

2026-27 Property Tax Report Card

151801 - Boquet Valley CSD

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	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not including Separate Propositions	\$16,466,120	\$16,467,338
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$8,547,418	\$8,909,741
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
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, <u>Excluding</u> Levy for Permissible Exclusions ³	\$8,547,418	\$8,909,741
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or <u>Permissible Exclusions</u> (E - B - F + D)	\$8,547,418	\$8,909,741
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		
Public School Enrollment	372	
Consumer Price Index		2.63%

	Actual 2025-26 (D)	Estimated 2026-27 (E)
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 of the Reserve in the 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	