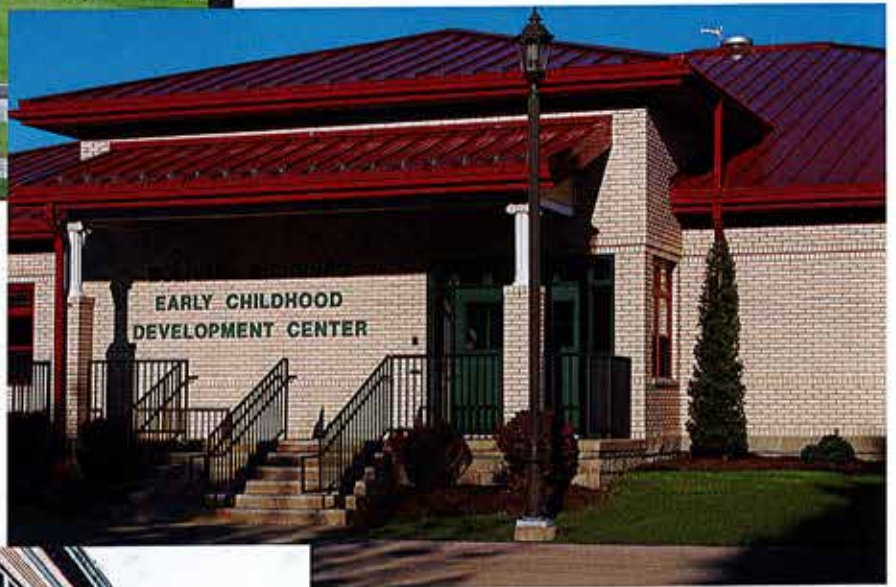


Bolivar-Richburg Central School

Budget Proposal

2018—2019



Annual Budget Hearing
Bolivar Building Auditorium
May 1, 2018
6:00 PM

1. Presentation of 2018-2019 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: March 31, 2018; April 13, 2018; April 27, 2018; and May 4, 2018.

Annual Meeting/Budget Vote
Bolivar Building Room 113
May 15, 2018

The meeting will convene at 12:00 noon in the Bolivar Building Room 113 for the purpose of electing three (3) members of the Board of Education for three-year terms commencing July 1, 2018 and expiring on June 30, 2021 to succeed Jody McLaughlin, Erin Baldwin, and Heather Iantorno, whose terms expire on June 30, 2018; to elect one (1) member for the unexpired term of Patricia McElheny commencing May 16, 2018 and expiring on June 30, 2020; to vote on the proposed school budget; to vote on the purchase of three (3) school buses to be purchased with reserve funds; 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 \$20,857,978 for the fiscal year 2018-2019 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 April 3, 2018 by the Board of Education of the Bolivar-Richburg Central School District in Allegany County, New York authorizing the transfer not to exceed \$338,000.00 from the Bolivar-Richburg Central School District Capital (Transportation) Reserve Fund to pay the full cost of purchasing three new school buses.

Proposition 3:

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 \$35,500.00, and authorizing the School District to levy and collect taxes in the School District for the payment thereof.

Proposition 4:

To approve an increase in the support of the Colonial Library, Richburg, New York, a free association library, by \$5,000.00 to a total of \$37,835.00, and authorizing the School District to levy and collect taxes in the School District for the payment thereof.

Proposition 5:

To approve an increase in the support of the Genesee Library, Little Genesee, New York, a free association library, by \$2,850.00 to a total of \$21,850.00, 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 three (3) members of the Board of Education for three-year terms commencing July 1, 2018 and expiring on June 30, 2021 to succeed Jody McLaughlin, Erin Baldwin, and Heather Iantorno, whose terms expire on June 30, 2018. Additionally please vote for one (1) member for the unexpired term of Patricia McElheny commencing May 16, 2018 and expiring on June 30, 2020

