

Bolivar-Richburg Central School District
Home of the Wolverines



**2024-2025 Proposed
Budget**

Annual Budget Hearing

Bolivar Building Auditorium

May 7, 2024

6:00 PM

1. Presentation of 2024-2025 Bolivar-Richburg Central School budget by Interim Superintendent, Mr. Chuck Lechner, and Business Administrator, Mrs. Jessica Mitchell,
2. Question and answer session,
3. Adjournment of the hearing,

Notice of the public vote has been or will be duly published in the manner required by law in the Olean Times Herald: April 6, April 26, May 3, and May 17, 2024.

Annual Meeting/Budget Vote

Bolivar Building Room 113

May 21, 2024

The voting will convene at 12:00 noon in the Bolivar Building Room 113 for the purpose of electing three at-large vacancies on the Board created by the expiration, on June 30, 2024, of the terms of Board members Jude Auman, Michelle Clark, and Erin Baldwin to vote on the proposed school budget; to vote on the purchase of three (3) school buses, two (2) floor scrubber/buffers, and two (2) bathroom sanitizing machines with reserve funds; and to vote on the increase of support to the Bolivar Free Library, the Colonial Library, and the Little Genesee Free Library.

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.

Budget Propositions

PROPOSITION NO. 1 – ANNUAL BUDGET:

Shall the following resolution be adopted;

RESOLVED, that the budget of the Bolivar-Richburg Central School District in Allegany County in the amount of \$22,816,498.00 for the fiscal year 2024-2025 as presented by the Board of Education is hereby approved and adopted and the requisite portion thereof will be raised by taxation on the taxable property of the District to be levied and collected as required by law.

PROPOSITION NO. 2 – PURCHASE OF THREE (3) SCHOOL BUSES:

Shall the following resolution be adopted;

RESOLVED, that the Bolivar-Richburg Central School District in Allegany County, New York is hereby authorized to purchase three (3) new school buses for use in the transportation program of the District, at an estimated maximum cost of \$509,600.00, using \$509,600.00 of funds currently on hand in the Bolivar-Richburg Central School District Capital (Transportation) Reserve Fund.

PROPOSITION NO. 3 – PURCHASE OF FLOOR SCRUBBERS AND BATHROOM CLEANER/SANITIZER MACHINES

Shall the following resolution be adopted;

RESOLVED, that the Bolivar-Richburg Central School District in Allegany County, New York is hereby authorized to purchase two (2) floor scrubbers and two (2) bathroom cleaner/sanitizer machines at an estimated maximum cost of \$48,383.96, using \$48,383.96 of funds currently on hand in the Bolivar-Richburg Central School District Capital Buildings and Grounds Vehicles, Machinery and Equipment Reserve Fund.

PROPOSITION NO. 4 – BOLIVAR FREE LIBRARY TAXES:

Shall the following resolution be adopted;

RESOLVED, to approve an increase in the support of the Bolivar Free Library, Bolivar, New York, a free association library by \$8,000.00 to a total of \$61,500.00 and authorizing the Bolivar-Richburg Central School District to levy and collect taxes in the School District for the payment thereof.

PROPOSITION NO. 5 – COLONIAL LIBRARY TAXES:

Shall the following resolution be adopted;

RESOLVED, to approve an increase in the support of the Colonial Library, Richburg, New York, a free association library by \$4,716.45 to a total of \$51,880.88 and authorizing the Bolivar-Richburg Central School District to levy and collect taxes in the School District for the payment thereof.

PROPOSITION NO. 6 – GENESEE LIBRARY TAXES:

Shall the following resolution be adopted;

RESOLVED, to approve an increase in the support of the Genesee Library, Little Genesee, New York, a free association library by \$3,519.00 to a total of \$47,502.00 and authorizing the Bolivar-Richburg Central School District to levy and collect taxes in the School District for the payment thereof.

SCHOOL BOARD CANDIDATES

The following candidates are running for the Board of Education:

Three (3), three-year terms expiring June 30, 2024. The three candidates with the highest number of votes will be elected. (Please vote for up to three candidates.)

