

AVOCA

BUDGET
2023-24

CENTRAL SCHOOL DISTRICT

BUDGET At-a-Glance

2023-24 PROPOSED BUDGET

TAX LEVY INCREASE

SPENDING INCREASE

\$14,588,199

1%

\$463,465 (+3.28%)

BUDGET VOTE

- ☑ TUESDAY, MAY 16, 2023
- ☑ NOON TO 9 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: \$390,000 | [see page 4](#)

PROPOSITION #3

Establish a 2023 Transportation Vehicle Reserve Fund | [see page 4](#)

VOTER INFORMATION

Absentee Ballot Info | [see page 4](#)

Board proposes 2023-24 school budget with an estimated 1% tax levy increase

On Tuesday, May 16, residents of the Avoca Central School District will go to the polls to decide on a \$14,588,199 proposed budget for the 2023-24 school year. Polls are open from noon to 9 p.m. at the Avoca School Bus Garage.

The proposed tax levy increase of 1% represents a \$24,159 increase over the prior year's levy. It has been nearly a decade since district leadership

has proposed to voters a school budget that carries a tax levy increase. Furthermore, the increase is \$70,271 less than the maximum allowable increase of \$94,430, as calculated for 2023-24 through a prescribed state formula. Therefore, the budget proposal requires the support of a simple majority (50 percent + 1) of voters to be approved.

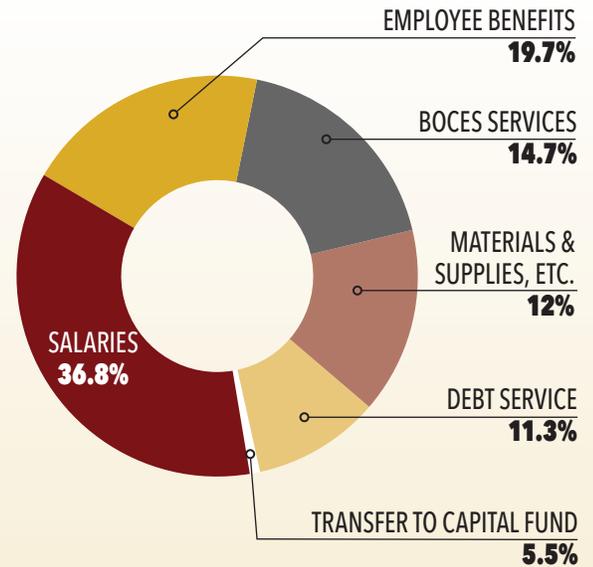
If approved, the budget would increase spending by \$463,465, or 3.28% from the current year. In addition to annual growth in salaries and the cost of BOCES services, school districts, like everyone, are being impacted by higher inflation rates. This has contributed to greater than normal increases in the cost of health insurance, utilities, fuel, and supplies—everything from classroom and instructional materials to cleaning supplies.

"The budget puzzle involves balancing all of these items while still being sensitive to our community's ability to support it," says Superintendent Stephen Saxton. "In end, the 2023-24 proposed budget keeps us true to our mission: Providing a safe, nurturing, and welcoming environment that challenges students with an exceptional education."



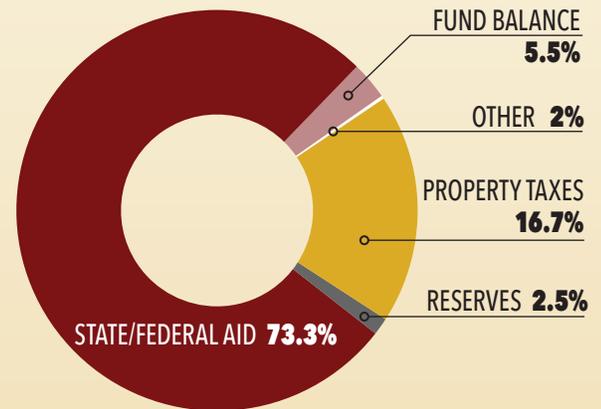
PROPOSED EXPENSES BY CATEGORY

	2022-23 BUDGET	2023-24 BUDGET
SALARIES	\$5,207,717	\$5,365,518
EMPLOYEE BENEFITS	\$2,672,834	\$2,876,689
DEBT SERVICE	\$2,481,679	\$1,652,129
BOCES SERVICES	\$2,084,600	\$2,138,410
MATERIALS & SUPPLIES, EQUIPMENT, TEXTBOOKS, CONTRACTUAL SERVICES	\$1,577,904	\$1,755,453
TRANSFER TO CAPITAL FUND: CAPITAL OUTLAY EXCEPTION PROJECT AND CAPITAL PROJECT	\$100,000	\$800,000
TOTAL EXPENSES	\$14,124,734	\$14,588,199



ESTIMATED REVENUES

	2022-23 BUDGET	2023-24 BUDGET
PROPERTY TAXES	\$2,415,879	\$2,440,038
STATE/FEDERAL AID	\$11,093,701	\$10,696,556
OTHER REVENUE	\$192,493	\$295,493
RESERVES	\$359,000	\$359,000
APPROPRIATED FUND BALANCE	\$63,661	\$797,112
TOTAL REVENUES	\$14,124,734	\$14,588,199



2023-24 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

2023-24

\$9,442,736 / 64.7% OF BUDGET

2022-23

\$9,112,976 / 64.5% 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

2023-24

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

2022-23

\$1,480,589 / 10.5% OF BUDGET

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

CAPITAL

2023-24

\$3,598,785 / 24.7% OF BUDGET

2022-23

\$3,531,169 / 25% 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 1% TAX LEVY INCREASE

Based on current equalization rates and assessments, a home with a fair market value of \$100,000 would pay an estimated \$1,072 in school taxes (before applicable STAR exemption). This would represent an increase of slightly less than \$11 over the current year.

