



2020-21 PROPOSED BUDGET NEWSLETTER

IMPORTANT DATES

BUDGET HEARING

JUNE 1ST

AT 6:00 PM
REMOTE HEARING
VIA INTERNET

BUDGET VOTE AND BOARD OF EDUCATION ELECTION

JUNE 9TH

BY 5:00 PM
ABSENTEE BALLOTS
MUST BE RECEIVED
BY 5:00 PM AT THE
DISTRICT OFFICE
25 SISCO ST,
WESTPORT, NY 12993

Dear Boquet Valley CSD Families,

Due to the Governor's Executive Order, this year's school budget vote will be conducted using absentee ballots ONLY, which are due back to the District Office at the Lake View Campus by 5:00 PM June 9, 2020 via US Postal Service or dropped off.

Your Boquet Valley Central School District Board of Education, Superintendent of Schools, and Administration have spent months working cooperatively to develop a spending plan to meet the educational needs of our students while balancing those costs with the community's ability to support the plan. **The total proposed budget for the 2020-2021 school year is \$15,211,449 a 0.9% increase in spending over the current 2019-20 budget.**

This proposed budget will result in a tax levy increase of 4.15%. The proposed 2020-2021 tax levy increase is within the State Tax Cap Threshold as calculated for BVCS. What this means to a taxpayer with an average home value of \$100,000 is an estimated total increase in taxes of \$56.05.

In addition to the Budget Proposition, the voters will be asked to elect two (2) members to the Board of Education to fill a three-year term commencing July 1, 2020 and expiring on June 30, 2023. The candidates are: Dina Garvey (incumbent); Benjamin Gough; Sarah Kullman (incumbent). Voters will also be asked to consider two propositions. The first is to authorize use of up to \$6,300 of existing reserve funds to purchase a Salt/Sand Spreader & Aluminum Trailer.

The second is to authorize use of up to \$139,000 of existing reserve funds to purchase one 65 passenger school bus and one 7 passenger van. Further details can be found on page 3.

We sincerely appreciate your continued involvement and support for education during these unusually difficult times. You are invited to view our annual Budget Hearing on Tuesday, June 1st, 2020, at 6:00 p.m. via the internet. Instructions on how to view can be found on the Boquet Valley Central School District Website, www.boquetvalleycsd.org. The budget will be presented and reviewed in detail for the public, please email the district clerk with any questions or comments to jatwell@boquetvalleycsd.org.

Voting on the 2020-2021 proposed school budget and propositions, and Board Member elections will conclude on Tuesday, June 9, 2020, all ballots must be received at the District Office by 5:00 PM.

Sincerely,

Joshua R. Meyer, *Superintendent*

Philip Mero, *Board of Education President*

2020-2021 PROPOSED BUDGET

| | Proposed Budget 2020-2021 | Adopted Budget 2019-2020 | Change (\$) | Change (%) |
|---------------------------------|------------------------------|-----------------------------|------------------|-------------|
| Program Component | \$11,426,582 | \$11,630,669 | -\$204,087 | -1.75% |
| Administrative Component | \$1,728,699 | \$1,853,188 | -\$124,489 | -6.72% |
| Capital Component | \$2,056,168 | \$1,591,491 | \$464,677 | 29.20% |
| TOTAL PROPOSED BUDGET | \$15,211,449 | \$15,075,348 | \$136,101 | 0.9% |

