

Budget Proposal +2.48%			
SERVICES	Approved 2019-2020	Proposed 2020-2021	\$ Change
General Support	\$2,315,021	\$2,454,256	\$139,235
Instruction	\$9,316,629	\$10,045,648	\$729,019
Pupil Transportation	\$1,079,358	\$1,235,311	\$155,953
Community Service	\$2,900	\$2,400	(\$500)
Employee Benefits	\$5,484,152	\$4,652,350	\$(831,802)
Debt Service	\$2,350,707	\$2,643,995	\$293,288)
Interfund Transfers	\$151,000	\$180,000	\$29,000
Total Budget	\$20,699,767	\$21,213,960	\$514,193



7 Advanced Placement  
courses offered

Over  
12 dual credit classes  
through FLCC



1:1 Mobile  
Device  
Program  
for Grades  
1-12



Estimated Tax Impact			
Tax Levy	\$11,992,077	9th consecutive year at or within tax cap	
Tax Levy Increase	2.61%		
Estimated Full Value Tax Rate	\$15.75 per \$1,000 Full Value Assessed		

For a \$100,000 full-value assessed  
home with Basic STAR:

Estimated Change to Tax Bill: \$5.21

Actual 2019-2020 Tax Bill: \$1,097.60

Estimated 2020-2021 Tax Bill: \$1,102.81



Quick Facts:

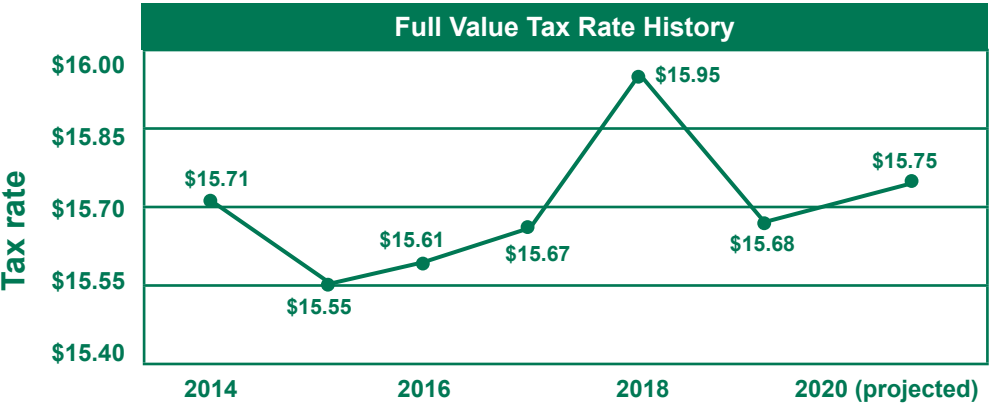
0.04%  
Estimated  
Tax Rate  
Increase

2.48%  
Budget  
Increase

New York State  
Has Not Provided  
Official Aid  
Calculations To  
Schools

Estimated Revenue +2.48%			
SOURCES	Approved 2019-2020	Proposed 2020-2021	\$ Increase (Decrease)
Local Property Tax	\$11,686,736	\$11,992,077	\$305,341
State Aid	\$8,073,197	\$8,369,055	\$295,858
Debt Service and Reserves	\$150,000	\$100,000	\$(50,000)
Prior Year Fund Balance	\$350,000	\$436,390	\$86,390
Misc. Revenues	\$439,834	\$316,438	\$(123,396)
Total Estimated Revenue	\$20,699,767	\$21,213,960	\$514,193

Estimated State Aid			
Description	Approved 2019-2020	Estimated 2020-2021	\$ Increase (Decrease)
Foundation Aid	\$4,994,395	\$4,994,395	\$0
Excess Cost Aid	\$213,055	\$195,698	\$(17,357)
BOCES Aid	\$482,332	\$445,368	\$(36,964)
Textbook/ Computer/Library Aid	\$58,585	\$54,735	\$(3,850)
High Tax Aid	\$258,763	\$258,736	\$(27)
Transportation Aid	\$718,411	\$706,383	\$(12,028)
Building Aid	\$1,347,656	\$1,713,740	\$366,084
Total State Aid	\$8,073,197	\$8,369,055	\$295,858



N

NAPLES CENTRAL SCHOOL

136 N. Main St.  
Naples, NY 14512  
585.374.7900  
www.naplescscd.org

Jacob Hall, *President*  
Joseph Callaghan, *1st Vice President*  
Robert Brautigam, *2nd Vice President*  
Carter Chapman  
Thomas Hawks  
Kelley Louthan  
Steven Mark  
Gail Musnicki  
Maura Sullivan



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Local.....R.F.D.

