



Budget Newsletter: May 2026

**BUDGET VOTE &
SCHOOL BOARD ELECTION**
Tuesday, May 19
Mountain View Campus
12-8 p.m.

PROPOSITIONS

Proposition 1: Adopt the proposed 2026-2027 budget.

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 65-passenger buses 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: Increase library funding by \$15,000, which will be divided equally between the three public libraries in the district.



Superintendent Message: Dr. Joshua R. Meyer

Dear Boquet Valley Central School District Community Members,

I am pleased to share the district's proposed budget for the 2026-27 school year. We carefully crafted this budget plan with a focus on safety, security and the educational needs of our students while being responsible with taxpayer dollars.

The proposed budget for the upcoming school year is \$16,467,338, which is a 0% increase (\$1,218) on the 2025-26 budget. The tax levy is set to increase 4.24%, or \$362,324, which will help us make important investments in our district.

With this budget, we are focused on providing the academic programming and support that students need to succeed.

Proposition 3 and 4 seek to buy buses and other vehicles for student transportation and facility maintenance. These will be paid for out of money set aside in the transportation reserve to keep the district's finances stable.

Proposition 5 would increase the tax levy for the three public libraries in the district by \$15,000. The total library appropriation would rise from \$40,500 to \$55,500 and be split equally between the Elizabethtown Library Association, the Westport Library Association, and the Wadhams Free Library Association.

In 2026-27, the district plans to undertake a \$100,000 capital outlay project to replace carpeting in the Mountain View Campus.

We are dedicated to giving students the best education possible while being mindful of our community's resources. Thank you for continuing to support Boquet Valley Central School District.

Sincerely,

Dr. Joshua R. Meyer

KEY FACTS & FIGURES

Total Budget	\$16,467,338
Budget Increase	0% or \$1,218
Tax Levy Increase	4.24% or \$362,324

PROPERTY ASSESSMENT

On a 100% equalization rate

2025-2026	\$10.75 per thousand
2026-2027	\$11.22 per thousand*
Difference	\$0.47 per thousand

Assessment	25-26 Tax Bill	26-27 Tax Bill*	Difference
\$100,000	\$1,075	\$1,122	\$47
\$200,000	\$2,150	\$2,244	\$94
\$300,000	\$3,225	\$3,366	\$141

When property values increase, tax rates go down. A higher total amount of property value means taxes are spread out over more property value. The town assessor calculates your assessment value.

***All 2026-27 numbers in this table are estimates. The actual tax rate cannot be calculated until August.**

For more budget info and full proposition wording, visit boquetvalleycsd.org or scan here »



Official 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	\$ 16,466,120	\$16,467,338	\$15,828,014
Increase/Decrease for the 2026-27 School Year		\$1,218	-\$639,324
Percentage Increase/Decrease in Proposed Budget		0%	-3.8%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$8,547,417	\$8,909,741	
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)	\$8,547,417	\$8,909,741	\$8,547,417
F. Total Permissible Exclusions	\$2,395	\$159,817	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$8,545,022	\$8,749,924	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – F + D)	\$8,545,022	\$8,749,924	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$	\$	
Administrative Component	\$2,139,733	\$2,160,820	\$2,070,996
Program Component	\$11,764,321	\$11,968,859	\$11,921,359
Capital Component	\$2,562,066	\$2,337,659	\$1,835,659

* Contingency budget figures contained herein are estimates. Final decisions regarding contingency budget appropriations will be made by the Board of Education, if necessary, pursuant to section 2023 of the Education Law. This is an estimate of the reductions in each component. Since the contingency budget may not include a levy higher than the prior year's levy, the difference of \$153,324 would have to be made up by using fund balance or ordinary contingent expenses may have to be reduced to ensure there is no tax levy increase.

