

Avoca Central School District  
17 Oliver St. #29 ♦ P.O. Box G  
Avoca, NY 14809  
607-566-3000

*Board of Education*  
Megan Hubbard, President  
Kevin Devine, Vice-President  
Donald Lester  
Elizabeth Peck  
Tawyna Hughes

*Superintendent of Schools*  
Stephen Saxton

POSTAL CUSTOMER  
AVOCA, NY 14809

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

## PUBLIC HEARING

Tuesday, May 14, 2019  
Room 137  
7:00 p.m.

## BUDGET VOTE & ELECTION

Tuesday, May 21, 2019  
Bus Garage Conference Room  
Noon—9:00 p.m.

## ON THE BALLOT:

- ♦ 2019-2020 Budget Proposition \$12,943,164
- ♦ Vehicle Purchase Proposition
- ♦ Energy Performance Contract Proposition
- ♦ Easement Proposition
- ♦ Board Member Election 5-Year Term

# Avoca Central School 2019-2020 Proposed Budget



### PUBLIC HEARING

Tuesday, May 14, 2019  
Room 137  
7:00 p.m.

### BUDGET VOTE & ELECTION

Tuesday, May 21, 2019  
Bus Garage Conference Room  
Noon—9:00 p.m.

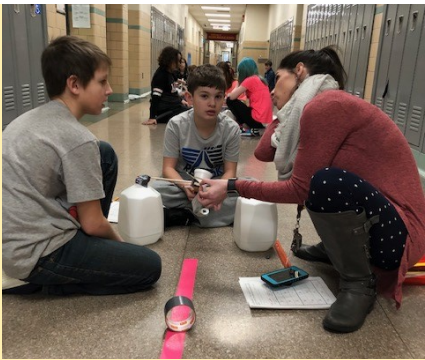
## A Message from the Board of Education

The Avoca Board of Education is pleased to present the proposed 2019-20 school district budget for your careful consideration. Our goal, as always, is to prepare a budget that provides a comprehensive program that meets student needs and challenges them educationally, yet remains mindful of the need to contain costs for our taxpayers. The budget being presented meets these goals. This budget, in the amount of \$12,943,164, represents a decrease over the current year's budget of 1.8% and requires NO INCREASE in the tax levy.

The budget presented continues to support our core academic program offerings while also allowing us to develop new opportunities for our students. The 2018-2019 school year marked the first year of our new agricultural education program. The high tunnel was constructed, and the Avoca chapter of FFA was formed. We are very excited to see what the students accomplish within this program in the coming years! The 2018-2019 school year also saw the initial implementation of Leader in Me. Leader in Me (LiM) is an evidence-based, comprehensive school improvement model-developed in partnership with educators-that empowers students with the leadership and life-skills they need to thrive in the 21st century. In the elementary and middle school we will continue our emphasis this year on the development and implementation of a strong instructional program in literacy that meets the needs of all of our students.

We will be continuing our annual capital outlay exception projects for repairs and maintenance to our school building. These annual capital outlay exception projects are limited to \$100,000 expenditures. Upon completion, New York State reimburses the district for these projects at a rate of 90 cents on every dollar during the next school year. Each year we use the revenue from the previous year to fund the new project. The 2019-20 capital outlay exception project will entail replacement of the inefficient 30 year old windows in the high school wing which was built around 1989.

Continued on next page...



### QUALIFICATIONS OF VOTERS

A person shall be entitled to vote in any school district election and in all matters placed upon the official ballot, and sign a nominating petition if such person is:

- a citizen of the United States,
- at least 18 years old,
- a resident of the school district for at least 30 days prior to the meeting.

### ABSENTEE BALLOTS

Voters who meet the following criteria need to 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 must be provided to any qualified voter who will be unable to vote in person due to:

1. illness or physical disability, hospitalization
2. incarceration
3. travel 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 before the vote if the ballot is to be mailed to the voter or one day prior to the vote, if in person.