Non Profit Org.  
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**PAID**  
Naples, New York  
Permit No. 23

Absentee Ballot Only Budget Vote

N

NAPLES CENTRAL SCHOOL



2020-2021 Budget Vote

*June 9, 2020*

By state law, all absentee ballots must be received  
by the district by 5:00 PM on Tuesday June 9, 2020



## A Cornerstone of Our Community

This spring, the Naples CSD community will vote remotely on a proposed 2020-2021 school budget that provides the essential programs and services needed for a well-rounded education.

At a challenging point in time, the Naples Board of Education has focused on making sure that NCS continues to prioritize the health and well-being of its students. “The current health crisis has reminded us all that schools are cornerstones of small communities,” said Superintendent Matt Frahm. “In addition to learning, NCS is committed to ensuring that learners have the meals, mental health supports, and technology needed to maximize their potential.”

Using a needs-based budgeting approach, staff members as well as the BOE spent time aligning essential resources with key District needs. “For years, NCS has been a source of pride for our community,” said Frahm. “Our small size makes it possible for us to connect with every single child that we serve, and we hope everyone will remember to vote by mail this spring.”

### Highlights:

- Recognized as a “Top Workplace 2020” by *The Democrat and Chronicle*
- Naples High School ranked #12 out of 75 on a list of “Best High Schools in the Rochester, NY Area” by *U.S. News & World Report*
- 54% of graduates earned a Regents Diploma with Advanced Designation
- Focused on project-based learning and 1:1 iPad use to foster fluency with 21st century learning skills
- Recognition of high academic achievement through the Naples Honors Program
- National Honor Society community outreach events including the Senior Citizen Prom and blood drives through the American Red Cross
- Support a full-time School Resource Officer (SRO)
- Monthly “Rally in the Valley” Character Education Assemblies in the Elementary School
- Musical opportunities that include Chorus, a spring Musical, Band, Jazz Band, Marching Band, and Steel Pan Band
- Elementary School LEGO Club and FIRST Robotics Team 1551 (The Grapes of Wrath) foster teamwork, problem solving, and creativity
- Academic support for over 100 students in the Naples Elementary School Summer Academy
- Driver Education for all interested High School students each summer
- Students regularly graduate having earned ten, twenty, or even thirty college credits from 7 Advanced Placement courses and more than 12 dual credit classes affiliated with FLCC
- Operation Santa provides gifts and food baskets for 150 students in the area during the Holiday Season
- 10 different sports offered to secondary students

### BEST High School



### Top Workplace 2020



# Voting on:



**2.48%**  
Budget Increase

**\$21,213,960**  
Proposed Budget

**Projected Tax Rate is Below the 2018 Tax Rate**



**3** Open Board of Education Seats



**1** Bus (per replacement schedule)  
Maximum cost: \$120,000  
Estimated State Aid Offset: \$68,500



**Naples Library Proposed Levy - \$190,000**



**2** Open Naples Library Board of Trustee Seats

**The qualified voters of the School District shall be entitled to vote at said annual vote and election.**

**A qualified voter is one who is:**

- (1) A citizen of the United States of America
- (2) Eighteen years of age or older
- (3) A resident within the School District for a period of thirty (30) days preceding the annual vote and election.

**If you have not received an absentee ballot by June 2, 2020, please contact the school district at 585-374-7994**

The full budget proposal can be found at [www.naplescsc.org](http://www.naplescsc.org) on the DISTRICT - BUSINESS OFFICE tab

## Contingent Budget

Under state law, school boards can submit a budget to voters a maximum of two times. If the proposed budget is defeated twice, the board must adopt a contingent budget. The board also has the option of going directly to a contingent budget.

## Capital Outlay Project

The district is in the process of submitting a proposal for a capital outlay project to the state education department. This project which cannot exceed \$100,000, will allow the district to replace antiquated building control systems in the elementary school. The district will receive approximately \$63,700 in aid from the state and will recognize additional savings through improved energy efficiency.

# 2020-2021 Three Part Budget Proposal

(State-required)

**TOTAL BUDGET**  
**\$21,213,960**

**11%**  
of budget

**Administrative Component**  
**\$2,311,435**

The Administrative Component provides for overall general support and management activities including:

- District Clerk and Superintendent's office
- Business office operations
- Personnel, legal, liability and property insurance
- Auditing services
- Costs for the administration and supervision of the District's two school buildings
- Employee benefits for all administrative and clerical support staff including social security, workers' compensation, pensions, health insurance and unemployment

**20%**  
of budget

**Capital Component**  
**\$4,202,435**

The Capital Component provides for:

- Maintenance and upkeep of all district buildings
- Maintenance and upkeep of over 30 acres of property
- Electricity, gas heat, water and telephone services
- “Mortgage” or debt service payments on capital projects (principal and interest payments)
- Refund of taxes for claims against property assessments
- Benefits for maintenance and custodial staff including health insurance, social security, unemployment, non-teaching retirement, workers' compensation, life, disability and an employee assistance program

**69%**  
of budget

**Program Component**  
**\$14,700,090**

The Program Component provides funding for the instruction of and educational support services for the district's students including:

