



Bolivar-Richburg Proposed Budget 2020-2021

Home of the Wolverines



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Annual Budget Hearing
Remote Session
May 26, 2020
6:00 PM

1. Presentation of 2020-2021 Bolivar-Richburg Central School budget by Superintendent, Mr. Michael Retzlaff, and Business Manager, Ms. Kristin Woodhead.
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: May 12, 2020 and May 26, 2020.

Annual Meeting/Budget Vote
Via Absentee Ballot
June 9, 2020

The meeting will convene at 5 pm for the purpose of electing two (2) members of the Board of Education for three-year terms commencing July 1, 2020 and expiring on June 30, 2023 to succeed David Gaston and Karl Hackett II, whose terms expire on June 30, 2020; to vote on the proposed school budget; and to vote on the purchase of three (3) school buses to be purchased with reserve funds.

AGENDA

1. Absentee ballots sent to all registered voters in the district. Any qualified voter that is not registered has been directed to request an absentee ballot from the Board Clerk.
2. All absentee ballots must be received at 100 School Street, Bolivar, NY 14715 by 5 pm.
3. The inspectors will count the votes to ensure the number of voters corresponds with the number of absentee ballot envelopes received.
4. The Chairman will announce the results of the voting.
5. 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 \$20,449,919 for the fiscal year 2020-2021 and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the District.

Proposition 2:

To approve the resolution adopted on May 7, 2020 by the Board of Education of the Bolivar-Richburg Central School District in Allegany County, New York authorizing the transfer not to exceed \$425,000.00 from the Bolivar-Richburg Central School District Capital (Transportation) Reserve Fund to pay the full cost of purchasing three new school buses.

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, 2020 and expiring on June 30, 2023 to succeed David Gaston and Karl Hackett II, whose terms expire on June 30, 2020.

- Jude Auman
- Jarrod Bell
- David Gaston
- Karl Hackett II

**BOLIVAR-RICHBURG CENTRAL SCHOOL
2020-2021 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 administrator, treasurer, 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.

		2019-2020 Adopted	2020-2021 Proposed
BOARD OF EDUCATION			
1010.400	Contractual	\$ 13,000	\$ 12,000
1010.450	Materials and Supplies	\$ 1,000	\$ 1,000
District Clerk			
1040.160	Noninstructional Salaries	\$ 2,500	\$ 2,700
1040.400	Contractual	\$ 100	\$ 100
1040.450	Materials & Supplies		
Annual Meeting			
1060.400	Contractual	\$ 1,325	\$ 468
1060.450	Materials & Supplies	\$ 500	\$ 500
Total Board of Education		\$ 18,425	\$ 16,768
CENTRAL ADMINISTRATION			
1240.150	Instructional Salaries	\$ 139,191	\$ 142,672
1240.160	Noninstructional Salaries	\$ 54,267	\$ 56,320
1240.400	Contractual	\$ 10,480	\$ 9,480
1240.450	Materials & Supplies	\$ 7,175	\$ 5,175
Total Chief School Administrator		\$ 211,113	\$ 213,647
FINANCE			
Business Administration			
1310.150	Instructional Salaries	\$ 87,166	\$ -
1310.160	Noninstructional Salaries	\$ -	\$ 76,405
1310.400	Tuition Reimbursement	\$ -	\$ 12,750
1310.490	BOCES Services	\$ 16,965	\$ 10,035
Auditing			
1320.400	Contractual	\$ 18,000	\$ 18,000
1320.490	BOCES Services		
Treasurer			
1325.160	Noninstructional Salaries	\$ 84,040	\$ 88,923
1325.400	Contractual	\$ 3,950	\$ 3,450
1325.450	Materials & Supplies	\$ 1,200	\$ 1,200