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

- Erin Baldwin
- Jonah Crump
- David Gaston
- Heather Iantorno
- Jody McLaughlin

**BOLIVAR-RICHBURG CENTRAL SCHOOL
2018-2019 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.

		2017-2018 Adopted	2018-2019 Proposed
BOARD OF EDUCATION			
1010.400	Contractual Expenditures	\$ 10,000	\$ 23,000
1010.450	Materials and Supplies	\$ 500	\$ 975
District Clerk			
1040.160	Noninstructional Salaries	\$ 2,500	\$ 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		\$ 14,925	\$ 28,400
CENTRAL ADMINISTRATION			
1240.150	Instructional Salaries	\$ 131,712	\$ 135,137
1240.160	Noninstructional Salaries	\$ 50,669	\$ 52,687
1240.400	Contractual Expenditures	\$ 4,500	\$ 20,480
1240.450	Materials & Supplies	\$ 3,775	\$ 7,175
Total Chief School Administrator		\$ 190,656	\$ 215,479
FINANCE			
Business Administration			
1310.150	Instructional Salaries	\$ 82,242	\$ 84,627
1310.490	BOCES Services	\$ 16,155	\$ 13,383
Auditing			
1320.400	Contractual Expenditures	\$ 16,000	\$ 16,000
1320.490	BOCES Services		

		2017-2018 Adopted	2018-2019 Proposed
Treasurer			
1325.160	Noninstructional Salaries	\$ 78,400	\$ 81,665
1325.400	Contractual Expenditures	\$ 6,950	\$ 6,950
1325.450	Materials & Supplies	\$ 1,200	\$ 1,200
Tax Collection			
1330.160	Noninstructional Salaries	\$ 3,700	\$ 3,700
1330.400	Contractual Expenditures	\$ 5,300	\$ 8,300
1330.450	Materials & Supplies		
Total Finance		\$ 209,947	\$ 215,825
STAFF			
Legal			
1420.400	Contractual Expenditure	\$ 15,000	\$ 25,000
Personnel			
1430.400	Contractual Expenditures	\$ 1,000	\$ 1,000
1430.490	BOCES Services	\$ 232,036	\$ 225,392
Public Information & Services			
1480.400	Contractual Expenditures	\$ 15,000	\$ 15,000
1480.490	BOCES Services	\$ 14,585	\$ 20,338
Total Staff		\$ 277,621	\$ 286,730
CENTRAL SERVICES			
Operation of Plant			
1620.160	Noninstructional Salaries	\$ 439,295	\$ 444,394
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	\$ 70,000	\$ 70,000
	Trash Removal	\$ 7,000	\$ 7,000
	Maintenance Contracts & other	\$ 137,650	\$ 100,500
1620.450	Materials & Supplies	\$ 49,883	\$ 56,000
1620.490	BOCES Services	\$ 20,439	\$ 28,675
Maintenance of Plant			
1621.160	Noninstructional Salaries	\$ 92,353	\$ 95,077
1621.200	Equipment	\$ 53,000	\$ 40,000
1621.400	Contractual Expenditures	\$ 26,100	\$ 39,600
1621.450	Materials & Supplies	\$ 20,560	\$ 20,560
Central Printing and Mailing			
1670.450	Materials & Supplies	\$ 16,000	\$ 19,000
Central Data Processing			
1680.490	BOCES Services	\$ 379,761	\$ 416,337
Total Central Services		\$ 1,663,241	\$ 1,688,343

		2017-2018 Adopted	2018-2019 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	\$ 88,848	\$ 87,332
1983.490	BOCES Services-Capital	\$ 130,618	\$ 130,560
Total Special Items		\$ 302,466	\$ 300,892
TOTAL GENERAL SUPPORT		\$ 2,658,856	\$ 2,735,669

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	\$ -	\$ -
	Instructional Salaries-Summer Curriculum	\$ 20,000	\$ 20,000
	Instructional Salaries-Study Center	\$ 20,300	\$ 20,300
2010.160	Noninstructional Salaries	\$ 25,458	\$ 26,208
2010.400	Contractual Expenditures	\$ 2,048	\$ 22,048
2010.450	Materials & Supplies	\$ 3,100	\$ 3,800
2010.490	BOCES Services	\$ 2,657	\$ 2,682

