

Avoca CSD 2020-2021 Budget Hearing

May 27, 2020

7:00 p.m.

Proposition I: 2020-2021 Budget

Proposition I

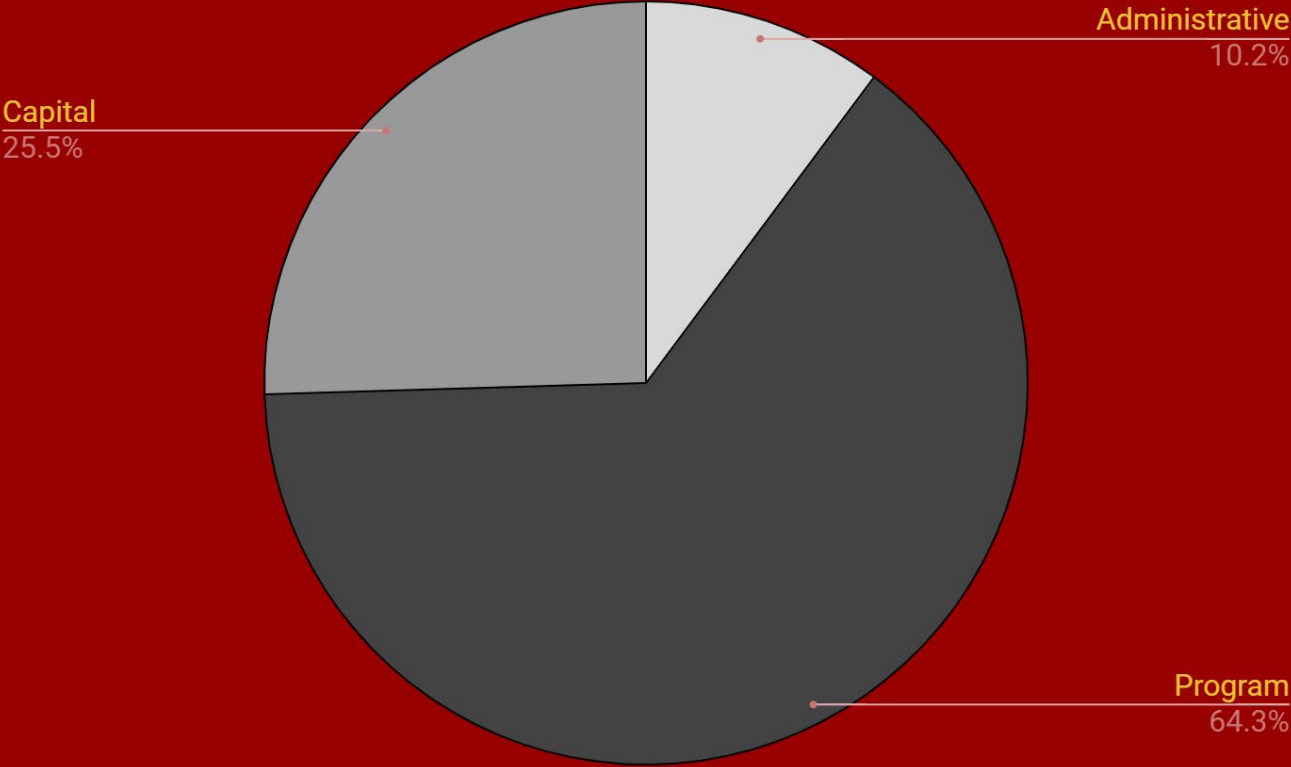
Shall the annual budget of the Avoca Central School District for the fiscal year of 2020-2021 in the amount of \$13,699,380 be approved?