- Salary expenditures for instructional staff
- Programs for Special Education services
- Instructional support programs including health, extra-curricular and athletic activities
- Supplies, materials, textbooks, computer hardware, and software that support instructional programs
- Transporting approximately 550 students
- Benefits for instructional employees including Social Security, workers' compensation, insurance (life, health, dental, disability), employee assistance program and unemployment insurance

## School Board Candidates Naples Library Candidates



**Robert Brautigam**  
**Address:**  
11799 Lewis Road,  
Naples, NY 14512

**District Resident:** 28 Years

**Education:** Pittsford Sutherland High School, 1987; Bachelors in Business Management with a minor in Accounting from Northwest University, 1991

**Profession:** Insurance Property Claims Representative

**Community Involvement/Activities**

- Naples Board of Education
- Naples Youth Soccer Board Member
- Naples Community Park Foundation, Treasurer
- Naples Robotics, Mentor

### Family

Wife – Chris Brautigam  
Daughter – Lissa,  
Sons – Jack an Tim

**Personal statement:** I would like to continue to serve my community by being on the Naples Board of Education. I feel that our children and our local School District is our best investment for the future.



**Jacob Hall**  
**Address:**  
5339 Whiting Road, Naples, NY 14512

**District Resident:** 33 Years

**Education:** Naples High School, 1998; United States Naval Academy, 2002 B.S. Mechanical Engineering

**Profession:** HVAC Sales Engineer

**Community Involvement/Activities**

• Naples Community Park Board of Directors, 2007-2013

### Family

Wife – Wendy Hall  
Daughters – Abigail and Juliann  
Son – Aaron

**Personal statement:** I consider myself blessed to call Naples my home. I am a third generation graduate from Naples Central School with a fourth generation currently attending Naples Central School. My family is very important to me and I look forward to an opportunity to serve the Naples Community.



**Kelly Louthan**  
**Address:** 9028 Garlinghouse-Atlanta Road, Naples, NY 14512  
**District Resident:** 15 Years  
**Education:** B.A. – Psychology Licensure in Elementary Education M.A. – Special

Education: Severe Needs - Vision

**Profession:** Teacher of the Blind and Visually Impaired; Orientation and Mobility Specialist

**Community Involvement/Activities:**

• Hunt Hollow Ski Patrol: 10 years

### Family:

Wife – Janice Green  
Daughter – Chloe Louthan-Green  
Daughter – Mackenzie Louthan Green

**Personal statement:** I've been honored to serve on the NCS BOE these past three years and look forward to being an asset for another three years. I've lived in Naples with my wife and two daughters for 16 years. I feel that NCS has provided my children with a world-class education and I intend to ensure the same for all students. My 20 years as a Teacher of the Blind has given me a broad understanding of educational challenges that we face as a district. Looking forward, I anticipate the completion of my CAS in Ed. Leadership will further enhance my contributions to our district. The recent school closures and economic impacts of the COVID-19 pandemic will challenge our district and community in ways that are unprecedented; potential budget constraints that will require sound budgeting, decision making, and discernment. Ensuring students are educated and exposed to enriching opportunities that prepare them for college and career is my primary focus. Thank you in advance for your vote.



**Deidra Dutcher**  
**Address:** 8277 French Hill Road, Naples, NY 14512  
**District Resident:** 12 Years  
**Education:** BA, University of Rochester

**Profession:** Career Advisor, Business Trainer, Self-Employed

**Community Involvement/Activities:** Having traveled throughout the country for the last 15 years providing training to companies and their employees. I am looking forward to be off the road and getting more involved in my community. Serving on the Library Board seemed a good way to start.

**Family:** Married to Dan Howard; I have two sons and two stepdaughters.

**Personal statement:** I love the Finger Lakes area! I served 5 Years on the Honeoye School Board. I built a chain of video stores (Movie Maria), which I ran for 15 years. Since selling my stores, I have been a Career Advisor working with downsized employees.

I created a business called Career Navigator. We have helped thousands of dislocated workers learn the skills they needed to move into the new job market. Career Navigator is still available through Rochester Works.

I have also traveled the country providing training to companies and their employees. Topics include Emotional Intelligence, Leadership, Communication and Personal Development.

I am looking forward to participating in my community and sharing my skills and knowledge as part of the board.



**Linda Strauss-Jones**  
**Address:** 3996 Donley, Naples, NY 14512  
**District Resident:** 16 Years  
**Education:** B.S.