## A Message from the Board of Education Continued

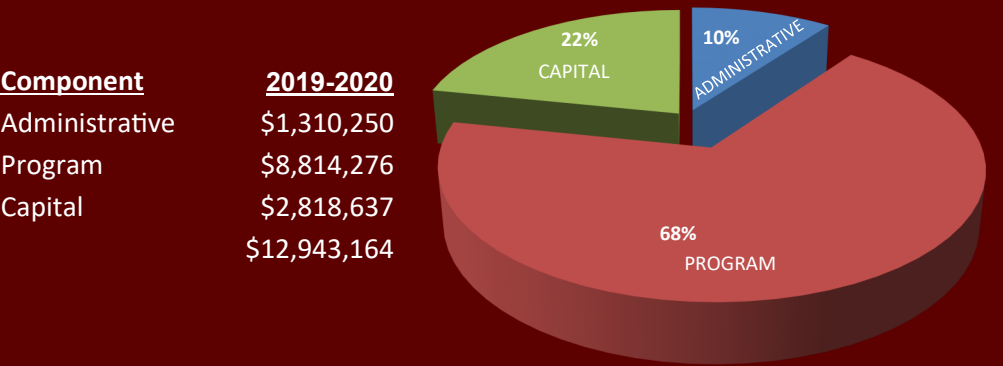
The district's five-year financial plan is published on our website. It includes expense and revenue forecasting as well as descriptions of district reserve funds. Our reserve funds assist the district in ensuring a stabilized tax levy in the years to come. They also enable the district to plan for future capital needs and renovations as well as equipment purchases in our bus garage and maintenance department.

These measures, along with sound long range planning, will solidify the strong financial position of the district. Please take a few minutes to review the enclosed materials and attend the Public Hearing on Tuesday, May 14, 2019. The annual vote will be held on **Tuesday, May 21, 2019** in the bus garage conference room.

## PROPOSITION I—BUDGET

**Shall the annual budget of the Avoca Central School District for the fiscal year 2019-2020 in the amount of \$12,943,164 be approved?**

## PROPOSED 2019-2020 BUDGET SUMMARY



## REVENUE

	2018-19	2019-20
PROPERTY TAXES	\$2,415,879	\$2,415,879
STATE/FEDERAL AID	\$10,267,955	\$9,930,587
OTHER REVENUES	\$138,678	\$175,695
INTERFUND TRANSFER FROM RESERVES		
RESERVE FOR DEBT		\$40,000
RESERVE LIABILITY	\$27,474	\$35,721
RESERVE RETIRMENT CONTRIBUTION	\$130,000	\$132,000
RESERVE UNEMPLOYMENT LIABILITY	\$10,000	\$10,000
RESERVE WORK COMP LIABILITY	\$56,585	\$66,389
RESERVE EMPLOYEE BENEFITS	\$107,213	\$110,000
APPROPRIATED FUND BALANCE	\$27,185	\$26,893
	\$13,180,969	\$12,943,164

## BOARD MEMBER ELECTION—5 YEAR TERM

To elect one member of the Board of Education for a five year term commencing July 1, 2019 and expiring on June 30, 2024 to succeed Donald Lester whose term expires on June 30, 2019.

*Sean Turner has been nominated by petition for one vacancy on the Board of Education for a term of five (5) years, commencing July 1, 2019 and expiring June 30, 2024.*

## SEAN TURNER



Family: Wife Jenalee, Children: Kade (16), Carson (12), Adelaide (8), Meredith (8), Brooklea (3), Harlon (10 mo)

Educational Background: Bachelor of Science, Political Science, Liberty University

Present Occupation & Employer: US Army Reserves, crop farmer

Additional Information: SFC in US Army Reserves (20 years), OEF Combat Veteran. Buena Vista Wesleyan Church. NYS Section V

Wrestling Official. Volunteer experience: youth baseball commissioner, youth wrestling, youth soccer, Avoca summer track.