Admin Equipment and Management Confidential Salary = \$36,500
 Program Equipment and Management Confidential Salary = \$47,500
 Capital Equipment and Management Confidential Salary = \$402,000

** 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)

Description	Amount
	\$
	\$
	\$
	\$

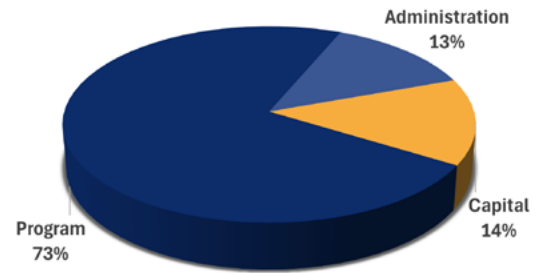
	Under the Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings ¹	\$348-384

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the Boquet Valley Central School District, Essex County, New York, will be held at Mountain View school(s) in said district on Tuesday, May 19, 2026 between the hours of 12:00pm and 8:00pm 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.

Three-Part Budget Breakdown

Budget Part	2025-26	2026-27	Difference
Administrative	\$2,139,733	\$2,160,820	\$21,087
Capital	\$2,562,066	\$2,337,659	-\$224,407
Program	\$11,764,321	\$11,968,859	\$204,538
Total	\$16,466,120	\$16,467,338	\$1,218



2026-2027 Property Tax Report Card

	Budgeted 2025-26	Proposed Budget '26-27
Total Budgeted Amount, not Including Separate Propositions	\$16,466,120	\$16,467,338
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$8,547,418	\$8,909,741
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$8,547,418	\$8,909,741
F. Permissible Exclusions to the School Tax Levy Limit		
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$8,547,418	\$8,909,741
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	\$8,547,418	\$8,909,741
I. Difference: (G-H); (negative value requires 60.0% voter approval)		
Public School Enrollment	372	
Consumer Price Index		2.63%

	Actual 2025-26	Estimated 2026-27
Adjusted Restricted Fund Balance	\$7,783,518	\$8,582,401
Assigned Appropriated Fund Balance	\$220,000	\$-
Adjusted Unrestricted Fund Balance	\$2,566,472	\$1,823,472
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	15%	11%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use in 2026-27 School Year
Capital	Capital Project Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$6,101,504	\$6,142,783	
Capital	Transportation and Maintenance Equipment Reserve	To pay the cost of repairs to capital improvements or equipment.	\$519,928	\$770,098	Purchase of van, bus, tractor, truck
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$119,713	\$120,754	
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	\$64,550	\$65,036	
Tax Certiorari	Tax Certiorari - BV	To establish a reserve fund for tax certiorari settlements	\$246,920	\$-	
EBALR (Employee Benefit Accrued Liability)	Employee Benefit Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$875,467	\$802,627	Employee retirement payouts
Retirement Contribution	ERS Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$317,570	\$319,927	
Retirement Contribution	TRS Reserve	To fund employer retirement contributions to the Teachers' Retirement System	\$358,447	\$361,176	

Register now for Pre-Kindergarten and Kindergarten

Registration packets are available for the 2026-27 school year. Please complete and return to our Lake View Campus Main Office as soon as possible. Copies are available at the main office and on our website.

Call 518-962-8244 with any questions!

BOARD OF EDUCATION

Darlene Hooper,
President

Debra Spaulding,
Vice President

Sarah Kullman

Thomas Broderick

Paige Cotter

Saltamach

Jason Welch

Paul Fenton

Sadie Burgess,

Ex-Officio Student

Board Member



« Scan here or visit boquetvalleycsd.org
for more budget information

2026-27 BUDGET

WHEN & WHERE TO VOTE

Tuesday, May 19, 2025

Noon to 8 p.m.

Mountain View Campus

WHAT AM I VOTING ON

- 2026-27 Budget
- 2 Board Seats
- Bus Purchases
- Vehicle Purchases
- Increased Library Funding

REQUEST A BALLOT

Community members may request an absentee ballot or early mail ballot by submitting the application found on our website or calling the district office.

PUBLIC BUDGET HEARING

MAY 12 AT 6 P.M.

LAKE VIEW CAMPUS

Boquet Valley Central School District
7530 Court Street, PO Box 158
Elizabethtown, NY, 12932

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