



BOQUET VALLEY

CENTRAL SCHOOL DISTRICT

Regular BOE Meeting

February 13th
2024-25



Superintendent Report

- Grants Update
- Facilities Committee 2.0 Update
- Cell Phone Restriction Update
- Winter Report on Bus Fleet and Priorities
- 2025-26 Budget
 - Report on Governor's Executive Budget Proposal



Grants Update

UPK: Working on an amendment to allocate additional funding amount to CBO due to district Pre K teacher resignation.

ESSA (Title I, II, IV): ESSA Title I, II, and IV Carry-over funding amendments have been completed. The Grants office will be working with the district and Business office to complete the 2025 Education Stabilization Fund Annual Report, due February 25, 2025.

IDEA 611 & 619: Amendments to allocate 2023-24 carryover funding have been completed.

ESD: Recent Wild Lights trips to The Wild Center in Tupper Lake a great success. Ice skating and rock climbing trips planned. Preparing for upcoming trips in March and April at Proctors Theater, Aquarium and MiSci Museum



Facilities Committee 2.0

- Next Meeting 2/27
- 5:30 at LVC
- Meeting notes, presentation, and recording is on our website



Cell Phone Restriction Update

- Gov. Hochul is moving forward with the cell phone ban
- BVCS is moving forward with the Yondr pouches for 2025-26

Bus Fleet and Priorities

2024-25 Annual Bus Fleet Report							
Bus #	Make/Model	Year	Size/Capacity	Current Milage	Estimated Remaining Life (Years)	Condition (Excellent/Good/Fair/Poor)	Any significant issues this year? if so, provide brief description
1	Chevy 4500	2019	35s	67772	2	Fair	
2	Chevy 4500	2019	35s	74064	2	Fair	
3	Blue Bird	2021	65s	42416	4	Good	
4	Blue Bird	2021	65s	21866	4	Good	
5	Ford Transit	2021	6s	18379	4	Good	
6	International	2022	65s	27398	5	Good	
7	International	2022	65s	21866	5	Good	
8	Chevy 4500	2022	35s	10911	5	Good	
9	Chevy 4500	2022	35s	25603	5	Good	
10	Chevy Traverse	2023	7s	10146	6	Excellent	
11	Blue Bird	2025	65s	4340	7	Excellent	
49	Blue Bird	2015	65s	77508	-2	Poor	Excessive rust
51	Blue Bird	2018	65s	58864	1	Poor	Excessive rust
83	Chevy 4500	2017	27+wheelchair	92989	0	Fair	
84	International	2018	65s	96176	1	Fair	



Bus Fleet and Priorities

- Future Budget meetings will contain recommendations for sale and/or purchase of buses
- Electric Bus Initiative 2027 & 2035



2025-26 Budget Meeting #1

- Overview
- Tax Cap
- Avoiding Common Budgetary Mistakes
- Executive Budget Proposal
- Revenue and Expenditures
- Reserves
- Fund Balance Projection
- Reserves





Budget Overview

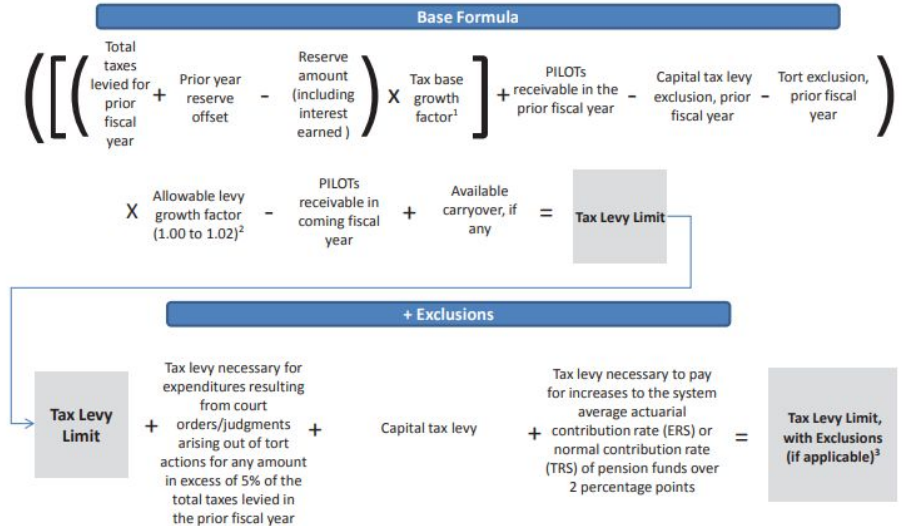
- Total Budget: ~\$15.7 million
- Three Main Areas:
 - Capital – facilities & maintenance
 - Administrative – leadership & operations
 - Programming – instruction & student services
- Expenses: What the district spends
- Revenue: Funding sources (state aid, federal aid, local taxes)
- Balanced Budget: Expenses must match revenue
- Budget Vote: May 20th, 2025



