

# AVOCA

BUDGET  
2025-26

## CENTRAL SCHOOL DISTRICT

### BUDGET At-a-Glance

2025-26 PROPOSED BUDGET

TAX LEVY INCREASE

SPENDING INCREASE

**\$14,562,895**

**2.95%**

**\$976,642 (7.19%)**

### BUDGET VOTE

- ✓ TUESDAY, MAY 20, 2025
- ✓ NOON TO 8 P.M.
- ✓ AVOCA SCHOOL BUS GARAGE

### WHO MAY VOTE?

- ✓ U.S. CITIZEN
- ✓ 18 YEARS OF AGE
- ✓ DISTRICT RESIDENT FOR AT LEAST 30 DAYS

### ALSO ON THE BALLOT

#### BOARD OF EDUCATION ELECTION

Voters will elect one member to the Board of Education for a five-year term commencing July 1, 2025, and expiring on June 30, 2030. The candidate on the ballot is incumbent member Megan Hubbard whose term expires on June 30, 2025.

| [see page 3](#)

#### PROPOSITION #2

Bus Purchases: \$420,000

| [see page 4](#)

#### VOTER INFORMATION

Absentee & Early Mail Voting  
Ballot Information | [see page 4](#)

## Board proposes 2025-26 school budget with a 2.95% tax levy increase

On Tuesday, May 20, residents of the Avoca Central School District will go to the polls to decide on a \$14,562,895 proposed budget for the 2025-26 school year. Polls are open from noon to 8 p.m. at the Avoca School Bus Garage.

The proposal carries a 2.95% tax levy increase, which is once again below the district's maximum allowable levy limit of 3.73%, as set by the state, and aligned with the Consumer Price Index, which is measured by inflation rates.

Overall spending in the proposed budget will increase by \$976,642, or 7.19%. A large portion of this increase in year-to-year expenses can be attributed to a significant increase in anticipated health insurance costs and an increase in structured debt associated with the voter-approved 2023 capital project. The increase in structured debt, however, is ultimately offset by NYS building aid and the use of reserves.

"For many years, we were able to propose budgets to residents that maintained programming and staffing while carrying a zero percent tax levy increase," explains Business Administrator Matthew Pfleegor. "The last few years, the district, like everyone else, has been impacted by the effects of higher inflation rates."

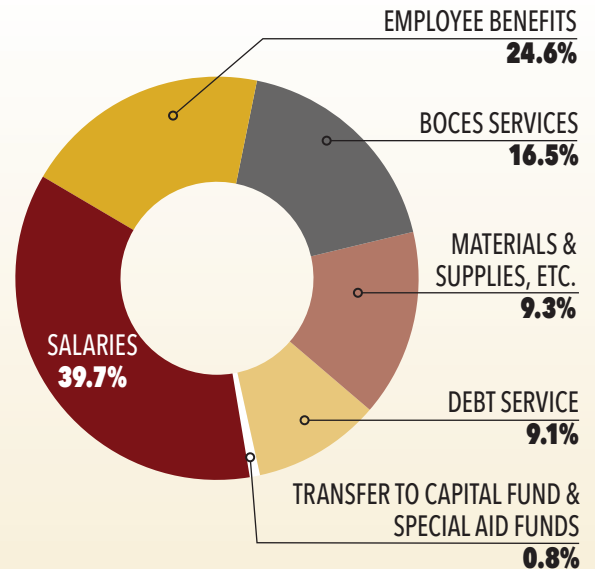
Avoca experienced a rise in costs for health insurance, energy, interest on capital project borrowing, and supplies—everything from classroom and instructional materials to cleaning supplies. Yet, with strategic planning and mindful reductions in certain areas of the budget, the board is able to propose a budget that remains below the tax cap, while maintaining support services and academic programming for students.

Superintendent Stephen Saxton describes the budget process as a balancing act, requiring careful consideration of community resources. "Ultimately, this budget reinforces our core mission: a collaborative effort among parents, teachers, community members, and school leaders who are committed to providing Avoca students with a high-quality, well-rounded education that not only prepares them for future academic pursuits or careers but also empowers them to become engaged and contributing members of society. It's the education they deserve, and it's the foundation for their future success."



