



# BOQUET VALLEY

CENTRAL SCHOOL DISTRICT

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## *Public Budget Hearing*

May 13th,  
2025



# NYS Budget Updates

Minimum 2% Foundation Aid increase for all districts

Universal free school breakfast and lunch

Increase to the BOCES aidable salary cap - from the current \$30k, to \$60k in 2028-29

Reforms to the zero-emission bus transition:

- 24 month extension to new purchase date
- Expands justification to also include “any other factors outside of the control of the district”
- independent battery range estimate process/requirement

Bell-to-bell cell phone ban



# BVCSD Budget Philosophy

Provide high quality education and improve educational performance

Maintain and expand educational programs and opportunities while minimizing tax impact.

Stay within the tax cap

Plan for 2025-26 and beyond



# Tax Cap Legislation Impact on 2025-26 Budget

The Tax Cap Legislation was passed by the Governor and Legislators and took effect for the 2012-2013 school year. This was not a true tax cap as much as it is a starting point. The tax cap is the lesser of inflation or 2%, which is then adjusted by any allowable exemptions.

The BVCSD 2025-26 tax cap/threshold reported to the State Comptroller's Office is 3.06%.



# Local Share

BOQUET VALLEY CSD						
TAX RATE CALCULATION 2025-26 (NOT INCLUDING LIBRARIES)						
(BASED ON 2024 TAX ROLLS)						
Town	Assessed Valuation	Equalization Rate	Computed Full Valuation	Per Centum of Full Value	Computed Amount of Tax	Tax Rate Per Thousand
	a	b	c	d	e	f
Chesterfield	1,419,741	84.00	1,690,168	0.2178%	18,624	13.117886
Elizabethtown	202,165,627	78.96	256,035,495	33.0004%	2,821,186	13.954825
Essex	12,544,845	100.00	12,544,845	1.6169%	138,229	11.018789
Lewis	168,943,532	100.00	168,943,532	21.7751%	1,861,543	11.018729
Moriah	7,781,279	68.00	11,443,057	1.4749%	126,089	16.204148
Westport	325,198,644	100.00	325,198,644	41.9148%	3,583,275	11.018727
Totals	718,053,668		775,855,741	1.000000	8,548,946	11.905720
Totals	718,053,668		775,855,741	100.0000	8,548,946	TRUE
	Ta		Tc		Te	
<u>Method of Computing Data:</u> (c) = (a) divided by (b) (d) = (c) divided by (Tc) (e) = (Te) multiplied by (d) (f) = (e) divided by (a) (Te) = amount of the Tax Levy		Libraries - Separate Calc Westport : \$15,000 Wadhams : \$7,000 Elizabethtown: \$18,000 TOTAL: \$40,000		STAR EXEMPTION IMPACT  \$348 - \$384		
	2024-25		2025-26			
Budget Total	\$ 15,651,006		\$ 16,466,120			
Tax Levy	\$ 8,293,549		\$ 8,548,946			

