

AVOCA

BUDGET
2024-25

CENTRAL SCHOOL DISTRICT

BUDGET At-a-Glance

2024-25 PROPOSED BUDGET

TAX LEVY INCREASE

SPENDING DECREASE

\$13,586,253

2%

-\$1,001,946 (-6.87%)

BUDGET VOTE

- ✓ TUESDAY, MAY 21, 2024
- ✓ 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 to elect one candidate

| see page 3

PROPOSITION #2

Bus Purchases: \$310,000

| see page 4

VOTER INFORMATION

Absentee & Early Mail Voting

Ballot Information | see page 4

Board proposes 2024-25 school budget with a 2% tax levy increase

On Tuesday, May 21, residents of the Avoca Central School District will go to the polls to decide on a \$13,586,253 proposed budget for the 2024-25 school year. Polls are open from noon to 8 p.m. at the Avoca School Bus Garage.

The proposal carries a 2% tax levy increase, which is once again below the district's maximum allowable levy limit of 4.17%, as set by the state.

Overall spending in the proposed budget will decrease by \$1,001,946, or -6.87%. The decrease in the overall budget is primarily a result of the district paying off debt associated with a past capital project, and the decision to reduce the amount of capital work being funded through the general operating budget approval process.

"When capital debt is paid off, schools generally see a decrease in expenses as well as a similar decrease in state aid revenues," explains Business Administrator Matthew Pfleegor. "Additionally, the current budget included \$700,000 of fund balance earmarked to complete a long-overdue replacement of the building's outdated and inefficient heating system—the 2024-25 budget does not include the funds for any large-scale capital work beyond addressing safety concerns in a number of the district's stairwells," he adds.

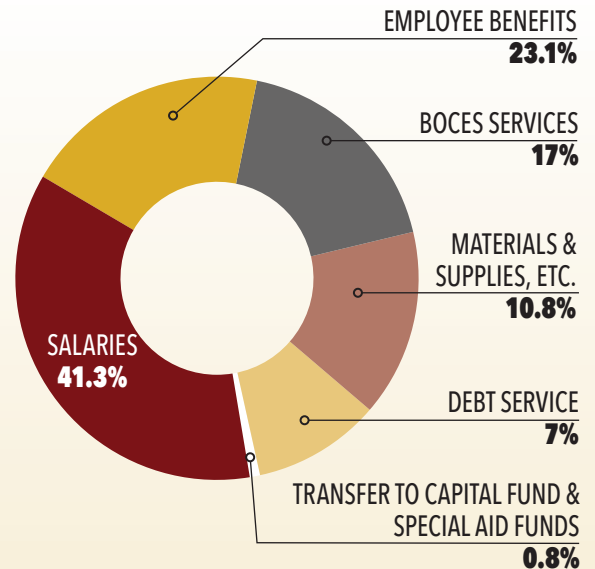
Although the overall proposed budget is decreasing due to the reduction in capital-related expenses, the costs of most other items are actually increasing from the current school year. Additionally, the proposed budget maintains a math academic intervention teacher and an extended day program for secondary students, both of which have been funded for the past three years through federal grants. The proposed budget does not include the continuation of a school social worker or the extended day program for elementary students. These two items had also been funded through grants for the previous three school years.

"When developing a budget, it's always a challenge to balance student needs with the impact of inflation on both the school district and our families," says Superintendent Stephen Saxton. "We believe the proposed budget strikes that balance, continuing the majority of school programs while staying well under our allotted tax cap."



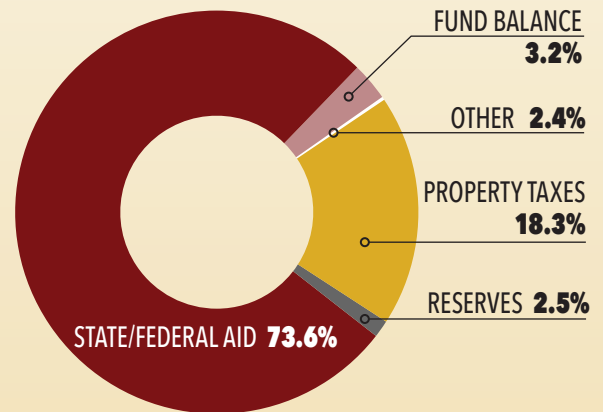
PROPOSED EXPENSES BY CATEGORY

	2023-24 BUDGET	2024-25 BUDGET
SALARIES	\$5,365,518	\$5,608,775
EMPLOYEE BENEFITS	\$2,876,689	\$3,140,134
DEBT SERVICE	\$1,652,129	\$955,579
BOCES SERVICES	\$2,138,410	\$2,304,450
MATERIALS & SUPPLIES, EQUIPMENT, TEXTBOOKS, CONTRACTUAL SERVICES	\$1,755,453	\$1,467,315
TRANSFER TO CAPITAL FUND & SPECIAL AID FUNDS	\$800,000	\$110,000
TOTAL EXPENSES	\$14,588,199	\$13,586,253



