

**Bolivar-Richburg Central School
District Home of the Wolverines**



2026-2027 Proposed Budget

Annual Budget Hearing

Bolivar Building Auditorium

May 5, 2026, 6:00PM

1. Presentation of 2026-2027 Bolivar-Richburg Central School budget by Superintendent, Mr. Jeff Margeson, and Business Administrator, Ms. Amy Rozler for a Question-and-answer session,
2. 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 2, April 14, April 21, and May 1, 2026.

Annual Meeting/Budget Vote will be held in the Bolivar Building Board of Education Room 113, May 19, 2026.

NOTICE IS HEREBY GIVEN, that a public hearing of the qualified voters of the Bolivar-Richburg Central School District, Allegany County, Bolivar, New York (the "District") will be held in the MS/HS building in the Auditorium located at 100 School Street, Bolivar, NY 14715 on Tuesday, May 5, 2026, at 6:00 p.m., for presentation of the District's proposed 2026-2027 budget.

AND FURTHER NOTICE IS HEREBY GIVEN, that the Annual Meeting and Vote of the qualified voters of the District (the "Annual Meeting and Vote") will be held on Tuesday, May 19, 2026, between the hours of 12 p.m. (noon) and 8 p.m., prevailing time, in the MS/HS building in the District, located at 100 School Street, Bolivar, NY 14715, at which time the polls will be opened for the purposes of voting on the budget for the 2026-2027 school year, electing two (2) members of the Board of Education (the "Board"), voting on a proposition to increase the local library appropriations, voting on a proposition involving the purchase of a school bus, voting on a proposition involving the purchase of a van, and transacting such other business as may be authorized by law.

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 for the Bolivar-Richburg Central School District (the “District”) for the fiscal year commencing July 1, 2026 and ending June 30, 2027, as presented by the Board of Education, is hereby approved and adopted and the requisite funds therefore are hereby appropriated and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

Proposition 2 – 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 \$1,983.00 for a total of \$73,483.00, and that the Board of Education of the Bolivar-Richburg Central School District (the “District”) is hereby authorized to levy and collect taxes in the District for payment thereof.

Proposition 3 – 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 \$5,706.90 for a total of \$62,775.87, and that the Board of Education of the Bolivar-Richburg Central School District (the “District”) is hereby authorized to levy and collect taxes in the District for payment thereof.

Proposition 4 – 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 \$7,624.00 for a total of \$58,451.00, and that the Board of Education of the Bolivar-Richburg Central School District (the “District”) is hereby authorized to levy and collect taxes in the District for the payment thereof.

Proposition 5 – Acquisition of School Buses and Similar Vehicles (and Related Equipment)

Shall the following resolutions be adopted;

RESOLVED, that the Board of Education of the Bolivar-Richburg Central School District, Allegany County, New York (the "District"), is hereby authorized to purchase school buses and similar vehicles (and related equipment) for use in the transportation program of the District at an estimated maximum cost of \$543,110 (with such estimated maximum cost reflecting the value of any trade-ins), and the District is authorized to expend or apply toward the purchase \$38,000 from the District's Transportation Capital Reserve Fund that was established in May 17, 2022, and the sum of \$505,110, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of the District and all other eligible legal fund sources; and in anticipation of such tax, bonds or other obligations (including, without limitation, obligations arising under leases, lease/purchase contracts or installment purchase contracts) of the District are hereby authorized to be issued in an aggregate principal amount not to exceed \$505,110 and shall be issued or entered into in accordance with applicable provisions of New York State law, and that New York State Transportation Aid funds expected to be received by the District are anticipated to offset a substantial part of such costs, and such funds, to the extent received, shall be applied to offset and reduce the amount of taxes herein authorized to be levied.

PROPOSITION NO. 6- Purchase of Buildings and Grounds Vehicle and Equipment

Shall the following resolution be adopted;

RESOLVED, that the Bolivar-Richburg Central School District (the "District") is hereby authorized to purchase a van for student transportation use at an aggregate estimated maximum cost of \$43,802.85 using \$43,802 of funds currently on hand in the Bolivar-Richburg Central School District Capital Buildings and Grounds Vehicles, Machinery and Equipment Reserve Fund established in May of 2022.

AND FURTHER NOTICE IS HEREBY GIVEN that an election for members of the Board shall be held to fill two (2) at-large vacancies created by the expiration, on June 30, 2026, of the terms of Board members Jarrod Bell and Aaron Duell. The candidates receiving the two highest vote totals shall each be elected to three-year terms commencing on July 1, 2026, and expiring June 30, 2029.