		2019-2020 Adopted	2020-2021 Proposed
Tax Collection			
1330.160	Noninstructional Salaries	\$ 3,700	\$ 4,525
1330.400	Contractual	\$ 8,300	\$ 8,300
1330.450	Materials & Supplies		
Total Finance		\$ 223,321	\$ 223,588
STAFF			
Legal			
1420.400	Contractual	\$ 25,000	\$ 20,000
Personnel			
1430.400	Contractual	\$ 1,000	\$ 1,000
1430.490	BOCES Services	\$ 286,075	\$ 307,345
Public Information & Services			
1480.400	Contractual	\$ 15,000	\$ 10,000
1480.490	BOCES Services	\$ 20,168	\$ 45,386
Total Staff		\$ 347,243	\$ 383,731
CENTRAL SERVICES			
Operation of Plant			
1620.160	Noninstructional Salaries	\$ 434,328	\$ 451,192
1620.200	Equipment	\$ 44,200	\$ 32,000
1620.400	Contractual		
	Gas	\$ 100,000	\$ 80,000
	Electric	\$ 190,000	\$ 172,000
	Telephone	\$ 17,000	\$ 15,000
	Water & Sewage	\$ 70,000	\$ 70,000
	Trash Removal	\$ 7,000	\$ 7,000
	Maintenance Contracts & other	\$ 105,408	\$ 100,408
1620.450	Materials & Supplies	\$ 60,000	\$ 60,000
1620.490	BOCES Services	\$ 22,869	\$ 23,246
Maintenance of Plant			
1621.160	Noninstructional Salaries	\$ 97,885	\$ 103,789
1621.200	Equipment	\$ 40,000	\$ 35,000
1621.400	Contractual	\$ 39,600	\$ 39,600
1621.450	Materials & Supplies	\$ 20,560	\$ 18,560
Central Printing and Mailing			
1670.450	Materials & Supplies	\$ 19,000	\$ 17,000
Central Data Processing			
1680.490	BOCES Services	\$ 432,413	\$ 437,719
Total Central Services		\$ 1,700,263	\$ 1,662,514
SPECIAL ITEMS			
1910.400	Unallocated Insurance	\$ 80,000	\$ 75,000
1920.400	School Association Dues	\$ 2,500	\$ 2,500
1964.400	Refund on Real Property	\$ 3,000	\$ 3,000
1981.490	BOCES Services-Administration	\$ 81,842	\$ 83,633
1983.490	BOCES Services-Capital	\$ 133,764	\$ 149,471
Total Special Items		\$ 301,106	\$ 313,604
TOTAL GENERAL SUPPORT		\$ 2,801,471	\$ 2,813,852

2019-2020 Adopted

2020-2021 Proposed

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	\$	-	\$	75,000
	Instructional Salaries-Summer Curriculum	\$	20,000	\$	20,000
	Instructional Salaries-Study Center	\$	20,300	\$	15,300
2010.160	Noninstructional Salaries	\$	26,978	\$	29,074
2010.400	Contractual	\$	22,048	\$	15,048
2010.450	Materials & Supplies	\$	3,800	\$	3,800
2010.490	BOCES Services	\$	2,685	\$	2,690

Supervision-Regular School

2020.150	Instructional Salaries	\$	270,579	\$	279,048
2020.160	Noninstructional Salaries	\$	138,464	\$	118,052
2020.400	Contractual	\$	4,850	\$	4,850
2020.450	Materials & Supplies	\$	8,623	\$	8,623

Inservice Training

2070.490	BOCES Services	\$	259,905	\$	271,834
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Total Administration & Improvement

\$	778,232	\$	843,319
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INSTRUCTION-TEACHING

Regular School

2110.120	Instructional Salaries-K-6	\$	1,711,702	\$	1,883,845
2110.130	Instructional Salaries-7-12	\$	1,683,783	\$	1,670,102
2110.140	Instructional Salaries-substitutes	\$	150,000	\$	150,000
2110.160	Noninstructional Salaries	\$	226,960	\$	189,835
2110.200	Equipment	\$	270,500	\$	100,000
2110.400	Contractual	\$	139,168	\$	121,925
2110.450	Materials & Supplies	\$	59,331	\$	59,331
2110.470	Tuition	\$	20,000	\$	35,000
2110.480	Textbooks	\$	45,000	\$	45,000
2110.490	BOCES Services	\$	475,934	\$	462,687

