY RURAL

GENERAL EDUCATION		SPECIAL EDUCATION	
INSTRUCTIONAL EXPENDITURES		INSTRUCTIONAL EXPENDITURES	
\$1,561,573,974		\$641,246,480	
PUPILS		PUPILS	
149,618		23,680	
EXPENDITURES PER PUPIL		EXPENDITURES PER PUPIL	
\$10,437		\$27,080	

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$31,780,970,752

PUPILS

2,659,777

EXPENDITURES PER PUPIL

\$11,949

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$13,848,179,596

PUPILS

451,571

EXPENDITURES PER PUPIL

\$30,667

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

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

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

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

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

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT

\$21,941

SIMILAR DISTRICT GROUP

\$22,078

NY STATE

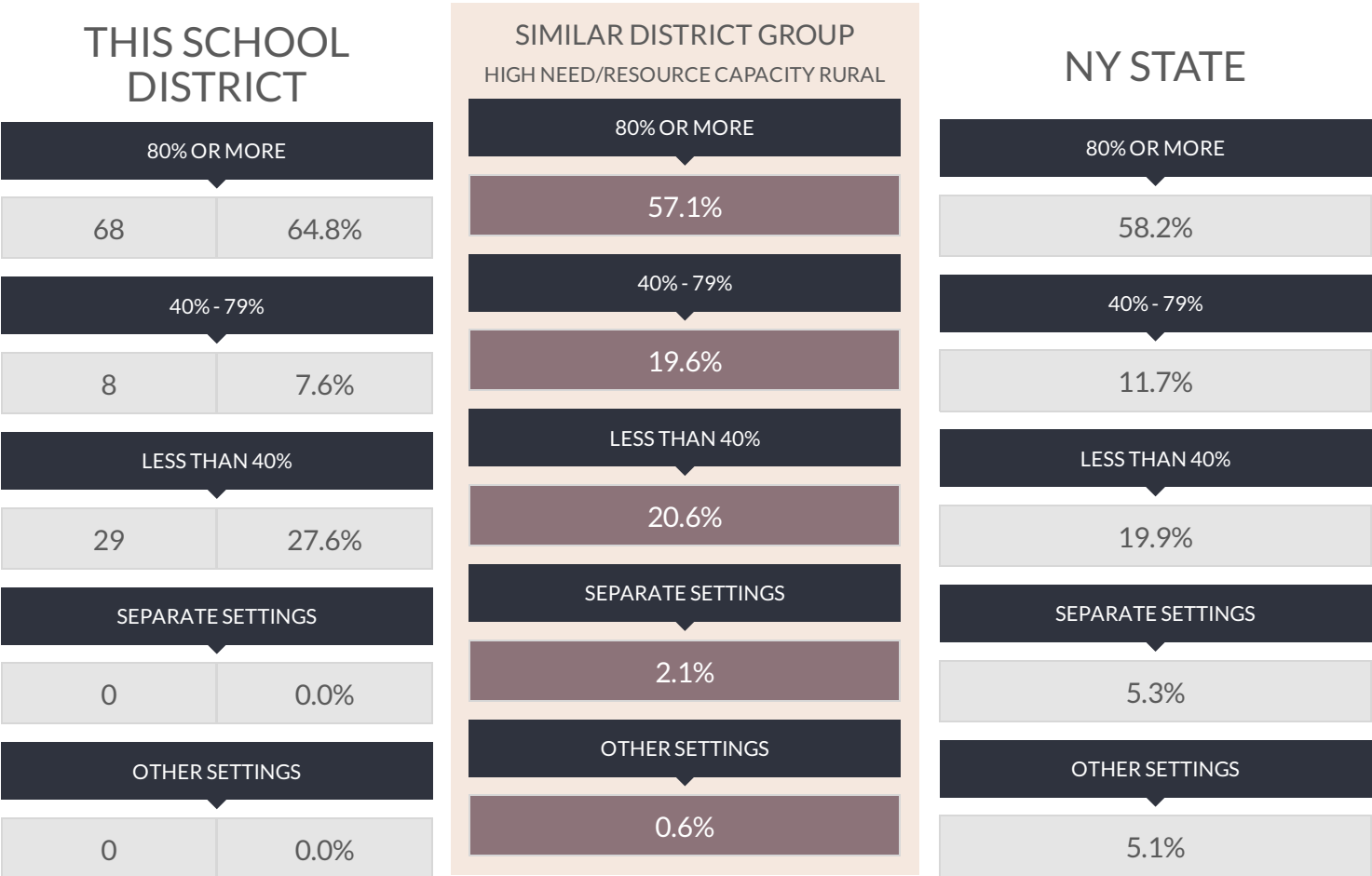
\$22,556

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

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2015 - 16)

