



BOQUET VALLEY

CENTRAL SCHOOL DISTRICT

Public Budget Hearing

May 12th,
2026

NYS Budget Updates



- NYS Budget has not yet been approved.
- Potential 1-2% Foundation Aid increase for all districts on Save Harmless.



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 2026-27 and beyond



Tax Cap Legislation Impact on 2026-27 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 2026-27 tax cap/threshold reported to the State Comptroller's Office is 4.24%.



Local Share

Based on 2025 assessment rolls; libraries excluded.

Town	Assessed Valuation	Tax Rate per Thousand
Chesterfield	1,558,040	11.225528
Elizabethtown	203,479,168	14.379911
Essex	15,645,930	11.225208
Lewis	177,335,721	11.224967
Moriah	11,083,506	11.225295
Westport	327,450,490	11.224924
Overall rate	—	12.096540

Example: \$100,000 home

Town	Estimated tax on \$100,000
Chesterfield	\$1,122.55
Elizabethtown	\$1,437.99
Essex	\$1,122.52
Lewis	\$1,122.50
Moriah	\$1,122.53
Westport	\$1,122.49
Overall average	\$1,209.65

STAR Exemption Impact

\$323 – \$367

estimated reduction for
eligible homeowners



2026-2027 Local Share

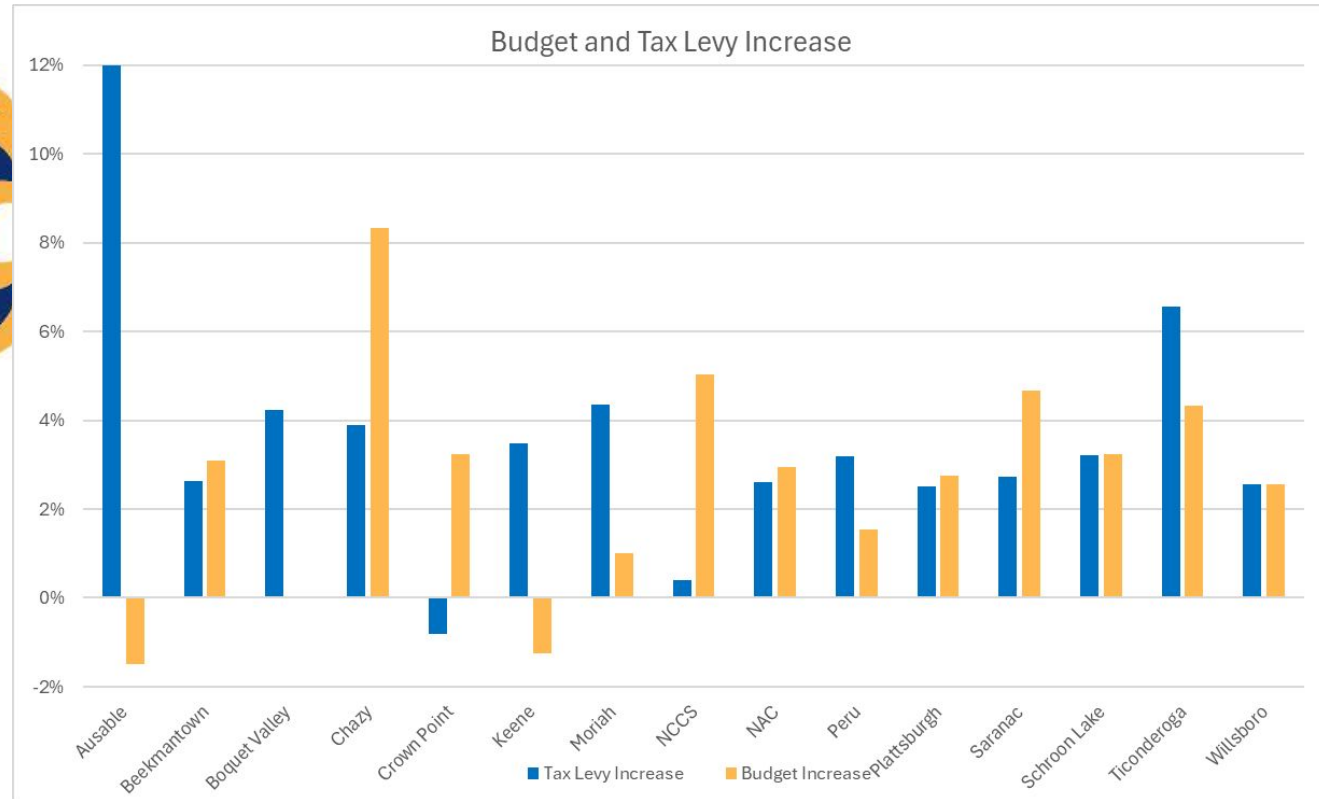
Town	Equalization Rate	Tax Rate
Based on 2025		
Chesterfield	100%	\$11.23
Elizabethtown	78.06%	\$14.38
Essex	100%	\$11.23
Lewis	100%	\$11.23
Moriah	100%	\$11.23
Westport	100%	\$11.23