Two (2), three-year terms expiring June 30, 2026. The two candidates with the highest number of votes will be elected. (Please vote for up to three candidates.)

- ☐ Donielle Champlin
- ☐ Aaron Duell

AND FURTHER NOTICE IS HEREBY GIVEN that all candidates for the office of member of the Board shall be nominated by petition. Petitions nominating candidates for the office of member of the Board shall be filed in the office of the District Clerk in the District's secondary building between the hours of 9 a.m. and 5 p.m., not later than 5 p.m. on April 20, 2026. Each petition shall be directed to the District Clerk and must be signed by at least twenty-five (25) qualified voters of the District, or 2% of the number of voters who voted in the 2025 Annual Meeting and Vote and must state the residence of each signer and the name and residence of each candidate.

AND FURTHER NOTICE IS HEREBY GIVEN that applications for absentee and early mail ballots for the Annual Meeting and Vote may be obtained between the hours of 9 a.m. and 3 p.m. Monday through Friday, except Saturdays, Sundays, and holidays, from the District Clerk. Completed applications must be received by the District Clerk at least seven (7) days before the Annual Meeting and Vote, if the ballot is to be mailed to the voter, or the day before the Annual Meeting and Vote, if the ballot is to be delivered personally to the voter. Absentee and early mail ballots must be received by the District Clerk no later than 5 p.m., on Tuesday, May 19, 2026, to be canvassed and counted. A list of all persons to whom absentee and early mail ballots shall have been issued will be available in the office of the District Clerk, where it shall be open for inspection by any qualified voter of the District between the hours of 8 a.m. and 3 p.m., until the day set for voting, except Saturdays, Sundays, and holidays.

AND FURTHER NOTICE IS HEREBY GIVEN that military voters who are qualified voters of the District, including eligible family members, must submit a separate application for a military ballot by requesting an application from the District Clerk. For a military voter to be issued a military ballot, the military ballot application must be received in the office of the District Clerk no later than 5 p.m. on April 24, 2026. In a request for a military ballot application or ballot, military voters may designate a preference for receiving the application or ballot by mail, facsimile transmission, or electronic mail. If no preference is given, the military ballot application or ballot will be transmitted to the military voter by mail.

AND FURTHER NOTICE IS HEREBY GIVEN, that only qualified voters of the District shall be entitled to vote at the Annual Meeting and Vote. A qualified voter is one who is (1) a citizen of the United States of America, (2) eighteen years of age or older, and (3) a resident within the District for a period of 30 days next preceding the Annual Meeting and Vote. The District may require all people offering to vote at the Annual Meeting and Vote to provide one form of proof of residency pursuant to Education Law §2018-c. Such forms may include a driver's license, a non-driver identification card, a utility bill, or a voter registration card. Upon offer of proof of residency, the District may also require all people offering to vote to provide their signature, printed name, and address.

AND FURTHER NOTICE IS HEREBY GIVEN, that pursuant to a rule adopted by the Board in accordance with §§2035 and 2008 of the State Education Law, any referenda or propositions to amend the budget, otherwise to be submitted for voting at said election, must be filed with the Board at the secondary building on or before April 20, 2026 at 5 p.m.; must be typed or printed in English, must be directed to the District Clerk and signed by at least 7 qualified voters of the District and must state the name and residence of each signer. However, the Board will not entertain any petition to place before the voters any proposition the purpose of which is not within the powers of the voters to determine, or any proposition which fails to include a specific appropriation where the expenditure of monies is required by the proposition.

AND FURTHER NOTICE IS HEREBY GIVEN that a copy of budget or statement of the amount of money which will be required to fund the District's budget for the 2026-2027 fiscal year, exclusive of public monies, may be obtained by any resident of the District during the 14 days immediately preceding the Annual Meeting and Vote, except Saturdays, Sundays, and holidays, and on the day of the Annual Meeting and Vote, at the office of the District Clerk or any District schoolhouse during the hours of 8 a.m. and 3 p.m.

BY: Amy M. Shelp, Clerk, Board of Education
Bolivar-Richburg Central School
100 School Street
Bolivar, NY 14715

April 2, 2026

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=2024&instid=800000055126>.

If you need a printed copy of this report, please contact the district at 585-928-2937.

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.