- ☐ Karl A. Hackett II
- ☐ Michelle Clark
- ☐ Erin Baldwin
- ☐ Rhiannon Sisson
- ☐ Norene Ferris

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/essa.php?year=2020&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.

**BOLIVAR-RICHBURG CENTRAL SCHOOL
2024-2025 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.

		2023-24 Adopted		2024-25 Proposed	
BOARD OF EDUCATION					
1010.400	Contractual	\$	13,000	\$	13,000
1010.450	Materials and Supplies	\$	900	\$	900
District Clerk					
1040.160	Noninstructional Salaries	\$	3,000	\$	3,100
1040.400	Contractual	\$	100	\$	300
Annual Meeting					
1060.400	Contractual	\$	500	\$	500
1060.450	Materials & Supplies	\$	500	\$	500
Total Board of Education		\$	18,000	\$	18,300
CENTRAL ADMINISTRATION					
1240.150	Instructional Salaries	\$	155,146	\$	170,000
1240.160	Noninstructional Salaries	\$	61,464	\$	63,620
1240.400	Contractual	\$	15,000	\$	13,000
1240.450	Materials & Supplies	\$	6,000	\$	4,000
Total Chief School Administrator		\$	237,610	\$	250,620
FINANCE					
Business Administration					
1310.150	Instructional Salaries	\$	80,825	\$	90,600
1310.490	BOCES Services	\$	23,000	\$	30,000
Auditing					
1320.400	Contractual	\$	30,000	\$	40,000
Treasurer					
1325.160	Noninstructional Salaries	\$	137,133	\$	140,000
1325.400	Contractual	\$	4,000	\$	4,000
1325.450	Materials & Supplies	\$	1,200	\$	3,000

		2023-24 Adopted	2024-25 Proposed
Tax Collection			
1330.160	Noninstructional Salaries	\$ 4,525	\$ -
1330.400	Contractual	\$ 6,500	\$ 6,500.00
Total Finance		\$ 287,183	\$ 314,100
STAFF			
Legal			
1420.400	Contractual	\$ 20,000	\$ 30,000
Personnel			
1430.400	Contractual	\$ 900	\$ 1,000
1430.490	BOCES Services	\$ 351,525	\$ 360,000
Public Information & Services			
1480.400	Contractual	\$ 7,500	\$ 7,500
1480.490	BOCES Services	\$ 49,500	\$ 50,000
Total Staff		\$ 429,425	\$ 448,500
CENTRAL SERVICES			
Operation of Plant			
1620.160	Noninstructional Salaries	\$ 536,380	\$ 553,813
1620.200	Equipment	\$ 55,000	\$ 55,000
1620.400	Contractual		
	Gas	\$ 80,000	\$ 80,000
	Electric	\$ 172,000	\$ 172,000
	Telephone	\$ 15,000	\$ 15,000
	Water & Sewage	\$ 75,000	\$ 75,000
	Trash Removal	\$ 7,000	\$ 7,000
	Maintenance Contracts & other	\$ 97,808	\$ 97,808
1620.450	Materials & Supplies	\$ 65,000	\$ 65,000
1620.490	BOCES Services	\$ 24,828	\$ 25,000
Maintenance of Plant			
1621.160	Noninstructional Salaries	\$ 152,323	\$ 157,654
1621.200	Equipment	\$ 40,000	\$ 40,000
1621.400	Contractual	\$ 45,000	\$ 45,000
1621.450	Materials & Supplies	\$ 20,560	\$ 21,000
Central Printing and Mailing			
1670.450	Materials & Supplies	\$ 17,000	\$ 17,000
Central Data Processing			
1680.490	BOCES Services	\$ 500,000	\$ 480,000
Total Central Services		\$ 1,902,899	\$ 1,906,275
SPECIAL ITEMS			
1910.400	Unallocated Insurance	\$ 75,000	\$ 75,000
1920.400	School Association Dues	\$ 2,500	\$ 2,500
1964.400	Refund on Real Property	\$ 3,000	\$ 2,000
1981.490	BOCES Services-Administration	\$ 87,526	\$ 100,430
1983.490	BOCES Services-Capital	\$ 149,000	\$ 144,487
1940.400	Purchase of Land	\$ 65,000	
Total Special Items		\$ 382,026	\$ 324,417
TOTAL GENERAL SUPPORT		\$ 3,257,143	\$ 3,262,212