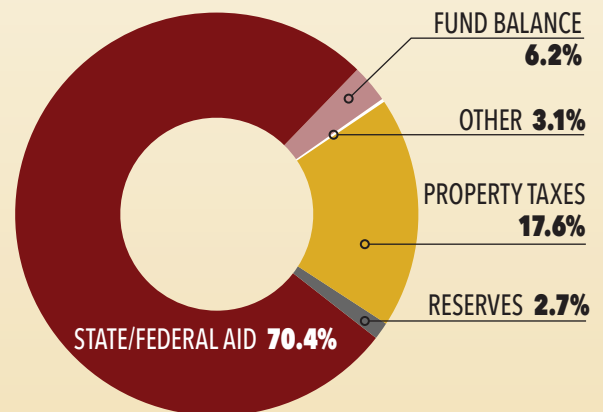
## PROPOSED EXPENSES BY CATEGORY

	2024-25 BUDGET	2025-26 BUDGET
SALARIES	\$5,608,775	\$5,795,244
EMPLOYEE BENEFITS	\$3,140,134	\$3,581,311
DEBT SERVICE	\$955,579	\$1,320,054
BOCES SERVICES	\$2,304,450	\$2,402,601
MATERIALS & SUPPLIES, EQUIPMENT, TEXTBOOKS, CONTRACTUAL SERVICES	\$1,467,315	\$1,348,685
TRANSFER TO CAPITAL FUND & SPECIAL AID FUNDS	\$110,000	\$115,000
<b>TOTAL EXPENSES</b>	<b>\$13,586,253</b>	<b>\$14,562,895</b>



## ESTIMATED REVENUES

	2024-25 BUDGET	2025-26 BUDGET
PROPERTY TAXES	\$2,488,839	\$2,562,260
STATE/FEDERAL AID	\$9,996,221	\$10,244,593
OTHER REVENUE	\$325,000	\$453,000
RESERVES	\$335,000	\$400,000
APPROPRIATED FUND BALANCE	\$441,193	\$903,042
<b>TOTAL REVENUES</b>	<b>\$13,586,253</b>	<b>\$14,562,895</b>



## 2025-26 THREE-PART BUDGET SUMMARY

New York law requires school districts to present their budgets divided into three expenditure components—program, administrative and capital—and compare them to the previous year's costs. Avoca's three-part budget is as follows:

### PROGRAM

2025-25  
**\$10,503,908 / 72.2% OF BUDGET**

2024-25  
**\$9,873,206 / 72.7% OF BUDGET**

Provides for instructional and educational support services for the district's students including teacher salaries, benefits, supplies, BOCES services, interscholastic athletics and transportation.

### ADMINISTRATIVE

2025-26  
**\$1,606,366 / 11% OF BUDGET**

2024-25  
**\$1,632,858 / 12% OF BUDGET**

Provides for overall general support and management activities, including business office operations, payroll, purchasing, general administration, personnel, legal and auditing services.

### CAPITAL

2025-26  
**\$2,452,621 / 16.8% OF BUDGET**

2024-25  
**\$2,080,189 / 15.3% OF BUDGET**

Provides for all operations and maintenance department salaries, benefits, supplies, utilities and all other expenses for the operation of the facilities. Expenses for debt service (capital project loans) are included in this component.

## ESTIMATED TAX IMPACT OF 2.95% LEVY INCREASE

Based on current equalization rates and assessments, a home with a fair market value of \$100,000 would pay an estimated \$897 in school taxes (before applicable STAR exemption). This would represent an increase of approximately \$26 over the current year.

## ESTIMATED USE OF RESERVES

	2025-26 BUDGET
EMPLOYEE BENEFIT ACCRUED LIABILITY	\$100,000
WORKERS' COMPENSATION	\$35,000
UNEMPLOYMENT	\$5,000
RETIREMENT CONTRIBUTION	\$100,000
TRS RETIREMENT CONTRIBUTION	\$10,000
DEBT SERVICE	\$150,000
<b>TOTAL RESERVES</b>	<b>\$400,000</b>

## BOARD ELECTION

Voters are also being asked to elect **one** candidate to the Board of Education for a five-year term that begins on July 1, 2025 and expires on June 30, 2030.

## MEGAN HUBBARD

Megan Hubbard is running for her third term on the Board of Education. She has lived in the district for 39 years and is a graduate of Avoca Central School District. Megan and her husband Andy have three children and live in Avoca.

Megan earned her bachelor's degree in accounting from Alfred University. She is a Certified Public Accountant and Partner at MMB+Co.

She is also a member of the Board of Directors for the United Way of the Southern Tier and Treasurer of Buena Vista Wesleyan Church.