Supervision-Regular School

2020.150	Instructional Salaries	\$ 255,806	\$ 263,224
2020.160	Noninstructional Salaries	\$ 68,330	\$ 134,408
2020.400	Contractual Expenditures	\$ 4,850	\$ 4,850
2020.450	Materials & Supplies	\$ 8,623	\$ 8,623

Inservice Training

2070.490	BOCES Services	\$ 210,146	\$ 241,851
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Total Administration & Improvement		\$ 621,318	\$ 747,994
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INSTRUCTION-TEACHING

Regular School

2110.120	Instructional Salaries-K-6	\$ 1,608,481	\$ 1,720,542
2110.130	Instructional Salaries-7-12	\$ 1,681,830	\$ 1,829,982
2110.140	Instructional Salaries-substitutes	\$ 120,000	\$ 120,000
2110.160	Noninstructional Salaries	\$ 249,419	\$ 207,613
2110.200	Equipment	\$ 245,000	\$ 245,000
2110.400	Contractual	\$ 104,168	\$ 104,168
2110.450	Materials & Supplies	\$ 59,331	\$ 59,331
2110.470	Tuition	\$ 20,000	\$ 20,000
2110.480	Textbooks	\$ 45,000	\$ 45,000
2110.490	BOCES Services	\$ 426,539	\$ 423,824

		2017-2018 Adopted	2018-2019 Proposed
Students with Disabilities			
2250.150	Instructional Salaries	\$ 721,151	\$ 710,181
2250.160	Noninstructional Salaries	\$ 177,662	\$ 221,808
2250.200	Equipment	\$ 5,000	\$ 5,000
2250.400	Contractual	\$ 157,000	\$ 235,000
2250.450	Materials & Supplies	\$ 7,000	\$ 7,000
2250.470	Tuition paid to Public Districts in NYS	\$ 85,000	\$ 85,000
2250.471	Tuition paid to Private Districts in NYS	\$ 25,000	\$ 25,000
2250.490	BOCES Services	\$ 1,784,792	\$ 1,951,516
Occupational Education			
2280.150	Instructional Salaries	\$ 94,332	\$ 95,656
2280.200	Equipment	\$ 1,326	\$ 1,326
2280.450	Materials & Supplies	\$ 11,479	\$ 11,479
2280.490	BOCES Services	\$ 501,180	\$ 525,660
Special School			
2330.490	BOCES Services	\$ 53,380	\$ 28,915
Total Teaching		\$ 8,184,070	\$ 8,679,001
INSTRUCTION-INSTRUCTIONAL MEDIA			
School Library & Audio Visual			
2610.150	Instructional Salaries	\$ 45,372	\$ 46,624
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	\$ 49,459	\$ 55,584
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	\$ 387,002	\$ 424,759
Total Instructional Media		\$ 524,282	\$ 569,416
INSTRUCTION-PUPIL SERVICES			
Guidance			
2810.150	Instructional Salaries	\$ 200,662	\$ 208,949
2810.160	Noninstructional Salaries	\$ 75,774	\$ 26,208
2810.200	Equipment		
2810.400	Contractual	\$ 20,858	\$ 20,858
2810.450	Materials & Supplies	\$ 1,249	\$ 1,249
2810.490	BOCES Services	\$ -	\$ 21,667
Health Services			
2815.160	Noninstructional Salaries	\$ 59,831	\$ 60,975
2815.200	Equipment	\$ 7,760	\$ 7,760
2815.400	Contractual	\$ 5,000	\$ 8,000
2815.450	Materials & Supplies	\$ 3,828	\$ 4,549
Psychological Services			
2820.150	Instructional Salaries	\$ -	\$ -
2820.490	BOCES Services	\$ 86,912	\$ 88,652

		2017-2018 Adopted	2018-2019 Proposed
Social Worker Services			
2825.490	BOCES Services	\$ 12,180	\$ 12,424
Co-Curricular Services			
2850.150	Instructional Salaries	\$ 48,000	\$ 48,000
Athletics			
2855.150	Instructional Salaries	\$ 158,494	\$ 158,494
2855.200	Equipment	\$ 40,000	\$ 40,000
2855.400	Contractual	\$ 98,100	\$ 105,519
2855.450	Materials & Supplies	\$ 9,000	\$ 9,000
2855.490	BOCES Services	\$ 5,316	\$ 5,788
Total Pupil Services		\$ 832,964	\$ 828,092
TOTAL INSTRUCTION		\$ 10,162,634	\$ 10,824,503