Tax Cap

- Tax Based Growth Factor=1.0103%
- Adjusted Growth Factor= 2.0%

- Below Cap
- At Cap
- Exceed Cap





Base Formula

$$\left(\left[\left(\begin{array}{l} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right] + \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right) \\ \times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

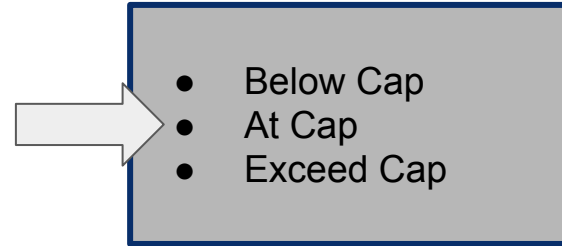
+ Exclusions

$$\begin{array}{l} \text{Tax Levy} \\ \text{Limit} \end{array} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \\ \text{the prior fiscal year} \end{array} + \begin{array}{l} \text{Capital tax levy} \end{array} + \begin{array}{l} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \begin{array}{l} \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3 \end{array}$$



Tax Cap

- Tax Cap Projection= 3.0529%
- Increase of \$253,195
 - 2024-25= 2.57%
 - 2023-24= 3.08%
 - 2022-23= 2.28%
 - 2021-22= 0.98%
 - 2020-21= 4.15%





Avoiding Common Budgetary Mistakes

- **Only budgeting for “right now”**
 - We should lay groundwork for our future needs and improvements
- **Not preparing for “the unexpected”**
 - Set aside money for “surprises”
- **Overstepping the role of the board**
 - Hear public concerns, provide feedback to administration, act on recommendations, and present the voters with a budget
- **Inadequate public participation**
 - Community outreach through forums and community groups
- **Using the district’s fund balance to reduce the tax levy**
 - Relying on the fund balance and depleting resources is an indication of fiscal stress



Budget Timeline: In house 3 year process

- **March 31st**- Teacher spending requests completed (July 1st orders placed)
- **August 31st**- Admins and Athletics spending requests completed
- **December 31st**- All spending stops
- **February 28th**- Superintendent spending requests completed
- **March 1st**- Business Official- fund balance projections
- **June 30th**- Grant spending completed
- **Emergencies**



Budget Timeline: New York State

- January- Executive Budget
- February/March- Legislative Budget
- April 1st- “On time budget”- agreement between executive and legislative bodies.



Executive Budget Proposal

2024-25 AND 2025-26 AIDS PAYABLE
UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE: 151801
DISTRICT NAME: BOQUET VALLEY

SEE NOTE BELOW

2024-25 BASE YEAR AIDS:

FOUNDATION AID	4,965,116
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	126,234
BOCES	617,278
SPECIAL SERVICES	0
HIGH COST EXCESS COST	29,560
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	2,494
SOFTWARE, LIBRARY, TEXTBOOK	29,626
TRANSPORTATION INCL SUMMER	416,126
BUILDING + BLDG REORG INCENT	70,185
OPERATING REORG INCENTIVE	592,055
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	209,232
SUPPLEMENTAL PUB EXCESS COST	3,796
TOTAL	7,061,702

2025-26 ESTIMATED AIDS:

FOUNDATION AID	5,064,418
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	275,680
BOCES	628,993
SPECIAL SERVICES	0
HIGH COST EXCESS COST	36,636
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	2,688
SOFTWARE, LIBRARY, TEXTBOOK	29,727
TRANSPORTATION INCL SUMMER	410,395
BUILDING + BLDG REORG INCENT	70,186
OPERATING REORG INCENTIVE	526,271
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	209,232
SUPPLEMENTAL PUB EXCESS COST	3,796
TOTAL	7,258,022