2023-24
Adopted

2024-25
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		\$	75,000		
2010.150	Instructional Salaries-Summer Curriculum	\$	20,000	\$	25,000
	Instructional Salaries-Study Center	\$	15,300	\$	15,300
2010.160	Noninstructional Salaries	\$	30,907	\$	30,907
2010.400	Contractual	\$	18,000	\$	18,000
2010.450	Materials & Supplies	\$	3,800	\$	4,000
2010.490	BOCES Services	\$	2,690	\$	3,000
Supervision-Regular School					
2020.150	Instructional Salaries	\$	291,166	\$	302,813
2020.160	Noninstructional Salaries	\$	138,919	\$	143,781
2020.400	Contractual	\$	4,501	\$	4,500
2020.450	Materials & Supplies	\$	8,623	\$	8,700
Inservice Training					
2070.490	BOCES Services	\$	271,835	\$	280,000
Total Administration & Improvement		\$	880,741	\$	836,001

INSTRUCTION-TEACHING

Regular School

2110.120	Instructional Salaries-K-6	\$	2,219,190	\$	2,352,341
2110.130	Instructional Salaries-7-12	\$	1,899,644	\$	2,013,623
2110.140	Instructional Salaries-substitutes	\$	150,000	\$	380,000
2110.160	Noninstructional Salaries	\$	331,030	\$	342,616
2110.200	Equipment	\$	150,000	\$	150,000
2110.400	Contractual	\$	260,000	\$	260,000
2110.450	Materials & Supplies	\$	70,000	\$	70,000
2110.470	Tuition	\$	32,000	\$	32,000
2110.480	Textbooks	\$	45,000	\$	45,000
2110.490	BOCES Services	\$	515,000	\$	515,000

Students with Disabilities

2250.150	Instructional Salaries	\$	1,000,597	\$	1,060,633
2250.160	Noninstructional Salaries	\$	161,234	\$	166,880
2250.200	Equipment	\$	6,000	\$	6,000
2250.400	Contractual	\$	140,000	\$	50,000
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	\$	25,000
2250.490	BOCES Services	\$	1,520,000	\$	1,530,000

Occupational Education

2280.150	Instructional Salaries	\$	117,810	\$	124,879
2280.200	Equipment	\$	1,300	\$	1,300
2280.450	Materials & Supplies	\$	11,550	\$	11,550
2280.490	BOCES Services	\$	601,641	\$	661,805

Special School

2330.490	BOCES Services	\$	22,500	\$	22,500
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Total Teaching	\$	9,311,496	\$	9,853,127
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2023-24 Adopted	2024-25 Proposed
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INSTRUCTION-INSTRUCTIONAL MEDIA

School Library & Audio Visual

2610.150	Instructional Salaries	\$	64,908	\$	68,803
2610.450	Materials & Supplies	\$	2,000	\$	2,000
2610.460	School Library A/V Loan Program	\$	4,504	\$	4,600
2610.490	BOCES Services	\$	84,000	\$	85,000

Computer Assisted Instruction

2630.160	Noninstructional Salaries	\$	76,220	\$	78,870
2630.220	State Aided Computer Hardware	\$	14,985	\$	14,900
2630.400	Contractual	\$	1,000	\$	1,000
2630.460	State Aided Computer Software	\$	11,258	\$	11,000
2630.490	BOCES Services	\$	427,773	\$	430,000

Total Instructional Media

\$	686,648	\$	696,173
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INSTRUCTION-PUPIL SERVICES