Sociology, Social Work: SUNY Brockport M.S. Organization Development: American University

**Profession:** Real Estate Agent: Howard Hanna Real Estate, The Rohr Agency  
Cut Flower Business: Essence of Parish Hill Farm

**Community Involvement/Activities:**

- Naples Hospice House: Volunteer, Fundraising Team
- Ladies Board & Teacher: Bristol Springs Free Church
- Friends of the Naples Library Board
- Naples Turkey Trot Organizer

### Family:

Bradley Jones: Spouse  
Kristen Buch: Daughter and Family  
Tim Jones: Stepson and Family  
Matt Jones: Stepson and Family

**Personal statement:** I would like to be part of a team who will work through challenges, make informed decisions, and represent the Naples Community. It would be a privilege as a member of the Library board to establish direction and deliver the best possible resources and services to the community while having the opportunity to learn.



NAPLES  
CENTRAL SCHOOL DISTRICT

# 2020-2021 School Budget Hearing

May 27, 2020



# Mission Statement

The Naples Central School District challenges and supports all students to develop their diverse talents and abilities in a safe environment with rigorous opportunities. Students will graduate with the skills and confidence needed to excel in their chosen pursuits.



# 2020-2021 School Budget Update

1. Budget Process
2. Revenue Projections
3. Expenditure Proposal
4. Vote Day Information
5. Budget Discussion

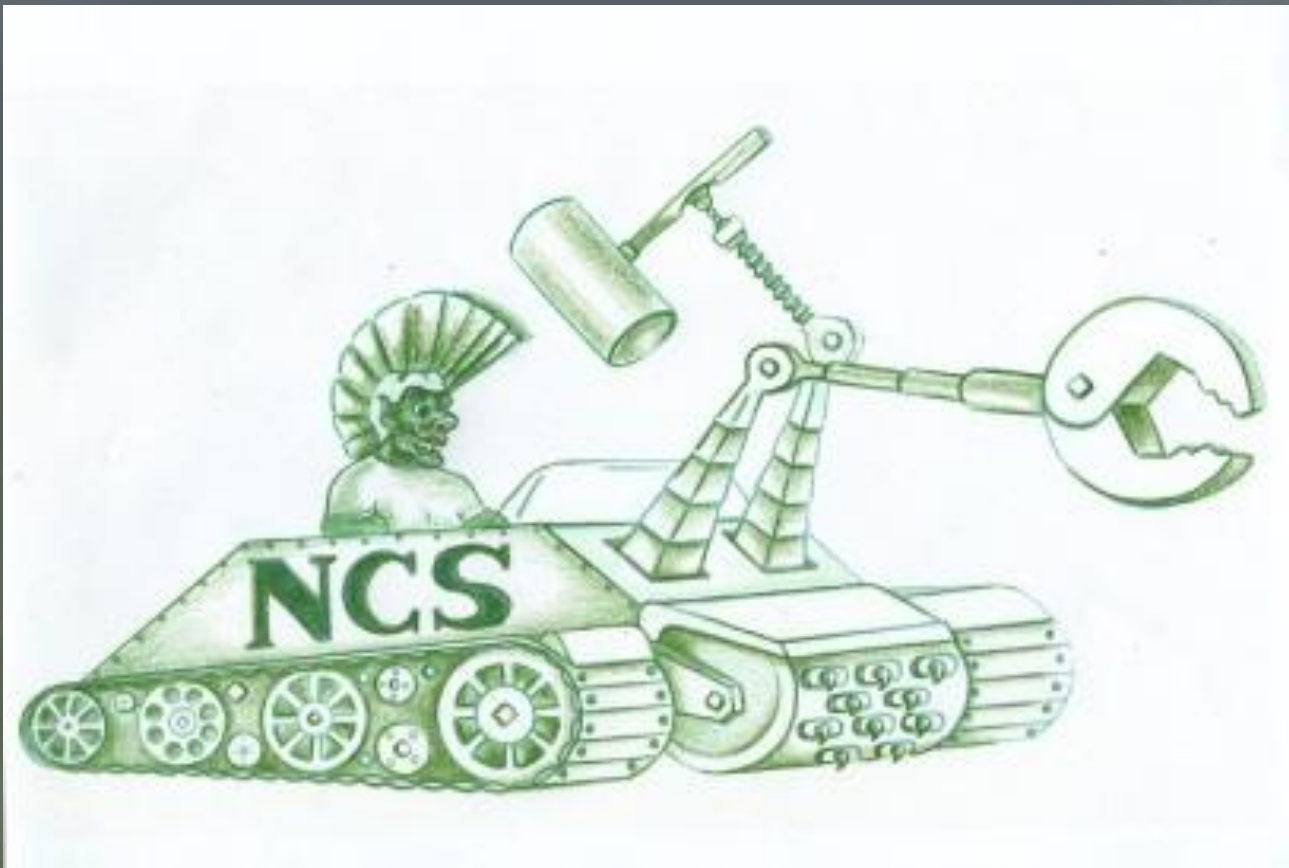


# Guiding Question

- **Does this budget provide flexibility to deal with the unprecedented level of unknowns we may be facing?**



# 1. Budget Process



# **Budget Process This Year**

Input from:

- **NYS EDUCATION DEPARTMENT**
- **Financial Planners**
- **Budget and Facilities Committees**
- **Central Business Office**
- **District Office Staff**
- **Administrators and Supervisors**
- **Department Chairs**



# **Budget Process This Year**

- Adjustments to reduce budget transfers
- New processes for supplies, materials, and contractual requests
- Utilizing school financial management software for consistency going forward
- Suddenly dealing with many unknowns
- CAUTIOUS APPROACH

## 2. Revenue Projections

- State Aid (39%)
- Local School Taxes and STAR
- Other Miscellaneous Revenues
  - Medicaid
  - Small Grants in Aid
  - Interest and Penalties
  - Admissions
  - Refunds
  - Previous year applied revenues
  - Reserves



## **State Aid – Current Status (39% of total revenue)**

- State Aid is the second largest component that supports our budget
- State Aid process is in complete flux
- Overall state deficit will impact education aid for years to come

# State Aid – By the numbers

<b>STATE AID</b>			
<b>CATEGORY</b>	<b>2020-2021 PROPOSED</b>	<b>2019-2020 ACTUAL</b>	<b>DIFFERENCE</b>
FOUNDATION AID	\$4,994,395	\$4,994,395	\$0
EXCESS COST AID	\$195,698	\$213,055	-\$17,357
BOCES AID	\$445,368	\$482,332	-\$36,964
TEXTBOOK/COMPUTER/LIBRARY AID	\$54,735	\$58,585	-\$3,850
HIGH TAX AID	\$258,736	\$258,763	-\$27
TRANSPORTATION AID	\$706,383	\$718,411	-\$12,028
BUILDING AID	\$1,713,740	\$1,347,656	\$366,084
<b>TOTAL STATE AID</b>	<b>\$8,369,055</b>	<b>\$8,073,197</b>	<b>\$295,858</b>

A Pandemic Adjustment of \$278,000 is scheduled to be offset by Federal Stimulus Aid

2020-2021 State Aid is subject to ADJUSTMENT PERIODS  
– First Adjustment period is already underway



# School Property Tax Levy (57% of total Revenues)

- The governor's cap is not a 2% tax cap
- The District's limit for 2020-2021 is 2.61% due to additional debt service costs previously approved by district voters
- A 1% change moves the tax levy by \$116,867
- ESTIMATED LEVY: \$11,992,077
- Voters authorize the budget, board authorizes the tax levy as long as it is within the tax cap

**BOE will set final levy in August  
but it cannot exceed the tax cap**



# Estimated Impact on Property Taxes

Impact on a property			
<b>\$100,000</b>	<b>home</b>		
<b>\$30,000</b>	<b>star</b>	<b>2020</b>	<b>2019</b>
<b>\$70,000</b>	<b>taxable</b>	\$ 1,102.81	\$ 1,097.60
<b>change in tax bill</b>		<b>\$ 5.21</b>	
Impact on a property			
<b>\$60,000</b>	<b>home</b>		
<b>\$30,000</b>	<b>star</b>	<b>2020</b>	<b>2019</b>
<b>\$30,000</b>	<b>taxable</b>	\$ 472.63	\$ 470.40
<b>change in tax bill</b>		<b>\$ 2.23</b>	

BASIC STAR removes first \$30,000 of assessed value (varies slightly town by town)



# Estimated Impact on Property Taxes

## ENHANCED STAR BENEFIT

- \$100,000 home pays taxes on approximately \$34,500 of property value
  - Estimated **School** Tax bill = \$543
- \$60,000 home has entire value of home removed and pays \$0 in **school** taxes

Enhanced STAR removes first \$65,500 of assessed value (varies slightly Town by Town)

## Full Value Tax Rate x \$1,000 of Value





# Current Area School Tax Rates (Naples projecting \$15.75 for 2020-2021)

School District		Full Value Tax Rate
Marcus Whitman		\$13.55
Honeoye		\$14.97
Naples		\$15.68
Victor		\$15.91
Wayland-Cohocton		\$16.04
Canandaigua City		\$18.76
Livonia		\$20.75
Geneva City		\$20.80
Bloomfield		\$21.65
Red Jacket		\$24.94
Pal Mac		\$26.45

# **Reserve & Fund Balance Use**

Per BOE adopted Reserve and Fund Balance Use Plan:

**Ask voters to approve purchase of one bus with reserve funds (not part of the General Fund Budget but protects the budget this year)**

**Continue to fund the Retirement Contribution Reserve Funds if possible – this is a volatile area of the budget going forward**

**Continue utilize a portion of end of year fund balance to fund the capital reserve fund in order to position the district to complete future upcoming capital renovation work.**

Final 2020-2021 Financial Reserve Plan to be presented upon completion of the Annual Audit.

# Transfer from Debt Service

Anticipate Reduced Reliance on  
Debt Service Fund:

Reduction of \$50,000 to total use  
of \$100,000.