*I am interested in serving as a member of the Board of Education in order to help our district focus on quality education. I have served as a volunteer working with children in various capacities over the years, and I am committed to fostering an environment here at ACS where students and learning are the primary focus. I want to see our district pioneer methods that allow for the success of children with various learning styles (visual, auditory, physical, logical, social, solitary, etc). I want our district to continue leadership training with students (i.e, the Leader in Me) and emphasize the value of technical/trade opportunities at the middle/ high school levels. I want to work with the administration to narrow our financial focus on things pertaining most directly to education above all other interests. I want to ensure that the BOE promotes an atmosphere of transparency that makes parents and district residents feel encouraged, rather than reluctant, to share any questions or concerns they have. I will advocate that the BOE live- stream board meetings and provide written responses to all questions/concerns presented by residents. I will seek to represent students, their families, and district residents fairly, and will welcome questions and open discussion about any topic.*



PROPOSITION IV—EASEMENT

Shall the District be authorized to acquire an easement at no cost to the District from Russell Robinson and Darlene Robinson for the purpose of running water lines and other utilities to the District’s sports fields adjacent to the landowners’ property as part of the District’s capital project?

- When the voters approved the current capital project our intention was to run water lines under a newly constructed bridge over the Salmon Creek on East Avenue. As the design of the project moved forward and the realization was evident that the bridge would not be replaced due to extensive design and costs we began to look for multiple alternatives for getting municipal water to the athletic fields, restrooms and concession building. We were fortunate that our neighbors, the Robinsons, were willing to provide us the most cost effective alternative with an easement through their property. Because a permanent easement is considered a property interest for the school we must have voter authorization for it to occur.

Budget Q&A

How much will the school district budget change for the next school year?  
For the 2019-2020 school year, the district’s overall expenses will decrease by 1.8% if approved by voters. This decrease is primarily due to a bond on the 2010 building project being paid in full as of June, 2019.

What are the primary sources of revenue for the school district?  
For the 2019-2020 school year, state aid will provide approximately 77% of the district’s revenue. The local tax levy will make up approximately 19% of the district’s revenue. The remaining revenue will come from a variety of sources such as investment income and the use of district reserves.

How will state aid change for the 2019-2020 school year?  
Although overall state aid is decreasing for the 2019-2020 school year, this is due to the payoff of the bond for 2010 building project. Foundation aid, the category of aid used to offset the majority of district costs, will actually increase for the 2019-2020 school year. This increase in foundation aid will allow the tax levy to remain the same as in the 2018-19 school year.

How will the tax levy change for the 2019-2020 school year?  
As noted above, an increase in foundation aid will allow the tax levy to remain the same as in the 2018-19 school year.

What is the “tax levy limit,” and will Avoca exceed its limit?  
The tax levy limit is the highest allowable tax levy that a school district can propose and pass with the approval of a simple majority (50% plus one) of voters. The limit is calculated using a multi-step formula that takes into account any allowable exclusions (such as pension costs and capital expenditures).

Any proposed tax levy above this limit requires budget approval by a supermajority of voters (60% or more). The Avoca Board of Education has proposed a budget that will not require any increase in the tax levy.

PROPOSED 2019-2020 BUDGET

ADMINISTRATIVE BUDGET—The administrative budget provides for all overall general support and management activities, including business office operations, payroll, purchasing, general administration, personnel, legal and auditing services.

	2018-19 BUDGET	2019-20 BUDGET
BOARD OF EDUCATION	\$17,700	\$34,500
DISTRICT ADMINISTRATION	\$503,868	\$479,940
OTHER CENTRAL SERVICES	\$107,950	\$115,766
BOCES ADMINISTRATION	\$188,769	\$191,884
CURRICULUM DEVELOPMENT	\$66,775	\$56,435
SUPERVISION-REGULAR SCHOOL	\$230,225	\$223,721
EMPLOYEE BENEFITS	\$194,918	\$208,004
	\$1,310,206	\$1,310,250

PROGRAM BUDGET—The program budget provides funding for the instruction of and educational support services for the district’s students including teacher salaries, benefits, supplies, BOCES services, interscholastic athletics and transportation.