Students with Disabilities

2250.150	Instructional Salaries	\$	738,416	\$	837,026
2250.160	Noninstructional Salaries	\$	180,248	\$	187,839
2250.200	Equipment	\$	5,000	\$	5,000
2250.400	Contractual	\$	140,000	\$	120,000
2250.450	Materials & Supplies	\$	7,000	\$	7,000
2250.470	Tuition paid to Public Districts in NYS	\$	25,000	\$	25,000
2250.471	Tuition paid to Private Districts in NYS	\$	25,000	\$	20,000
2250.490	BOCES Services	\$	2,051,779	\$	1,557,426

		2019-2020 Adopted	2020-2021 Proposed
Occupational Education			
2280.150	Instructional Salaries	\$ 98,369	\$ 145,778
2280.200	Equipment	\$ 1,326	\$ 1,326
2280.450	Materials & Supplies	\$ 11,479	\$ 11,479
2280.490	BOCES Services	\$ 540,985	\$ 586,080
Special School			
2330.490	BOCES Services	\$ 21,245	\$ 18,820
Total Teaching		\$ 8,628,225	\$ 8,240,499
INSTRUCTION-INSTRUCTIONAL MEDIA			
School Library & Audio Visual			
2610.150	Instructional Salaries	\$ 56,578	\$ 58,756
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	\$ 57,053	\$ 74,284
Computer Assisted Instruction			
2630.160	Noninstructional Salaries	\$ 70,040	\$ 72,142
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	\$ 425,318	\$ 422,294
Total Instructional Media		\$ 651,438	\$ 669,925
INSTRUCTION-PUPIL SERVICES			
Guidance			
2810.150	Instructional Salaries	\$ 215,650	\$ 223,932
2810.160	Noninstructional Salaries	\$ 26,978	\$ 29,074
2810.200	Equipment		
2810.400	Contractual	\$ 20,858	\$ 17,858
2810.450	Materials & Supplies	\$ 1,249	\$ 1,249
2810.490	BOCES Services	\$ 22,100	\$ 22,321
Health Services			
2815.160	Noninstructional Salaries	\$ 63,104	\$ 67,020
2815.200	Equipment	\$ 7,760	\$ 6,760
2815.400	Contractual	\$ 8,000	\$ 7,500
2815.450	Materials & Supplies	\$ 4,549	\$ 4,549
Psychological Services			
2820.150	Instructional Salaries	\$ -	\$ -
2820.490	BOCES Services	\$ 93,249	\$ 94,178
Social Worker Services			
2825.490	BOCES Services	\$ 16,251	\$ 2,668
Co-Curricular Services			
2850.150	Instructional Salaries	\$ 48,000	\$ 48,000
Athletics			
2855.150	Instructional Salaries	\$ 158,493	\$ 200,618
2855.200	Equipment	\$ 40,000	\$ 35,000
2855.400	Contractual	\$ 105,519	\$ 96,427
2855.450	Materials & Supplies	\$ 9,000	\$ 9,000
2855.490	BOCES Services	\$ 7,209	\$ 6,072
Total Pupil Services		\$ 847,969	\$ 872,226
TOTAL INSTRUCTION		\$ 10,905,864	\$ 10,625,969

2019-2020 Adopted

2020-2021 Proposed

PUPIL TRANSPORTATION

Pupil Transportation expenditures include all transportation salaries and the necessary expenses to maintain our fleet of buses.