This is an unsustainable source  
of revenue. Will be less than  
\$400,000 in this fund on July 1

**Details:** Debt service funds can only be used for costs associated with long term borrowing. For Naples CSD, these funds will be used to offset costs for paying down debt on current and prior capital construction projects. Funds are derived from interest earned on borrowings during previous capital projects.



# Appropriating Fund Balance to Balance 2020-2021 Budget

		Estimated
	2019-2020	2020-2021
Appropriated Fund Balance	\$350,000	436,390

**This means being cautious in spending for the remainder of this school year!**

**\*Note:** Plan is subject to change based on analysis of fund balance during the annual audit and adjustments to state aid.

# Summary of Revenues

REVENUE ESTIMATE	% CHANGE	2.48%	
CATEGORY	2020-2021 PROPOSED	2019-2020 ACTUAL	DIFFERENCE
LOCAL PROPERTY TAX	\$11,992,077	\$11,686,736	\$305,341
STATE AID	\$8,369,055	\$8,073,197	\$295,858
DEBT SERVICE AND RESERVES	\$100,000	\$150,000	-\$50,000
PRIOR YEAR FUND BALANCE	\$436,390	\$350,000	\$86,390
MISCELLANEOUS REVENUE	\$316,438	\$439,834	-\$123,396
<b>TOTAL REVENUE</b>	<b>\$21,213,960</b>	<b>\$20,699,767</b>	<b>\$514,193</b>

Local Property Tax is at the district's calculated tax cap and can be no higher than this amount. The BOE will set the final tax levy in August. It can be less but no more.

State Aid is currently based on latest projection from Albany and is subject to periodic adjustments

Miscellaneous Revenue reflects prior three years actual with adjustments to interest earnings, and penalties collected

# **3. Planned Expense Budget**



# Budgetary Program Changes

**Decisions still being fine-tuned and will continue all year. Presently appropriate to:**

- Keep a close eye on **Elementary School cohort sizes** – economy and pandemic related adjustments – will we see the **GREAT RELOCATION VERSION 2?**
  - Reduction in 1-2 FTE in instructional staff through attrition
- Fund one OR two **bus purchases** from General Fund decision to be made after reopening guidelines and state aid adjustment come out
- Initiate State **Capital Outlay** process to reduce long-term capital project size (reallocate \$100,000 of facilities budget to Transfer to Capital budget)

# Budgetary Program Changes

**Decisions still being fine-tuned and will continue all year. Presently appropriate to:**

- Reassess **supplies and materials requisitions** as we better understand school reopening rules and regulations
- Adequate allocation for **cleaning and sanitary related items.**
- Include contingency for **potential unfunded mandates** (class size, corrective services, summer school, transportation, technology)

# 2020-2021: Expenditure Updates

- New contract for non-instructional employees protects employee benefits budget
- Teacher Retirement System District Contribution Rate may increase from 8.9% to 9.5% of salary (projected)
- Employee Retirement System District Contribution Rate may increase from 15.8% to 16.1% of salary (projected)
- Health insurance rate came in at (approximately) a 8.0% medical plan rate increase.
- Removed some contingency funds from some unutilized contractual, supply, and equipment budget codes
- New programs are on hold until there is more clarity regarding state aid and state guidelines for reopening



# Summary of Proposed Budget

<b>BUDGET DEVELOPMENT</b>	<b>% CHANGE</b>	<b>2.48%</b>	
<b>CATEGORY</b>	<b>2020-2021 PROPOSED</b>	<b>2019-2020 ACTUAL</b>	<b>DIFFERENCE</b>
GENERAL SUPPORT	2,454,256	2,315,021	139,235
INSTRUCTION	10,045,648	9,316,629	729,019
PUPIL TRANSPORTATION	1,235,311	1,079,358	155,953
COMMUNITY SERVICES	2,400	2,900	-500
EMPLOYEE BENEFITS	4,652,350	5,484,152	-831,802
DEBT SERVICE	2,643,995	2,350,707	293,288
INTERFUND TRANSFERS	180,000	151,000	29,000
<b>TOTAL GENERAL FUND</b>	<b>21,213,960</b>	<b>20,699,767</b>	<b>514,193</b>