INSTRUCTION	\$3,066,053	\$3,111,912
STUDENTS WITH DISABILITIES	\$1,366,212	\$1,372,048
OCCUPATIONAL EDUCATION	\$449,413	\$405,672
LIBRARY & MEDIA	\$87,032	\$87,633
COMPUTER ASSISTED INSTRUCTION	\$326,598	\$343,379
HEALTH/PSYCH/CO-CURRICULAR	\$185,175	\$192,889
INTERSCHOLASTIC PROGRAM	\$135,622	\$144,593
PUPIL TRANSPORTATION	\$717,193	\$816,636
COMMUNITY SERVICES	\$18,500	\$18,500
EMPLOYEE BENEFITS	\$2,338,697	\$2,321,014
	\$8,690,495	\$8,814,276

CAPITAL BUDGET—The capital portion of the budget covers all operations and maintenance department salaries, benefits, supplies, utilities and all other expenses for the operation of the facilities. In addition, expenses for debt service (capital project loans) are part of this budget.

OPERATION OF PLANT	\$501,422	\$522,990
MAINTENANCE OF PLANT	\$111,013	\$141,067
REFUND ON REAL PROPERTY TAXES	\$2,500	\$2,500
EMPLOYEE BENEFITS	\$164,771	\$200,897
DEBT SERVICE	\$2,400,563	\$1,951,183
	\$3,180,268	\$2,818,637

STAR: SCHOOL TAX RELIEF  
Basic Star Exemption

The Basic STAR works by exempting the first \$30,000 of the full market value of a home from school taxes.

TAXES ON \$100,000 HOME	\$ 1,228.00
BASIC STAR SAVINGS	\$ (369.00)
TAX DUE	\$ 859.00

Enhanced Star Exemption

The Enhanced STAR provides a \$68,700 exemption for senior citizens with qualifying incomes.

TAXES ON \$100,000 HOME	\$ 1,228.00
ENHANCED STAR SAVINGS	\$ (821.00)
TAX DUE	\$ 407.00

The STAR program provides eligible homeowners in NYS with relief on their property taxes.

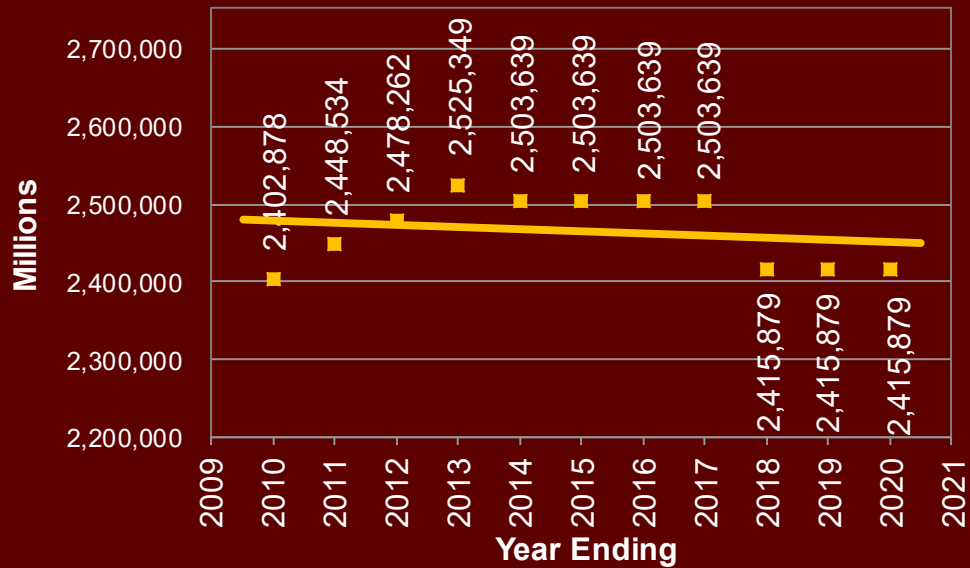
- If you're a STAR recipient, you receive the benefit in one of two ways: the STAR credit program (open to any eligible homeowner whose income is \$500,000 or less) you receive a check in the mail from the Tax Department to apply to your school taxes
- the STAR exemption program (now closed to new applicants)—you receive a direct reduction on your school tax bill in the form of a property tax exemption

Contact your local assessor for additional information.