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	\$ 59,805	\$ 61,569
5510.160	Noninstructional Salaries	\$ 484,319	\$ 488,598
5510.200	Equipment	\$ 37,412	\$ 49,693
5510.210	Purchase of Buses	\$ -	\$ -
5510.400	Contractual	\$ 60,700	\$ 64,200
5510.450	Materials & Supplies	\$ 141,000	\$ 141,000
5510.490	BOCES Services	\$ 4,748	\$ 4,748
Garage Building			
5530.200	Equipment	\$ 5,000	\$ 5,000
5530.400	Contractual	\$ 73,600	\$ 80,600
5530.450	Materials & Supplies	\$ 11,600	\$ 11,600
TOTAL PUPIL TRANSPORTATION		\$ 878,184	\$ 907,008

UNDISTRIBUTED

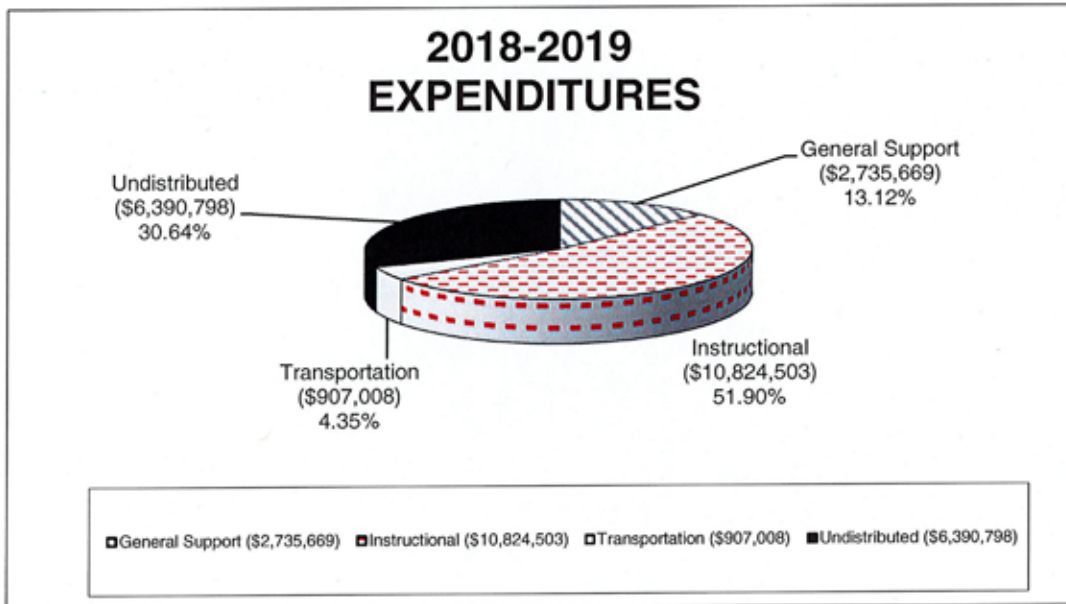
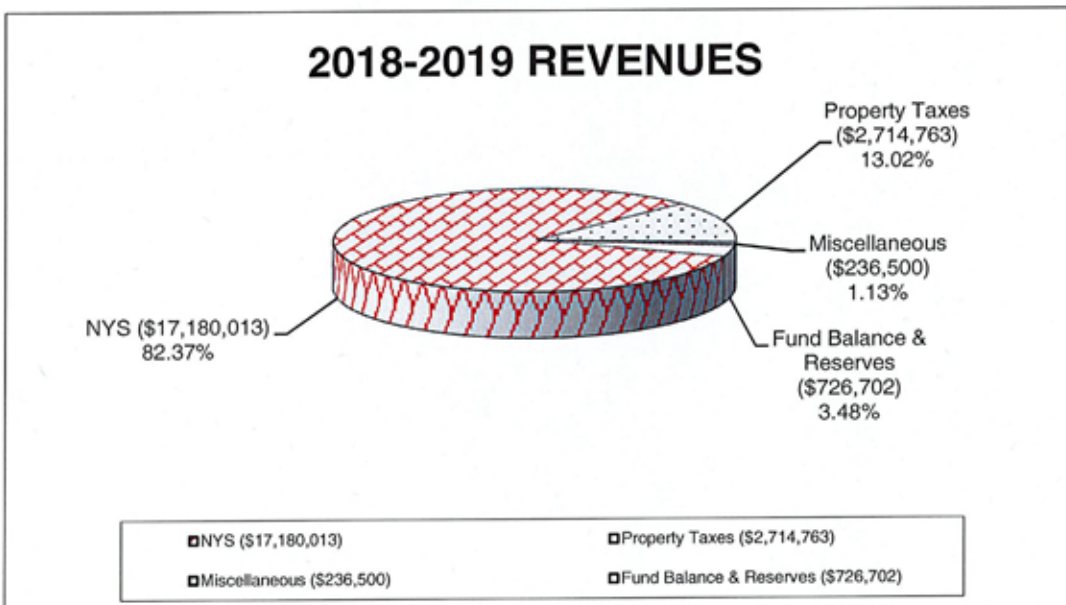
This category covers the costs of employee benefits and debt service payments for the district's capital construction projects.