ESTIMATED REVENUES

	2023-24 BUDGET	2024-25 BUDGET
PROPERTY TAXES	\$2,440,038	\$2,488,839
STATE/FEDERAL AID	\$10,696,556	\$9,996,221
OTHER REVENUE	\$295,493	\$325,000
RESERVES	\$359,000	\$335,000
APPROPRIATED FUND BALANCE	\$797,112	\$441,193
TOTAL REVENUES	\$14,588,199	\$13,586,253



2024-25 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

2024-25

\$9,873,206 / 72.7% OF BUDGET

2023-24

\$9,442,736 / 64.7% 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

2024-25

\$1,632,858 / 12% OF BUDGET

2023-24

\$1,546,678 / 10.6% OF BUDGET

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

CAPITAL

2024-25

\$2,080,189 / 15.3% OF BUDGET

2023-24

\$3,598,785 / 24.7% 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% LEVY INCREASE

Based on current equalization rates and assessments, a home with a fair market value of \$100,000 would pay an estimated \$989 in school taxes (before applicable STAR exemption). This would represent an increase of approximately \$19 over the current year.

ESTIMATED USE OF RESERVES

	2024-25 BUDGET
EMPLOYEE BENEFIT ACCRUED LIABILITY	\$100,000
WORKERS' COMPENSATION	\$20,000
UNEMPLOYMENT	\$5,000
RETIREMENT CONTRIBUTION	\$100,000
TRS RETIREMENT CONTRIBUTION	\$10,000
DEBT SERVICE	\$100,000
TOTAL RESERVES	\$335,000

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, 2024 and expires on June 30, 2029.

SHANE SLAYTON

Shane Slayton is running for his first term on the Board of Education. He and his wife, Erin, have lived in the Avoca Central School District for 15 years. They have six children in school ranging from first to ninth grade.

Shane, a 2002 Avoca School District graduate and a 2009 graduate of Keuka College, is a farmer for Slayton Family Farms.



He also is an Iraq War veteran, a member of the Town of Howard Planning Board, a member of the Trustee Board of the First Baptist Church of Avoca, a former president of the Steuben County Farm Bureau, and a former Avoca Central School girls basketball coach.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$14,588,199	\$13,586,253	\$13,376,898
Increase/Decrease for the 2024-25 School Year		-\$1,001,946	-\$1,211,301
Percentage Increase/Decrease in Proposed Budget		-6.87%	-8.30%
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount	\$2,440,038	\$2,488,839	
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)	\$2,440,038	\$2,488,839	\$2,440,038
F. Total Permissible Exclusions	\$0	\$1,319	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,510,309	\$2,540,404	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$2,440,038	\$2,487,520	
I. Difference: G - H (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions) **	\$70,271	\$52,884	
Administrative Component	\$1,546,678	\$1,632,858	\$1,607,194
Program Component	\$9,442,736	\$9,873,206	\$9,812,760
Capital Component	\$3,598,785	\$2,080,189	\$1,956,944
<p>* 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 & office supplies, salary increase for some managerial and confidential employees, equipment purchases, non-essential maintenance of school facilities, and public use of school buildings & grounds, except where there is no cost to the district.</p> <p>** 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)</p>			
		Description	Amount
		Vehicle Purchase from the Transport. Replacement Reserve Fund	\$310,000

Under the Budget Proposed for the 2024-25 School Year

Estimated Basic STAR Exemption Savings¹

\$297

The annual budget vote for the fiscal year 2024-25 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 21, 2024 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.

¹ 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

Superintendent Stephen Saxton

BOARD OF EDUCATION

Megan Hubbard, *President*
Elizabeth Peck, *Vice-President*
Terry Belanger
Donald Rodbourn
Sean Turner

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Absentee & Early Mail Voting Ballots Available for Qualified Residents

Voters who are unable to vote in person on May 21 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, which is a new voting option enacted by Governor Hochul earlier this school year.

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 21. 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 14) 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 21
- ☒ POLLS OPEN FROM NOON TO 8 P.M.
- ☒ AVOCA SCHOOL BUS GARAGE

Proposition 2: Purchase of two school buses

Also on the May 21 ballot, voters will decide on a proposition to purchase two clean diesel school buses at a maximum cost of \$310,000. 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 2024-25 general fund budget, there is an appropriation of \$100,000 to fund the replacement of stair treads and landings on stairwells throughout the building. This work will address safety issues that have been created as the current stair treads and landing flooring have come loose over time. NYS will reimburse the district 90% of the improvement costs through state building aid.