**BOQUET VALLEY CSD**  
**TAX RATE CALCULATION 2025-26 (NOT INCLUDING LIBRARIES)**  
**(BASED ON 2024 TAX ROLLS)**

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	Ta		Tc		Te	

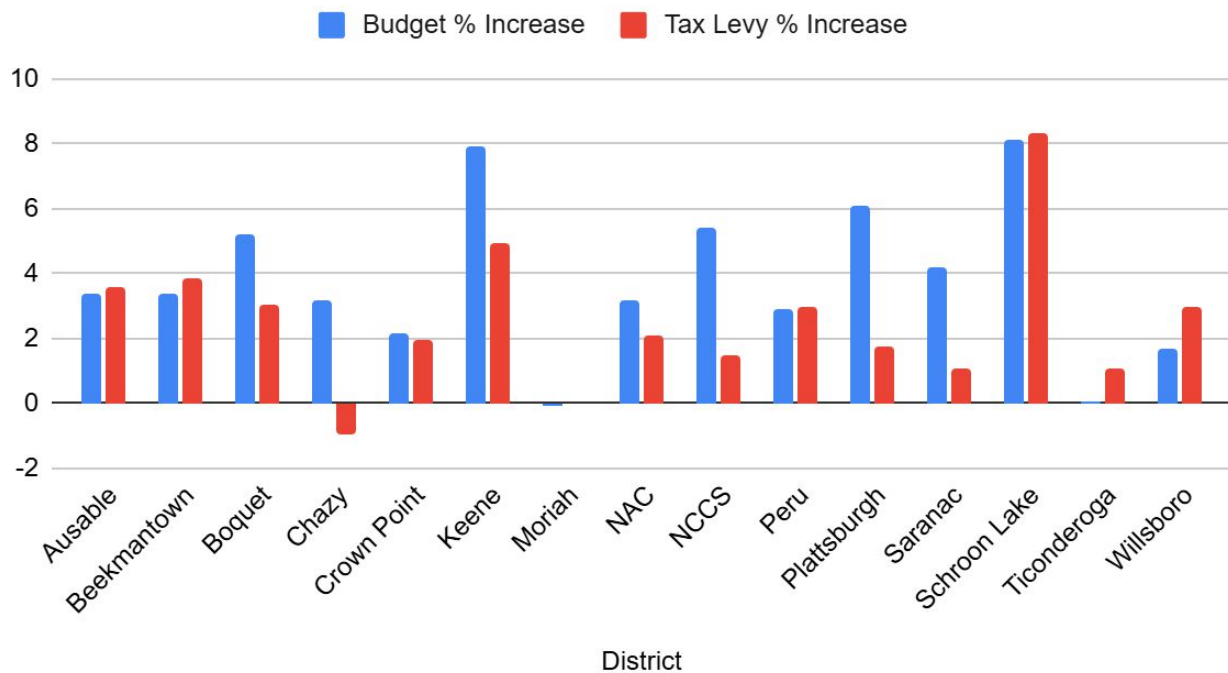


# CEWW Comparison

District	Budget % Increase	Tax Levy % Increase
Ausable Valley	3.36	3.57
Beekmantown	3.37	3.85
Boquet Valley	5.21	3.06
Chazy	3.18	-0.96
Crown Point	2.17	1.99
Keene	7.9	4.96
Moriah	-0.06	0
NAC	3.21	2.09
NCCS	5.43	1.49
Peru	2.88	2.98
Plattsburgh	6.07	1.73
Saranac	4.16	1.11
Schroon Lake	6.42	8.3
Ticonderoga	0.03	1.07
Willsboro	1.69	2.96

# CEWW Comparison

Budget % Increase and Tax Levy % Increase







# Budget Highlights

2% Increase in Foundation Aid

Tax Cap limitations still in effect

**\$0 being used from Fund Balance**

**5.21% increase in overall spending**



# Three-Part Budget

	Proposed 2025-26	Adopted 2024-25	Change (\$)	Change (%)
Program	\$11,767,421	\$11,680,333	\$87,088	0.75%
Administrative	\$2,204,278	\$2,081,714	\$122,564	5.89%
Capital	\$2,494,421	\$1,888,959	\$605,462	32.05%
Total	\$16,466,120	\$15,651,006	\$815,114	5.21%

# Three-Part Budget

May 12, 2026  
9:11:40 am

## BOQUET VALLEY CSD

Page 1

'State Category (3-Part Budget) Report'

