



# BOQUET VALLEY

CENTRAL SCHOOL DISTRICT

## Regular BOE Meeting

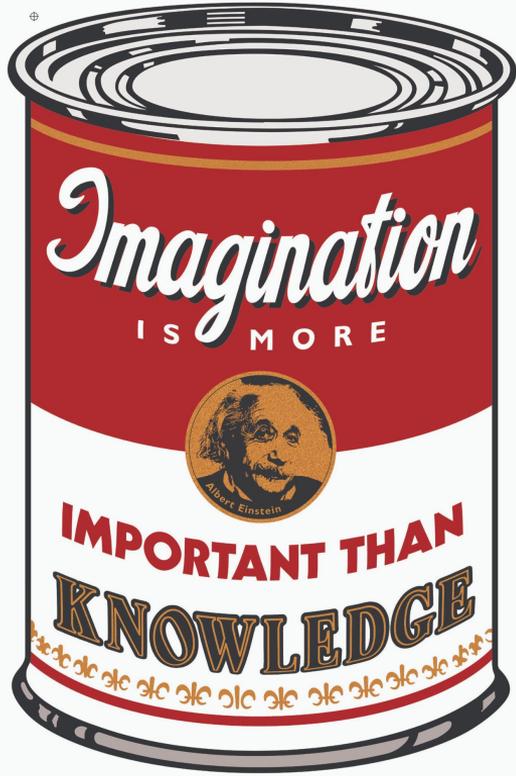
March, 10th  
2021-22



# Youth Arts Month

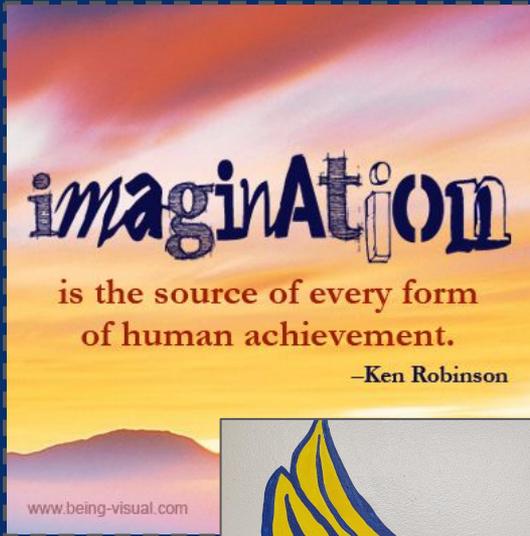
BVCSD Lake View Elementary





Art has the role in education of helping children become like themselves instead of more like everyone else.

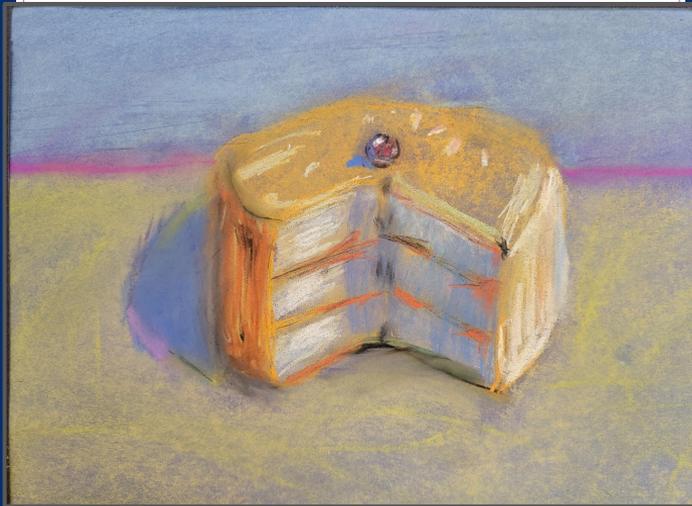






**ART CLASSES TEACH KIDS TO:**  
**RESPECT OTHERS** **START A DIALOGUE**  
**EXPERIMENT WITH MATERIALS** **OBSERVE**  
**FIND THEIR VOICE** **SELF-EVALUATE**  
**MAKE CONNECTIONS** **EXPRESS THEMSELVES**  
**LEARN FROM THEIR MISTAKES**  
**CLEAN UP** **REFLECT ON THEIR WORK**  
**EMBRACE DIVERSITY** **PERSEVERE**  
**HAVE AN OPINION** **APPRECIATE BEAUTY**  
**BREAK AWAY FROM STEREOTYPES**  
**ENVISION SOLUTIONS** **VALUE AESTHETICS**  
**SEE ANOTHER POINT OF VIEW** **INNOVATE**