CEWW Comparison



District	Budget % Inc	Tax Levy % Inc
Ausable Valley	-1.48	12.00*
Beekmantown	3.08	2.64
Boquet Valley	0.00	4.24
Chazy	8.33	3.90
Crown Point	3.25	-0.81
Keene	-1.26	3.47
Moriah	1.01	2.00
NAC	2.95	2.61
NCCS	5.03	0.40
Peru	1.55	3.18
Plattsburgh	2.75	2.50
Saranac	4.66	2.74
Schroon Lake	3.24	3.21
Ticonderoga	4.34	6.57*
Willsboro	2.55	2.55

CEWW Comparison





Budget Highlights

1-2*% Increase in Foundation Aid

Tax Cap limitations still in effect

\$0 being used from Fund Balance

0.0% increase in overall spending

Three-Part Budget



Category	Proposed 26-27	Adopted 25-26	Change (\$)	Change (%)
Administrative	\$2,160,820	\$2,139,733	\$21,087	0.99%
Capital	\$2,337,659	\$2,562,066	-\$224,407	-8.76%
Program	\$11,968,859	\$11,764,321	\$204,538	1.74%
Total Budget	\$16,467,338	\$16,466,120	\$1,218	0.00%

Three-Part Budget



	Boquet Valley CSD 3-Part Budget Fiscal Year: 2027	25-26 Adopted Budget	26-27 Proposed Budget	Dollar Change
Administration				
1010	Board of Education	42,996	47,390	4,394
1040	District Clerk	1,065	8,870	7,805
1060	District Meeting	23,500	5,000	-18,500
1240	Chief School Administrator	340,777	325,401	-15,376
1310	Business Administration	552,388	427,512	-124,876
1320	Auditing	19,300	18,000	-1,300
1330	Tax Collector	14,687	13,500	-1,187
1345	Purchasing	2,175	2,289	114
1380	Fiscal Agent	8,500	8,500	0
1420	Legal	22,000	23,500	1,500
1430	Personnel	790	4,760	3,970
1480	Public Information and Services	21,840	29,659	7,819
1660	Central Storeroom	113,577	141,352	27,775
1670	Central Printing & Mailing	26,240	39,067	12,827
1981	BOCES Admin Costs	227,824	225,947	-1,877
1983	BOCES Capital Expenses	22,676	117,537	94,861
2020	Supervision - Regular School	218,803	227,570	8,767
2070	Inservice Training - Instruction	1,550	1,550	0
9000	Employee Benefits	479,045	493,416	14,371
Total Administration		2,139,733	2,160,820	21,087
Capital				
1620	Operation of Plant	956,533	973,643	17,110
1621	Maintenance of Plant	619,534	503,735	-115,799
1910	Unallocated Insurance	67,645	83,000	15,355
1964	Refund on Real Property Taxes	10,000	10,000	0
5510	District Transportation Services	438,000	165,000	-273,000
9000	Employee Benefits	322,075	317,390	-4,685
9711	Serial Bonds	41,360	45,247	3,887
9721	Statutory Bonds	28,719	27,844	-875
9731	Bond Antic Notes	78,200	86,800	8,600
9901	Transfer to Capital	0	125,000	125,000
Total Capital		2,562,066	2,337,689	-224,407
Program				
2110	Teaching - Regular School	3,181,007	3,131,361	-49,646
2250	Prg for Students w/Disability	2,061,113	2,030,200	-30,913
2280	Occupational Education	265,567	363,460	97,893
2330	Teaching - Special Schools	6,500	9,000	2,500
2610	School Library and AV	123,448	119,860	-3,588
2630	Computer Assisted Insutruction	358,468	411,434	52,966
2810	Guidance	247,473	244,373	-3,100
2815	Health Services	67,065	131,541	64,476
2820	Psychological Services	122,117	176,218	54,101
2850	Co-Curricular Activities	63,795	60,104	-3,691
2855	Interscholastic Athletics	120,178	151,001	30,823
5510	District Transportation Services	562,260	562,385	125
5530	Garage building	24,289	27,035	2,746
9000	Employee Benefits	4,509,041	4,513,388	4,347
9901	Transfer to School Food	30,000	30,000	0
9901	Transfer to Special Aid Fund	22,000	7,500	-14,500
Total Program		11,764,321	11,968,859	204,538
Report Totals		16,466,120	16,467,338	1,218