School District Budget Notice

ESTIMATED USE OF RESERVES

	2023-24 BUDGET
EMPLOYEE BENEFIT ACCRUED LIABILITY	\$103,000
WORKERS' COMPENSATION	\$36,000
UNEMPLOYMENT	\$10,000
RETIREMENT CONTRIBUTION	\$100,000
TRS RETIREMENT CONTRIBUTION	\$10,000
DEBT SERVICE	\$100,000
TOTAL RESERVES	\$359,000

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, 2023 and expires on June 30, 2028.

TERRY BELANGER

Terry Belanger is running for his first term on the Board of Education. He and his wife, Stacy, have lived in the Avoca Central School District for 23 years. They have two children, Erika and Ryan.



Terry is a store manager for Tops Markets. He has more than 30 years of professional management and leadership experience.

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$14,124,734	\$14,588,199	\$13,577,583
Increase/Decrease for the 2023-24 School Year		\$463,465	(\$547,151)
Percentage Increase/Decrease in Proposed Budget		3.28%	-3.75%
Change in the Consumer Price Index		8%	
A. Proposed Levy to Support the Total Budgeted Amount	\$2,415,879	\$2,440,038	
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)	\$2,415,879	\$2,440,038	\$2,415,879
F. Total Permissible Exclusions	\$0	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,499,572	\$2,510,309	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$2,415,879	\$2,440,038	
I. Difference: G - H (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions) **	\$83,693	\$70,271	
Administrative Component	\$1,480,589	\$1,546,678	\$1,494,931
Program Component	\$9,112,976	\$9,442,736	\$9,350,787
Capital Component	\$3,531,169	\$3,598,785	\$2,731,865

* If the proposed budget should be defeated pursuant to Section 2023 of the Education Law, the following items would be excluded from a contingency budget: school-provided student supplies, salary increases 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 and 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 Transportation Replacement Reserve Fund	\$390,000
Authorization for the creation of a 2023 Transportation Replacement Reserve Fund (to be funded with balance of the 2018 Transportation Replacement Reserve Fund. There are no expenditures being authorized with this proposition.)	\$0

Under the Budget Proposed for the 2023-24 School Year

Estimated Basic STAR Exemption Savings ¹	\$322
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The annual budget vote for the fiscal year 2023-24 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 16, 2023 between the hours of noon and 9 p.m., prevailing time in the Avoca School Bus Garage, at which time the polls will be opened to vote by voting machine.

¹The 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*
Tawyna Hughes
Donald Rodbourn
Sean Turner

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BUDGET VOTE

- TUESDAY, MAY 16
- POLLS OPEN FROM NOON TO 9 P.M.
- AVOCA SCHOOL BUS GARAGE

Absentee Ballot Voting

Voters who are unable to vote in person on May 16 may apply for an absentee ballot. Qualified voters must fill out an application for absentee ballot in order to be eligible to receive an absentee ballot. Applications are available in the District Office. Absentee ballots will be provided to any qualified voter 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.

The district clerk must receive applications for an absentee ballot at least seven days (May 9) before the vote if the ballot is to be mailed to the voter or one day prior to the vote, if in person prior to the meeting.

Proposition 2: Purchase of three school buses

Also on the May 16 ballot, voters will decide on a proposition to purchase three clean diesel school buses at a maximum cost of \$390,000. 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.

Proposition 3: Transportation Vehicle Reserve Fund

The May 16 ballot also asks voters to decide on a proposition to authorize the establishment of a new five-year Transportation Vehicle Reserve Fund to replace the existing, and expiring, 2018 Transportation Vehicle Reserve Fund. The initial deposit into the fund would be the balance of the expiring 2018 Transportation Vehicle Reserve Fund. As of March 17, 2023, this balance was \$848,308.52. The monies in the fund may be periodically added to but the total amount of the fund would not be able to exceed \$4 million. If approved, the reserve would be used to finance the purchase of school buses, vehicles and equipment, and other related incidental transportation costs.

CAPITAL OUTLAY EXCEPTION PROJECT & CAPITAL PROJECT

Within the 2023-24 general fund budget, there is an appropriation of \$800,000 to fund the replacement of the district's failing boilers and other maintenance work on the HVAC system. Other work may include replacing unit ventilators and upgrading controls to better manage the system. These improvements will increase the system's efficiency and help offset the rising cost of utilities. The \$800,000 appropriation consists of the annual \$100,000 Capital Outlay Exception Project and a one-time expenditure of \$700,000 to fund the capital work. Furthermore, 90% of the improvement costs will be reimbursed through state building aid. By funding the work in this manner, the district also saves on borrowing costs by avoiding taking on additional long-term debt.