# Superintendent Report

- Architect/Construction Manager Report
- COVID Update
- Budget Update
- Report on Governor's Executive Budget
- Status Report: Facilities Condition
- Status Report: School Bus Fleet
- Status Report: next year's instructional Program staffing report
- Status Report: 2022-23 School Calendar
- Status Report: Code of Conduct and Protocols for 2021-22
- Status Report: Report on Special Education Programs
- Upcoming Meetings





# Architect/Construction Manager Report

- Mike Harris
- Eric Robert

**BCA**  
ARCHITECTS  
ENGINEERS

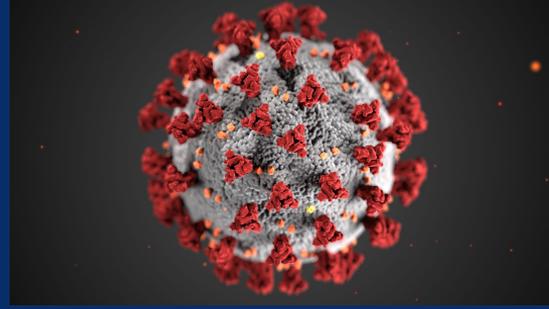


# COVID Update

- District Isolation: 9 students, 3 employees
- Essex County: substantial level of transmission
- Clinton County: high level of transmission

Significant changes to CDC, NYDOH, ECHD and BVCSD COVID protocols.

Student handbook: Motion to omit mask language in student handbook for remainder of the 2021-22 academic year.





# Budget Update

- Forecast 1
- Bus purchases
- Tax cap
- Fund Balance Sheet
- Reorg Incentive Aid- (finishing year 3, budgeting year 4)



**BOQUET VALLEY CENTRAL SCHOOL DISTRICT  
BUDGET 2022-23 FORECAST #1A March 10, 2022**

REVENUES	2021-22	2022-23	\$ Difference
2021-22 Current Tax Levy = \$7,669,235			
1 2022-23 Property Tax Levy = \$7,844,104	\$ 7,669,235	\$ 7,844,104	\$ 174,869
2 Other Income	\$ 133,900	\$ 105,500	\$ (28,400)
3 State Aid Projection	\$ 6,049,358	\$ 6,028,898	\$ (20,460)
4 Community Schools Setaside	\$ 100,000	\$ 100,000	\$ -
5 Small Government Assistance	252,252	252,252	\$ -
6 Incarcerated Youth (A3289.000)	\$ 25,000	\$ 25,000	\$ -
7 Reserve-Debt Service	\$ 5,100	\$ 5,100	\$ -
8 Appropriated Reserve-Transportation & Maintenance Equipment	\$ 226,000	\$ 141,000	\$ (85,000)
9 Reorganization Incentive Operating Aid (IOA) \$657,838	\$ 657,838	\$ 657,838	\$ -
10 Fund Balance Appropriated	\$ -	\$ -	\$ -
11 <b>TOTAL REVENUES</b>	<b>\$ 15,118,683</b>	<b>\$ 15,159,692</b>	<b>\$ 41,009</b>