§ CHG 25-26 MINUS 24-25 196,320
% CHG TOTAL AID 2.78

§ CHG FOUNDATION AID 99,302
% CHG FOUNDATION AID 2.00

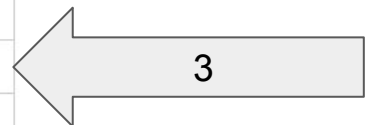
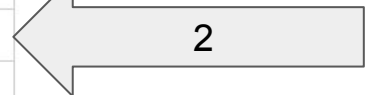
NOTE: STATE AID ESTABLISHED BY EXECUTIVE BUDGET FOR 7 DISTRICTS

WITH INCOMPLETE DATA.

Executive Budget Proposal	2024-25	2025-26	change (\$)	change (%)	notes:
FOUNDATION AID	\$4,965,116.00	\$5,064,418.00	\$99,302.00	2.00%	
FULL DAY K CONVERSION	\$0.00	\$0.00	\$0.00	-%	
UNIVERSAL PRE-KINDERGARTEN	\$126,234.00	\$275,680.00	\$149,446.00	118.39%	actual change will be close to 0%
BOCES	\$617,278.00	\$628,993.00	\$11,715.00	1.90%	
SPECIAL SERVICES	\$0.00	\$0.00	\$0.00	-%	
HIGH COST EXCESS COST	\$29,560.00	\$36,636.00	\$7,076.00	23.94%	
PRIVATE EXCESS COST	\$0.00	\$0.00	\$0.00	-%	
HARDWARE & TECHNOLOGY	\$2,494.00	\$2,688.00	\$194.00	7.78%	
SOFTWARE, LIBRARY, TEXTBOOK	\$29,626.00	\$29,727.00	\$101.00	0.34%	
TRANSPORTATION INCL SUMMER	\$416,126.00	\$410,395.00	-\$5,731.00	-1.38%	
BUILDING + BLDG REORG INCENT	\$70,185.00	\$70,186.00	\$1.00	0.00%	
OPERATING REORG INCENTIVE	\$592,055.00	\$526,271.00	-\$65,784.00	-11.11%	expected reduction of ~\$66K/year
CHARTER SCHOOL TRANSITIONAL	\$0.00	\$0.00	\$0.00	-%	
ACADEMIC ENHANCEMENT	\$0.00	\$0.00	\$0.00	-%	
HIGH TAX AID	\$209,232.00	\$209,232.00	\$0.00	0.00%	
SUPPLEMENTAL PUB EXCESS COST	\$3,796.00	\$3,796.00	\$0.00	0.00%	
Total	\$7,061,702.00	\$7,258,022.00	\$196,320.00	2.78%	
Projected Actual Total (minus PreK)	\$7,061,702.00	\$7,108,576.00	\$46,874.00	0.66%	



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Foundation Aid: (BOCES Region)

- 2.0-State minimum
 - Boquet Valley
 - Ausable Valley
 - Chazy
 - Northern Adirondack
 - Peru
 - Crown Point
 - Keene
 - Schroon Lake
 - Ticonderoga
 - Willsboro
 - Putnam

- More than 2.0
 - Beekmantown: 4.72
 - Northeastern: 2.69
 - Plattsburgh: 7.81
 - Saranac: 6.50
 - Moriah: 5.34

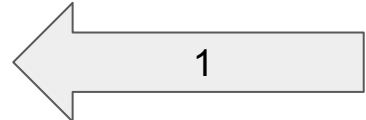
Impact on CVES School Districts:

- Foundation Aid: \$6 million increase (3.9%) to \$163 million
- BOCES Aid: \$3.1 million increase (20%) to \$19 million
- Total State Aid: \$10.2 million increase (4.6%) to \$230 million

