

Bolivar-Richburg Central School District
Home of the Wolverines



**2023-2024 Adopted
Budget**

Annual Budget Hearing

Bolivar Building Auditorium

May 2, 2023

6:00 PM

1. Presentation of 2023-2024 Bolivar-Richburg Central School budget by Superintendent, Mr. Michael Retzlaff, 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: March 31, April 14, 28, and May 12, 2023.

Annual Meeting/Budget Vote

Bolivar Building Room 113

May 16, 2023

The voting will convene at 12:00 noon in the Bolivar Building Room 113 for the purpose of electing two at-large vacancies on the Board created by the expiration, on June 30, 2023, of the terms of Board members Jude Auman and Jarrod Bell and one at-large unexpired term vacated by Michelle Robinson; to vote on the proposed school budget; to vote on the purchase of three (3) school buses, pick-up truck with snow package, and softball field groomer with reserve funds; to purchase property neighboring the district; and to vote on the increase of support to the Bolivar Free Library, the Colonial Library, and the Little Genesee Free 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.

Budget Propositions

Proposition 1 – Annual Budget (2023-2024)

Shall the following resolution be adopted?

RESOLVED, that the budget for the Bolivar-Richburg Central School District in the amount of \$22,351,325 for the fiscal year commencing July 1, 2023 and ending June 30, 2024, 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 2 – Purchase of Three (3) School Buses:

Shall the following resolution be adopted?

RESOLVED, that the Bolivar-Richburg Central 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 \$458,036.01, using \$458,036.01 of funds currently on hand in the Bolivar-Richburg Central School District Capital (Transportation) Reserve Fund.

Proposition 3 – Purchase of Pickup Truck with Sander and Plow and Field Groomer:

Shall the following resolution be adopted?

RESOLVED, that the Bolivar-Richburg Central School District in Allegany County, New York is hereby authorized to purchase a pickup truck with sander and plow and field groomer at an estimated maximum cost of \$110,000.00, using \$110,000.00 of funds currently on hand in the Bolivar-Richburg Central School District Capital Buildings and Grounds Vehicles, Machinery and Equipment Reserve Fund.

Proposition 4 – Purchase of Real Property:

Shall the following resolution be adopted?

RESOLVED, that the Board of Education (the “Board”) of the Bolivar-Richburg Central School District, New York (the “District”) is hereby authorized to purchase a parcel of real property commonly known as 170 Wellsville Street, bearing SBL No. 260.17-5-45, for the price of \$65,000, subject to certain conditions set forth in the purchase contract between the parties, and upon such other terms and conditions as the Board shall deem appropriate, with such expenditures to be made from available funds of the District, without the necessity of borrowing.

Proposition 5 – Bolivar Free Library Taxes:

Shall the following resolution be adopted?

RESOLVED, that the annual appropriation for the operation of the Bolivar Free Library, Bolivar, New York, a free association library, is hereby increased by \$5,000.00 for a total of \$53,500.00, and that the Board of Education of the Bolivar-Richburg Central School District is hereby authorized to levy and collect taxes in the School District for payment thereof.

Proposition 6 – Colonial Library Taxes:

Shall the following resolution be adopted?

RESOLVED, that the annual appropriation for the operation of the Colonial Library, Richburg, New York, a free association library, is hereby increased by \$4,287.68 for a total of \$47,164.43, and that the Board of Education of the Bolivar-Richburg Central School District is hereby authorized to levy and collect taxes in the School District for payment thereof.

Proposition 7 – Genesee Library Taxes:

Shall the following resolution be adopted?

RESOLVED, that the annual appropriation for the operation of the Genesee Library, Little Genesee, New York, a free association library, is hereby increased by \$5,737.00 for a total of \$43,983.00, and that the Board of Education of the Bolivar-Richburg Central School District is hereby authorized 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. There are two at-large vacancies on the Board created by the expiration, on June 30, 2023, of the terms of Board members Jude Auman and Jarrod Bell and one at-large unexpired term vacated by Michelle Robinson. The candidates receiving, respectively, the largest and second-largest number of votes shall each be elected to three-year terms and the candidate receiving the third-largest number of votes shall be elected to fill the unexpired term commencing May 17, 2023 and expiring June 30, 2024.