EXPENDITURES	2021-22	2022-23	\$ Difference
12 BOCES Services	\$ 2,594,971	\$ 2,948,219	\$ 353,248
13 Debt Service	\$ 291,044	\$ 152,668	\$ (138,376)
14 Fuels (Fuel Oil, Propane) Fuel Oil-Main Fuel Oil-Bus Garage Propane	\$ 154,087	\$ 191,371	\$ 37,284
15 Fuel-Diesel & Gasoline-Buses Diesel (ULSD) Gas	\$ 45,000	\$ 50,000	\$ 5,000
16 Insurance-Health (21-22, 2% avg increase 22-23, 4% avg increase)	\$ 3,346,227	\$ 3,207,967	\$ (138,260)
17 Insurance-HRA	\$ 28,606	\$ 28,606	\$ -
18 Insurance-Employer Funded FSA	\$ 11,700	\$ 10,500	\$ (1,200)
19 Insurance-Health Buyout	\$ 119,782	\$ 189,884	\$ 70,102
20 Insurance-Medicare Reimbursement	\$ 189,112	\$ 213,489	\$ 24,377
21 Insurance-Employee Assistance Program	\$ 1,477	\$ 1,477	\$ -
22 Insurance-Liability/Crime/Student Accident	\$ 67,695	\$ 74,611	\$ 6,916
23 Retirement-Employees' (ERS) Contrib Est 16.2% (2021-22) 11.6% (2022-23)	\$ 202,413	\$ 156,753	\$ (45,660)
24 Retirement-Teachers' (TRS) Contrib Est 9.8% (2021-22) 10.5% (2022-23)	\$ 468,008	\$ 456,814	\$ (11,194)
25 Salaries-General Fund	\$ 5,833,139	\$ 5,932,434	\$ 99,295
26 Social Security	\$ 475,995	\$ 483,337	\$ 7,342
27 Transportation & Maintenance Equipment - Reserve	\$ 226,000	\$ 141,000	\$ (85,000)
28 Equipment-Other	\$ 49,247	\$ 11,045	\$ (38,202)
29 Material & Supplies (less Fuels)	\$ 199,311	\$ 238,161	\$ 38,850
30 Other (i.e. Contractual, Etc.)	\$ 814,869	\$ 532,161	\$ (282,708)
31 <b>TOTAL EXPENDITURES</b>	<b>\$ 15,118,683</b>	<b>\$ 15,020,496</b>	<b>\$ (98,187)</b>

EXPENDITURES 2022-23 (PROJECTED)	\$ 15,020,496
REVENUES 2022-23 (PROJECTED)	\$ 15,159,692
32 DIFFERENCE	\$ (139,196)

33	RESULTING TAX LEVY	\$7,844,104	\$7,844,104	\$0
		RESULTING 2021-22 LEVY	PROPERTY TAX CAP	UNDER (OVER) CAP

34 % INCREASE IN TAX LEVY (1% = \$76,692.35) ---->	2.28%
35 % INCREASE IN BUDGET (1% = \$151,186.83) ---->	-0.65%





# Bus Purchases

- Two small buses
  - one with manual door
  - one with electric door
- Total Cost: \$140,442.54
- Will be purchased with Transportation and Maintenance Equipment Reserves



# Tax Cap Form

Boquet Valley Central School District at Elizabethtown-Lewis-Westport (150789600200)  
Fiscal Year Ending: 06/30/2023

## Certifier

Sharlene Petro-Durgan, CFO  
(518) 483-6420  
spetrodurgan@fehbo.org

## Summary

Tax Levy Limit, Before Adjustments and Exclusions		
	Real Property Tax Levy FYE 2022	\$7,669,235
	Tax Cap Reserve Offset from FYE 2021 Used to Reduce FYE 2022 Levy	\$0
	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2022	---
	Tax Base Growth Factor	1.0065
	PILOTs Receivable FYE 2022	---
	Tort Exclusion Amount Claimed in FYE 2022	\$0
	Capital Tax Levy Exclusion FYE2022	\$28,787
	Allowable Levy Growth Factor	1.0200
	PILOTs Receivable FYE 2023	---
	Available Carryover from FYE 2022	---
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$7,844,104</b>
	<b>Exclusions</b>	
	Tort Exclusion	\$0
	Capital Tax Levy Exclusion FYE2023	\$0
	Teachers' Retirement System Exclusion	\$0
	Employees' Retirement System Exclusion	\$0
	<b>Total Exclusions</b>	<b>\$0</b>
	<b>Your FYE 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$7,844,104</b>
	Total Tax Cap Reserve Amount Used to Reduce FYE 2023 Levy	---
	FYE 2023 Proposed Levy, Net of Reserve	\$7,844,104
	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$0</b>
	Do you plan to override the Tax Cap for FYE 2023 ?	No