Outside of debt service increases, this budget increase is 1.1%

# 3 Part Budget (state required method)

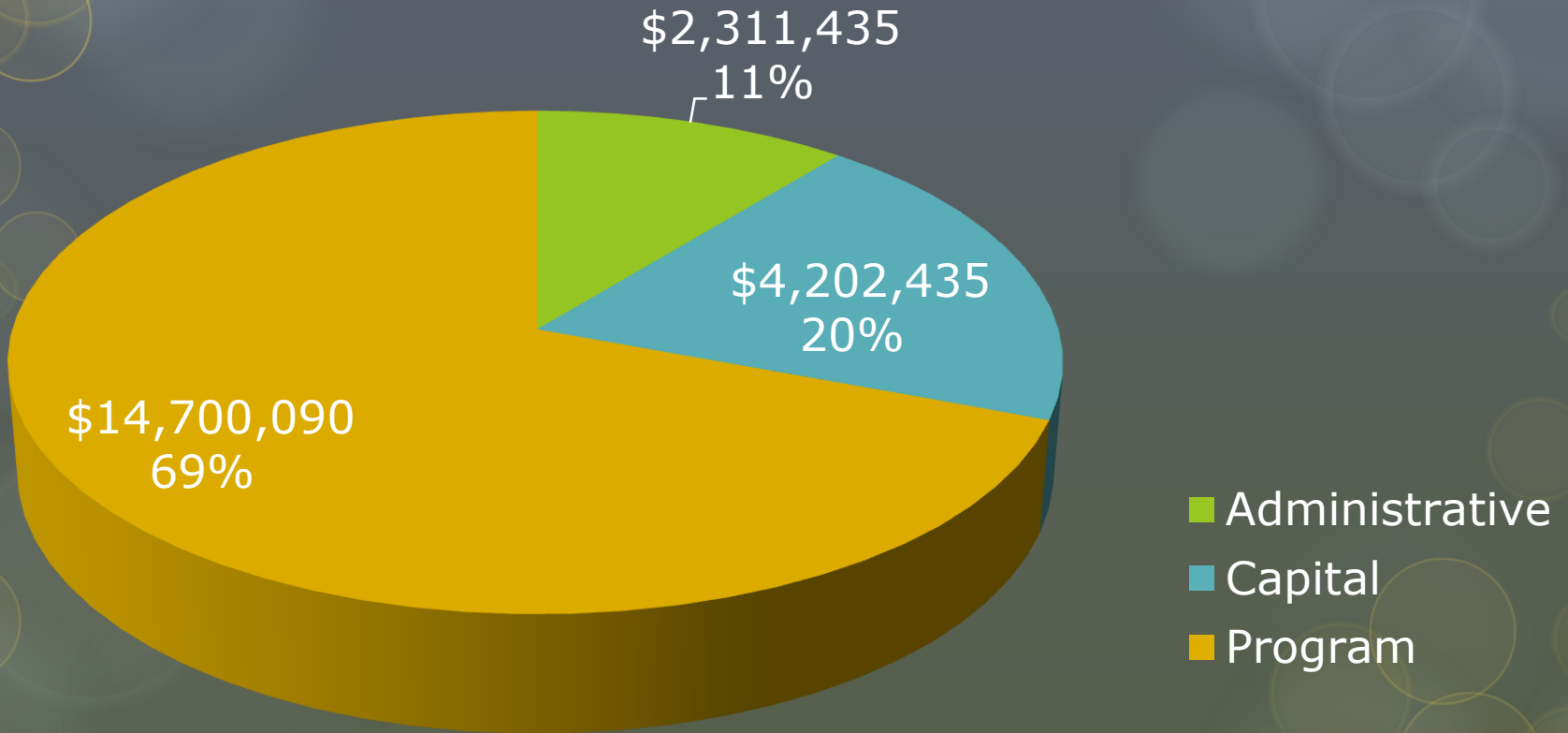
**Administrative Component** – Includes expenses associated with the operation of the school board, superintendent's office, and business office. Includes salaries and benefits for other school administrators who spend a majority of their time performing administrative duties.

**Capital Component** – Includes debt service for all facility improvements financed by bonds and notes, court awards and judgments. Includes costs for maintenance and operations of facilities as well as associated salaries and benefits, service contracts, utilities, and supplies. Includes debt service for the purchase of buses.

**Instructional Component** – Includes salaries and benefits of teachers and any school administrator who spends a majority of their time performing teaching duties. Includes all other expenses associated with the instructional program e.g. textbooks, student materials, technology, pupil services, athletics, and extra-curricular. Transportation of students is also incorporated into this component.

# Budget Components

## 3 Part Budget





# 4. Vote Day Information

- Bus Purchase/Use of “Capital Reserve for Bus Purchase”
- Expenditure Budget
- School Board Seats
- Naples Library Levy
- Naples Library Board Seats

# School Bus Proposition

**Recommendation - in keeping with our long term bus replacement plan:**

## **Proposition to include:**

**One – 72 Passenger Bus**

**Estimated Maximum Cost: \$120,000  
paid for by funds from reserve fund**



**For every \$1,000 paid for the purchase of  
a bus approximately \$572 is reimbursed  
by NYS**

# **Expenditure Budget**

**PROPOSED 2020-2021**

**SCHOOL BUDGET**

Shall the following resolution be adopted, to wit:

BE IT RESOLVED, That the Board of Education of the Naples Central School be authorized to expend the sum set forth in the total amount of **\$21,213,960** and to levy the necessary tax therefore.