- ☐ Aaron Duell
- ☐ Jarrod Bell
- ☐ Jude Auman

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.

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 \$162,000 annually. This must include ALL salaries, benefits, and in-kind compensation.

Annual Salary	\$155,146
Benefits	\$ 40,162

**BOLIVAR-RICHBURG CENTRAL SCHOOL
2023-2024 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.

		2022-23 Adopted	2023-24 Proposed
BOARD OF EDUCATION			
1010.400	Contractual	\$ 13,000	\$ 13,000
1010.450	Materials and Supplies	\$ 900	\$ 900
District Clerk			
1040.160	Noninstructional Salaries	\$ 2,900	\$ 3,000
1040.400	Contractual	\$ 100	\$ 100
1040.450	Materials & Supplies		
Annual Meeting			
1060.400	Contractual	\$ 500	\$ 500
1060.450	Materials & Supplies	\$ 500	\$ 500
Total Board of Education		\$ 17,900	\$ 18,000
CENTRAL ADMINISTRATION			
1240.150	Instructional Salaries	\$ 150,627	\$ 155,146
1240.160	Noninstructional Salaries	\$ 59,529	\$ 61,464
1240.400	Contractual	\$ 15,000	\$ 15,000
1240.450	Materials & Supplies	\$ 6,000	\$ 6,000
Total Chief School Administrator		\$ 231,156	\$ 237,610
FINANCE			
Business Administration			
1310.150	Instructional Salaries	\$ 78,470	\$ 80,825
1310.160	Noninstructional Salaries	\$ -	\$ -
1310.400	Tuition Reimbursement	\$ -	\$ -
1310.490	BOCES Services	\$ 23,000	\$ 23,000
Auditing			
1320.400	Contractual	\$ 19,000	\$ 30,000
1320.490	BOCES Services	\$ -	\$ -
Treasurer			
1325.160	Noninstructional Salaries	\$ 96,300	\$ 137,133
1325.400	Contractual	\$ 4,000	\$ 4,000
1325.450	Materials & Supplies	\$ 1,200	\$ 1,200
Tax Collection			
1330.160	Noninstructional Salaries	\$ 4,525	\$ 4,525
1330.400	Contractual	\$ 6,500	\$ 6,500
1330.450	Materials & Supplies		
Total Finance		\$ 232,995	\$ 287,183.00

		2022-23 Adopted	2023-24 Proposed
STAFF			
Legal			
1420.400	Contractual	\$ 20,000	\$ 20,000
Personnel			
1430.400	Contractual	\$ 900	\$ 900
1430.490	BOCES Services	\$ 351,525	\$ 351,525
Public Information & Services			
1480.400	Contractual	\$ 7,500	\$ 7,500
1480.490	BOCES Services	\$ 49,500	\$ 49,500
Total Staff		\$ 429,425	\$ 429,425
CENTRAL SERVICES			
Operation of Plant			
1620.160	Noninstructional Salaries	\$ 500,323	\$ 536,380
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	\$ 24,828
Maintenance of Plant			
1621.160	Noninstructional Salaries	\$ 115,004	\$ 152,323
1621.200	Equipment	\$ 120,000	\$ 40,000
1621.400	Contractual	\$ 45,000	\$ 45,000
1621.450	Materials & Supplies	\$ 20,560	\$ 20,560
Central Printing and Mailing			
1670.450	Materials & Supplies	\$ 17,000	\$ 17,000
Central Data Processing			
1680.490	BOCES Services	\$ 500,000	\$ 500,000
Total Central Services		\$ 1,909,523	\$ 1,902,899
SPECIAL ITEMS			
1910.400	Unallocated Insurance	\$ 75,000	\$ 75,000
1920.400	School Association Dues	\$ 2,500	\$ 2,500
1940.400	Purchase of Land	\$ -	\$ 65,000
1964.400	Refund on Real Property	\$ 3,000	\$ 3,000
1981.490	BOCES Services-Administration	\$ 87,526	\$ 87,526
1983.490	BOCES Services-Capital	\$ 149,000	\$ 149,000
Total Special Items		\$ 317,026	\$ 382,026
TOTAL GENERAL SUPPORT		\$ 3,138,025	\$ 3,257,143