Fund Balance Projection 2021-2022

<b>Boquet Valley CSD 2021-22 Budget</b>		<b>Actual Expectation 2021-22 Budget</b>		<b>Budget Vs. Actual Difference</b>	<b>Budget Vs. Actual</b>
<b>Revenue</b>		<b>Revenue (as of Feb. 28, 2022)</b>			
Property Tax	\$7,195,517	Property Tax	\$7,195,517	\$0	
STAR	\$473,718	STAR	\$473,718	\$0	
Other Tax - PILOT	\$0	Other Tax - PILOT	\$0	\$0	
State Aid	\$7,084,448	Total State Aid	\$6,909,226	-\$175,222	
Miscellaneous and Local Aid	\$0	Miscellaneous and Local Aid	\$0	\$0	
Federal Aid - Medicaid & FEMA	\$0	Federal Aid - Medicaid & FEMA	\$31,140	\$31,140	
Interfund Transfers (Debt Service and Reserves)	\$237,325	Interfund Transfers (Debt Service and Reserves)	\$237,325	\$0	
Other Revenues	\$133,900	Other Revenues	\$131,480	-\$2,420	
<b>TOTAL REVENUES</b>	<b>\$15,124,908</b>	<b>TOTAL REVENUES</b>	<b>\$14,978,405</b>	<b>-\$146,503</b>	<b>-0.97%</b>
<b>Expenses</b>		<b>Expenses (as of Feb. 28, 2022)</b>			
General Support	\$2,091,825	General Support	\$1,998,342	\$93,484	
Instruction	\$7,191,817	Instruction	\$6,725,632	\$466,185	
Pupil Transportation	\$800,449	Pupil Transportation	\$697,041	\$103,408	
Community Services	\$0	Community Services	\$0	\$0	
Employee Benefits	\$4,659,773	Employee Benefits	\$4,659,773	\$0	
Debt Service - Buildings - Principal	\$255,000	Debt Service - Buildings - Principal	\$255,000	\$0	
Debt Service - Buildings - Interest	\$36,044	Debt Service - Buildings - Interest	\$36,044	\$0	
Debt Service - Buses & Other - Principal	\$0	Debt Service - Buses & Other - Principal	\$0	\$0	
Debt Service - Buses & Other - Interest	\$0	Debt Service - Buses & Other - Interest	\$0	\$0	
<b>Debt Service - RAN/TAN - Interest</b>	<b>\$0</b>	<b>Debt Service - RAN/TAN - Interest</b>	<b>\$0</b>	<b>\$0</b>	
Interfund Transfers (School Lunch Fund and Summer Spec Ed)	\$90,000	Interfund Transfers	\$90,000	\$0	
Other Misc	\$0	Other Misc	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$15,124,908</b>	<b>TOTAL EXPENSES</b>	<b>\$14,461,832</b>	<b>\$663,076</b>	<b>4.38%</b>
<b>A REVENUE to EXPENSES</b>	<b>\$0</b>	<b>A REVENUE to EXPENSES</b>	<b>\$516,573</b>	<b>\$516,573</b>	
<b>Budget Expense Breakdown</b>		<b>Budget Expense Breakdown</b>			
General Support Salaries	\$807,005	General Support Salaries	\$730,850	\$76,155	
Instruction Salaries	\$4,686,475	Instruction Salaries	\$4,387,802	\$298,674	
Transportation Salaries	\$416,994	Transportation Salaries	\$319,433	\$97,561	
Employee Benefits		Employee Benefits			
Retirement	\$670,421	Retirement	\$670,421	\$0	
Social Security	\$475,995	Social Security	\$475,995	\$0	
Workers' Compensation	\$42,448	Workers' Compensation	\$42,448	\$0	
Health	\$3,453,357	Health	\$3,453,357	\$0	