Fiscal Year: 2026

State Function	Description	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
<b>Administration</b>					
1010	Board Of Education	42,108.00	42,996.00	888.00	2.11
1040	District Clerk	1,065.00	1,065.00	-	-
1060	District Meeting	-	23,500.00	23,500.00	-
1240	Chief School Administrator	358,837.00	340,777.00	-18,060.00	-5.03
1310	Business Administration	497,051.00	552,388.00	55,337.00	11.13
1320	Auditing	18,700.00	19,300.00	600.00	3.21
1328	Treasurer	-	-	-	-
1330	Tax Collector	10,323.00	14,687.00	4,364.00	42.27
1345	Purchasing	2,103.00	2,175.00	72.00	3.42
1380	Fiscal Agent Fee	8,250.00	8,800.00	550.00	6.67
1420	Legal	16,500.00	22,000.00	5,500.00	33.33
1430	Personnel	1,165.00	790.00	-375.00	-32.19
1480	Public Information and Services	44,080.00	21,840.00	-22,240.00	-50.45
1660	Central Storeroom	100,814.00	113,577.00	12,763.00	12.66
1670	Central Printing & Mailing	26,875.00	26,240.00	-635.00	-2.36
1910	Unallocated Insurance	61,816.00	61,845.00	29.00	0.05
1981	BOCES Administrative Costs	233,337.00	250,800.00	17,463.00	7.36
1983	BOCES Capital Expenses	-	-	-	-
2010	Curriculum Devel and Superv	-	-	-	-
2020	Supervision-Regular School	212,405.00	217,253.00	4,848.00	2.28
2060	Research, Planning & Evaluation	-	-	-	-
9000	Employee Benefits	444,485.00	479,045.00	34,560.00	7.78
<b>Total Administration</b>		<b>2,081,714.00</b>	<b>2,204,278.00</b>	<b>122,564.00</b>	<b>5.89%</b>
<b>Capital</b>					
1620	Operation of Plant	930,934.00	956,533.00	25,599.00	2.75
1621	Maintenance of Plant	44,292.400	619,534.00	176,610.00	39.87
1930	Judgments and Claims	-	-	-	-
1954	Refund on Real Property Taxes	10,000.00	10,000.00	-	-
5510	District Transportation Services	2,075.00	438,000.00	435,925.00	21,008.43
9000	Employee Benefits	34,016.00	322,075.00	-21,941.00	-6.38
9711	Serial Bonds-School Construction	42,473.00	41,360.00	-1,113.00	-2.62
9721	Statutory Bonds-School Construction	24,389.00	28,719.00	4,330.00	17.85
9731	Bond Antic Notes-School Construction	79,600.00	78,200.00	-1,400.00	-1.76
9788	Leases	12,568.00	-	-12,568.00	-
<b>Total Capital</b>		<b>1,888,959.00</b>	<b>2,494,421.00</b>	<b>605,462.00</b>	<b>32.05%</b>
<b>Program</b>					
2070	Inservice Training-Instruction	1,508.00	1,550.00	42.00	2.79
2110	Teaching-Regular School	3,173,885.00	3,181,007.00	7,122.00	0.22
2250	Prog For Students w/Disabilities-Eligible	2,101,220.00	2,061,113.00	-40,107.00	-1.91
2259	Prog For English Language Learners	-	-	-	-
2280	Occupational Education(Grades 9-12)	299,419.00	265,567.00	-33,852.00	-11.31
2330	Teaching-Special Schools	12,125.00	6,500.00	-5,625.00	-46.39
2610	School Library & AV	111,165.00	123,448.00	12,283.00	11.05
2630	Computer Assisted Instruction	384,736.00	358,468.00	-26,268.00	-6.83
2805	Attendance-Regular School	-	-	-	-
2810	Guidance-Regular School	292,916.00	247,473.00	-45,443.00	-15.51
2816	Health Svcs-Regular School	13,491.50	67,065.00	53,573.50	397.59
2820	Psychological Svcs-Reg Schol	61,193.00	122,117.00	60,924.00	99.56
2850	Co-Curricular Activ-Reg Schol	60,889.00	63,795.00	2,906.00	4.77
2855	Interscholastic Athletics-Reg Schol	113,271.00	120,178.00	6,907.00	6.10
5510	District Transport Services-Eligible	52,760.00	562,240.00	509,480.00	965.44
5530	Garage Building	24,802.00	24,289.00	-513.00	-2.07
9000	Employee Benefits	4,292,529.00	4,510,591.00	218,062.00	5.08
9089	Other (specify)	-	-	-	-
9901	Transfer to Other Funds	-	-	-	-
9901	Transfer to School Food Service Fund	60,000.00	30,000.00	-30,000.00	-50.00
9901	Transfer to Special Aid Fund	30,000.00	22,000.00	-8,000.00	-26.67
<b>Total Program</b>		<b>11,680,333.00</b>	<b>11,767,421.00</b>	<b>87,088.00</b>	<b>0.75%</b>
<b>Report Totals</b>		<b>15,651,005.00</b>	<b>16,466,120.00</b>	<b>815,114.00</b>	<b>5.21%</b>