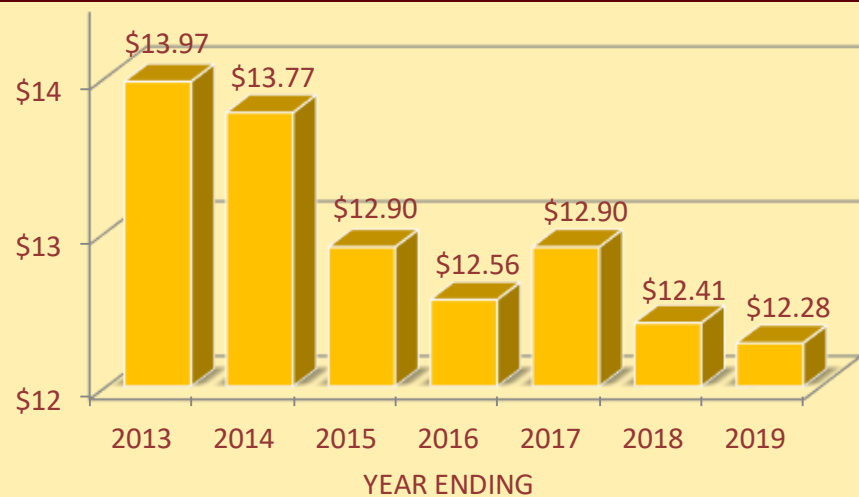
TAX LEVY

The trend line shows the history of the tax levy over the past 10 years. The tax levy will remain the same as the last 2 years.