2022-23 Adopted	2023-24 Proposed
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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	\$	75,000
	Instructional Salaries-Summer Curriculum	\$	20,000	\$	20,000
	Instructional Salaries-Study Center	\$	15,300	\$	15,300
2010.160	Noninstructional Salaries	\$	30,000	\$	30,907
2010.400	Contractual	\$	18,000	\$	18,000
2010.450	Materials & Supplies	\$	3,800	\$	3,800
2010.490	BOCES Services	\$	2,690	\$	2,690

Supervision-Regular School

2020.150	Instructional Salaries	\$	277,631	\$	291,166
2020.160	Noninstructional Salaries	\$	131,955	\$	138,919
2020.400	Contractual	\$	4,500	\$	4,501
2020.450	Materials & Supplies	\$	8,623	\$	8,623

Inservice Training

2070.490	BOCES Services	\$	271,834	\$	271,835
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Total Administration & Improvement

\$	859,333	\$	880,741
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INSTRUCTION-TEACHING

Regular School

2110.120	Instructional Salaries-K-6	\$	1,942,356	\$	2,219,190
2110.130	Instructional Salaries-7-12	\$	1,800,000	\$	1,899,644
2110.140	Instructional Salaries-substitutes	\$	150,000	\$	150,000
2110.160	Noninstructional Salaries	\$	211,666	\$	331,030
2110.200	Equipment	\$	150,000	\$	150,000
2110.400	Contractual	\$	220,000	\$	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	\$	905,713	\$	1,000,597
2250.160	Noninstructional Salaries	\$	163,821	\$	161,234
2250.200	Equipment	\$	6,000	\$	6,000
2250.400	Contractual	\$	140,000	\$	140,000
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	\$	1,520,000

Occupational Education

2280.150	Instructional Salaries	\$	110,665	\$	117,810
2280.200	Equipment	\$	1,300	\$	1,300
2280.450	Materials & Supplies	\$	11,550	\$	11,550
2280.490	BOCES Services	\$	601,641	\$	601,641

Special School

2330.490	BOCES Services	\$	22,500	\$	22,500
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Total Teaching

\$	8,676,212	\$	9,311,496
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		2022-23 Adopted	2023-24 Proposed
INSTRUCTION-INSTRUCTIONAL MEDIA			
School Library & Audio Visual			
2610.150	Instructional Salaries	\$ 62,786	\$ 64,908
2610.160	Noninstructional Salaries		
2610.400	Contractual		
2610.450	Materials & Supplies	\$ 2,000	\$ 2,000
2610.460	School Library A/V Loan Program	\$ 4,504	\$ 4,504
2610.490	BOCES Services	\$ 84,000	\$ 84,000
Computer Assisted Instruction			
2630.160	Noninstructional Salaries	\$ 76,535	\$ 76,220
2630.220	State Aided Computer Hardware	\$ 14,985	\$ 14,985
2630.400	Contractual	\$ 1,000	\$ 1,000
2630.460	State Aided Computer Software	\$ 11,258	\$ 11,258
2630.490	BOCES Services	\$ 427,773	\$ 427,773
Total Instructional Media		\$ 684,841	\$ 686,648
INSTRUCTION-PUPIL SERVICES			
Guidance			
2810.150	Instructional Salaries	\$ 238,460	\$ 305,272
2810.160	Noninstructional Salaries	\$ 33,135	\$ 34,948
2810.200	Equipment		
2810.400	Contractual	\$ 20,858	\$ 20,858
2810.450	Materials & Supplies	\$ 4,000	\$ 4,000
2810.490	BOCES Services	\$ 22,545	\$ 22,545
Health Services			
2815.160	Noninstructional Salaries	\$ 131,644	\$ 131,718
2815.200	Equipment	\$ 11,520	\$ 11,520
2815.400	Contractual	\$ 11,750	\$ 11,750
2815.450	Materials & Supplies	\$ 4,549	\$ 4,549
2815.490	BOCES Services	\$ 8,165	\$ 8,165
Psychological Services			
2820.490	BOCES Services	\$ 95,000	\$ 95,000
Social Worker Services			
2825.490	BOCES Services	\$ 7,950	\$ 7,950
Co-Curricular Services			
2850.150	Instructional Salaries	\$ 75,000	\$ 75,000
Athletics			
2855.150	Instructional Salaries	\$ 207,247	\$ 210,885
2855.160	Noninstructional Salaries	\$ 15,017	\$ 17,724
2855.200	Equipment	\$ 35,000	\$ 35,000
2855.400	Contractual	\$ 97,949	\$ 97,949
2855.450	Materials & Supplies	\$ 9,000	\$ 9,000
2855.490	BOCES Services	\$ 6,500	\$ 6,500
Total Pupil Services		\$ 1,035,289	\$ 1,110,333
TOTAL INSTRUCTION		\$ 11,255,675	\$ 11,989,218