Appropriations

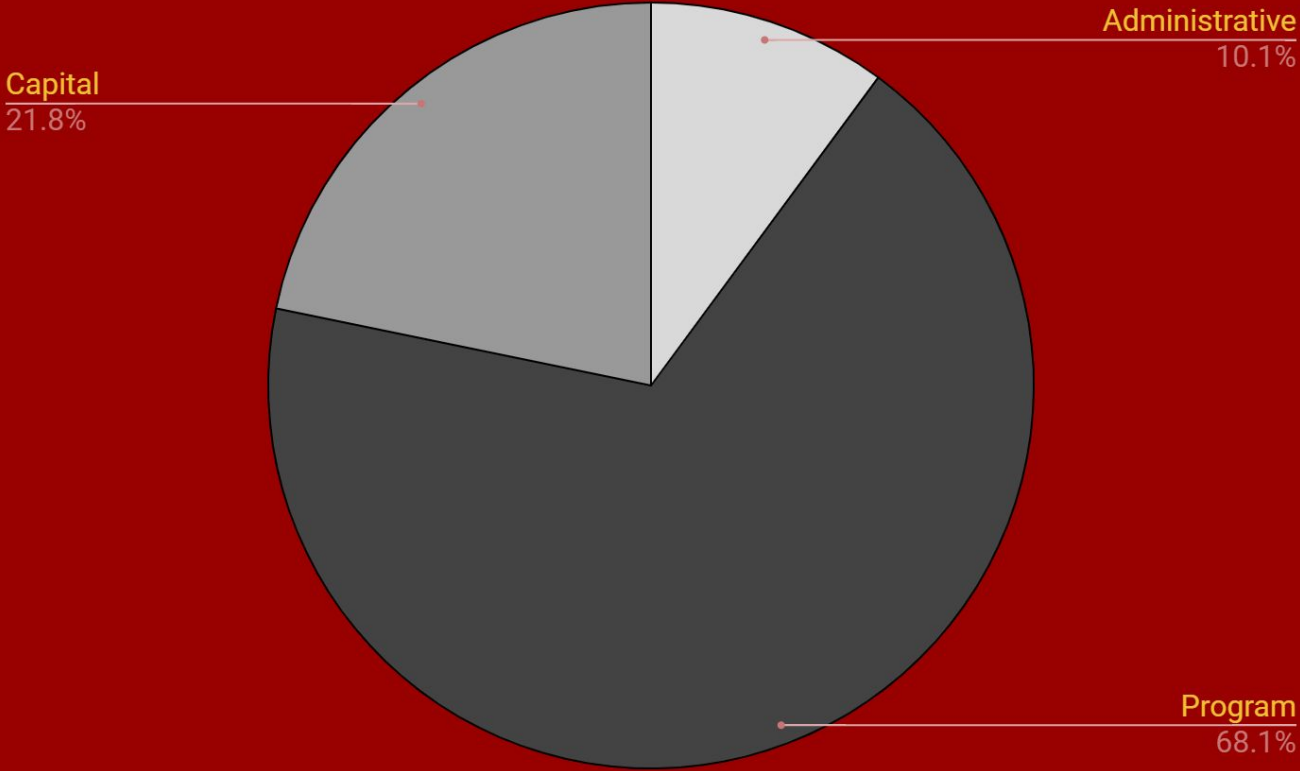
Required Budget Components

- Administrative
- Program
- Capital

2020-2021 Appropriations by Component



2019-2020 Appropriations by Component



General Fund Administrative Appropriations

Function Description	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
BOE	\$ 28,650.00	\$ 28,650.00	\$ -	0.00%
District Clerk	\$ 4,650.00	\$ 4,659.88	\$ 9.88	0.21%
District Meeting	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
Chief School Administrator	\$ 198,166.98	\$ 202,891.60	\$ 4,724.62	2.38%
Business Administration	\$ 244,773.28	\$ 250,720.01	\$ 5,946.73	2.43%
Auditing	\$ 22,500.00	\$ 22,500.00	\$ -	0.00%
Fiscal Agent Fee	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
Legal	\$ 9,500.00	\$ 9,500.00	\$ -	0.00%

General Fund Administrative Appropriations

Function Description	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
Public Information and Services	\$ 3,500.00	\$ 53,660.00	\$ 50,160.00	1433.14%
Central Printing and Mailing	\$ 61,926.72	\$ 55,199.39	\$ (6,727.33)	-10.86%
Unallocated Insurance	\$ 50,339.00	\$ 55,000.00	\$ 4,661.00	9.26%
BOCES Administrative Costs	\$ 191,884.00	\$ 189,457.00	\$ (2,427.00)	-1.26%
Curriculum Dev. and Supervision	\$ 56,435.00	\$ 67,165.00	\$ 10,730.00	19.01%
Supervision-Regular School	\$ 223,721.40	\$ 233,609.40	\$ 9,888.00	4.42%
NYSLRS	\$ 23,793.00	\$ 24,969.52	\$ 1,176.52	4.94%
TRS	\$ 44,136.00	\$ 41,619.61	\$ (2,516.39)	-5.70%

General Fund Administrative Appropriations

Function Description	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
Social Security	\$ 39,750.00	\$ 45,200.40	\$ 5,450.40	13.71%
Workers' Compensation	\$ 7,492.00	\$ 5,805.32	\$ (1,686.68)	-22.51%
Life Insurance	\$ 751.00	\$ 250.00	\$ (501.00)	-66.71%
Health Insurance	\$ 82,742.00	\$ 90,482.80	\$ 7,740.80	9.36%
Union Welfare Benefits	\$ 9,340.00	\$ 9,000.00	\$ (340.00)	-3.64%
TOTAL	\$ 1,310,250	\$ 1,396,540	\$ 86,290	6.59%