Employee Benefits			
9010.800	State Retirement	\$ 360,000	\$ 375,000
9020.800	Teacher's Retirement	\$ 750,000	\$ 800,000
9030.800	Social Security	\$ 600,000	\$ 600,000
9040.800	Worker's Compensation	\$ 65,497	\$ 75,732
9060.800	Health Insurance	\$ 2,110,801	\$ 2,103,930
Debt Service			
9711.600	Serial Bond-Principal	\$ 1,460,000	\$ 1,822,038
9711.700	Serial Bond-Interest	\$ 303,738	\$ 554,098
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		\$ 5,710,036	\$ 6,390,798
TOTAL GENERAL FUND BUDGET		\$ 19,409,710	\$ 20,857,978

		2017-2018 Adopted	2018-2019 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	\$ 100,000	\$ 100,000
A-2703	Refund of Prior Year Expenditures	\$ 1,000	\$ 1,000
A-2770	Unclassified Revenues	\$ 50,000	\$ 50,000
	Total Miscellaneous Revenue	\$ 151,000	\$ 151,000
A-3101	Basic Formula-General Aid	\$ 10,013,366	\$ 10,454,517
	Building Aid	\$ 2,885,078	\$ 3,365,747
	Excess Cost Aid	\$ 334,218	\$ 450,329
	Transportation Aid	\$ 900,000	\$ 950,000
A-3103	BOCES Aid	\$ 1,550,000	\$ 1,883,238
A-3260	Textbook Aid	\$ 42,130	\$ 44,270
A-3262	Computer Software Aid	\$ 11,430	\$ 11,684
A-3263	Library A/V Loan Program Aid	\$ 4,769	\$ 4,875
A-3289	Computer Hardware Aid	\$ 15,754	\$ 15,353
	Total New York State Aid	\$ 15,756,745	\$ 17,180,013
A-4601	Medicaid	\$ 50,000	\$ 75,000
	Total Federal Aid	\$ 50,000	\$ 75,000
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	\$ 18,909,710	\$ 20,357,978
	Appropriated Fund Balance	\$ 500,000	\$ 500,000

BOLIVAR-RICHBURG CENTRAL SCHOOL

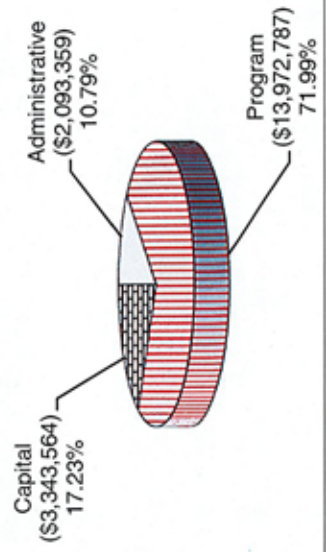
2018-2019 Proposed School Dollars



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.