School Year	Period	Incentive %	ELCSD 2006-07 Operating Aid	WCSD 2006-07 Operating Aid	Combined 2006-07 Operating Aid	Combined Operating Reorganization Incentive Aid
2019-2020	1	40%	1,154,561	490,035	1,644,596	657,838
2020-2021	2	40%	1,154,561	490,035	1,644,596	657,838
2021-2022	3	40%	1,154,561	490,035	1,644,596	657,838
2022-2023	4	40%	1,154,561	490,035	1,644,596	657,838
2023-2024	5	40%	1,154,561	490,035	1,644,596	657,838
2024-2025	6	36%	1,154,561	490,035	1,644,596	592,054
2025-2026	7	32%	1,154,561	490,035	1,644,596	526,270
2026-2027	8	28%	1,154,561	490,035	1,644,596	460,486
2027-2028	9	24%	1,154,561	490,035	1,644,596	394,703
2028-2029	10	20%	1,154,561	490,035	1,644,596	328,919
2029-2030	11	16%	1,154,561	490,035	1,644,596	263,135
2030-2031	12	12%	1,154,561	490,035	1,644,596	197,351
2031-2032	13	8%	1,154,561	490,035	1,644,596	131,567
2032-2033	14	4%	1,154,561	490,035	1,644,596	65,783
2033-2034	15	0%	1,154,561	490,035	1,644,596	0
						6,249,458



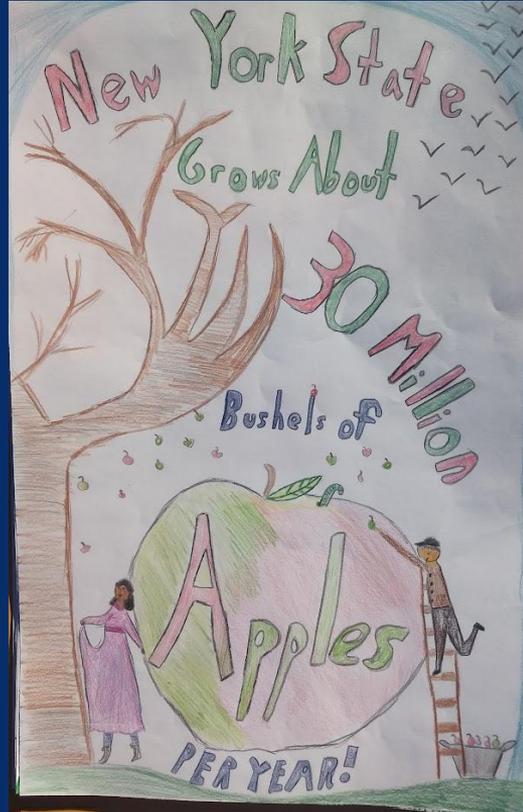
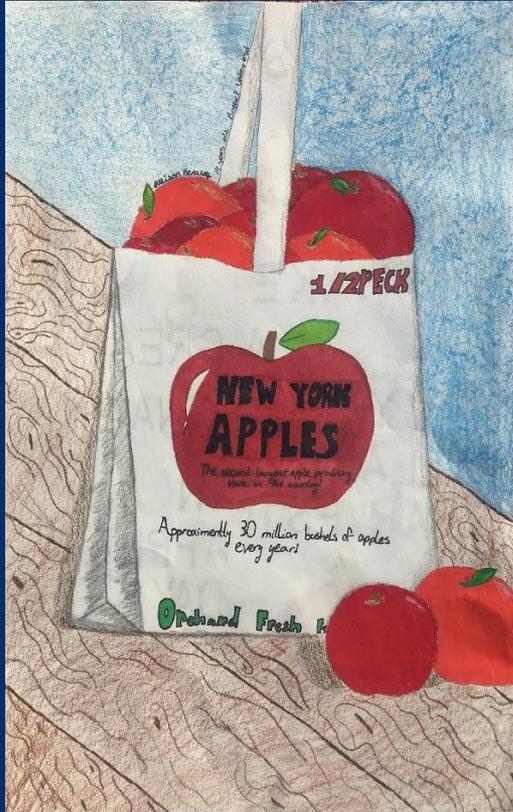


# Upcoming Meetings

- Facilities Committee-3/24 at 5:00pm
- Shared Decision Making Committee-3/24 at 3:15
- Next Budget Meeting 3/24 at 6:00pm
- Joint Study-4/14 at 3:15pm
- Next BOE Meeting: 4/7 6:00pm



Lake Placid Art Show  
Friday, March 4th - April 2nd  
Our students' work makes  
up a little over 20% of the  
show





Thank you

Questions or Comments?