District Transportation Services

5510.160	Noninstructional Salaries	\$	63,416	\$	65,318
5510.160	Noninstructional Salaries	\$	509,569	\$	575,677
5510.200	Equipment	\$	49,693	\$	39,693
5510.210	Purchase of Buses	\$	-	\$	-
5510.400	Contractual	\$	68,700	\$	64,700
5510.450	Materials & Supplies	\$	156,000	\$	141,000
5510.490	BOCES Services	\$	4,860	\$	4,873

Garage Building

5530.200	Equipment	\$	5,000	\$	5,000
5530.400	Contractual	\$	75,900	\$	72,400
5530.450	Materials & Supplies	\$	11,600	\$	10,600

TOTAL PUPIL TRANSPORTATION

\$	944,738	\$	979,261
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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	\$	375,000	\$	335,000
9020.800	Teacher's Retirement	\$	700,000	\$	580,000
9030.800	Social Security	\$	600,000	\$	620,000
9040.800	Worker's Compensation	\$	44,947	\$	93,507
9060.800	Health Insurance	\$	2,062,731	\$	2,043,645

Debt Service

9711.600	Serial Bond-Principal	\$	1,212,038	\$	1,290,000
9711.700	Serial Bond-Interest	\$	466,676	\$	387,188
9785.600	EPC - Principal	\$	76,506	\$	83,757
9785.700	EPC - Interest	\$	70,493	\$	52,740

Interfund Transfers

9901.930	Interfund Transfer to School Lunch Fund	\$	30,000	\$	30,000
9901.950	Interfund Transfer to Federal	\$	30,000	\$	30,000
9950.900	Interfund Transfer to Capital (\$100,000 Capital Outlay)	\$	-	\$	485,000

TOTAL UNDISTRIBUTED TOTAL GENERAL

\$	5,668,391	\$	6,030,837
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FUND BUDGET

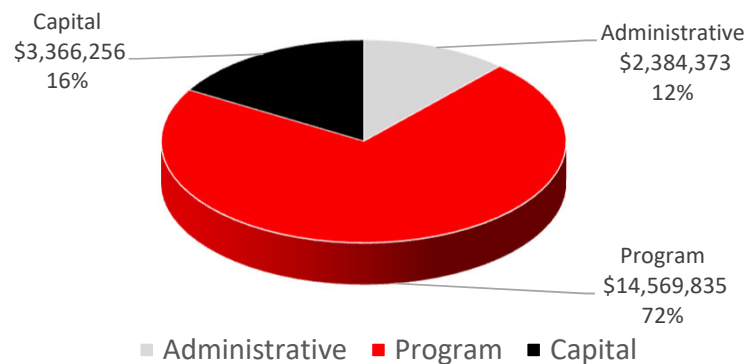
\$	20,320,464	\$	20,449,919
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		2019-2020 Adopted	2020-2021 Proposed
REVENUES			
A-1001	Property Taxes	\$ 2,714,763	\$ 2,714,763
A-1090	Interest and Penalty on Property Taxes	\$ 10,000	\$ 6,000
A-1310	Day School Tuition	\$ 6,000	\$ 6,000
A-1320	Summer School Tuition	\$ -	\$ -
A-2401	Interest Earnings	\$ 25,000	\$ 100,000
	Total Interest	\$ 41,000	\$ 112,000
A-2280	Shared Services	\$ 4,000	\$ 4,000
A-2665	Sale of Equipment	\$ 500	\$ 500
	Total Sale of Equipment / Services	\$ 4,500	\$ 4,500
A-2701	BOCES Services refund	\$ 250,000	\$ 250,000
A-2703	Refund of Prior Year Expenditures	\$ 1,000	\$ 1,000
A-2770	Unclassified Revenues	\$ 50,000	\$ 50,000
	Total Miscellaneous Revenue	\$ 301,000	\$ 301,000
A-3101	Basic Formula-General Aid	\$ 10,685,954	\$ 10,685,954
	Building Aid	\$ 2,077,053	\$ 1,752,536
	Excess Cost Aid	\$ 441,297	\$ 383,489
	Transportation Aid	\$ 1,021,586	\$ 975,000
A-3103	BOCES Aid	\$ 1,908,285	\$ 1,977,343
A-3260	Textbook Aid	\$ 42,057	\$ 41,183
A-3262	Computer Software Aid	\$ 11,115	\$ 10,831
A-3263	Library A/V Loan Program Aid	\$ 4,638	\$ 4,519
A-3289	Computer Hardware Aid	\$ 15,514	\$ 15,099
	Total New York State Aid	\$ 16,207,499	\$ 15,845,954
A-4601	Medicaid	\$ 150,000	\$ 85,000
	Total Federal Aid	\$ 150,000	\$ 85,000
A-5031	Interfund Transfer-Debt Service	\$ 290,000	\$ 290,000
A-5031	Interfund Transfer-ERS Reserve	\$ 50,000	\$ 50,000
A-5031	Interfund Transfer-EBLAR	\$ 61,702	\$ 61,702
A-5031	Interfund Transfer-Transportation Reserve	\$ -	\$ 385,000
	Total Interfund Transfers-Reserves	\$ 401,702	\$ 786,702
	Total Revenues	\$ 19,820,464	\$ 19,849,919
	Appropriated Fund Balance	\$ 500,000	\$ 600,000