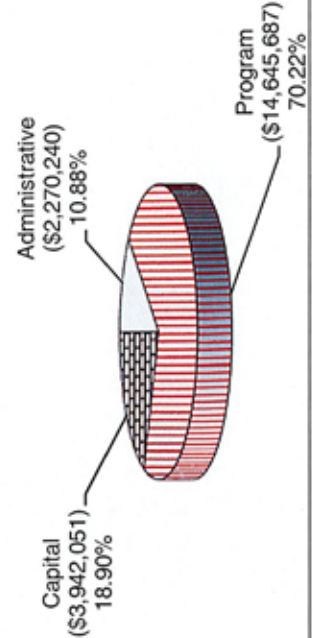
CODE ACCOUNT	2017-2018 ADOPTED THREE PART BUDGET			2018-2019 PROPOSED THREE PART BUDGET		
	Administrative	Program	Capital	Administrative	Program	Capital
1099.0 Board of Education	\$ 14,925			\$ 28,400		
1299.0 Central Administration	\$ 190,656			\$ 215,479		
1399.0 Finance	\$ 209,947			\$ 215,825		
1420.0 Legal Services		\$ 15,000		\$ 25,000		
1430.0 Personnel	\$ 233,036			\$ 226,392		
1480.0 Public Information	\$ 29,585			\$ 35,338		
1620.0 Operation of Plant			\$ 1,075,467			\$ 1,057,769
1621.0 Maintenance of Plant			\$ 192,013			\$ 195,237
1699.0 Other Central Services	\$ 395,761			\$ 435,337		
1964.4 Refund of Taxes			\$ 3,000			\$ 3,000
1998.0 Other Special Items	\$ 299,466			\$ 297,892		
2010.0 Curriculum Dev & Supervision	\$ 7,805	\$ 65,758		\$ 28,530	\$ 66,508	
2020.0 Supervision Regular School	\$ 337,609			\$ 411,105		
2999.0 Instruction (Net of Supervision)		\$ 9,751,462		\$ 10,318,360		
5510.2 Purchase of Buses			\$ -			\$ -
5510.0 Other District Transportation		\$ 787,984			\$ 809,808	
5530.0 Garage Building		\$ 90,200			\$ 97,200	
9098.0 Employee Benefits	\$ 374,569	\$ 3,202,383	\$ 309,346	\$ 375,942	\$ 3,268,811	\$ 309,909
9898.0 Debt Service			\$ 1,763,738			\$ 2,376,136
9998.0 Interfund Transfers		\$ 60,000			\$ 60,000	
	\$ 2,093,359	\$ 13,972,787	\$ 3,343,564	\$ 2,270,240	\$ 14,645,687	\$ 3,942,051

2017-2018 Adopted Three-Part Budget



☐ Administrative (\$2,093,359)
 ☐ Program (\$13,972,787)
 ☐ Capital (\$3,343,564)

2018-2019 Proposed Three-Part Budget



☐ Administrative (\$2,270,240)
 ☐ Program (\$14,645,687)
 ☐ Capital (\$3,942,051)

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=2016&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 \$135,000 annually. This must include ALL salaries, benefits and in-kind compensation.

Annual Salary	\$135,137
Benefits	\$ 32,962

FISCAL ACCOUNTABILITY SUMMARY (2016 - 17)

INFORMATION ABOUT EXPENDITURE RATIOS (2015 - 16)

(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
\$7,402,549	\$3,094,535
PUPILS	PUPILS
788	116
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$9,394	\$26,677

SIMILAR DISTRICT GROUP HIGH NEED/RESOURCE CAPACITY RURAL

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$1,576,974,375	\$659,163,076
PUPILS	PUPILS
147,381	24,240
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$10,700	\$27,193