2022-23 Adopted	2023-24 Proposed
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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	\$	69,296	\$	71,375
5510.160	Noninstructional Salaries	\$	578,365	\$	609,833
5510.200	Equipment	\$	25,000	\$	25,000
5510.210	Purchase of Buses			\$	460,000
5510.400	Contractual	\$	25,500	\$	65,500
5510.450	Materials & Supplies	\$	156,000	\$	156,000
5510.490	BOCES Services	\$	4,944	\$	4,944

Garage Building

5530.200	Equipment	\$	5,000	\$	5,000
5530.400	Contractual	\$	74,100	\$	74,100
5530.450	Materials & Supplies	\$	10,600	\$	10,600

TOTAL PUPIL TRANSPORTATION

\$	948,805	\$	1,482,352
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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	\$	392,400	\$	392,400
9020.800	Teacher's Retirement	\$	616,282	\$	616,282
9030.800	Social Security	\$	630,000	\$	630,000
9040.800	Worker's Compensation	\$	45,000	\$	45,000
9060.800	Health Insurance	\$	2,338,508	\$	2,527,396

Debt Service

9711.600	Serial Bond-Principal	\$	820,000	\$	865,000
9711.700	Serial Bond-Interest	\$	291,038	\$	250,038
9785.600	EPC - Principal	\$	89,810	\$	92,997
9785.700	EPC - Interest	\$	52,740	\$	43,499

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)	\$	500,000	\$	100,000

TOTAL UNDISTRIBUTED

\$	5,835,778	\$	5,622,612
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TOTAL GENERAL FUND BUDGET