| Expenditures | 2019-20 | 2020-21 | \$ Difference |
|--|------------------------|------------------------|---------------------|
| BOCES Services | \$2,611,993.00 | \$2,748,525.00 | \$136,532.00 |
| Debt Services | \$210,426.00 | \$299,363.00 | \$88,937.00 |
| Fuels (Fuel Oil, Propane) | \$119,694.00 | \$149,376.00 | \$29,682.00 |
| Fuel-Diesel & Gasoline-Buses | \$77,267.00 | \$45,000.00 | -\$32,267.00 |
| Insurance-Health | \$3,290,675.00 | \$3,360,395.00 | \$69,720.00 |
| Insurance-HRA | \$33,000.00 | \$33,000.00 | \$0.00 |
| Insurance-Employer Funded FSA | \$7,125.00 | \$11,700.00 | \$4,575.00 |
| Insurance Health Buyout | \$125,238.00 | \$114,899.00 | -\$10,339.00 |
| Insurance-Medicare Reimbursement | \$160,800.00 | \$185,477.00 | \$24,677.00 |
| Insurance-Liability | \$69,340.00 | \$60,534.00 | -\$8,806.00 |
| Retirement-Employees (ERS) | \$187,587.00 | \$201,483.00 | \$13,896.00 |
| Retirement- Teachers (TRS) | \$516,112.00 | \$464,881.00 | -\$51,231.00 |
| Salaries-General Fund | \$5,554,958.00 | \$5,745,962.00 | \$191,004.00 |
| Social Security | \$488,087.00 | \$469,957.00 | -\$18,130.00 |
| Transportation & Maintenance Equipment | \$257,000.00 | \$145,300.00 | -\$111,700.00 |
| Equipment-Other | \$5,166.00 | \$82,478.00 | \$77,312.00 |
| Materials & Supplies | \$247,238.00 | \$174,963.00 | -\$72,275.00 |
| Community Schools Setaside | \$100,000.00 | \$100,000.00 | \$0.00 |
| Other | \$1,013,963.00 | \$818,156.00 | -\$195,807.00 |
| TOTAL | \$15,075,669.00 | \$15,211,449.00 | \$135,780.00 |

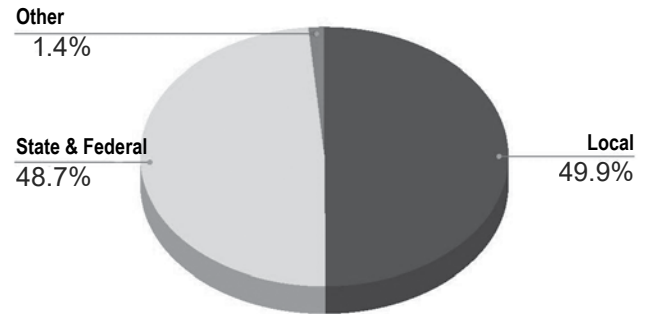
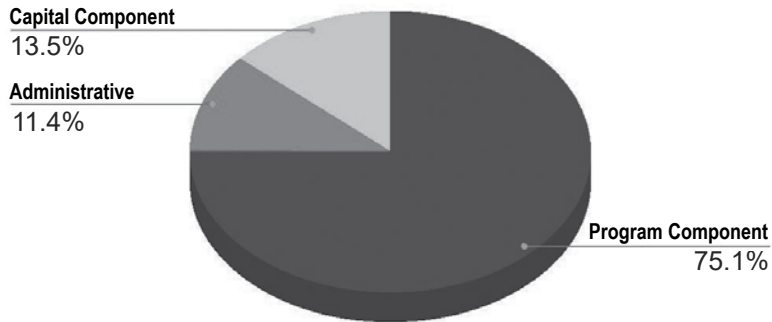
| Description | 2019-20 Original Revenue Estimate | 2020-21 Proposed Revenue | Dolar Change | Percent Change |
|--------------------------------|--------------------------------------|-----------------------------|-------------------|-------------------|
| Real Property Taxes | 7,291,850.00 | 7,594,433.00 | 302,583.00 | 4.15% |
| Int. & Penal. on Real Property | 26,036.00 | 25,900.00 | -136.00 | -0.52% |
| Other Day School Tuition | 18,268.00 | 13,000.00 | -5,268.00 | -28.84% |
| Admissions (from Individual) | 2,500.00 | 0 | -2,500.00 | -100.00% |
| Interest and Earnings | 80,000.00 | 30,000.00 | -50,000.00 | -62.50% |
| Rental of Real Property | 5,000.00 | 4,000.00 | -1,000.00 | -20.00% |
| Reimburs of Medicar Part | 40,100.00 | 40,100.00 | 0.00 | 0.00% |
| Gifts and Donations | 11,000.00 | 11,000.00 | 0.00 | 0.00% |
| Other Unclassified Rev. | 16,000.00 | 88,996.00 | 72,996.00 | 456.23% |
| Basic Formula Aid-Gen Aid | 3,524,661.00 | 3,500,435.00 | -24,226.00 | -0.69% |
| Excess Cost Aid | 1,107,904.00 | 1,161,413.00 | 53,509.00 | 4.83% |
| Transportation Aid | 376,024.00 | 408,637.00 | 32,613.00 | 8.67% |
| Building Aid | 176,882.00 | 196,111.00 | 19,229.00 | 10.87% |
| High Tax Aid | 209,232.00 | 209,232.00 | 0.00 | 0.00% |
| BOCES Aid (Sect 3609a Ed | 468,588.00 | 505,867.00 | 37,279.00 | 7.96% |
| Textbook Aid (Incl Txtbk/ | 24,577.00 | 24,671.00 | 94.00 | 0.38% |
| Computer Software Aid | 6,921.00 | 6,471.00 | -450.00 | -6.50% |
| Computer Hardware Aid | 2,984.00 | 2,993.00 | 9.00 | 0.30% |
| Library A/V Loan Program | 2,887.00 | 2,700.00 | -187.00 | -6.48% |
| Small Government Assistan | 252,252.00 | 252,252.00 | 0.00 | 0.00% |
| Other State Aid | 683,823.00 | 682,838.00 | -985.00 | -0.14% |
| Interfund Trans. for Debt | 5,100.00 | 5,100.00 | 0.00 | 0.00% |
| Appropriated Reserves-T&M | 257,000.00 | 145,300.00 | -111,700.00 | -43.46% |
| Appropriated Fund Balance | 486,080.00 | 300,000.00 | -186,080.00 | -38.28% |
| | 15,075,669.00 | 15,211,449.00 | 135,780.00 | 0.90% |