Guidance

2810.150	Instructional Salaries	\$	305,272	\$	323,590
2810.160	Noninstructional Salaries	\$	34,948	\$	36,200
2810.400	Contractual	\$	20,858	\$	20,900
2810.450	Materials & Supplies	\$	4,000	\$	4,000
2810.490	BOCES Services	\$	22,545	\$	23,000

Health Services

2815.160	Noninstructional Salaries	\$	131,718	\$	136,330
2815.200	Equipment	\$	11,520	\$	11,520
2815.400	Contractual	\$	11,750	\$	11,750
2815.450	Materials & Supplies	\$	4,549	\$	4,600
2815.490	BOCES Services	\$	8,165	\$	8,200

Psychological Services

2820.490	BOCES Services	\$	95,000	\$	104,500
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Social Worker Services

2825.490	BOCES Services	\$	7,950	\$	8,750
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Co-Curricular Services

2850.150	Instructional Salaries	\$	75,000	\$	75,000
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Athletics

2855.150	Instructional Salaries	\$	210,885	\$	223,540
2855.160	Noninstructional Salaries	\$	17,724	\$	18,345
2855.200	Equipment	\$	35,000	\$	35,000
2855.400	Contractual	\$	97,949	\$	98,000
2855.450	Materials & Supplies	\$	9,000	\$	9,000
2855.490	BOCES Services	\$	6,500	\$	6,500

Total Pupil Services

\$	1,110,333	\$	1,158,725
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TOTAL INSTRUCTION

\$	11,989,218	\$	12,544,026
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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	\$	460,000		
5510.160	Noninstructional Salaries	\$	71,375	\$	73,880
5510.160	Noninstructional Salaries	\$	609,833	\$	631,180

		2023-24 Adopted	2024-25 Proposed
5510.200	Equipment	\$ 25,000	\$ 65,000
5510.400	Contractual	\$ 65,500	\$ 25,500
5510.450	Materials & Supplies	\$ 156,000	\$ 156,000
5510.490	BOCES Services	\$ 4,944	\$ 5,000
Garage Building			
5530.200	Equipment	\$ 5,000	\$ 5,000
5530.400	Contractual	\$ 74,100	\$ 74,000
5530.450	Materials & Supplies	\$ 10,600	\$ 10,600
TOTAL PUPIL TRANSPORTATION		\$ 1,482,352	\$ 1,046,160

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	\$ 392,400	\$ 392,400
9020.800	Teacher's Retirement	\$ 616,282	\$ 616,700
9030.800	Social Security	\$ 630,000	\$ 670,000
9040.800	Worker's Compensation	\$ 45,000	\$ 45,900
9060.800	Health Insurance	\$ 2,527,396	\$ 3,159,300

Debt Service

9711.600	Serial Bond-Principal	\$ 865,000	\$ 526,300
9711.700	Serial Bond-Interest	\$ 250,038	\$ 247,000
9785.600	EPC - Principal	\$ 92,997	\$ 96,300
9785.700	EPC - Interest	\$ 43,499	\$ 40,200

Interfund Transfers

		\$ 30,000	
9901.930	Interfund Transfer to School Lunch Fund	\$ 30,000	\$ 40,000
9901.950	Interfund Transfer to Federal	\$ 100,000	\$ 30,000
9950.900	Interfund Transfer to Capital (\$100,000 Capital Outlay)		\$ 100,000

TOTAL UNDISTRIBUTED

\$ 5,622,612	\$ 5,964,100
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TOTAL GENERAL FUND BUDGET

\$ 22,351,325	\$ 22,816,498
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REVENUES