General Fund Program Appropriations

Function Description	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
Teaching-Regular Schools	\$ 2,837,164.35	\$ 2,935,466.60	\$ 98,302.25	3.46%
Special Education	\$ 1,372,047.62	\$ 1,251,229.44	\$ (120,818.18)	-8.81%
Occupational Education	\$ 405,672.00	\$ 590,161.00	\$ 184,489.00	45.48%
Teaching-Special Schools	\$ 23,000.00	\$ 20,500.00	\$ (2,500.00)	-10.87%
School Library	\$ 87,633.00	\$ 72,259.00	\$ (15,374.00)	-17.54%
Network Services	\$ 89,870.01	\$ 88,447.21	\$ (1,422.80)	-1.58%
Computer Assisted Instruction	\$ 253,509.14	\$ 257,570.87	\$ 4,061.73	1.60%
Attendance	\$ 7,248.00	\$ 7,610.37	\$ 362.37	5.00%

General Fund Program Appropriations

Function Description	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
Guidance	\$ 244,499.55	\$ 232,371.88	\$ (12,127.67)	-4.96%
Health Services	\$ 45,193.00	\$ 47,328.31	\$ 2,135.31	4.72%
Psychological Services	\$ 102,130.00	\$ 107,075.49	\$ 4,945.49	4.84%
Co-Curricular Activities	\$ 45,566.00	\$ 60,193.00	\$ 14,627.00	32.10%
Athletics	\$ 144,593.00	\$ 128,766.00	\$ (15,827.00)	-10.95%
Transportation	\$ 737,340.49	\$ 664,258.76	\$ (73,081.73)	-9.91%
Garage Building	\$ 79,296.00	\$ 75,253.19	\$ (4,042.81)	-5.10%
Civic Activities/Census	\$ 18,500.00	\$ 18,500.00	\$ -	0.00%

General Fund Program Appropriations

Function Description	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
NYSLRS	\$ 95,174.00	\$ 106,296.84	\$ 11,122.84	11.69%
TRS	\$ 357,096.00	\$ 334,380.45	\$ (22,715.55)	-6.36%
Social Security	\$ 319,092.00	\$ 318,612.35	\$ (479.65)	-0.15%
Workers' Compensation	\$ 71,168.00	\$ 55,288.80	\$ (15,879.20)	-22.31%
Life Insurance	\$ 8,778.00	\$ 1,450.00	\$ (7,328.00)	-83.48%
Health Insurance	\$ 1,235,601.26	\$ 1,242,336.57	\$ 6,735.31	0.55%
Union Welfare Benefits	\$ 234,105.00	\$ 197,980.00	\$ (36,125.00)	-15.43%
TOTAL	\$ 8,814,276	\$ 8,813,336	\$ (940)	-0.01%

General Fund Capital Appropriations

Function Description	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
Operation of Plant	\$ 522,990.25	\$ 533,201.02	\$ 10,210.77	1.95%
Maintenance of Plant	\$ 141,066.59	\$ 157,925.24	\$ 16,858.65	11.95%
Refund on Real Property Taxes	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
NYSLRS	\$ 50,986.00	\$ 54,117.76	\$ 3,131.76	6.14%
Social Security	\$ 24,569.00	\$ 25,555.61	\$ 986.61	4.02%
Workers' Compensation	\$ 10,325.00	\$ 8,016.88	\$ (2,308.12)	-22.35%

General Fund Capital Appropriations

Function Description	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
Life Insurance	\$ 780.00	\$ 250.00	\$ (530.00)	-67.95%
Health Insurance	\$ 109,487.00	\$ 133,360.90	\$ 23,873.90	21.81%
Union Welfare Benefits	\$ 4,750.00	\$ 5,750.00	\$ 1,000.00	21.05%
Debt Service (Principal and Interest)	\$ 1,851,183.00	\$ 2,468,827.00	\$ 617,644.00	33.36%
Transfer to Capital	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%
TOTAL	\$ 2,818,637	\$ 3,489,504	\$ 670,867.57	23.80%

CAPITAL OUTLAY EXCEPTION PROJECT INFORMATION

School districts in NYS are permitted to undertake a yearly capital project not to exceed \$100,000. These Capital Outlay Exception Projects (COEPs) are intended to permit districts to perform needed facilities maintenance and are aided at 90% the following fiscal year.

- The 2019-2020 COEP is focused on the replacement of the outdated and energy-inefficient windows in the high school wing.
- The 2020-2021 COEP will focus on the replacement of flooring in the elementary wing.