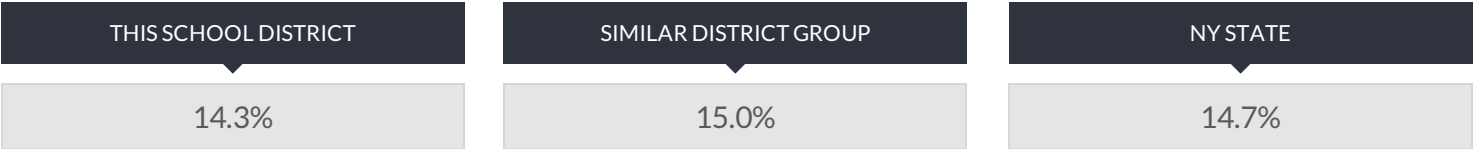
Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required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

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)



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

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE



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

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

2017-18 Property Tax Report Card

022902 - Bolivar-Richburg CSD			
Contact Person:	Jenny M. Bilotta	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)
Telephone Number:	585-928-2561 EXT. 2933		Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions		\$ 18,411,761	\$ 19,409,710 5.42%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		\$ 2,714,763	\$ 2,714,763
B. Tax Levy to Support Library Debt, if Applicable		\$ -	\$ -
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		\$ -	\$ -
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		\$ -	\$ -
E. Total Proposed School Year Tax Levy (A + B + C - D)		\$ 2,714,763	\$ 2,714,763 0.00%
F. Permissible Exclusions to the School Tax Levy Limit		\$ -	\$ -
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³		\$ 2,723,729	\$ 2,767,112
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)		\$ 2,714,763	\$ 2,714,763
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		\$ 8,966	\$ 52,349
Public School Enrollment		825	800 -3%
Consumer Price Index			0.26%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	\$ 7,304,661	\$ 7,490,645
Assigned Appropriated Fund Balance	\$ 500,000	\$ 500,000
Adjusted Unrestricted Fund Balance	\$ 1,299,972	\$ 1,200,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.06%	6.18%

NYS-Real Property System		Assessor's Report - 2017 - Current Year File		RPS221/V04/L001	
County of Allegany		S495 Exemption Impact Report		Date/Time - 4/10/2017 11:19:13	
		School District Summary		Total Assessed Value 183,547,579	
		Equalized Total Assessed Value 198,753,108			
School District - 027602 Bolivar-Richburg					
Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	2	91,063	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	22	1,476,614	0.74
13510	TOWN - CEMETARY LAND	RPTL 446	17	235,956	0.12
13650	VG - GENERALLY	RPTL 406(1)	15	1,442,672	0.73
13660	VG - CEMETARY LAND	RPTL 446	4	16,395	0.01
13750	VG O/S LIMITS - AVIATION	RPTL 406(7)	4	28,139	0.01
13800	SCHOOL DISTRICT	RPTL 408	25	6,642,352	3.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	31,800	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	72,665	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	33	4,980,610	2.51
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	3	103,837	0.05
25130	NONPROF CORP - CHAR(CONST PRO	RPTL 420-a	1	5,341	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	264,274	0.13
26100	VETERANS ORGANIZATION	RPTL 452	1	132,000	0.07
26250	HISTORICAL SOCIETY	RPTL 444	5	290,356	0.15
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	646,950	0.33
41400	CLERGY	RPTL 460	1	1,744	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	63,721	0.03
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	84,687	0.04
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG-MKTS L 306	13	225,274	0.11
41800	PERSONS AGE 65 OR OVER	RPTL 467	7	180,081	0.09
41804	PERSONS AGE 65 OR OVER	RPTL 467	49	655,209	0.33
41805	PERSONS AGE 65 OR OVER	RPTL 467	4	77,732	0.04
41806	PERSONS AGE 65 OR OVER	RPTL 467	9	93,085	0.05
41834	ENHANCED STAR	RPTL 425	362	19,118,058	9.62
41844	En STAR (land belongs to other	RPTL 425	2	55,134	0.03
41854	BASIC STAR 1999-2000	RPTL 425	799	24,289,917	12.22
41864	Basic STAR (land belongs to ot	RPTL 425	3	41,607	0.02
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	11	553,556	0.28
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	1	57,500	0.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	20,536	0.01
Total Exemptions Exclusive of System Exemptions:			1,421	61,958,329	31.17
Total System Exemptions:			4	20,536	0.01
Totals:			1,425	61,978,865	31.18
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:					