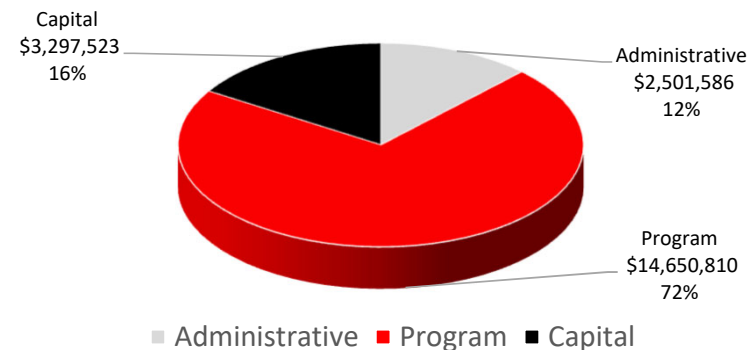
Chapter 436 of the Laws of 1997 amends various sections of law concerning authorization of expenditures and indebtedness in central, union free, common and small city school districts. The provisions of the statute are further defined in Section 170.8 of the Regulations of the Commissioner of Education.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

CODE	ACCOUNT	2019-2020 ADOPTED THREE PART BUDGET			2020-2021 PROPOSED THREE PART BUDGET		
		Administrative	Program	Capital	Administrative	Program	Capital
1099.0	Board of Education	\$ 18,425			\$ 16,768		
1299.0	Central Administration	\$ 211,113			\$ 213,647		
1399.0	Finance	\$ 223,321			\$ 223,588		
1420.0	Legal Services		\$ 25,000			\$ 20,000	
1430.0	Personnel	\$ 287,075			\$ 308,345		
1480.0	Public Information	\$ 35,168			\$ 55,386		
1620.0	Operation of Plant			\$ 1,050,805			\$ 1,010,846
1621.0	Maintenance of Plant			\$ 198,045			\$ 196,949
1699.0	Other Central Services	\$ 451,413			\$ 454,719		
1964.4	Refund of Taxes			\$ 3,000			\$ 3,000
1998.0	Other Special Items	\$ 298,106			\$ 310,604		
2010.0	Curriculum Dev & Supervision	\$ 28,533	\$ 67,278		\$ 96,538	\$ 64,374	
2020.0	Supervision Regular School	\$ 422,516			\$ 410,573		
2999.0	Instruction (Net of Supervision)		\$ 10,387,537			\$ 10,054,484	
5510.2	Purchase of Buses			\$ -			\$ -
5510.0	Other District Transportation		\$ 852,238			\$ 891,261	
5530.0	Garage Building		\$ 92,500			\$ 88,000	
9098.0	Employee Benefits	\$ 408,703	\$ 3,085,282	\$ 288,693	\$ 411,418	\$ 2,987,691	\$ 273,043
9898.0	Debt Service			\$ 1,825,713			\$ 1,813,685
9998.0	Interfund Transfers		\$ 60,000			\$ 545,000	
		\$ 2,384,373	\$ 14,569,835	\$ 3,366,256	\$ 2,501,586	\$ 14,650,810	\$ 3,297,523