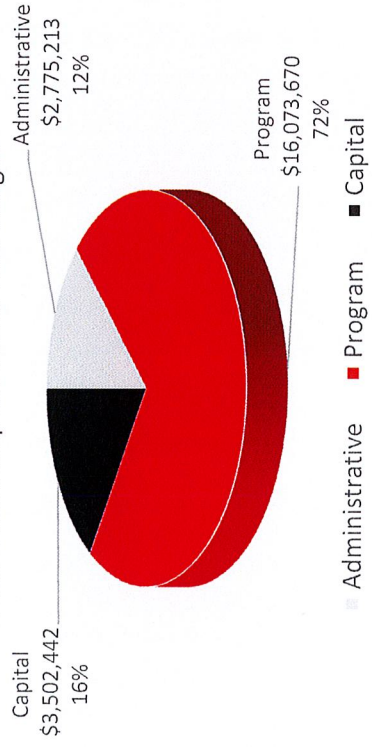
A-1001	Property Taxes	\$ 2,714,763	\$ 2,767,700
A-1090	Interest and Penalty on Property Taxes	\$ 6,000	\$ 6,000
A-1310	Day School Tuition	\$ 6,000	\$ 6,000
A-2401	Interest Earnings	\$ 50,000	\$ 150,000
Total Interest		\$ 62,000	\$ 162,000
A-2280	Shared Services	\$ 4,000	\$ 25,000
A-2389	Transportation Services	\$ 20,000	\$ 20,000
A-2665	Sale of Equipment	\$ 500	\$ 1,000
Total Sale of Equipment / Services		\$ 24,500	\$ 46,000

		2023-24 Adopted	2024-25 Proposed
A-2701	BOCES Services refund	\$ 300,000	\$ 310,000
A-2770	Unclassified Revenues	\$ 50,000	\$ 100,000
Total Miscellaneous Revenue		\$ 350,000	\$ 410,000
A-3101	Basic Formula-General Aid	\$ 11,830,096	\$ 12,258,963
	Building Aid	\$ 1,318,170	\$ 854,721
	Excess Cost Aid	\$ 250,827	\$ 366,567
	Transportation Aid	\$ 1,025,409	\$ 1,087,523
A-3103	BOCES Aid	\$ 2,550,244	\$ 2,334,036
A-3260	Textbook Aid	\$ 39,552	\$ 38,678
A-3262	Computer Software Aid	\$ 10,471	\$ 10,351
A-3263	Library A/V Loan Program Aid	\$ 4,369	\$ 4,320
A-3289	Computer Hardware Aid	\$ 14,581	\$ 14,365
Total New York State Aid		\$ 17,043,719	\$ 16,969,524
A-4601	Medicaid	\$ 85,000	\$ 95,000
Total Federal Aid		\$ 85,000	\$ 95,000
A-5031	Interfund Transfer-Debt Service	\$ 290,000	\$ 290,000
	Interfund Transfers	\$ 726,702	\$ -
Total Interfund Transfers-Reserves		\$ 1,016,702	\$ 290,000
Total Revenues		\$ 21,296,684	\$ 20,740,224
Appropriated Fund Balance		\$ 1,054,641	\$ 2,076,274
		\$ 22,351,325	\$ 22,816,498

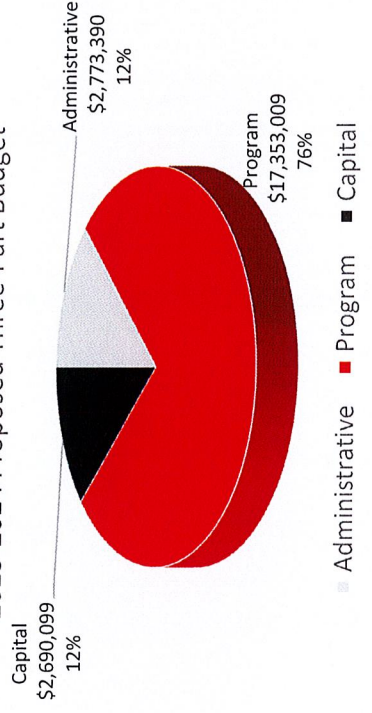
Chapter 436 of the Laws of 1997 amends various sections of law concerning authorization of expenditures and indebtedness in central, union free, common and small city school districts. The provisions of the statute are further defined in Section 170.8 of the Regulations of the Commissioner of Education.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