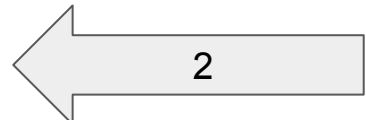


Revenues and Expenditures

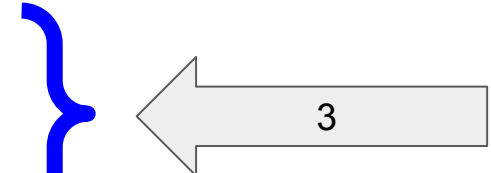
REVENUES	2024-25	2025-26	DIFFERENCE
1 Tax Levy	\$ 8,293,549.00	\$ 8,546,745.00	\$ 253,196.00
2 Other Income	\$ 197,600.00	\$ 175,000.00	\$ (22,600.00)
3 State Aid Projection	\$ 6,195,450.00	\$ 6,456,071.00	\$ 260,621.00
4 Community Schools	\$ 100,000.00	\$ (100,000.00)	\$ (100,000.00)
5 Small Government Assistance	\$ 252,252.00	\$ 209,232.00	\$ (43,020.00)
6 Incarcerated Youth	\$ 15,000.00	\$ 15,000.00	\$ -
7 Reserve - Debt Service	\$ 5,100.00	\$ 5,100.00	\$ -
8 Appropriated Reserve - Transportation Equipment		\$ 386,000.00	\$ 386,000.00
9 reorganization incentive operating aid	\$ 592,055.00	\$ 526,271.00	\$ (65,784.00)
10 Fund Balance Appropriated			
11 TOTAL REVENUES	\$ 15,651,006.00	\$ 16,319,419.00	\$ 668,413.00



EXPENDITURES	2024-25	2025-26	DIFFERENCE
12 BOCES Services	\$ 2,625,558.00	\$ 2,630,756.60	\$ 5,198.60
13 Debt Service	\$ 146,442.00	\$ 148,279.00	\$ 1,837.00
14 Fuels - heating and energy	\$ 191,173.00	\$ 194,996.46	\$ 3,823.46
15 Fuels - Bus	\$ 51,686.00	\$ 52,719.72	\$ 1,033.72
16 Insurance - Health	\$ 3,390,717.00	\$ 3,473,789.57	\$ 83,072.57
17 Insurance - HRA	\$ 30,083.00	\$ 30,820.03	\$ 737.03
18 Insurance - Employer Funded FSA	\$ 10,500.00	\$ 10,500.00	\$ -
19 Insurance Health Buyout	\$ 167,608.00	\$ 171,714.40	\$ 4,106.40
20 Insurance Medicare Reimbursement	\$ 214,550.00	\$ 209,110.00	\$ (5,440.00)
21 Insurance - Crime/Liability/Student	\$ 84,312.00	\$ 91,056.96	\$ 6,744.96
22 Retirement ERS	\$ 219,993.00	\$ 222,897.00	\$ 2,904.00
23 Retirement TRS	\$ 489,304.00	\$ 512,347.00	\$ 23,043.00
24 Salaries - General fund	\$ 6,087,018.00	\$ 6,205,714.85	\$ 118,696.85
25 Social Security	\$ 497,113.00	\$ 511,971.48	\$ 14,858.48
26 Transportation Reserve		\$ 386,000.00	\$ 386,000.00
27 Equipment	\$ 107,782.00	\$ 102,835.59	\$ (4,946.41)
28 Materials and Supplies	\$ 258,139.00	\$ 263,301.78	\$ 5,162.78
29 Other	\$ 1,079,028.00	\$ 1,100,608.56	\$ 21,580.56
30 TOTAL EXPENDITURES	\$ 15,651,006.00	\$ 16,319,419.00	\$ 668,413.00



31 EXPENDITURES 2025-2026 (PROJECTED)	\$ 16,319,419.00		
REVENUES 2025-2026 (PROJECTED)	\$ 16,319,419.00		
DIFFERENCE	\$ -		



32 RESULTING TAX LEVY	\$ 8,546,745.00	\$ 8,546,745.00	\$ -
	RESULTING TAX LEVY	PROPERTY TAX CAP	

INCREASE IN TAX CAP	3.0529%		
INCREASE IN EXPENDITURES	4.2702%		
		WITHOUT BUS PURCHASES	2%



Revenues

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Expenditures

31	EXPENDITURES 2025-2026 (PROJECTED)	\$	16,319,419.00				
	REVENUES 2025-2026 (PROJECTED)	\$	16,319,419.00				
	DIFFERENCE	\$	-				
32	RESULTING TAX LEVY	\$	8,546,745.00	\$	8,546,745.00	\$	-
		RESULTING TAX LEVY		PROPERTY TAX CAP			
	INCREASE IN TAX CAP		3.0529%				
	INCREASE IN EXPENDITURES		4.2702%				
						WITHOUT BUS PURCAHSES	2%