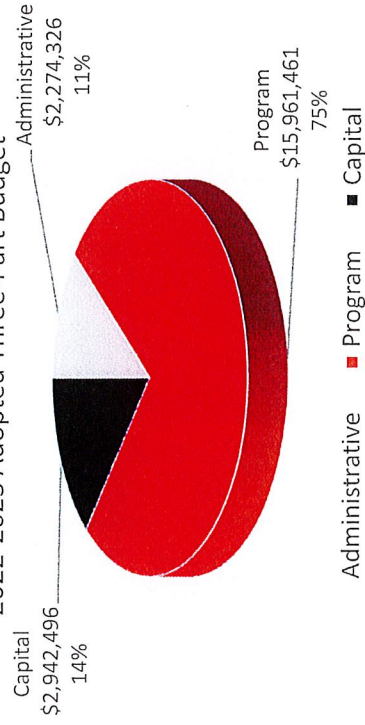
\$	21,178,283	\$	22,351,325
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		2022-23 Adopted	2023-24 Proposed
REVENUES			
A-1001	Property Taxes	\$ 2,714,763	\$ 2,714,763
A-1090	Interest and Penalty on Property Taxes	\$ 6,000	\$ 6,000
A-1310	Day School Tuition	\$ 6,000	\$ 6,000
A-1320	Summer School Tuition	\$ -	\$ -
A-2401	Interest Earnings	\$ 50,000	\$ 50,000
	Total Interest	\$ 62,000	\$ 62,000
A-2280	Shared Services	\$ 4,000	\$ 4,000
A-2389	Transportation Services	\$ 20,000	\$ 20,000
A-2665	Sale of Equipment	\$ 500	\$ 500
	Total Sale of Equipment / Services	\$ 24,500	\$ 24,500
A-2701	BOCES Services refund	\$ 300,000	\$ 300,000
A-2703	Refund of Prior Year Expenditures	\$ -	\$ -
A-2770	Unclassified Revenues	\$ 50,000	\$ 50,000
	Total Miscellaneous Revenue	\$ 350,000	\$ 350,000
A-3101	Basic Formula-General Aid	\$ 11,336,727	\$ 11,830,096
	Building Aid	\$ 1,372,679	\$ 1,318,170
	Excess Cost Aid	\$ 327,371	\$ 250,827
	Transportation Aid	\$ 1,064,379	\$ 1,025,409
A-3103	BOCES Aid	\$ 2,105,796	\$ 2,550,244
A-3260	Textbook Aid	\$ 38,503	\$ 39,552
A-3262	Computer Software Aid	\$ 10,112	\$ 10,471
A-3263	Library A/V Loan Program Aid	\$ 4,219	\$ 4,369
A-3289	Computer Hardware Aid	\$ 14,048	\$ 14,581
	Total New York State Aid	\$ 16,273,834	\$ 17,043,719
A-4601	Medicaid	\$ 85,000	\$ 85,000
	Total Federal Aid	\$ 85,000	\$ 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	\$ 41,702
A-5031	Interfund Transfer-Transportation Reserve	\$ 400,000	\$ 460,000
A-5031	Interfund Transfer-B&G Reserve	\$ -	\$ 110,000
A-5031	Interfund Transfer-Property	\$ -	\$ 65,000
	Total Interfund Transfers-Reserves	\$ 801,702	\$ 1,016,702
	Total Revenues	\$ 20,311,799	\$ 21,296,684
	Appropriated Fund Balance	\$ 866,484	\$ 1,054,641
		\$ 21,178,283	\$ 22,351,325

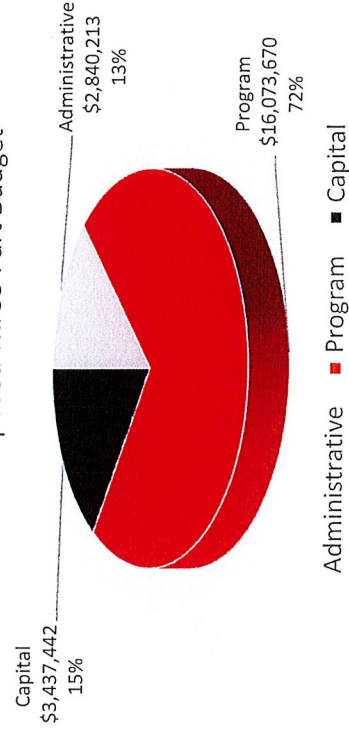
Chapter 436 of the Laws of 1997 amends various sections of law concerning authorization of expenditures and indebtedness in central, union free, common and small city school districts. The provisions of the statute are further defined in Section 170.8 of the Regulations of the Commissioner of Education.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