| Tax Levy (2019-20) | |
|--|-------------|
| Tax Base Growth Factor | 1.0045 |
| Add: Prior Year PILOTS | \$0 |
| Less: Prior Year Exclusions (Capital Levy, Court Orders) | \$0 |
| Adjusted Prior Year Levy | \$7,291,850 |
| Allowable Growth Factor (Lesser or CPI (1.81%)or 2%) | 1.81% |
| Less Current Year PILOTS | \$0 |
| Plus Available Carryover | \$114,253 |
| Tax Levy Limit | \$7,571,493 |
| Current Year Exclusions: TRS/ERS/ Capital | \$22,940 |
| Maximum Allowable Levy 2020-21 | \$7,594,433 |
| Maximum Allowable Levy Percent Increase (requires simple majority) | 4.15% |

CEWW BOCES Component Districts (2019-20)

| School District | \$Rate/Thousand |
|--------------------------|-----------------|
| School District 1 | \$23.00 |
| School District 2 | \$21.12 |
| School District 3 | \$20.58 |
| School District 4 | \$20.53 |
| School District 5 | \$20.28 |
| School District 6 | \$17.72 |
| School District 7 | \$17.42 |
| School District 8 | \$17.35 |
| Boquet Valley CSD | \$13.50 |
| School District 10 | \$12.15 |
| School District 11 | \$12.05 |
| School District 12 | \$12.03 |
| School District 13 | \$9.88 |
| School District 14 | \$9.48 |
| School District 15 | \$8.15 |
| School District 16 | \$6.98 |
| School District 17 | \$6.53 |

Proposed Budget 2020-2021



| | Balance June 30, 2019 | Board Resolution to Fund Reserve | Estimated Balance June 30, 2020 |
|---|--------------------------|---|---------------------------------------|
| EL-Unemployment Insurance | \$34,552.79 | | \$35,103.00 |
| EL-Employee Benefits/Accr Li | \$288,033.53 | \$168,000.00 | \$443,780.00 |
| EL-Capital Improvements | \$931,370.31 | \$500,000.00 | \$1,446,202.00 |
| EL-Transportation & Maintenance Equipment | \$570,206.62 | \$200,000.00 | \$652,071.00 |
| EL- Tax Certiori Reserve | \$151,709.13 | \$75,000.00 | \$229,125.00 |
| WP-Unemployment Insurance Reserve | \$25,849.68 | | \$26,157.00 |
| WP-Insurance Reserve | \$26,012.45 | | \$26,469.00 |
| WP-Reserve for Tax Cert 2016-17 | \$21,315.45 | | \$21,670.00 |
| WP-EBLAR | \$212,382.03 | | \$207,607.00 |
| WP-Reserve-Capital Improvement | \$839,154.50 | | \$852,505.00 |
| WP-Transportation & Maintenance Equipment Reserve | \$133,204.45 | | \$20,675.00 |
| TOTAL RESERVES | \$3,233,790.94 | \$943,000.00 | \$3,961,364.00 |
| Fund Balance Unassigned | \$1,106,487.00 | | \$603,026.76 |
| Fund Balance Assigned Appropriated | \$486,080.00 | | \$300,000.00 |