Revenues

Boquet Valley CSD - REVENUES 2024-25 & 2025-26

REVENUE ACCT	DESCRIPTION	DETAIL OF STATE AID REVENUE 2024-25	GENERAL FORMULA AID OUTPUT REPORT ACTUAL REVENUE 2024-25	PROPOSED REVENUES 2024-2025	DIFFERENCE ACTUAL STATE AID MINUS	27/724 EXECUTIVE BUDGET PROPOSAL *****	716/25 EXECUTIVE BUDGET PROPOSAL ***** 2025-26	5703/24 LEGISLATIVE AID PROJ'S ***** 2024-25	47XX/24 LEGISLATIVE AID PROJ'S ***** 2024-25	DETAIL OF PROPOSED REVENUE 2025-26	PROPOSED REVENUES 2025-26
1001.000	Real Property Taxes									\$ 8,546,745	
	Levy Increases (Decrease) Due to Tax Cap										
	Property Tax Cap Limit (New Levy)			\$ 8,232,050							\$ 8,546,745
1085.000	STAR Reimbursement			\$ -							\$ -
1030.000	Int/Penalties-Real Proper			\$ 21,500							\$ -
1410.000	Admissions (from Individuals)			\$ -							\$ -
2401.000	Interest and Earnings			\$ 103,000							\$ 103,000
2700.000	Reimburse of Medical Part D			\$ -							\$ -
	Donations, Tuition, Stumpage, etc.			\$ 67,100							\$ -
STATE AID											
	Foundation Aid	\$ 4,365,116								\$ 5,064,418	
	Public Excess Cost Aid Set-Aside	\$ (1,244,224)								\$ (1,239,336)	
	Deduct for Local Share of Education Costs for Certain Students	\$ (24,363)								\$ -	
	Pandemic Adjustment	\$ -								\$ -	
	Community School Aid - Setaside only									\$ -	
	Basic Formula Aid-General Aids (Excludes Excess Cost)			\$ 3,636,323	\$ (58,273)	\$ 3,738,985	\$ 5,064,418	\$ 4,365,116			\$ 3,764,482
3101.000	Public Excess Cost Aid Set-Aside	\$ 1,244,224								\$ 1,239,336	
	Public High Cost Excess Cost Aid (Basic Formula Aid-Excess Cost Aids Only)	\$ 29,560				\$ 55,725	\$ 36,636	\$ 29,560		\$ 36,636	
	Private Excess Cost Aid (Basic Formula Aid-Excess Cost Aids Only)	\$ -				\$ -	\$ -	\$ -		\$ -	
	Supplemental Public Excess Cost	\$ 3,796				\$ 3,796	\$ 3,796	\$ 3,796		\$ 3,796	
3101.100	Total Excess Cost Aid		\$ 1,277,580	\$ 1,269,834	\$ 7,746						\$ 1,340,368
3101.200	Transportation Aid		\$ 411,023	\$ 401,508	\$ 9,515	\$ 425,504	\$ 410,395	\$ 416,126			\$ 410,395
	Services Aid										
3101.300	Building Aid	\$ 70,185		\$ 70,551	\$ (366)	\$ 70,551	\$ 70,186	\$ 70,185			\$ 70,186
3101.400	High Tax Aid	\$ 209,232		\$ 209,232	\$ -	\$ 209,232	\$ -	\$ 209,232			\$ 209,232
3102.000	Lottery Aid	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3102.100	Ylt Lottery Grants	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3103.000	BOCES Aid (Sect 3609a Ed Law)	\$ 617,278		\$ 586,371	\$ 30,907	\$ 617,766	\$ 628,393	\$ 617,278			\$ 628,393
3104.000	Tuit for Students w/Disab	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
3260.000	Textbook Aid (incl Textbk/Lott)	\$ 21,728		\$ 21,611	\$ 117	\$ 28,884	\$ 21,766	\$ 21,864			\$ 21,766
3262.000	Computer Software Aid	\$ 5,573		\$ 5,708	\$ (135)	\$ 5,603	\$ 5,573	\$ 5,573			\$ 5,603
3262.100	Computer Hardware Aid	\$ 2,434		\$ 2,237	\$ (197)	\$ 2,480	\$ 2,658	\$ 2,237			\$ 2,658
3263.000	Library A/V Loan Program Aid	\$ 2,325		\$ 2,381	\$ (56)	\$ -	\$ 2,338	\$ 2,325			\$ 2,338
TOTAL STATE AID			\$ 6,313,341	\$ 6,325,235	\$ (11,294)	*****	\$ 6,456,071	*****	\$ -		\$ 6,456,071
3265.000	Small Government Assistance			\$ 209,232			\$ 209,232				\$ 209,232
3289.000	Other State Aid - IY & Incentive Aid			\$ 592,055		\$ 657,838	\$ 652,505	\$ 657,838			\$ 652,471
5050.000	Interfund Transfer to Debt			\$ 5,100							\$ -
5890.000	CARES ACT - GEER & ESSER			\$ -							\$ -
5936.000	Appropriated Reserves-EBALR			\$ -							\$ -
5937.000	Appropriated Reserve			\$ -		\$ 11,243,148		\$ -6,344,312			\$ -
5938.000	Appropriated Fund Balance			\$ -							\$ -
5937.999	Est. for Carryover Encumbrance			\$ -		\$ 23,852		\$ -100,002			\$ -
Total GENERAL FUND				\$ 15,621,272		Legislative Minus Executive 2023-24 *****					\$ 15,373,519
Combined on Executive Budget Proposal as Doc Number										Proposed 2025-26 Revenues:	\$ 15,373,519
										Budgeted 2024-25 Revenues:	\$ 15,621,272
Smart Schools Allocation Remaining:				\$ -							\$ -
										Due to OSC Cap Aid	\$ -
										2024-25 Levy Reduced	\$ (5,100)
										Due to OSC Cap Aid	\$ 191,252
										Fund Bal & State Aid Reserves	\$ (88,600)
										Other Rev	\$ -
										Change	\$ 97,592
										Levy & Prior Levy Reduced	\$ 352,247
										= Difference	\$ 2,252