	2022-2023 ADOPTED THREE PART BUDGET			2023-2024 PROPOSED THREE PART BUDGET		
	Administrative	Program	Capital	Administrative	Program	Capital
Board of Education	\$ 13,000			\$ 18,000		
Central Administration	\$ 231,156			\$ 237,610		
Finance	\$ 232,995			\$ 287,183		
Legal Services		\$ 20,000			\$ 20,000	
Personnel	\$ 352,425			\$ 352,425		
Public Information	\$ 57,000			\$ 57,000		
Operation of Plant			\$ 1,091,959			\$ 1,128,016
Maintenance of Plant			\$ 300,564			\$ 257,883
Other Central Services	\$ 517,000			\$ 517,000		
Refund of Taxes			\$ 3,000			\$ 3,000
Other Special Items	\$ 314,026			\$ 379,026		
Curriculum Dev & Supervision	\$ 129,490	\$ 35,300		\$ 99,490	\$ 66,207	
Supervision Regular School	\$ 422,709			\$ 443,209		
Instruction (Net of Supervision)		\$ 11,366,400			\$ 11,380,312	
Purchase of Buses			\$ -			\$ 460,000
Other District Transportation		\$ 829,161			\$ 932,652	
Garage Building	\$ -	\$ 89,700			\$ 89,700	
Employee Benefits	\$ 4,525	\$ 3,060,900	\$ 293,385	\$ 449,270	\$ 3,424,799	\$ 337,009
Debt Service			\$ 1,253,588			\$ 1,251,534
Interfund Transfers		\$ 560,000			\$ 160,000	
Total	\$ 2,274,326	\$ 15,961,461	\$ 2,942,496	\$ 2,840,213	\$ 16,073,670	\$ 3,437,442

2022-2023 Adopted Three-Part Budget



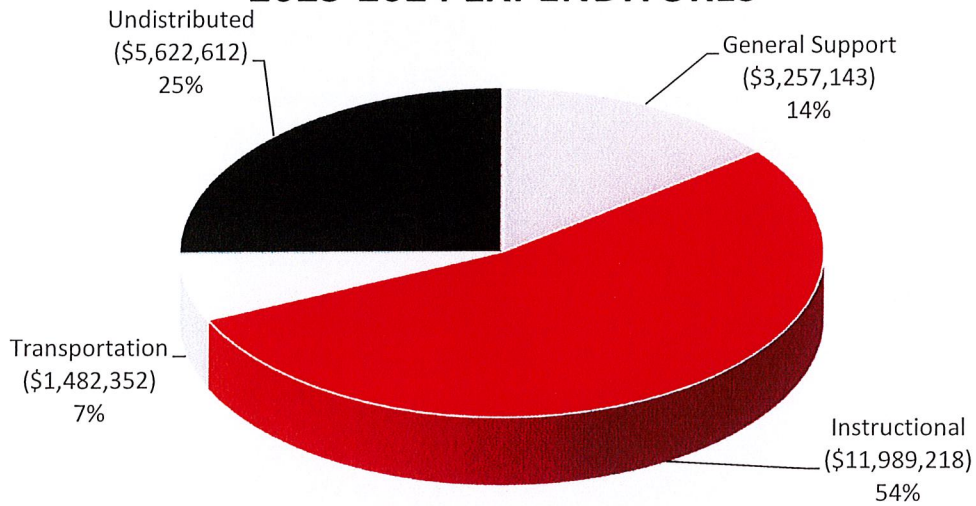
2023-2024 Proposed Three-Part Budget



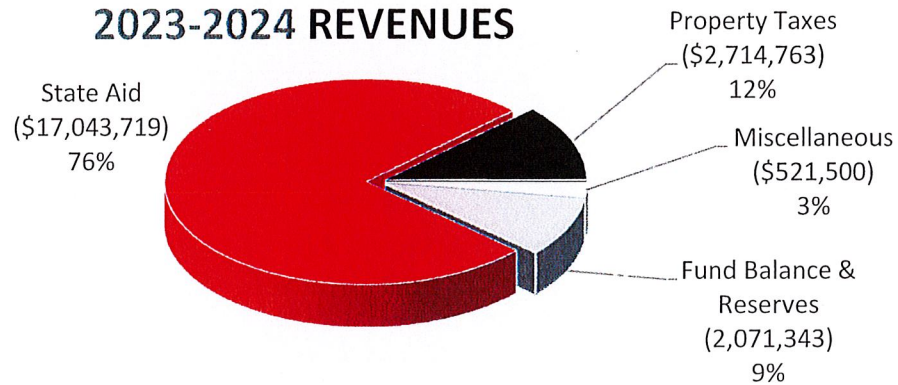
BOLIVAR-RICHBURG CENTRAL SCHOOL

2023-2024 Proposed School Dollars

2023-2024 EXPENDITURES



2023-2024 REVENUES



School Report Card

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Annual Salary	\$155,146
Benefits	\$ 40,162