| Local | State & Federal | Other |
|--------------|-----------------|------------|
| 7,594,433.00 | 7,404,020.00 | 212,996.00 |

| Revenues | State Aid 2020-21 | State Aid 2019-20 | State Aid Increase (De- crease) |
|------------------------------|----------------------|----------------------|--|
| Foundation Aid | \$4,543,786 | \$4,543,786 | \$0 |
| Universal Pre K | \$275,680 | \$166,525 | \$109,155 |
| BOCES | \$505,867 | \$508,856 | -\$2,989 |
| High Cost Aid | \$93,957 | \$87,472 | \$6,485 |
| Private and Excess Costs | \$25,326 | \$21,572 | \$3,754 |
| Hardware & Technology | \$2,993 | \$2,986 | \$7 |
| Software, Library, Text | \$33,842 | \$34,268 | -\$426 |
| Transportation | \$499,137 | \$359,745 | \$139,392 |
| High Tax Aid | \$209,232 | \$209,232 | \$0 |
| Building & Reorg Aid | \$196,111 | \$175,297 | \$20,814 |
| Operating Reorg Incentive | \$657,838 | \$657,839 | -\$1 |
| Supplemental Pub Excess Cost | \$3,796 | \$3,796 | \$0 |
| TOTAL AID | \$7,047,565 | \$6,771,374 | \$276,191 |

| | Foundation Aid | % Increase |
|----------------|----------------|------------|
| 2019-20 | \$4,543,786 | - |
| 2020-21 | \$4,543,786 | \$0 |
| Total Increase | \$0 | |
| Annual Average | \$0 | |

PROPOSITIONS

PROPOSITION: Shall the Board of Education of the Boquet Valley Central School District be authorized to appropriate and expend in the 2020-2021 fiscal year of said District \$6,300 from the existing Transportation and Maintenance Equipment Capital Reserve Fund established by a proposition approved by the qualified voters of the Westport Central School District on February 7, 2017, for the purpose of purchasing one salt/sand spreader at a maximum cost of \$2,100, and one aluminum trailer at a maximum cost of \$4,200, for a total aggregate maximum cost of \$6,300?

PROPOSITION: Shall the Board of Education of the Boquet Valley Central School District be authorized to appropriate and expend in the 2020-2021 fiscal year of said District \$135,000 from the existing Transportation and Maintenance Equipment Capital Reserve Fund established by a proposition approved by the qualified voters of the Elizabethtown-Lewis Central School District on May 20, 2014, for the purpose of purchasing one 65 passenger school bus at a maximum cost of \$111,000, and one passenger van at a maximum cost of \$28,000, for a total aggregate maximum cost of \$139,000?

Voter Qualifications

1. Citizen of the United States
2. Be eighteen years of age or older
3. Be a resident of the District for a period of 30 days prior to the election at which he or she votes
4. Be qualified to register to vote at an election in accordance with the provisions of the election law

Joshua R. Meyer
Superintendent of Schools

Jana Atwell
District Clerk

BOARD OF EDUCATION

Philip Mero
President

Alan Jones
Vice Principal

Dina Garvey
Heather Reynolds
Karin DeMuro
Sarah Kullman
Suzanne Russel



How do the propositions impact taxes?

The propositions, if approved, will be funded out of our existing reserves meaning that there is no impact to tax payers.



How are School District Tax Caps calculated?

School districts are subject to the Tax Cap legislation. Each school district's calculation will be different based on their specific data. The district starts with the prior year tax levy and then adds a growth factor established by the State to the levy, and then the district subtracts prior year exemptions and adds or subtracts changes in PILOT programs. Once the growth factor (.41%), exemptions and PILOT numbers are added/subtracted to the prior year levy, it is then multiplied by 2.0% or CPI (1.81%), whichever is less. This establishes a tax levy limit, which is the limit before adding exemption amounts to the levy. Then the district will add exemptions such as Capital Debt Service and retirement amounts in excess of 2% to the levy to come up with a Maximum Allowable Levy, which is the amount of levy that requires a simple majority vote to pass. Any proposed tax levy in excess of the limit requires a super majority (60%) to pass. The Maximum Allowable Limit for Boquet Valley CSD this year is 4.15%. The District is proposing a 4.15% tax levy increase.



What is the 2020-2021 Contingency Budget?

The State laws establish a school's contingency budget as a budget with a zero percent increase in the tax levy. Also, the administrative component of the budget may not exceed the prior year percentage as compared to the program component.

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