2020-2021 Appropriations by Component

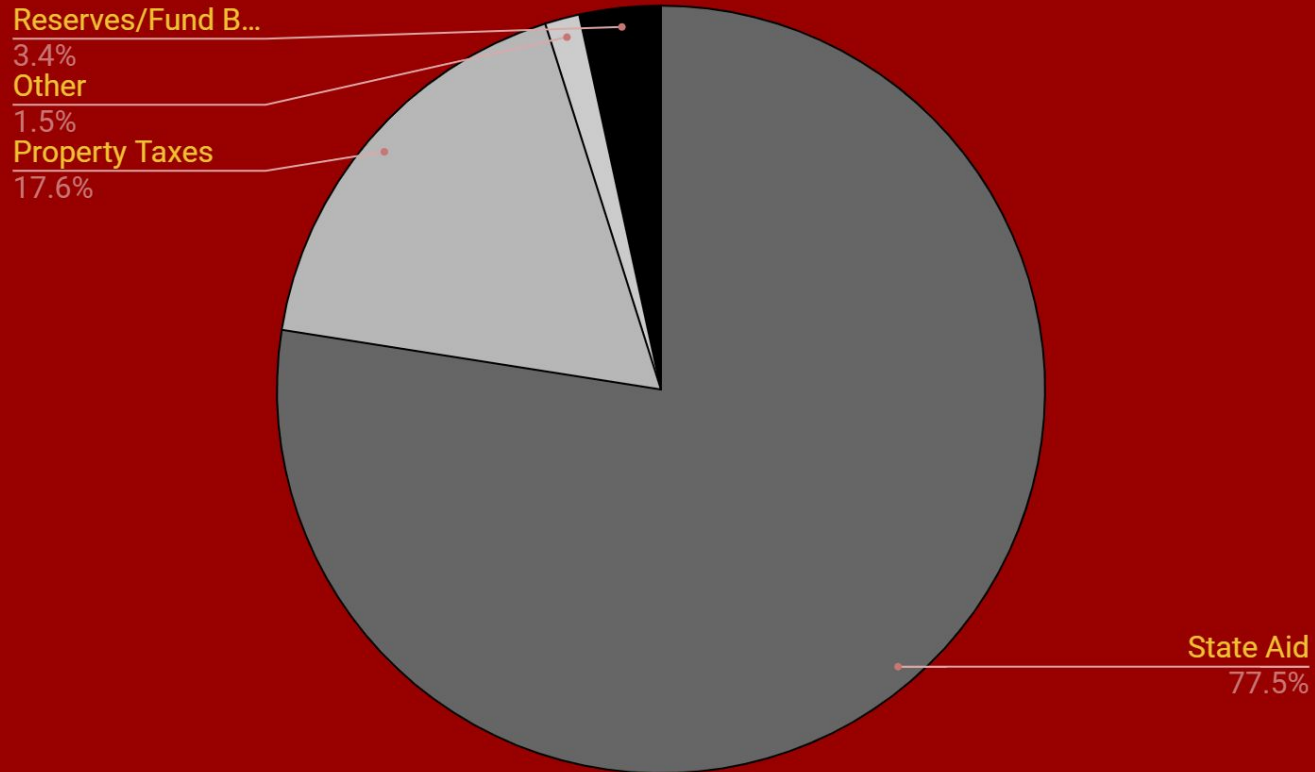
Component	2019-2020 Budget	2020-2021 Proposed Budget	Dollar Change	Percentage Change
Administrative	\$ 1,310,250	\$ 1,396,540	\$ 86,290	6.59%
Program	\$ 8,814,276	\$ 8,813,336	\$ (940)	-0.01%
Capital	\$ 2,818,637	\$ 3,489,504	\$ 670,868	23.80%
TOTAL	\$ 12,943,164	\$ 13,699,380	\$ 756,217	5.84%