	2023-2024 PROPOSED THREE PART BUDGET			2024-2025 PROPOSED THREE PART BUDGET		
	Administrative	Program	Capital	Administrative	Program	Capital
1099.0 Board of Education	\$ 18,000			\$ 18,300		
1299.0 Central Administration	\$ 237,610			\$ 250,620		
1399.0 Finance	\$ 287,183			\$ 314,100		
1420.0 Legal Services		\$ 20,000			\$ 30,000	
1430.0 Personnel	\$ 352,425			\$ 361,000		
1480.0 Public Information	\$ 57,000			\$ 57,500		
1620.0 Operation of Plant			\$ 1,128,016			\$ 1,145,621
1621.0 Maintenance of Plant			\$ 257,883			\$ 263,654
1699.0 Other Central Services	\$ 517,000			\$ 497,000		
1964.4 Refund of Taxes			\$ 3,000			\$ 2,000
1998.0 Other Special Items	\$ 314,026		\$ 65,000	\$ 322,417		
2010.0 Curriculum Dev & Supervision	\$ 99,490	\$ 66,207		\$ 25,000	\$ 71,207	
2020.0 Supervision Regular School	\$ 443,209			\$ 459,794		
2999.0 Instruction (Net of Supervision)		\$ 11,380,312			\$ 11,988,025	
5510.2 Purchase of Buses			\$ 460,000			\$ -
5510.0 Other District Transportation		\$ 932,652			\$ 956,560	
5530.0 Garage Building		\$ 89,700			\$ 89,600	
9098.0 Employee Benefits	\$ 449,270	\$ 3,424,799	\$ 337,009	\$ 467,659	\$ 4,047,617	\$ 369,024
9898.0 Debt Service			\$ 1,251,534			\$ 909,800
9998.0 Interfund Transfers		\$ 160,000			\$ 170,000	
Total	\$ 2,775,213	\$ 16,073,670	\$ 3,502,442	\$ 2,773,390	\$ 17,353,009	\$ 2,690,099