Explanation of Three-Part Budget Presentation

Chapter 436 of the Laws of 1997 requires public school boards of education to present the proposed budget in three parts. As a result, this presentation is organized around the following components: administrative, capital, and program:

Administrative Component: Includes expenses associated with the operation of the school board, superintendent's office, and business office. Includes salaries and benefits for all certified administrators and supervisors who spend a majority of their time performing administrative duties, consulting costs not directly related to instructional programs, and all other activities that are administrative in nature.

Capital Component: Includes debt service for all facilities financed by bonds and notes of the district, lease expenditures, costs resulting from judgements in tax certiorari proceedings, awards from court judgements, administrative orders and settled claims, cost of construction, acquisition, reconstruction, rehabilitation, and improvements of school buildings, all expenses associated with custodial and maintenance salaries and benefits, service contracts, supplies, utilities, maintenance, and repair of school facilities.

Program Component: Includes salaries and benefits of teachers and any school administrator or supervisor who spend a majority of their time performing teaching duties, and all transportation operating expenses.

2026-27 CAPITAL OUTLAY PROJECT

The 2026-27 Capital Outlay Project for the Bolivar-Richburg Central School District includes essential upgrades to storm and sanitary sewer systems, as well as the replacement of select doors throughout district facilities. These improvements are designed to enhance the safety, functionality, and longevity of the school's infrastructure, ensuring a better learning environment for students and staff. The project reflects the district's ongoing commitment to maintaining high-quality educational facilities and is included in Proposition #1.

2026-2027 PROPOSED EXPENDITURES

	Budget Components			2026-2027	2025-2026	Change
	Administrative	Capital	Program	Total	Total	
GENERAL SUPPORT						
Board of Education	14,075			14,075	13,365	710
Central Administration	258,747			258,747	259,727	(980)
Finance	413,299			413,299	418,261	(4,962)
Legal/Personnel/Public Info	522,184			522,184	513,569	8,615
Operations & Maintenance		1,551,443		1,551,443	1,557,908	(6,465)
Insurance/Refunds/Dues/Unclassified	386,542			386,542	388,496	(1,954)
BOCES Central Data/Printing/Mailing	52,206	56,952	365,441	474,599	444,243	30,356
TOTAL GENERAL SUPPORT	1,647,053	1,608,395	365,441	3,620,889	3,595,569	25,320
INSTRUCTIONAL SUPPORT						
Curriculum/Supervision/Inservice	793,501		286,708	1,080,209	1,005,489	74,720
Instruction - Regular School			5,550,039	5,550,039	5,846,192	(296,153)
Instruction - Special Needs, Occ Ed, Summer			4,170,306	4,170,306	4,819,297	(648,991)
Instruction - Media/Technology			511,993	511,993	635,392	(123,399)
Guidance/Health/Psych/Soc Work			613,061	613,061	689,958	(76,897)
Co-Curricular/Interscholastic Activities			490,480	490,480	491,144	(664)
TOTAL INSTRUCTIONAL SUPPORT	793,501	-	11,622,587	12,416,088	13,487,472	(1,071,384)
TOTAL STUDENT TRANSPORTATION	-	-	1,932,945	1,932,945	1,837,730	95,215
EMPLOYEE BENEFITS						
TRS & NYS ERS/Retirement	128,359	131,730	879,819	1,139,909	1,037,129	384,242
Social Security	82,310	89,793	576,173	748,277	755,667	688,580
Worker's Compensation	7,649	8,345	53,545	69,539	59,697	9,842
Unemployment Insurance	220	240	1,540	2,000	2,000	-
Health Benefits/Other	342,640	373,790	2,398,483	3,114,914	2,988,853	126,061
TOTAL EMPLOYEE BENEFITS	561,180	603,898	3,909,561	5,074,639	4,843,346	231,293
DEBT SERVICE						
Serial Bonds - Building	-	2,024,389		2,024,389	2,608,046	(583,657)
EPC - Energy Contract	-	136,496		136,496	136,496	0
TOTAL DEBT SERVICE	-	2,160,885	-	2,160,885	2,744,542	(583,657)
INTERFUND TRANSFERS						
Transfer to School Lunch Fund	-		40,000	40,000	40,000	-
Transfer to Special Aid Fund	-		30,000	30,000	30,000	-
Transfer to Capital	-	100,000		100,000	100,000	-
TOTAL INTERFUND TRANSFERS	-	100,000	70,000	170,000	170,000	-
TOTAL PROPOSED BUDGET	3,001,734	4,473,178	17,900,534	25,375,446	26,678,659	(1,303,213)
TAX LEVY INCREASE 2.95%				BUDGET INCREASE -4.89%		