Revenues

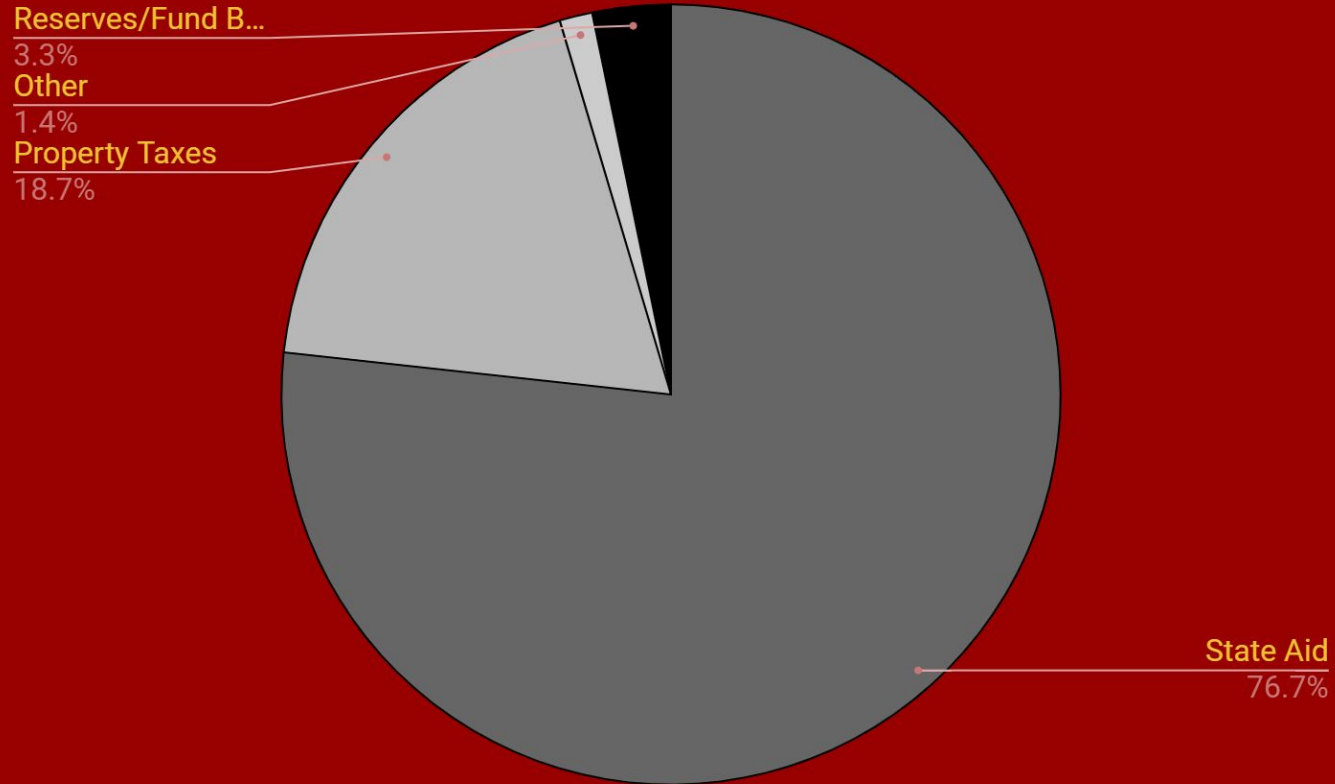
Revenue Breakdown

- State Aid
- Property Taxes
- Other Revenue
- Transfers from Reserves and Fund Balance