# School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$13,586,253	\$14,562,895	\$14,377,439
Increase/Decrease for the 2025-26 School Year		\$976,642	\$791,186
Percentage Increase/Decrease in Proposed Budget		7.19%	5.82%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$2,488,839	\$2,562,260	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$2,488,839	\$2,562,260	\$2,488,839
F. Total Permissible Exclusions	\$1,319	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,540,404	\$2,581,581	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$2,487,520	\$2,562,260	
I. Difference: G - H (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions) **	\$52,884	\$19,321	
Administrative Component	\$1,632,858	\$1,606,366	\$1,598,772
Program Component	\$9,873,206	\$10,503,908	\$10,439,047
Capital Component	\$2,080,189	\$2,452,621	\$2,339,620

\* If the proposed budget is defeated pursuant to Section 2023 of the Education Law, the following items would be excluded from a contingency budget: school-provided student supplies, salary increase for some managerial and confidential employees, equipment purchases, transfers to the capital fund, non-essential maintenance of school facilities, and public use of school buildings & grounds, except where there is no cost to the district.

\*\* 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
Vehicle Purchase from the Transport. Replacement Reserve Fund	\$420,000

### Under the Budget Proposed for the 2025-26 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$269

The annual budget vote for the fiscal year 2025-26 by the qualified voters of the Avoca Central School District, Steuben County, New York, will be held at Avoca Central School in said district on Tuesday, May 20, 2025 between the hours of noon and 8 p.m., prevailing time in the Avoca School Bus Garage, at which time the polls will be opened to vote by paper ballot.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

# AVOCA

CENTRAL SCHOOL DISTRICT

17 OLIVER STREET #29  
P.O. BOX G  
AVOCA, NY 14809  
(607) 566-3000

**POSTAL CUSTOMER**  
**AVOCA, NY 14809**

PRESORT NON  
PROFIT  
STD LTR  
POSTAGE PAID  
PERMIT #12  
BATH, NY 14810

**Superintendent** Stephen Saxton

## **BOARD OF EDUCATION**

Megan Hubbard, *President*  
Elizabeth Peck, *Vice-President*  
Terry Belanger  
Donald Rodbourn  
Shane Slayton

Produced in cooperation with the Capital Region  
BOCES Communications Service.

## **Absentee & Early Mail Voting Ballots Available for Qualified Residents**

Voters who are unable to vote in person on May 20 may apply for an absentee ballot. Voters who would prefer to vote by mail rather than in person may apply for an early mail voting ballot.

Qualified voters must submit an application in order to be eligible to receive either an absentee or early mail voting ballot. Both applications are available at the District Office.

Early mail voting ballots will be provided to any qualified voter who would prefer to mail their ballot rather than vote in person on Tuesday, May 20. Absentee ballots will be provided to qualified voters who will be unable to vote in person due to: illness or physical disability, hospitalization, incarceration (unless incarcerated for a felony), traveling outside the voter's county or city of residence for employment or business reasons, studies, or vacation on the day of the election.

Voters may only apply for an early mail voting ballot on their own behalf. A voter who applies for and is issued an early mail voting ballot will not be eligible for an absentee ballot for the same election.

The district clerk must receive either application at least seven days (May 13) before the vote if the ballot is to be mailed to the voter, or one day prior to the vote, if in person.

## **SCHOOL BUDGET VOTE & BOARD ELECTION**

- ☒ TUESDAY, MAY 20
- ☒ POLLS OPEN FROM NOON TO 8 P.M.
- ☒ AVOCA SCHOOL BUS GARAGE

## **Proposition 2: Purchase of 3 school vehicles**

Also on the May 20 ballot, voters will decide on a proposition to purchase two clean diesel school buses and a passenger vehicle at a maximum cost of \$420,000. The district would use the existing Transportation Vehicle Replacement Reserve Fund to pay for the vehicles in full, at the time of purchase. The district relies on a five-year replacement plan to guide its bus propositions. The proposed bus purchases come with a five-year warranty and the commitment to trade at the end of that term. The market for school buses in good condition, with relatively low mileage, is strong and fiscally beneficial. Five-year replacement plans help ensure safe and reliable transportation for all students each year and represent a significant savings in maintenance costs.

## **CAPITAL OUTLAY EXCEPTION PROJECT**

Within the 2025-26 general fund budget, there is an appropriation of \$100,000 to fund water drainage remediation on the softball field and to complete a variety of interior building renovations such as replacement of display cases and toilet partitions as well as work associated with interior finishes. Additionally, the district will be reimbursed for 90 percent of the costs for these improvement costs through New York state building aid.