Administration

Capital

Program



# Three-Part Budget (Admin)

State Function	Description	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
Administration					
1010	Board Of Education	42,108.00	42,996.00	888.00	2.11
1040	District Clerk	1,065.00	1,065.00	-	-
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1240	Chief School Administrator	358,837.00	340,777.00	-18,060.00	-5.03
1310	Business Administration	497,051.00	552,388.00	55,337.00	11.13
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1325	Treasurer	-	-	-	-
1330	Tax Collector	10,323.00	14,687.00	4,364.00	42.27
1345	Purchasing	2,103.00	2,175.00	72.00	3.42
1380	Fiscal Agent Fee	8,250.00	8,500.00	250.00	3.03
1420	Legal	16,500.00	22,000.00	5,500.00	33.33
1430	Personnel	1,165.00	790.00	-375.00	-32.19
1480	Public Information and Services	44,080.00	21,840.00	-22,240.00	-50.45
1660	Central Storeroom	100,814.00	113,577.00	12,763.00	12.66
1670	Central Printing & Mailing	26,675.00	26,240.00	-435.00	-1.63
1910	Unallocated Insurance	63,816.00	67,645.00	3,829.00	6.00
1981	BOCES Administrative Costs	233,337.00	250,500.00	17,163.00	7.36
1983	BOCES Capital Expenses	-	-	-	-
2010	Curriculum Devel and Suprvsn	-	-	-	-
2020	Supervision-Regular School	212,405.00	217,253.00	4,848.00	2.28
2060	Research, Planning & Evaluation	-	-	-	-
9000	Employee Benefits	444,485.00	479,045.00	34,560.00	7.78
Total Administration		2,081,714.00	2,204,278.00	122,564.00	5.89%





# Three-Part Budget (Capital)

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Capital					
1620	Operation of Plant	930,934.00	956,533.00	25,599.00	2.75
1621	Maintenance of Plant	442,924.00	619,534.00	176,610.00	39.87
1930	Judgments and Claims	-	-	-	-
1964	Refund on Real Property Taxes	10,000.00	10,000.00	-	-
5510	District Transportation Services	2,075.00	438,000.00	435,925.00	21,008.43
9000	Employee Benefits	344,016.00	322,075.00	-21,941.00	-6.38
9711	Serial Bonds-School Construction	42,473.00	41,360.00	-1,113.00	-2.62
9721	Statutory Bonds-School Construction	24,369.00	28,719.00	4,350.00	17.85
9731	Bond Antic Notes-School Construction	79,600.00	78,200.00	-1,400.00	-1.76
9788	Leases	12,568.00	-	-12,568.00	-
Total Capital		1,888,959.00	2,494,421.00	605,462.00	32.05%



# Three-Part Budget (Program)

State Function	Description	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
Program					
2070	Inservice Training-Instruction	1,508.00	1,550.00	42.00	2.79
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2250	Prg For Sdnts w/Disabil-Med Elgble	2,101,220.00	2,061,113.00	-40,107.00	-1.91
2259	Prg for English Language Learners	-	-	-	-
2280	Occupational Education(Grades 9-12)	299,419.00	265,567.00	-33,852.00	-11.31
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2805	Attendance-Regular School	-	-	-	-
2810	Guidance-Regular School	292,916.00	247,473.00	-45,443.00	-15.51
2815	Health Srvcs-Regular School	134,915.00	67,065.00	-67,850.00	-50.29
2820	Psychological Srvcs-Reg Schl	61,193.00	122,117.00	60,924.00	99.56
2850	Co-Curricular Activ-Reg Schl	60,889.00	63,795.00	2,906.00	4.77
2855	Interscholastic Athletics-Reg Schl	113,271.00	120,178.00	6,907.00	6.10
5510	District Transport Srvcs-Med Elgble	525,760.00	562,260.00	36,500.00	6.94
5530	Garage Building	24,802.00	24,289.00	-513.00	-2.07
9000	Employee Benefits	4,292,529.00	4,510,591.00	218,062.00	5.08
9089	Other (specify)	-	-	-	-
9901	Transfer to Other Funds	-	-	-	-
9901	Transfer to School Food Service Fund	60,000.00	30,000.00	-30,000.00	-50.00
9901	Transfer to Special Aid Fund	30,000.00	22,000.00	-8,000.00	-26.67
Total Program		11,680,333.00	11,767,421.00	87,088.00	0.75%