2020-2021 Revenue Breakdown



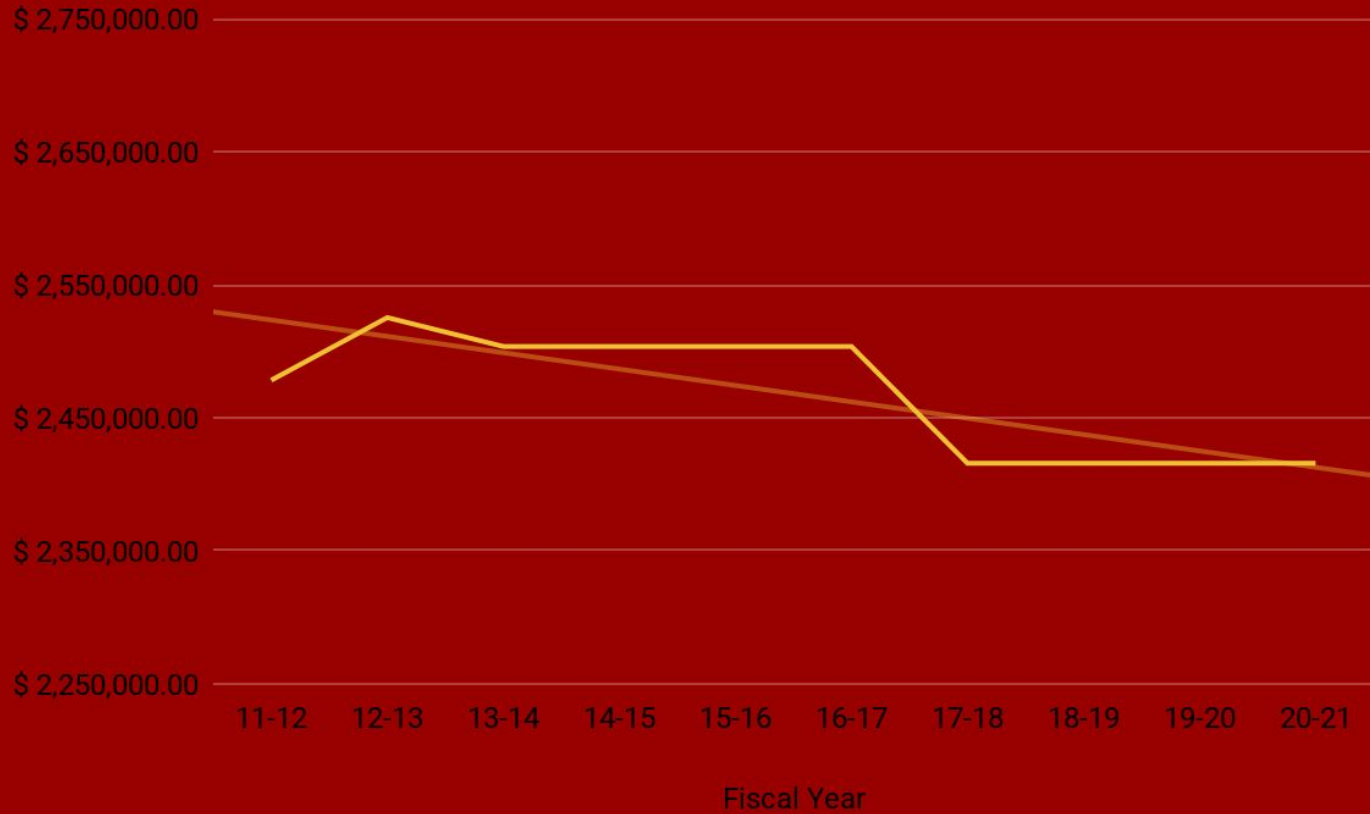
2019-2020 Revenue Breakdown



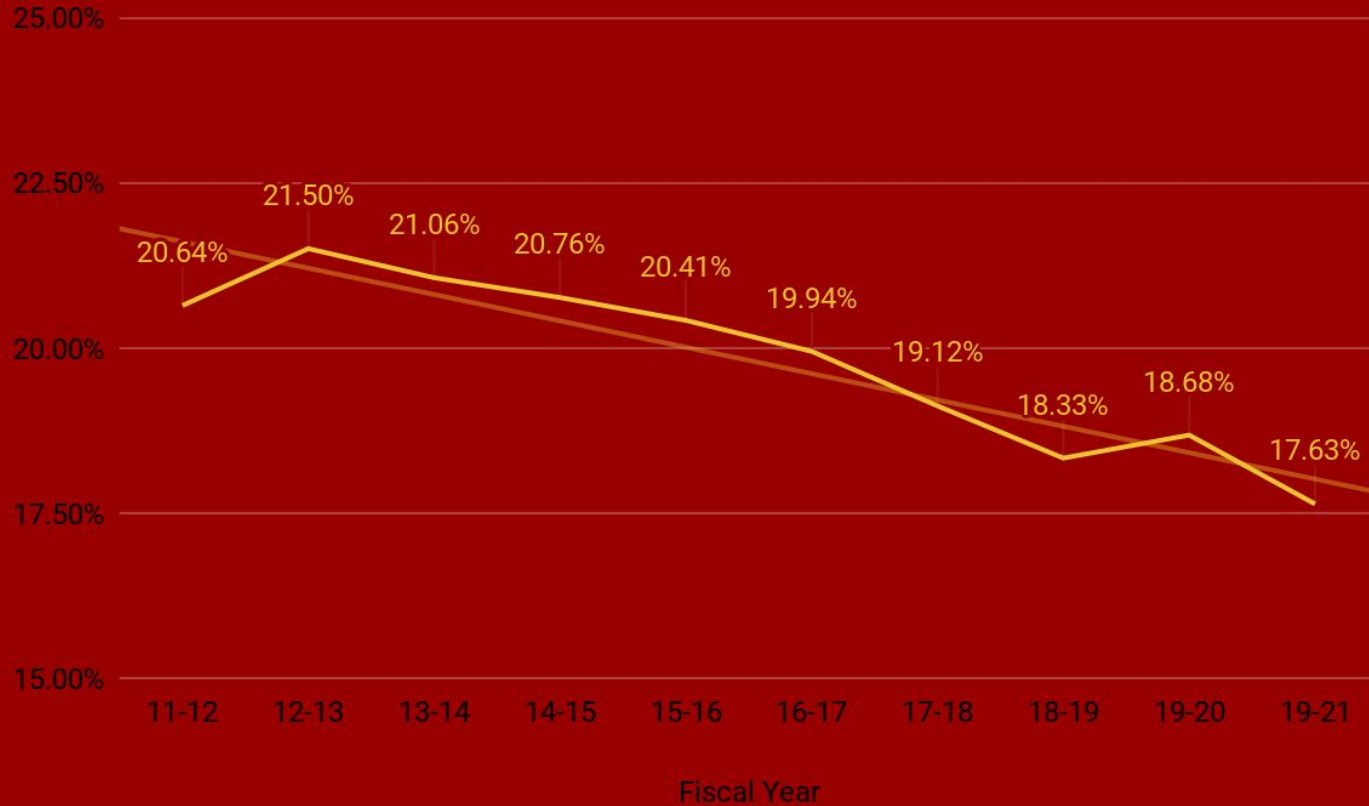
Revenue Summary

Description	2019-2020 Budget	2020-2021 Proposed
State Aid	\$ 9,930,587.00	\$ 10,614,772.00
Property Taxes	\$ 2,415,879.00	\$ 2,415,879.00
Other Revenue	\$ 175,695.00	\$ 200,695.00
Transfers from Reserves & Fund Balance	\$ 421,003.00	\$ 468,034.00
A Totals:	\$ 12,943,164.00	\$ 13,699,380.00