Fund Balance

	Total Fund Balance	Unassigned Fund Balance	Percent Unassigned
30-Jun-21	\$ 7,256,669.00	\$ 2,279,888.00	13.4235%
30-Jun-22	\$ 7,256,669.00	\$ 1,326,520.00	8.7302%
30-Jun-23	\$ 8,643,119.00	\$ 1,401,709.00	8.9648%
30-Jun-24	\$ 9,850,830.00	\$ 1,719,374.00	10.9857%
30-Jun-25			



Reserves

Reserve Balance as of June 30, 2024	Reserve Balance as of June 30, 2024	YTD Interest	Projected at June 30, 2025
Unemployment	\$ 66,932.00	\$ 1,897.06	\$ 70,184.10
ERS	\$ 210,511.00	\$ 5,657.38	\$ 220,209.37
TRS	\$ 210,211.00	\$ 6,266.00	\$ 220,952.71
Insurance	\$ 28,880.00	\$ 818.00	\$ 30,282.29
Tax Certiorari	\$ 229,162.00	\$ 6,675.00	\$ 240,604.86
EBLAR	\$ 671,883.00	\$ 19,042.00	\$ 704,526.43
Capital Reserve	\$ 6,511,379.00	\$ 184,195.00	\$ 6,827,141.86
	\$ 7,928,958.00	# \$ 224,550.44	# \$ 8,313,901.61



The Big Picture

- **2.0% increase to Foundation Aid**
 - **>50% of NYS schools received this minimum**
- No significant increases to other aids
- Merger Incentive Aid will continue to drop each year
 - -\$65,784 each year
 - Funding stops in 2033-2034
- Universal PreK is deceiving for Boquet Valley
- Electric School Buses
- Budget Vote: May 20th, 2025



TRS

- TRS estimated to decrease to 9.59% (from 10.11%)



Question or Comments

Upcoming Budget Meetings:

- Legislative Update
- Revenues and Expenditures Update
- Property Tax Cap Levy Update
- Fund Balance Projection Update
- BOCES Budget
- Health Insurance Rate
- Debt Service
- Fund Balance Projections
- Reserves Report Update



2025-26 Budget Priorities

- Student Opportunities and Experiences
- Academic Programming and Support
- Transportation/Buses
- Maintenance Equipment

Thank you

- Any Questions?