2019-2020 Adopted Three-Part Budget

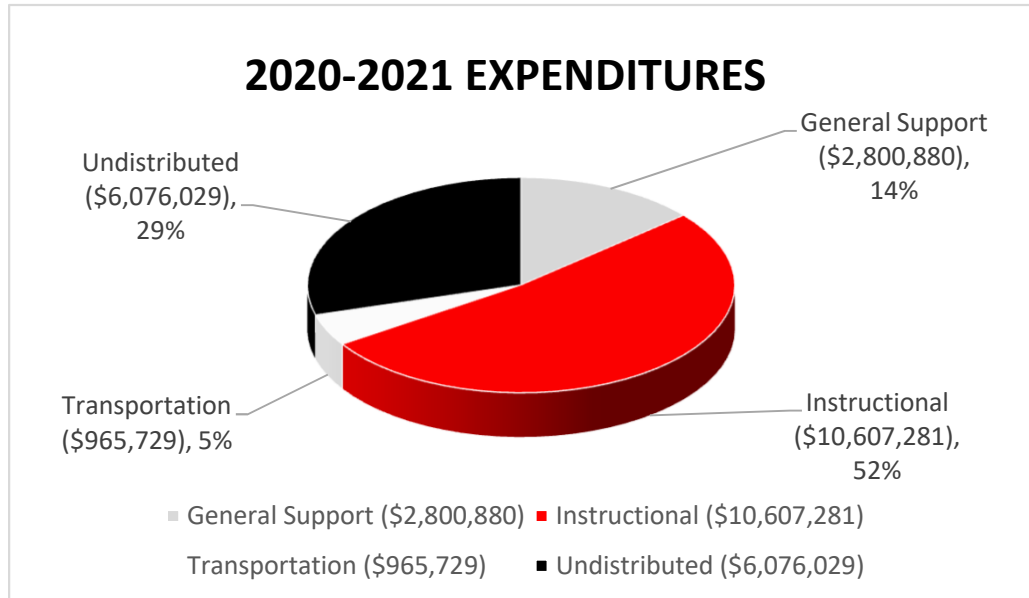
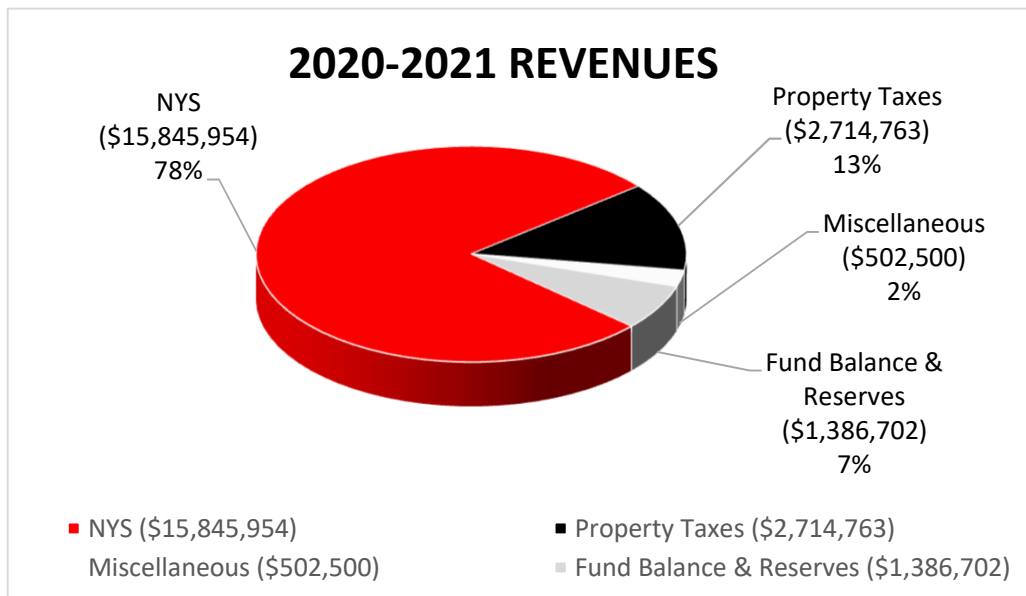