2022-2023 Adopted Three-Part Budget



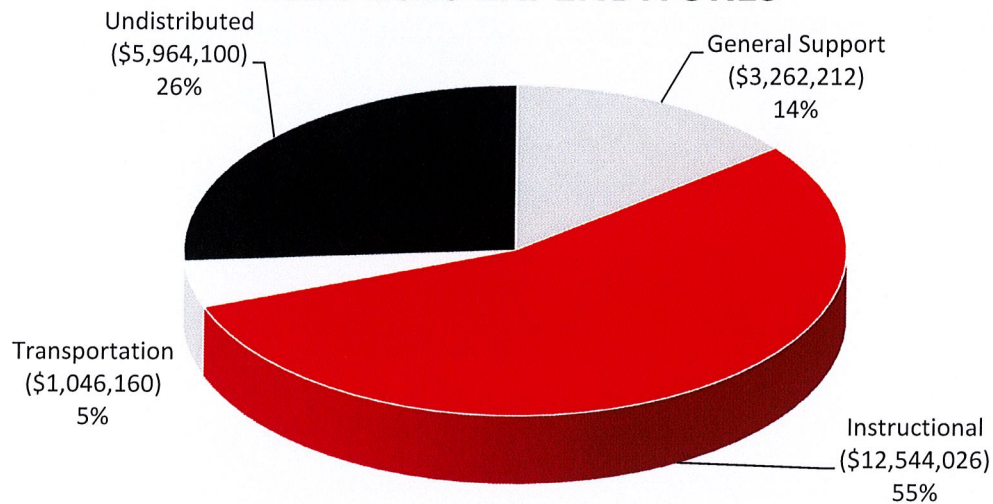
2023-2024 Proposed Three-Part Budget



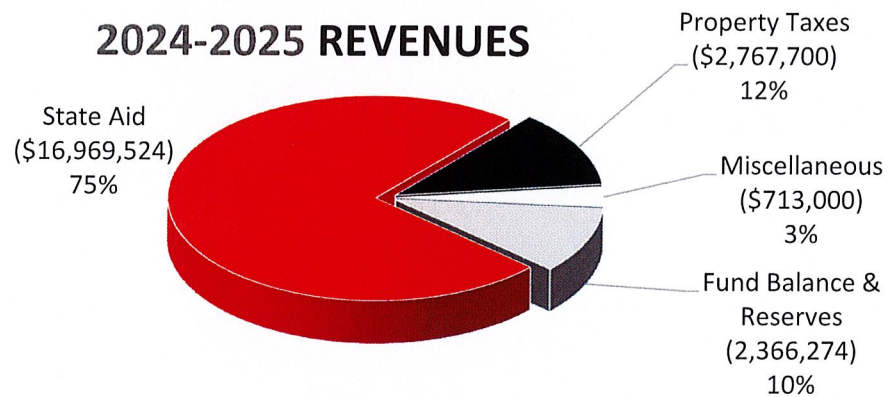
BOLIVAR-RICHBURG CENTRAL SCHOOL

2024-2025 Proposed School Dollars

2024-2025 EXPENDITURES



2024-2025 REVENUES



2024-25 Property Tax Report Card			
022902 - Bollivar-Richburg School District			
Contact Person: Jessica A. Mitchell		Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)
Telephone Number: (565) 928-2933			
Total Budgeted Amount, not including Separate Propositions		22,351,325	22,816,498
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		2,714,763	2,767,700
B. Tax Levy to Support Library Debt, if Applicable		0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)		2,714,763	2,767,700
F. Permissible Exclusions to the School Tax Levy Limit		0	0
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³		2,821,064	2,844,603
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)		2,714,763	2,765,143
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		106,301	76,903
Public School Enrollment		700	6
Consumer Price Index			4.10%

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 2022-23, include any carryover from 2022-23 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	7,602,000	7,189,710
Assigned Appropriated Fund Balance	1,054,641	2,076,274
Adjusted Unrestricted Fund Balance	3,153,983	2,751,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	14.01%	12.06%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year
Capital	2017 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$1,901,077	\$1,901,152	No intended use in 24-25
Capital	Capital Transportation Reserve	To pay the cost of vehicles used to transport students on a daily basis.	\$1,150,896	\$1,150,971	To purchase 3 new buses up to \$509,600
Capital	Buildings & Grounds Equipment Replacement Reserve	To purchase replacements for aging Buildings and Grounds Equipment	\$290,234	\$209,309	To purchase 3 floor scrubbers/buffers and bathroom ler/sanitizer machines for a total of \$48,384
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	\$67,118	\$67,298	No intended use in 24-25
Workers' Compensation	N/A	To pay for Workers Compensation and benefits.	N/A	N/A	N/A
Unemployment Insurance	Unemployment Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$210,074	\$210,194	No intended use in 24-25
Reserve for Tax Reduction	N/A	For the gradual use of the proceeds of the sale of school district real property.	N/A	N/A	N/A
Mandatory Reserve for Debt Service	N/A	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	N/A	N/A	N/A
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$1,280,280	\$1,282,140	No intended use in 24-25
Property Loss	Property Loss & Liability Reserve	To establish and maintain a program of reserves to cover property loss.	\$501,547	\$501,855	No intended use in 24-25
Liability	N/A	To establish and maintain a program of reserves to cover liability claims incurred.	N/A	N/A	N/A
Tax Cents/ran	N/A	To establish a reserve fund for tax centoran settlements	N/A	N/A	N/A
Reserve for Insurance Recoveries	N/A	To account for unexpended proceeds of insurance recoveries at the fiscal year end.	N/A	N/A	N/A
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	No intended use in 24-25
Retirement Contribution	Employee Retirement System Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System.	\$628,413	\$628,413	No intended use in 24-25
Reserve for Uncollected Taxes	N/A	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	N/A	N/A	N/A