2026-27 Property Tax Report Card

000000 - DISTRICT NAME		
Contact Person: Amy Roiler	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Telephone Number: 585-928-2933		
Total Budgeted Amount, not including Separate Propositions	26,678,659	25,375,446
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	2,873,063	2,957,778
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)	2,873,063	2,957,778
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	2,873,063	2,957,778
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,873,063	2,957,778
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	616	652
Consumer Price Index	2.95%	2.63%

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 2026-27, include any carryover from 2025-26 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	6,211,933	5,891,515
Assigned Appropriated Fund Balance	3,305,255	2,469,512
Adjusted Unrestricted Fund Balance	0	0
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	0.00%	0.00%

Schedule of Reserve Funds

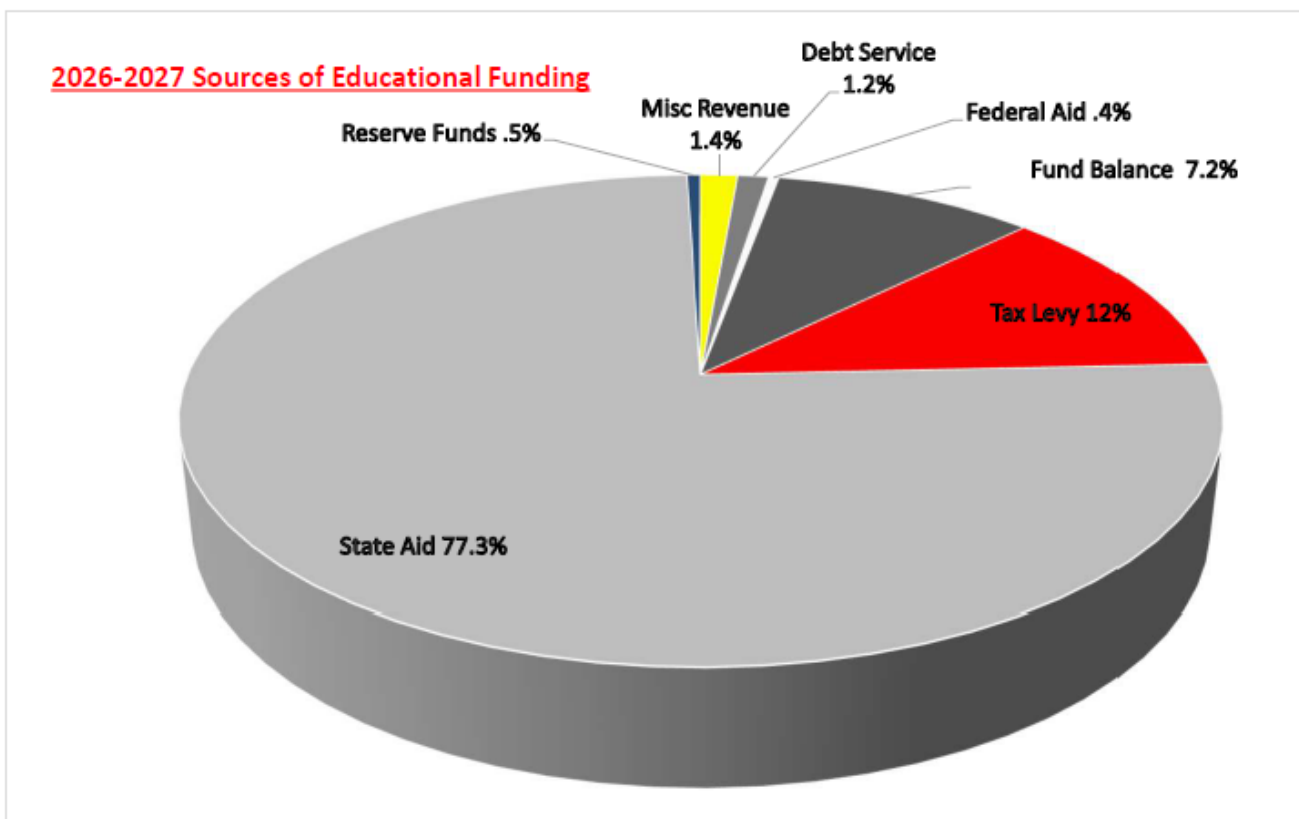
Reserve Type	Reserve Name	Reserve Description ¹	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year
Capital	Capital Reserve - Construction	To pay the cost of any object or purpose for which bonds may be issued.	\$ 1,936,876.00	\$ 1,954,277.00	
Capital Reserve - Transportation	Capital Reserve - Transportation Equipment	To pay the cost of school buses	\$ 39,568.00	\$ 39,930.00	To deplete and close the Capital Reserve - Transportation in purchasing buses.
Capital Reserve - Equipment	Capital Reserve - Equipment	To pay the cost of district equipment for maintenance and transportation	\$ 180,011.00	\$ 181,628.00	Purchase of DOT Van for student transportation
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	\$ 69,530.00	\$ 70,154.00	
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$ 104,119.00	\$ 105,054.00	
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$ 1,299,003.00	\$ 1,310,678.00	
Liability	Liability Reserve	To establish and maintain a program of reserves to cover liability claims incurred.	\$ 536,325.00	\$ 541,145.00	
EBALR - Employee Benefit Accrued Liability	Employee Benefit Reserve	For the payment of accrued employee benefits due to employees upon termination of service.	\$ 660,732.00	\$ 666,676.00	To assist the District in the cost of issuing other post benefits
Retirement Contribution	Reserve for retirement TRS & ERS	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 1,012,869.00	\$ 1,021,973.00	