# Reserves

Boquet Valley CSD Reserves								
2024-2025								
G/L Account	Reserve Name	Balance 6/30/24	Use as of 3/31/25	Interest Through 3/31/25	Balance 3/31/25	Estimated Interest 3 Months	Estimated Use 3 Months	Estimated Balance 6/30/25
815.01	BV - Unemployment Insurance	\$ 66,932	\$ -	\$ 2,366	\$ 69,298	\$ 789		\$ 70,087
828	BV - Retirement Contribution Reserve (ERS)	\$ 210,361	\$ -	\$ 7,432	\$ 217,793	\$ 2,477		\$ 220,270
827	BV - Retirement Contribution Reserve (TRS)	\$ 210,361	\$ -	\$ 7,442	\$ 217,803	\$ 2,481		\$ 220,284
863	WP - Insurance Reserve	\$ 28,880	\$ -	\$ 1,021	\$ 29,901	\$ 340		\$ 30,241
864	BV - Tax Certiorari Reserve	\$ 229,162	\$ -	\$ 8,108	\$ 237,270	\$ 2,703		\$ 239,973
867.02	BV - Employee Benefits	\$ 671,883	\$ -	\$ 23,754	\$ 695,637	\$ 7,918		\$ 703,555
878	Capital Project Reserve	\$ 5,690,477	\$ -	\$ 195,719	\$ 5,886,196	\$ 65,240		\$ 5,951,435
878.01	Transportation and Maintenance Equipment Reserve	\$ 820,902	\$ -	\$ 29,022	\$ 849,924	\$ 9,674		\$ 859,599
	Scholarships	\$ 69,551	\$ -					
915	Fund Balance (Assigned Encumbrances)	\$ 132,947	\$ -					\$ 15,000
917	Fund Balance (Unassigned)	\$ 1,719,374	\$ -					\$ 1,850,000
914	Fund Balance (Assigned Appropriated)	\$ -	\$ -					



# Budget and Tax History

Year	Budget Amount	% Budget Increase	Tax Levy	Tax Levy % Increase
2025-26	\$16,466,120	5.21	\$8,548,946	3.06
2024-25	\$15,651,006	0.10	\$8,292,050	2.57
2023-24	\$15,194,692	2.90	\$8,085,797	2.28
2022-23	\$15,194,692	0.50	\$7,844,104	2.28
2021-22	\$15,118,683	-0.61	\$7,669,235	0.98
2020-21	\$15,211,449	0.90	\$7,594,433	4.15
2019-20	\$15,075,669	-	\$7,291,850	-





# Proposition 1

To adopt the annual budget of the Boquet Valley Central School District for the fiscal year 2025-26 and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the District



# Proposition 2

Elect four members to the Board of Education. Three members will have three-year terms to succeed Thomas Broderick, Heather Reynolds, and Sue Russell, and one will have a one-year term. Six people are running for the four seats: Terry Egglefield, Megan Ostroski, Thomas Broderick, Jason Welch, Paige Cotter Saltamach and Paul Fenton.



# Proposition 3

To purchase two 65-passenger buses at a maximum of \$357,000 using the transportation reserve fund.



# Proposition 4

To purchase a van, a plow truck, and a tractor at a maximum of \$151,000 using the transportation reserve fund.





# Question or Comments

## **Budget Vote:**

- May 20th
- 12:00-8:00pm
- Lake View Campus



# BOQUET VALLEY

CENTRAL SCHOOL DISTRICT

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## *Superintendent's Report*

May 13th,  
2025



# Grants Update

- The district is currently working on completing and submitting the 2024-2025 NYS Prekindergarten Final Program Report -due July 31, 2025
- This week the district will submit their Year 5 OASIS Program Extended School Day grant documentation for approval (e.g., FS-10, Budget Narrative, M/WBE Package, and Composite Budget) -Due May 16, 2025.