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

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

INSTRUCTIONAL EXPENDITURES

\$8,046,323

\$3,841,371

PUPILS

PUPILS

776

126

EXPENDITURES PER PUPIL

EXPENDITURES PER PUPIL

\$10,369

\$30,487

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

INSTRUCTIONAL EXPENDITURES

\$35,536,250,285

\$15,830,085,081

PUPILS

PUPILS

2,658,466

489,198

EXPENDITURES PER PUPIL

EXPENDITURES PER PUPIL

\$13,367

\$32,359

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**

**SIMILAR DISTRICT
GROUP**

NY STATE

\$23,540

\$24,216

\$25,853

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**

NY STATE

80% OR MORE

**HIGH NEED/RESOURCE
CAPACITY RURAL**

80% OR MORE

67 58.8%

80% OR MORE

58.7%

40% - 79%

58.1%

40% - 79%

9 7.9%

40% - 79%

LESS THAN 40%

18.7%

11.5%

38

33.3%

LESS THAN 40%

LESS THAN 40%

SEPARATE SETTINGS

20.1%

19.0%

0

0.0%

SEPARATE SETTINGS

SEPARATE SETTINGS

OTHER SETTINGS

2.5%

5.3%

0

0.0%

OTHER SETTINGS

OTHER SETTINGS

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%

16.0%

15.6%

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.

2023-24 Property Tax Report Card

022902 - Bollivar-Ritchburg School District Contact Person: Jessica A. Mitchell Telephone Number: (505) 928-2933			Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Total Budgeted Amount, not including Separate Propositions			21,179,283	22,351,325
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			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	2,714,763
F. Permissible Exclusions to the School Tax Levy Limit			0	0
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³			2,820,969	2,821,064
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B + F + D)			2,714,763	2,714,763
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²			106,196	106,301
Public School Enrollment			704	700
Consumer Price Index				8.00%

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 2023-23, include any carryover from 2022-23 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Adjusted Restricted Fund Balance	Actual 2022-23 (D)	Estimated 2023-24 (E)
Assigned Appropriated Fund Balance	7,602,000	7,744,832
Adjusted Unrestricted Fund Balance	866,494	1,169,641
Adjusted Unrestricted Fund Balance	3,331,112	3,747,590
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	15.73%	16.77%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year
Capital	2017 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$1,500,843	\$1,500,843	No intended use in 23-24
Capital	Capital Transportation Reserve	To pay the cost of vehicles used to transport students on a daily basis.	\$694,361	\$694,361	To purchase 3 new buses up to \$460,000
Capital	Buildings & Grounds Equipment Replacement Reserve	To purchase replacements for aging Buildings and Grounds Equipment	\$400,000	\$400,000	To purchase softball field, groomer (up to \$35,000) and pick-up truck with plow and sander (up to \$75,000)
Capital	2022 Capital Transportation Reserve	To pay the cost of vehicles used to transport students on a daily basis.	\$0	\$0	No intended use in 23-24
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	\$66,573	\$66,597	No intended use in 23-24
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.	\$209,696	\$209,714	No intended use in 23-24
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, BMS) 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.	\$1,275,008	\$1,275,008	No intended use in 23-24
Property Loss	Property Loss & Liability Reserve	To establish and maintain a program of reserves to cover property loss.	\$501,816	\$501,870	No intended use in 23-24
Liability	N/A	To establish and maintain a program of reserves to cover liability claims incurred.	N/A	N/A	N/A
Tax Certiorari	N/A	To establish a reserve fund for tax certiorari 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	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	\$528,413	\$528,413	To pay for a portion of the Employees' Retirement System liability up to \$59,050
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