2026-2027 Proposed Expenditures

<u>ACCOUNT NAME</u>	<u>AMOUNT</u>
BOARD OF EDUCATION	10,300.00
DISTRICT CLERK	3,150.00
DISTRICT MEETING	625.00
SUPERINTENDENT OFFICE	258,747.00
BUSINESS ADMINISTRATION	252,139.00
AUDITING	51,600.00
TREASURER	58,235.00
TAX COLLECTOR	16,325.00
FISCAL AGENT	35,000.00
LEGAL	35,000.00
PERSONNEL	416,688.00
PUBLIC INFORMATION & SERVICE	70,496.00
FACILITY OPERATIONS	1,152,593.00
FACILITY MAINTENANCE	323,810.00
SECURITY OF PLANT	75,040.00
CENTRAL DATA PROCESSING	474,599.00
UNALLOCATED INSURANCE	116,600.00
SCHOOL ASSOCIATION DUES	2,500.00
REFUND REAL PROPERTY TAX	2,000.00
BOCES ADMINISTRATION	265,442.00
CURRICULUM DEVELOPMENT & SUPERVISION	88,860.00
SUPERVISOR REGULAR SCHOOL	566,051.00
RESEARCH, PLANNING & EVALUATION	138,590.00
INSERVICE TRAINING	286,708.00
TEACHING - REGULAR SCHOOL	4,442,935.00
NON- INSTRUCTIONAL SALARIES	251,060.00
EQUIPMENT	50,000.00
CONTRACTUAL	158,000.00
SUPPLIES	75,150.00
TUITION	25,000.00
TEXTBOOKS	30,000.00
BOCES INSTRUCTIONAL	517,893.60
SPECIAL EDUCATION PROGRAM	3,320,144.00
OCCUPATIONAL EDUCATION	809,772.00
SPECIAL SCHOOLS (Summer School Regular)	40,390.00
SCHOOL LIBRARY	221,876.00
COMPUTER-ASSISTED INSTRUCTION	290,117.00
GUIDANCE REGULAR SCHOOL	261,394.00
HEALTH SERVICES	142,983.00
PSYCHOLOGICAL SERVICES	130,320.00
SOCIAL WORK SERVICES	78,364.00
CO-CURRICULAR ACTIVITIES	77,000.00
INTERSCHOLASTIC ATHLETICS	413,480.00
DISTRICT TRANSPORTATION SERVICES	1,820,745.28
GARAGE BUILDING	112,200.00
NYS EMPLOYEES' RETIREMENT	450,382.00
NYS TEACHERS RETIREMENT	689,527.00
SOCIAL SECURITY BENEFITS	748,277.00
WORKERS COMPENSATION	69,539.00
UNEMPLOYMENT BENEFITS	2,000.00
HEALTH INSURANCE & MEDICAL BENEFITS	3,114,913.52
Serial Bonds - Principal	1,026,015.00
Serial Bonds - Interest	998,374.02
EPC-Principal	103,256.97
EPC-Interest	33,239.12
Transfer to School Food Service Fund	40,000.00
Transfer to Special Aid Fund	30,000.00
Transfer to Capital Fund	100,000.00
	\$ 25,375,445.51