2020-2021 Proposed Three-Part Budget



BOLIVAR-RICHBURG CENTRAL SCHOOL

2020-2021 Proposed School Dollars



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=2017&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 \$141,000 annually. This must include ALL salaries, benefits and in-kind compensation.

Annual Salary	\$142,672
Benefits	\$ 33,036

FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(Data are lagged a year.)

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

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

THIS SCHOOL DISTRICT

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$8,046,323

PUPILS

776

EXPENDITURES PER PUPIL

\$10,369

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$3,841,371

PUPILS

126

EXPENDITURES PER PUPIL

\$30,487

SIMILAR DISTRICT GROUP HIGH NEED/RESOURCE CAPACITY RURAL

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$1,639,861,015

PUPILS

143,319

EXPENDITURES PER PUPIL

\$11,442

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$716,341,463

PUPILS

24,901

EXPENDITURES PER PUPIL

\$28,768

ALL SCHOOL DISTRICTS**GENERAL EDUCATION****INSTRUCTIONAL EXPENDITURES****\$35,199,223,413****PUPILS****2,632,781****EXPENDITURES PER PUPIL****\$13,370****SPECIAL EDUCATION****INSTRUCTIONAL EXPENDITURES****\$15,660,696,162****PUPILS****485,151****EXPENDITURES PER PUPIL****\$32,280**

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****\$23,540****SIMILAR DISTRICT GROUP****\$24,206****NY STATE****\$25,845**

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 (2018 - 19)

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

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP HIGH NEED/RESOURCE CAPACITY RURAL	NY STATE
80% OR MORE ▼	80% OR MORE ▼	80% OR MORE ▼
67 58.8%	58.2%	58.7%
40% - 79% ▼	40% - 79% ▼	40% - 79% ▼
9 7.9%	18.6%	11.5%
LESS THAN 40% ▼	LESS THAN 40% ▼	LESS THAN 40% ▼
38 33.3%	20.1%	19.0%
SEPARATE SETTINGS ▼	SEPARATE SETTINGS ▼	SEPARATE SETTINGS ▼
0 0.0%	2.5%	5.3%
OTHER SETTINGS ▼	OTHER SETTINGS ▼	OTHER SETTINGS ▼
0 0.0%	0.6%	5.6%

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

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
▼	▼	▼
15.6%	15.9%	14.7%

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

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

2020-21 Property Tax Report Card

022902 - Bolivar-Richburg CSD		
Contact Person: Kristin Woodhead	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)
Telephone Number: 585-928-2561 Ext. 2933		
Total Budgeted Amount, not Including Separate Propositions	\$20,320,464	\$20,449,919
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
F. Permissible Exclusions to the School Tax Levy Limit	\$0	\$0
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	\$2,769,058	\$2,769,428
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$2,714,763	\$2,714,763
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	\$54,295	\$54,665
Public School Enrollment	785	775
Consumer Price Index		1.81%

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 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	\$9,367,382	\$9,373,440
Assigned Appropriated Fund Balance	\$500,000	\$600,000
Adjusted Unrestricted Fund Balance	\$1,311,600	\$1,520,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	6.45%	7.43%