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$33,423,609,457

PUPILS

2,649,519

EXPENDITURES PER PUPIL

\$12,615

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$14,485,942,729

PUPILS

460,996

EXPENDITURES PER PUPIL

\$31,423

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

\$22,823

SIMILAR DISTRICT GROUP

\$22,611

NY STATE

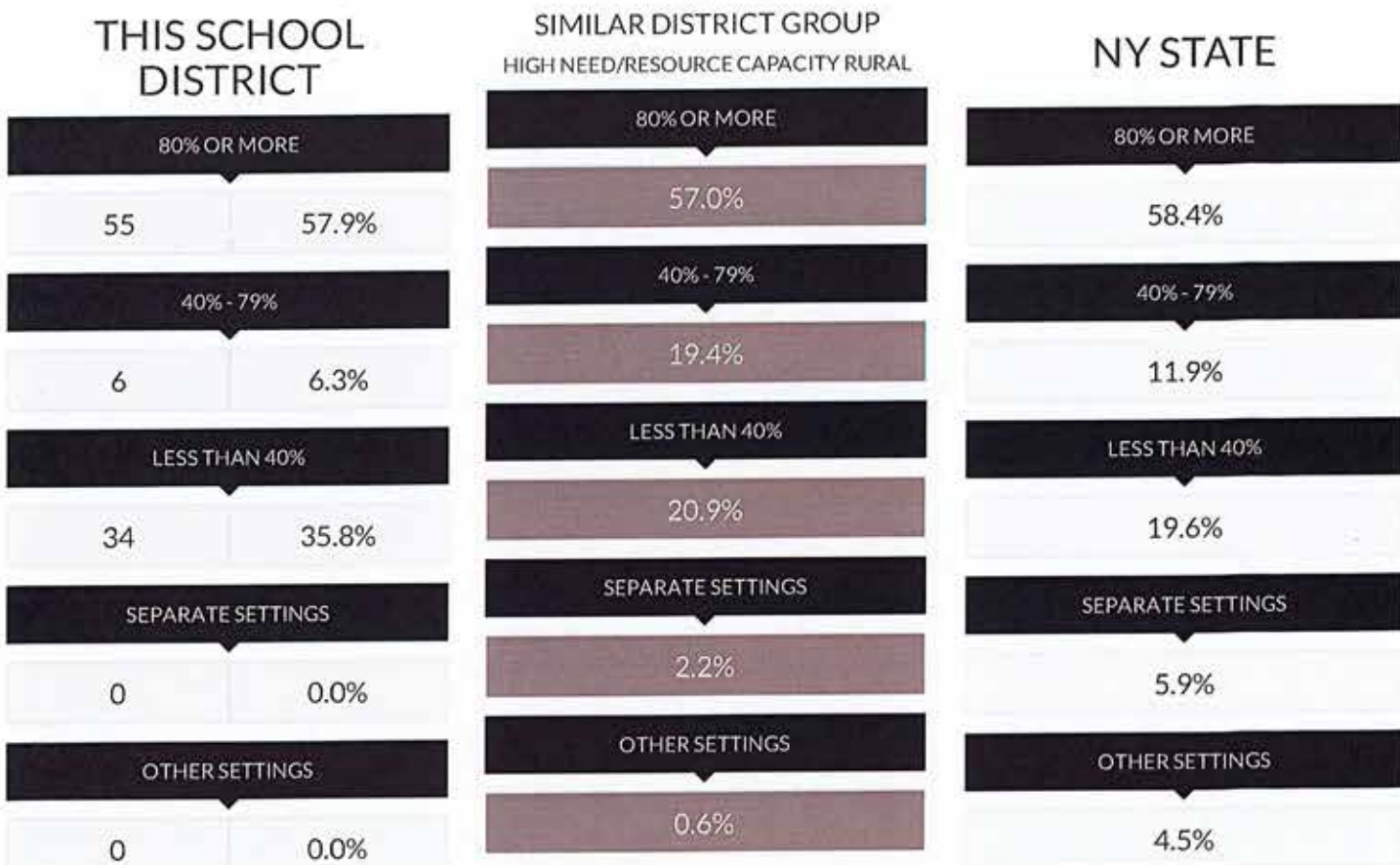
\$23,361

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 (2016 - 17)

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.