SUMMARY OF REVENUES & OTHER SOURCES OF FUNDING

	2025-2026 Budget	2026-2027 Budget	Inc (Dec) Over Prior Year
State Aid	\$ 19,339,386	\$ 19,079,853	\$ (259,533)
Misc Revenue	601,000	350,000	\$ (251,000)
Federal Aid	95,000	95,000	\$ -
Estimated Tax Levy & STAR Reimbursement	2,873,063	2,957,778	\$ 84,715
TOTAL REVENUE	\$ 22,908,449	\$ 22,482,631	\$ (425,818)
Interfund Transfer of Debt Service	290,000	290,000	\$ -
Appropriated Reserve	174,955	133,303	\$ (41,652)
Appropriated Fund Balance	3,305,255	2,469,512	\$ (835,743)
TOTAL REVENUE & OTHER SOURCES	\$ 26,678,659	\$ 25,375,446	\$ (1,303,213)



** The state aid revenue for 2026-2027 is projected using the February 2026 state aid run.

NYS - Real Property System
County of Allegany

Assessor's Report - 2026 - Current Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 3/31/2026 14:27:18
Total Assessed Value 201,301,733

TENTATIVE

Equalized Total Assessed Value 381,545,786

School District - 027602 Bolivar/richburg

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	15,962	0.00
13100	CO - GENERALLY	RPTL 406(1)	2	174,146	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	23	2,573,748	0.67
13510	TOWN - CEMETERY LAND	RPTL 446	20	484,449	0.13
13650	VG - GENERALLY	RPTL 406(1)	13	2,667,621	0.70
13660	VG - CEMETERY LAND	RPTL 446	5	30,695	0.01
13750	VG O/S LIMITS - AVIATION	RPTL 406(7)	4	60,877	0.02
13800	SCHOOL DISTRICT	RPTL 408	27	12,434,845	3.26
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	96,154	0.03
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	127,915	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	30	7,398,751	1.94
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	3	182,105	0.05
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	8,868	0.00
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	496,006	0.13
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	9,615	0.00
26100	VETERANS ORGANIZATION	RPTL 452	1	253,846	0.07
26250	HISTORICAL SOCIETY	RPTL 444	6	711,600	0.19
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	1,184,723	0.31
41700	AGRICULTURAL BUILDING	RPTL 483	3	185,941	0.05
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	412,116	0.11
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	14	523,569	0.14
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	158,322	0.04
41804	PERSONS AGE 65 OR OVER	RPTL 467	13	279,132	0.07
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	45,513	0.01
41834	ENHANCED STAR	RPTL 425	322	30,641,302	8.03
41844	En STAR (land belongs to other	RPTL 425	8	325,344	0.09
41854	BASIC STAR 1999-2000	RPTL 425	443	16,522,669	4.33
41864	Basic STAR (land belongs to ot	RPTL 425	2	36,842	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	7	1,454,518	0.38
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	13	1,143,355	0.30

2026-27 School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 26,678,659	\$25,375,446	\$25,192,396
Increase/Decrease for the 2026-27 School Year		(\$1,303,213)	(\$1,486,263)
Percentage Increase/Decrease in Proposed Budget		(4.89 %)	(.72%)
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$2,873,063	\$2,957,778	
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)	\$2,873,063	\$2,957,778	\$2,873,063
F. Total Permissible Exclusions	\$	\$	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,873,063	\$2,957,778	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$2,873,063	\$2,957,778	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$79,460	\$0	
Administrative Component	\$3,137,299	\$3,001,734	\$2,987,934
Program Component	\$18,677,921	\$17,900,543	\$17,763,284
Capital Component	\$4,863,439	\$4,473,178	\$4,441,178
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p>			
<p>** 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)</p>			
		Description	Amount
		To purchase three (3) buses through financing	\$543,110
		To purchase one (1) DOT minivan for student transportation	\$43,803
			\$
			\$

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 2026-27 School Year

Estimated Basic STAR Exemption Savings based on home value of \$100,000

\$200

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the Bolivar-Richburg School District, Allegany County, New York, will be held at Bolivar MS/ HS School in said district on Tuesday, May 19, 2026 at 12:00 am/pm prevailing time OR between the hours of 12:00 pm and 8:00 pm, prevailing time in the Bolivar MS/ HS 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.