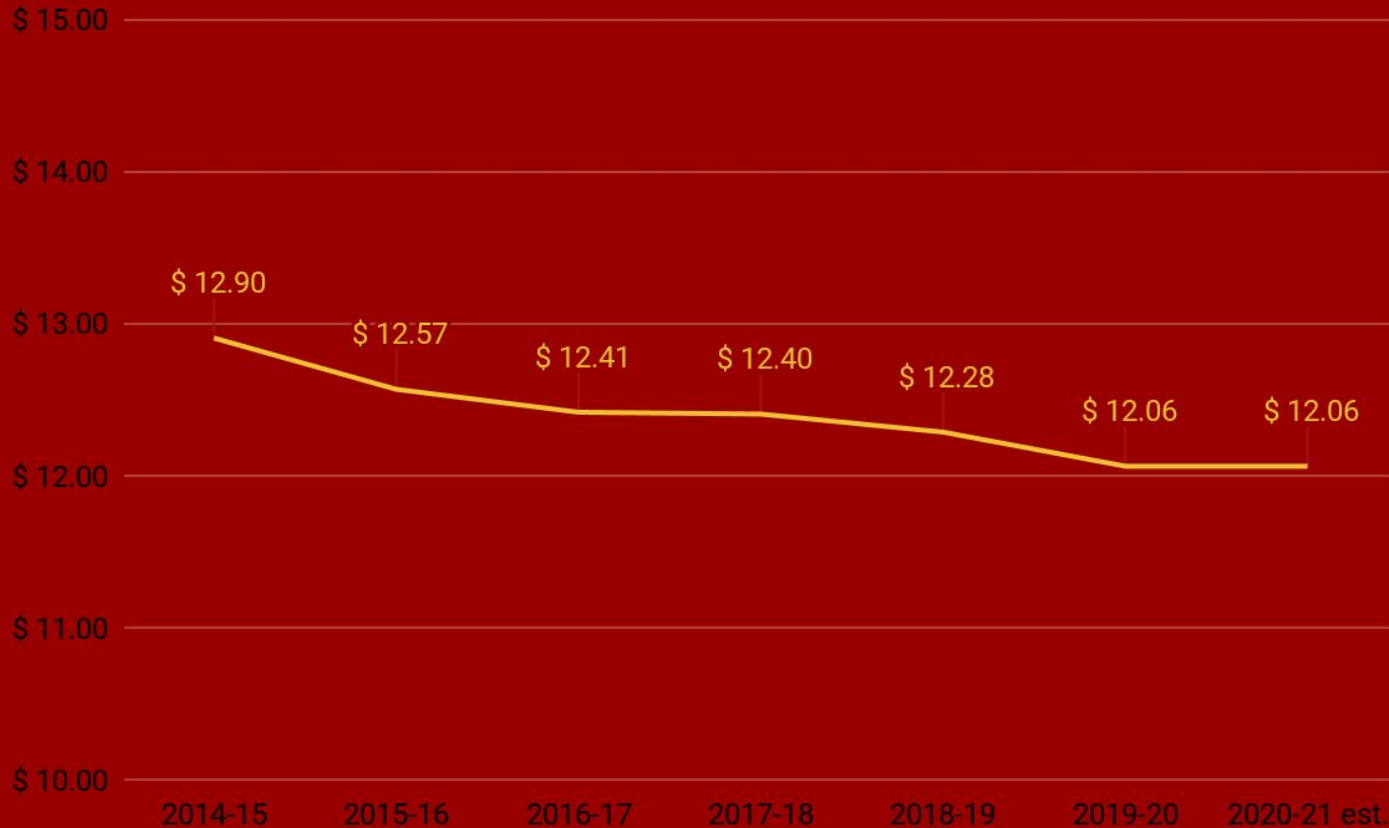
Historical Tax Levy



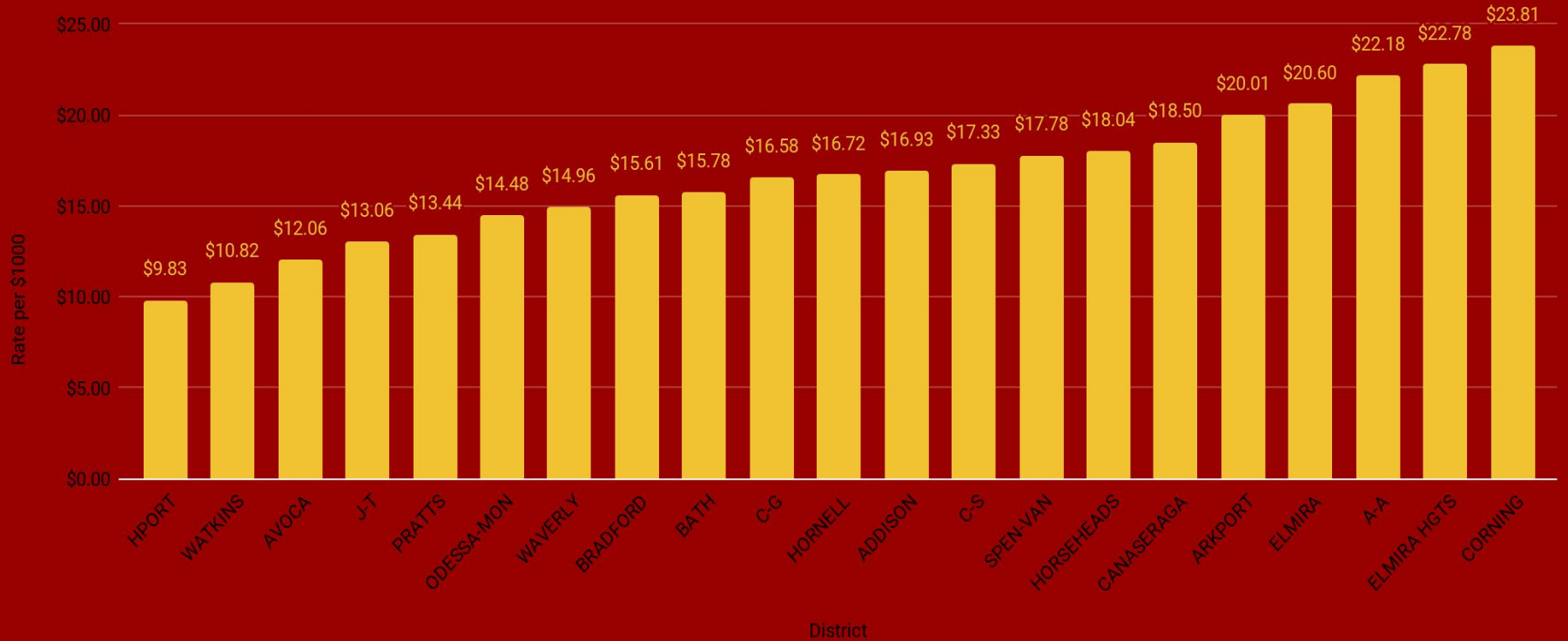
Tax Levy as % of Total Budget



Tax Rate per \$1000 (on Full Market Value)



2019-2020 Tax Rate Comparison



Estimated STAR Exemption Information

	Basic STAR Exemption on a Home at F.M.V.		Enhanced STAR Exemption on a Home at F.M.V.	
	\$50,000	\$100,000	\$50,000	\$100,000
Full Market Value (F.M.V.)	\$50,000	\$100,000	\$50,000	\$100,000
Est. Property Taxes without STAR	\$603	\$1,206	\$603	\$1,206
Est. STAR Savings	\$362	\$362	\$842	\$842
Est. Property Taxes with STAR	\$241	\$844	\$0	\$364

Proposition II:
Purchase of Three School
Buses

Proposition II

Shall the Board of Education be authorized to expend up to \$376,353 from the existing Transportation Vehicle Replacement Reserve Fund and to authorize the requisite portion thereof to be raised by taxation on the taxable property of the District for the purchase of three (3) school buses and to expend therefore a gross sum not exceeding \$376,353?

Proposed Vehicle Purchases

Vehicle	Purchase Price	Anticipated Trades	Est. Final Cost