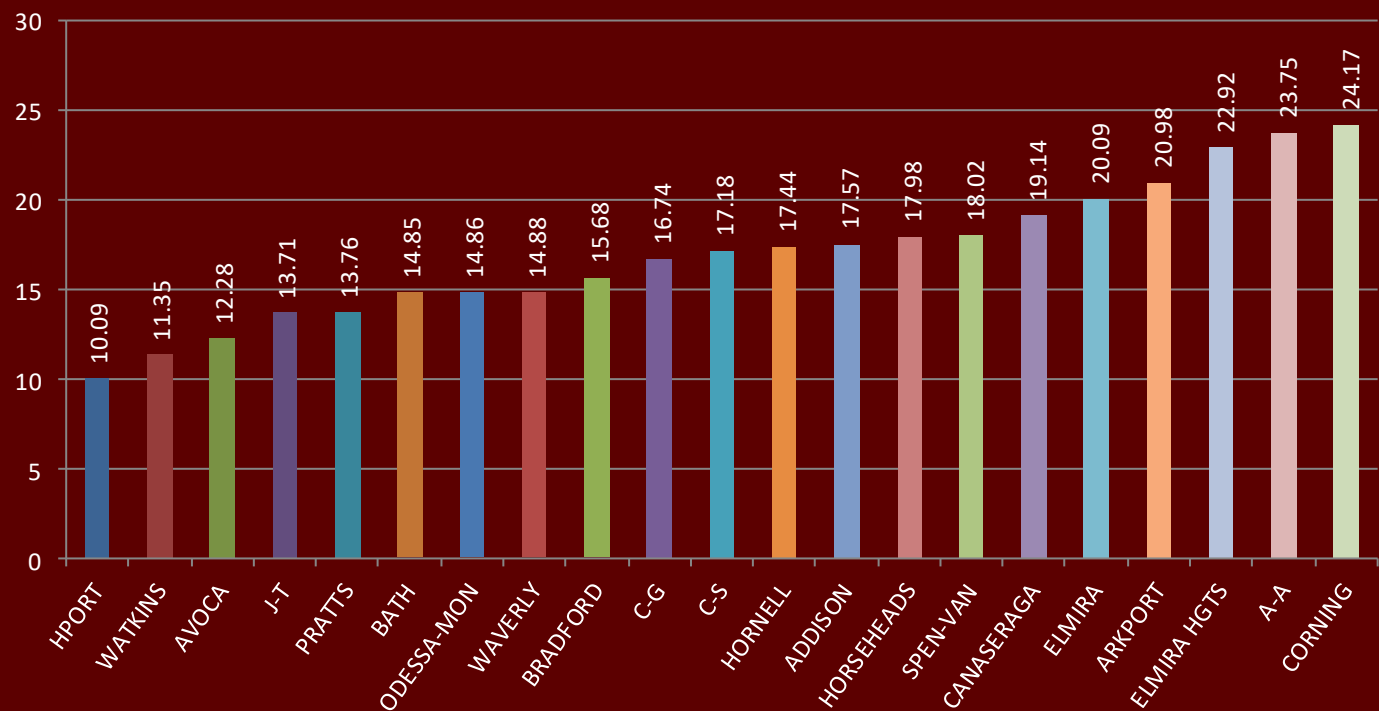
TAX RATE PER THOUSAND

The bar graph shows the history of the tax rate in our district over the past 7 years. Each bar represents the tax rate per \$1,000 on a home assessed at its Full Market Value (100%). While the rate for the 19-20 school year is not known at this time, the total tax levy will not increase. The actual rate will be determined in August when assessment data is finalized.



TAX RATE COMPARISON

The bar graph below shows the 2018-2019 Full Market Value (100%) tax rate by district.



PROPOSITION II—VEHICLE PURCHASE

Shall the Board of Education be authorized to expend up to \$168,000 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 one (1) school bus, two (2) passenger vehicles, and to expend therefore a gross sum not exceeding \$168,000?



♦ The Transportation Vehicle Replacement Reserve Fund enables the district to pay in full for our buses at the time

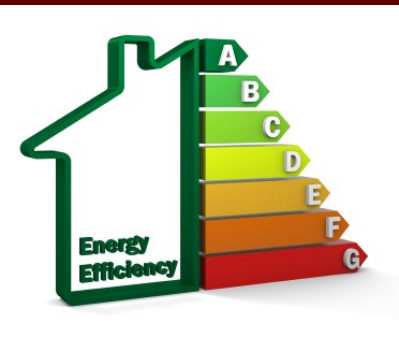
of purchase. We will continue to benefit fiscally by trading our buses after five years of ownership. The market for school buses in good condition with relatively low mileage is strong. The purchase plan includes a five year warranty with the commitment to trade at the end of that term. We are seeking approval to purchase one school bus and two vans.

Sample Bus Purchase Calculation

Purchase Price	\$89,448
Amortized State Aided Amount	\$94,441
Miscellaneous State Deductions	(\$8,640)
Final Amount to be Aided	\$85,800
Total State Aid to ACS @ 90%	\$77,220
Final Cost to ACS	\$12,228
Trade in Value at 5 Years	\$32,000
Net Cost to District	(\$19,772)

PROPOSITION III—ENERGY PERFORMANCE CONTRACT

Shall the following resolution be adopted to wit: Resolved that the Board of Education of the Avoca Central School District Is hereby authorized to request additional state aid for energy savings contract improvements under an energy performance contract previously authorized by the Board of Education; which energy savings contract requires additional voter approval to be eligible for additional enhanced state building aid.



♦ An energy performance contract is an agreement between a school district and a private company to provide capital improvements that will result in energy cost savings for the district. These improvements typically include work in the areas of heating, cooling, and lighting.

♦ The Board of Education has already authorized an Energy Performance Contract which will receive 76.2% aid reimbursement. The approval of this proposition will enable the district to received an additional 10% in building aid.