Administration

Capital

Program

Three-Part Budget (Admin)

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1010	Board of Education	42,996	47,390	4,394
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Schedule of Reserve Funds

Reserve Type	Reserve Name	Purpose	3/31/26 Balance	6/30/26 Est.	Intended Use 26-27
Capital	Capital Project	To pay cost of any object for which bonds may be issued.	\$6,101,504	\$6,142,783	
Capital	Transportation & Maint.	To pay cost of repairs to equipment or buildings.	\$519,928	\$770,098	Purchase of van, bus, tractor, truck
Unemployment	Unemployment Ins.	To pay cost of reimbursement to UI Fund.	\$119,713	\$120,754	
Insurance	Insurance Reserve	To pay liability, casualty, or other losses.	\$64,550	\$65,036	
Tax Certiorari	Tax Certiorari - BV	To establish reserve for tax certiorari.	\$246,920	\$-	
EBALR	Employee Benefit	For accrued employee benefits due at termination.	\$875,467	\$802,627	Employee retirement payouts
Retirement	ERS Reserve	To fund employer contributions to State ERS.	\$317,570	\$319,927	
Retirement	TRS Reserve	To fund employer contributions to State TRS.	\$358,447	\$361,176	
Total Reserve Funds			\$8,604,099	\$8,582,401	

Budget and Tax History

Year	Budget Amount	% Budget Increase	Tax Levy	Tax Levy % Inc.
2026-27	\$16,467,338	0.00	\$8,909,741	4.24
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





Proposition 1

To adopt the annual budget of the Boquet Valley Central School District for the fiscal year 2026-27 and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the District



Proposition 2

Elect two members to the Board of Education. The two three-year terms are seats currently held by Paul Fenton and Sarah Kullman. To see the candidates, visit our website boquetvalleycsd.org.



Proposition 3

Use the transportation reserve fund to buy a 35-passenger bus and a seven-passenger van at a maximum of \$162,000.



Proposition 4

Purchase a plow truck and a tractor at a maximum of \$115,000 using the transportation reserve fund.



Proposition 5

Proposition 5: Increase library funding by \$15,000, which will be divided equally between the three public libraries in the district.



Question or Comments

Budget Vote:

- May 19th
- 12:00-8:00pm
- Mountain View Campus



Student Update

- Senior Ice Skating Trip
- Montreal Sugar Shack Trip
- Taiko Drummers
- Career Fair
- End of Year Testing





BOQUET VALLEY

CENTRAL SCHOOL DISTRICT

Superintendent's Report

May 12th,
2026

Board of Education Update Lake View Campus (*May*)

Zoey Kingzack (Grade 3 Student)

Accompanied by Mr. Kyler

Farm-2-School Expansion:

- Sasha Pulsifer (Cook) attended conference in March
- Garden Club (6 Raised Beds + Greenhouse, Composting)
- Vegetable of the Month in the Cafeteria...
 - Cabbage (Roasted cabbage, cole slaw, cabbage salad)
 - Carrots (Carrot Salad, Carrot Cake)
 - Spinach





Cornell University
Cooperative Extension

Cornell
Cooperative
Extension
Agriculture in
the Classroom



Photo Credit: Call of the Loon Productions





Boquet Valley continues to grow Farm-to-School program

Teah Dowling

Apr 20, 2026 10:00 AM

WESTPORT | Bouquet Valley Central School District (BVCS) was recently awarded a \$15,000 grant to support a new learning initiative that will



Four Winds Nature Institute:

- Hands on science + outdoor learning
- Topics this year: Spiders, Grasses and Grains, Predators and Prey, Skull Sleuthing, All about Owls, the Buzz about Bees
- Including Pre K and expanding to Grade 6



Chicken Coop with ~14 Egg Laying Hens



Questions?





Grants Update

- UPK: Waiting final allocation for 2026-2027
- IDEA (611/619) Awaiting allocations (starts July 1)
- ESSA (Title I, II, IV): No updated; Allocations due in July
- ESD: Grant awards released Summer 2026

Thank you

- Next Meeting
- Any Questions?