Bus 1	\$ 120,442	\$ 26,000	\$ 94,442
Bus 2	\$ 127,706	\$ 28,000	\$ 99,706
Bus 3	\$ 128,205	\$ 38,000	\$ 90,205
Totals	\$ 376,353	\$ 92,000	\$ 284,353

Transportation Aid Breakdown

Vehicle	District Cost	Semi Annual Aid Payment	Total Aid	Aid in Excess of Cost	Trade In Value	Net Cost to District
Bus 107	\$ 91,852	\$ 9,568	\$ 95,680	\$ 3,828	\$ 26,000	\$ (29,828)
Bus 108	\$ 114,602	\$ 11,938	\$ 119,380	\$ 4,778	\$ 28,000	\$ (32,778)
Bus 109	\$ 80,257	\$ 8,360	\$ 83,600	\$ 3,343	\$ 38,000	\$ (41,343)

Board of Education Member Election

Board Member Election

To elect one member of the Board of Education for a five year term commencing July 1, 2020 and expiring on June 30, 2025 to succeed Megan Hubbard whose term expires on June 30, 2020.

Megan Hubbard has been nominated by petition for one vacancy on the Board of Education for five (5) years, commencing July 1, 2020 and expiring June 30, 2025.

ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION

Conducted by absentee ballot only.

Ballots were mailed on May 18th.

*Ballots must be received by 5:00 p.m.
on Tuesday, June 9th.*



Questions?