NVS-Real Property System		Assessor's Report - 2023 - Current Year File		RPS221/V04/L001	
County of Allegany		S495 Exemption Impact Report		Date/Time - 4/12/23 09:23:10	
		School District Summary		Total Assessed Value 198,049,170	
		Equalized Total Assessed Value 280,157,987			
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	127,629	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	22	1,923,453	0.69
13510	TOWN - CEMETARY LAND	RPTL 446	19	352,789	0.13
13650	VG - GENERALLY	RPTL 406(1)	13	1,957,801	0.70
13660	VG - CEMETARY LAND	RPTL 446	5	22,707	0.01
13750	VG O/S LIMITS - AVIATION	RPTL 406(7)	4	45,065	0.02
13800	SCHOOL DISTRICT	RPTL 408	25	9,126,786	3.26
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	70,423	0.03
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	94,657	0.03
25100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	145	0.00
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	31	6,220,972	2.22
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	3	134,805	0.05
25130	NONPROF CORP - CHAR(CONST PRO	RPTL 420-a	1	6,812	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	364,276	0.13
26100	VETERANS ORGANIZATION	RPTL 452	1	185,915	0.07
26250	HISTORICAL SOCIETY	RPTL 444	5	402,616	0.14
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	873,243	0.31
41400	CLERGY	RPTL 460	1	1,948	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	157,968	0.06
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	11	205,098	0.07
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG-MKTS L 306	11	305,193	0.11
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	29,221	0.01
41834	ENHANCED STAR	RPTL 425	337	26,104,032	9.32
41844	En STAR (land belongs to other	RPTL 425	7	217,913	0.08
41854	BASIC STAR 1999-2000	RPTL 425	560	19,225,355	6.86
41864	Basic STAR (land belongs to ot	RPTL 425	2	33,506	0.01
47010	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	6	618,425	0.22
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	13	938,518	0.33
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	1	80,986	0.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	27,793	0.01
Total Exemptions Exclusive of System Exemptions:			1,098	69,828,257	24.92
Total System Exemptions:			4	27,793	0.01
Totals:			1,102	69,856,050	24.93
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:		\$0.00			

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 21,178,283	\$22,351,325	\$21,807,505										
Increase/Decrease for the 2023-24 School Year		\$1,173,042	\$ 629,222										
Percentage Increase/Decrease in Proposed Budget		5.25% %	2.89%										
Change in the Consumer Price Index		8.0%											
A. Proposed Levy to Support the Total Budgeted Amount	\$2,714,763	\$2,714,763											
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	\$2,714,763	\$2,714,763										
F. Total Permissible Exclusions	\$0	\$0											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,820,959	\$2,821,064											
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 – See Note Below Regarding Separate Propositions) **	\$106,196	\$106,301											
Administrative Component	\$ 2,682,250	\$ 2,840,213	\$ 2,758,263										
Program Component	\$15,539,754	\$16,073,670	\$15,633,291										
Capital Component	\$ 2,956,279	\$ 3,437,442	\$ 3,415,951										
<div>* Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</div> <div>Contingency budget removes all equipment purchases and removes all Administrative component increases</div>													
<div>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</div> <table><tr><th>Description</th><th>Amount</th></tr><tr><td>Purchase of 3 school busses funded through the Capital Transportation Reserve</td><td>\$ 458,036.01</td></tr><tr><td>Purchase of Pick up and field groomer from Buildings and Grounds Reserve</td><td>\$ 110,000.00</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr></table>				Description	Amount	Purchase of 3 school busses funded through the Capital Transportation Reserve	\$ 458,036.01	Purchase of Pick up and field groomer from Buildings and Grounds Reserve	\$ 110,000.00		\$		\$
Description	Amount												
Purchase of 3 school busses funded through the Capital Transportation Reserve	\$ 458,036.01												
Purchase of Pick up and field groomer from Buildings and Grounds Reserve	\$ 110,000.00												
	\$												
	\$												

	Under the Budget Proposed for the 2023-24 School Year
Estimated Basic STAR Exemption Savings ¹	\$410.00

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Bolivar-Richburg school district, Allegany County, New York, will be held at Bolivar-Richburg Jr/Sr High School in said district on Tuesday, May 16, 2023, between the hours of 12:00 pm and 8:00 pm, prevailing time in the Bolivar-Richburg Conference Room 113, at which time the polls will be opened to vote by voting ballot or machine.

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