2018-19 Property Tax Report Card

022902 - Bolivar-Hickburg CSD

Contact Person: Jenny M. Bonta

Telephone Number: 985-628-2551 Ext. 2833

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not including Separate Propositions	\$19,426,710	\$20,857,978
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 - [Excluding Levy for Permissible Exclusions] ³	\$2,787,112	\$2,804,502
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - F + G)	\$2,714,763	\$2,714,763
I. Difference (G - H); (negative value requires 60.0% voter approval) ³	\$62,349	\$62,799
Public School Enrollment	820	800
Consumer Price Index		2.13%

¹ Includes 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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	\$6,245,326	\$7,490,645
Assigned Appropriated Fund Balance	\$500,000	\$500,000
Adjusted Unrestricted Fund Balance	\$1,358,680	\$1,355,769
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.00%	6.50%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$2,753,098.44	\$2,753,098.44	No intended use in 18-19
Capital	2017 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$312,122.00	\$412,122.00	No intended use in 18-19
Capital	Capital Transportation Reserve	To pay the cost of vehicles used to transport students on a daily basis.	\$1,135,548.85	\$1,388,548.85	To purchase 3 new buses up to \$338,000
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	\$66,552.53	\$66,552.53	No intended use in 18-19
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.	\$209,680.17	\$209,680.17	No intended use in 18-19
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.	\$1,275,008.22	\$1,275,008.22	No intended use in 18-19
Property Loss	Property Loss & Liability Reserve	To establish and maintain a program of reserves to cover property loss.	\$500,864.63	\$500,864.63	No intended use in 18-19
Liability		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 unreported 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.	\$603,660.00	\$603,660.00	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	\$613,642.48	\$613,642.48	To pay for a portion of the Employees' Retirement System liability up to \$60,000
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/country until the following fiscal year.			
Other Reserve					

* 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.

NYS-Real Property System		Assessor's Report - 2018 - Current Year File		RPS221/V04/L001	
County of Allegany		S495 Exemption Impact Report		Date/Time - 4/4/2018 09:55:31	
		School District Summary		Total Assessed Value 191,306,866	
		Equalized Total Assessed Value 199,324,272			
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	91,100	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	22	1,424,952	0.71
13510	TOWN - CEMETARY LAND	RPTL 446	18	249,796	0.13
13650	VG - GENERALLY	RPTL 406(1)	15	1,414,200	0.71
13660	VG - CEMETARY LAND	RPTL 446	4	16,400	0.01
13750	VG O/S LIMITS - AVIATION	RPTL 406(7)	4	34,700	0.02
13800	SCHOOL DISTRICT	RPTL 408	24	6,639,300	3.33
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	31,800	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	72,700	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	33	4,954,949	2.49
25120	NONPROF CORP - EDUC(L(CONST PRO	RPTL 420-a	3	103,800	0.05
25130	NONPROF CORP - CHAR(CONST PRO	RPTL 420-a	1	5,109	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	264,300	0.13
26100	VETERANS ORGANIZATION	RPTL 452	1	132,000	0.07
26250	HISTORICAL SOCIETY	RPTL 444	5	290,400	0.15
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	647,395	0.32
41400	CLERGY	RPTL 460	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	115,238	0.06
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	107,185	0.05
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG-MKTS L 306	13	235,011	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	9	248,184	0.12
41804	PERSONS AGE 65 OR OVER	RPTL 467	45	566,109	0.28
41805	PERSONS AGE 65 OR OVER	RPTL 467	4	63,333	0.03
41806	PERSONS AGE 65 OR OVER	RPTL 467	8	86,152	0.04
41834	ENHANCED STAR	RPTL 425	363	19,198,690	9.63
41844	En STAR (land belongs to other	RPTL 425	2	88,618	0.04
41854	BASIC STAR 1999-2000	RPTL 425	767	23,424,932	11.75
41864	Basic STAR (land belongs to ot	RPTL 425	5	85,417	0.04
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	11	549,246	0.28
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	1	57,500	0.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	20,472	0.01
Total Exemptions Exclusive of System Exemptions:			1,390	61,200,016	30.70
Total System Exemptions:			4	20,472	0.01
Totals:			1,394	61,220,488	30.71
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:					