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
Capital	<div>Capital Reserve</div>	To pay the cost of any object or purpose for which bonds may be issued.	\$2,753,105	\$2,753,105	A portion of these funds will be used in 20-21; dependent on the anticipated Fall 2020 Capital Project Vote
Capital	2017 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$1,050,843	\$1,050,843	No intended use in 20-21
Capital	Capital Transportation Reserve	To pay the cost of vehicles used to transport students on a daily basis.	\$1,969,193	\$1,858,864	To purchase 3 new buses up to \$385,000
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	\$66,566	\$66,566	No intended use in 20-21
Workers' Compensation		To pay for Workers Compensation and benefits.			.
Unemployment Insurance	Unemployment Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$209,690	\$209,690	No intended use in 20-21
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$1,275,008	\$1,275,008	No intended use in 20-21
Property Loss	<div>Property Loss & Liability Reserve</div>	To establish and maintain a program of reserves to cover property loss.	\$501,671	\$501,671	No intended use in 20-21
Liability	<div></div>	To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$803,660	\$803,660	To pay for accrued benefits of retiring employees up to \$61,702
Retirement Contribution	Employee Retirement System Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$628,413	\$628,413	To pay for a portion of the Employees' Retirement System liability up to \$50,000
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other Reserve	Teachers Retirement System Reserve	For employer retirement contributions to Teachers Retirement System	\$109,525	\$225,620	To pay for a portion of the Teachers' Retirement System Liability.

* Note: Reserves with blue boxes will be allowed to add rows for multiple entries. Use a different name for each in the Reserve Name column.

Equalized Total Assessed Value 209,379,172

School District - 027602 Bolivar-Richburg

Exemption		Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
Code	Exemption Name				
13100	CO - GENERALLY	RPTL 406(1)	2	94,193	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	22	1,473,537	0.70
13510	TOWN - CEMETARY LAND	RPTL 446	19	263,364	0.13
13650	VG - GENERALLY	RPTL 406(1)	13	1,469,609	0.70
13660	VG - CEMETARY LAND	RPTL 446	4	17,634	0.01
13750	VG O/S LIMITS - AVIATION	RPTL 406(7)	4	37,313	0.02
13800	SCHOOL DISTRICT	RPTL 408	25	6,940,237	3.31
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	46,392	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	78,074	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	32	5,024,711	2.40
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	3	111,613	0.05
25130	NONPROF CORP - CHAR(CONST PRO	RPTL 420-a	1	6,351	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	275,697	0.13
26100	VETERANS ORGANIZATION	RPTL 452	1	136,082	0.06
26250	HISTORICAL SOCIETY	RPTL 444	5	301,966	0.14
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	679,159	0.32
41400	CLERGY	RPTL 460	1	1,613	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	125,483	0.06
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	12	107,681	0.05
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG-MKTS L 306	13	162,216	0.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	5	145,577	0.07
41804	PERSONS AGE 65 OR OVER	RPTL 467	35	497,635	0.24
41805	PERSONS AGE 65 OR OVER	RPTL 467	3	62,153	0.03
41806	PERSONS AGE 65 OR OVER	RPTL 467	9	126,334	0.06
41834	ENHANCED STAR	RPTL 425	351	20,566,556	9.82
41844	En STAR (land belongs to other	RPTL 425	4	108,558	0.05
41854	BASIC STAR 1999-2000	RPTL 425	706	22,754,769	10.87
41864	Basic STAR (land belongs to ot	RPTL 425	4	79,247	0.04
47010	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	62,490	0.03
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	11	618,641	0.30
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	1	59,278	0.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	21,566	0.01
Total Exemptions Exclusive of System Exemptions:			1,305	62,434,163	29.82
Total System Exemptions:			4	21,566	0.01
Totals:			1,309	62,455,729	29.83

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: _____