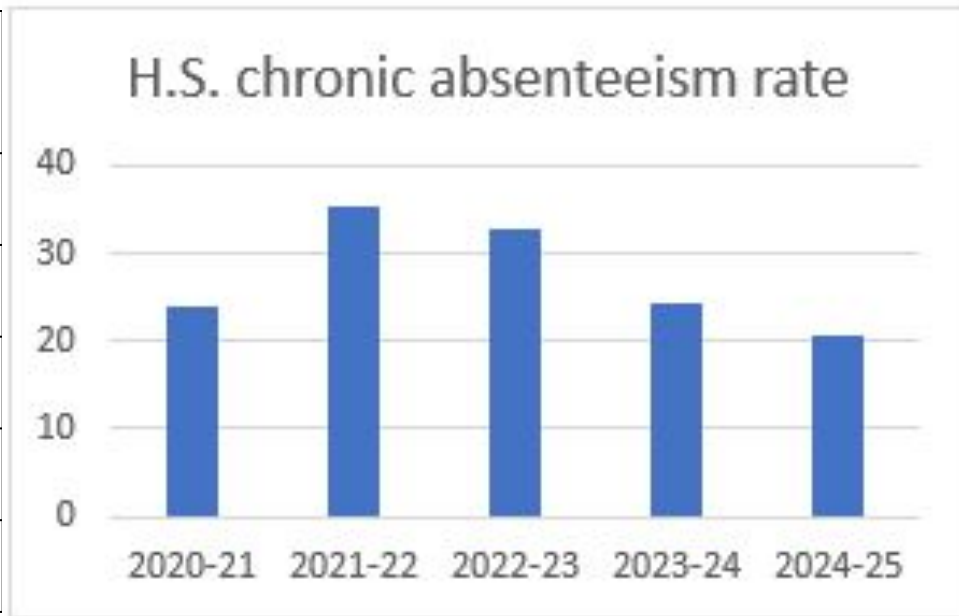
# Chronic Absenteeism

- Per the NYSED definition, a high school student is chronically absent if they **miss at least 10%** of enrolled instructional days, regardless of whether those absences are excused or unexcused.
- Nationally, rates have doubled since the pandemic—from 16% in 2019 to 33% in 2022.
- Students who are chronically absent are significantly more likely to struggle academically and socially, and absenteeism disproportionately affects high school students and students from historically underserved communities.



# Chronic Absenteeism (9-12)

School Year	H.S. Chronic Absenteeism Rate (%)
2020–21	24.1
2021–22	35.5
2022–23	32.7
2023–24	24.5
2024–25 (YTD)**	20.6



**Key Takeaway:** BVCSD’s high school absenteeism rate has steadily decreased over the last three years and is currently trending toward NYSED Level 1, showing notable improvement from a peak in 2021–22.



# Chronic Absenteeism (K-12)

	2021-22	2022-23	2023-24	2024-25
K	67.70%	37%	16.70%	18.20%
1st	52.90%	19.40%	28%	20%
2nd	59.10%	19.40%	3.30%	20%
3rd	35.30%	33.30%	10.30%	3.10%
4th	41.90%	17.90%	8%	13.30%
5th	55.30%	17.50%	6.30%	8.30%
6th	27.60%	30.30%	35%	16.10%
7th	33.30%	28%	21.90%	28.20%
8th	24.30%	25.90%	24%	17.90%
9th	29.20%	25.70%	30.80%	25%
10th	32.10%	31.80%	18.90%	26.90%
11th	31%	34.80%	16.70%	16.20%
12th	46.30%	40%	33.30%	16.70%

**Key Takeaway:** BVCSD's overall absenteeism rate has steadily decreased over the last three years and is currently trending toward NYSED Level 1 and has achieved Level 1 with some cohorts, showing notable improvement from a peak in 2021–22.





# Chronic Absenteeism

## Recommended Strategies

### 1. Parents Know Why and When to Bring Students to School

- “How Can We Help” Text Messages
- Attendance Policy Checklists (“Nudges”)

### 2. Students Can and Want to Come to School

- Positive Relationship Mapping
- Group-Based Mental Health Support
- Connect Courses to Career Goals

### 3. Teachers Understand Their Role in Student Attendance

- Attendance Talking Points for Teachers
- Clarify Staff Roles with Checklists

# Thank you

- June 12th BOE meeting
  - Can we move to June 10th?
- Any Questions?