School District -		Equalized Total Assessed		Value	302,722,011		
Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted		
13100	CO - GENERALLY	RP TL 406(1)	2	133,710	0.04		
13500	TOWN - GENERALLY	RP TL 406(1)	22	2,089,807	0.69		
13510	TOWN - CEMETERY LAND	RP TL 446	19	371,892	0.12		
13650	VG - GENERALLY	RP TL 406(1)	13	2,065,466	0.68		
13660	VG - CEMETERY LAND	RP TL 446	5	24,899	0.01		
13750	VG O/S LIMITS - AVIATION	RP TL 406(7)	4	49,571	0.02		
13800	SCHOOL DISTRICT	RP TL 408	25	9,680,678	3.20		
13870	SPEC DIST USED FOR PURPOSE EST	RP TL 410	1	73,529	0.02		
21600	RES OF CLERGY - RELIG CORP OWN	RP TL 462	2	103,949	0.03		
25100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	159	0.00		
25110	NONPROF CORP - RELIG/CONST PRO	RP TL 420-a	31	6,711,699	2.22		
25120	NONPROF CORP - EDUC/CONST PRO	RP TL 420-a	3	148,286	0.05		
25130	NONPROF CORP - CHAR (CONST PRO	RP TL 420-a	1	7,460	0.00		
25300	NONPROF CORP - SPECIFIED USES	RP TL 420-b	3	385,622	0.13		
26100	VETERANS ORGANIZATION	RP TL 452	1	194,118	0.06		
26250	HISTORICAL SOCIETY	RP TL 444	5	429,756	0.14		
26400	INC VOLUNTEER FIRE CO OR DEPT	RP TL 464(2)	6	938,184	0.31		
41400	CLERGY	RP TL 460	1	2,143	0.00		
41700	AGRICULTURAL BUILDING	RP TL 483	4	170,315	0.06		
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	283,308	0.09		
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	12	383,020	0.13		
41800	PERSONS AGE 65 OR OVER	RP TL 467	5	137,927	0.05		
41804	PERSONS AGE 65 OR OVER	RP TL 467	27	401,627	0.13		
41806	PERSONS AGE 65 OR OVER	RP TL 467	5	80,423	0.03		
41834	ENHANCED STAR	RP TL 425	347	28,512,696	9.42		
41844	En STAR (land belongs to other	RP TL 425	7	240,095	0.08		
41854	BASIC STAR 1989-2000	RP TL 425	508	18,684,510	6.17		
41864	Basic STAR (land belongs to ot	RP TL 425	2	36,857	0.01		
47010	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	6	867,379	0.29		
47450	FOREST/REF LAND - FISHER ACT	RP TL 480	13	1,076,579	0.36		
47610	BUSINESS INVESTMENT PROPERTY P	RP TL 485-b	1	84,559	0.03		

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 22,351,325	\$22,816,498	\$22,353,628
Increase/Decrease for the 2024-25 School Year		\$ 465,173	\$ 2,303
Percentage Increase/Decrease in Proposed Budget		2.04 %	0.0001%
Change in the Consumer Price Index		4.1%	
A. Proposed Levy to Support the Total Budgeted Amount	\$2,714,763	\$2,767,700	
B. Levy to Support Library Debt, if Applicable	\$	\$	
C. Levy for Non-Excludable Propositions, if Applicable **	\$	\$	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$	\$	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$2,714,763	\$2,767,700	\$2,714,763
F. Total Permissible Exclusions	\$	\$2,557	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,820,959	\$2,844,603	
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	\$2,765,143	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$106,196	\$79,460	
Administrative Component	\$2,775,213	\$2,773,390	\$2,773,390
Program Component	\$16,073,670	\$17,353,009	\$16,911,630
Capital Component	\$3,502,442	\$2,690,099	\$2,668,608
* Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.			
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*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed for the 2024-25 School Year

Estimated Basic STAR Exemption Savings¹

\$410.00

The annual budget vote for the fiscal year 2024-25 by the qualified voters of the Bolivar-Richburg School District, Allegany County, New York, will be held at the Bolivar-Richburg Jr/Sr High School in said district on Tuesday, May 21, 2024 between the hours of 12:00 pm and 8:00 pm, prevailing time in the Bolivar-Richburg Jr/Sr High School, at which time the polls will be opened to vote by voting ballot or machine. ***Districts should include information according to Executive Orders and as advised by legal counsel.***

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.