# **School Board Member Election**

**Three seats are available to fill:**

- The expiring term of Robert Brautigam (3 year term)
- The expiring term of Jacob Hall (3 year term)
- The expiring term of Kelly Louthan (3 year term)

**All Incumbents will be on the ballot**

# **Library Board of Trustees Election and Library Levy**

**Library Board has proposed a  
levy of \$190,000**

**Two board seats  
available to fill**

**Candidates are:**

- **Deidra Dutcher**
- **Linda Strauss-Jones**

# Annual Meeting Information

Budget Vote/Board of Education Election

- **Absentee Ballot only**
- Tuesday June 9, 2020
- All absentee ballots must be received by 5:00 PM on June 9
- Ballot counting will be available to view via ZOOM



# TAKEAWAYS

Budget increase is at 1.1% excluding new debt service for projects previously approved by district voters (total increase is 2.48%)

District tax rate is projected to be lower than the 2018 rate

New programs and other contingency funds have been removed (\$99,921)

Capital Outlay Project process will reduce costs and increase aid in future years



# TAKEAWAYS

**Cautious spending for the remainder of this year** will help protect the budget for next year and enable us to proceed forward with the capital reserve fund plan previously approved by district voters

Use of school **bus purchase reserve protects the school budget** and keeps us on our aid and replacement schedules

Naples Library Votes are completely separate from school finances

We expect negative changes to state aid and we expect state mandates after the budget vote

# Budget Discussion

## ***Guiding Question:***

- Does this budget provide flexibility to deal with the unprecedented level of unknowns?
  - Reductions in State Aid
  - Mandates for Reopening

# **Budget Discussion**

QUESTIONS?

# Naples Central School District Budget Notice for the 2020-2021 School Year

Overall Budget Proposal	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$20,699,767	\$21,213,960	\$21,156,911
Increase/Decrease for the 2020-21 School Year		\$514,193	\$457,144
Percentage Increase/Decrease in Proposed Budget		2.48%	2.20%
Change in the Consumer Price Index		1.81%	
A. Proposed Levy to Support the Total Budgeted Amount	\$11,686,736	\$11,992,077	
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)	\$11,686,736	\$11,992,077	\$11,686,736
F. Total Permissible Exclusions	\$946,439	\$994,638	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$10,740,297	\$10,979,549	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$10,740,297	\$10,979,549	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$2,277,978	\$2,311,435	\$2,302,935
Program Component	\$14,548,148	\$14,700,090	\$14,651,541
Capital Component	\$3,873,641	\$4,202,435	\$4,202,435
* The Contingency budget was calculated as per NYS Education Law, Section 2023 and in accordance with Chapter 97 of the Laws of New York. Actual line item appropriations under a contingency budget would be determined by the Board of Education			
The budget proposal includes a line item of \$100,000 for a transfer to the capital fund to complete a capital outlay project upon approval by the state education department. This project will replace antiquated building control systems in the elementary school. This project will generate approximately \$63,700 in additional state aid to be received in the 2021-2022 school year.			
** 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
	Purchase of one school bus utilizing designated reserve fund		\$120,000

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov)

Under the Budget Proposed for the 2020-2021 School Year

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

\$472.50

As Per Executive Order, the annual budget vote for the fiscal year 2020-21 by the qualified voters of the Naples Central School District, Ontario County, New York, will be held solely via absentee ballot on Tuesday, June 9, 2020.

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



## Property Tax Cap

## Tax Cap Form

Naples Central School District (320755900100)  
Fiscal Year Ending: 06/30/2021

## Certifier

Jeffrey Black, Interim Business Official  
(585) 374-7902  
jblack2@naplescsd.org

## Summary

## Tax Levy Limit, Before Adjustments and Exclusions

✔ Real Property Tax Levy FYE 2020	\$11,686,736
✔ Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy	\$0
✔ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2020	---
✔ Tax Base Growth Factor	1.0077
✔ PILOTs Receivable FYE 2020	\$127,492
✔ Tort Exclusion Amount Claimed in FYE 2020	\$0
✔ Capital Tax Levy Exclusion FYE2020	\$994,638
✔ Allowable Levy Growth Factor	1.0181
✔ PILOTs Receivable FYE 2021	\$127,492
✔ Available Carryover from FYE 2020	---

## Tax Levy Limit Before Adjustments/Exclusions

\$10,979,549

## Exclusions

✔ Tort Exclusion	\$0
✔ Capital Tax Levy Exclusion FYE2021	\$1,012,528
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
<b>Total Exclusions</b>	<b>\$1,012,528</b>

## Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions

\$11,992,077

✔ Total Tax Cap Reserve Amount Used to Reduce FYE 2021 Levy	---
✔ FYE 2021 Proposed Levy, Net of Reserve	\$11,992,077

## Difference Between Tax Levy Limit and Proposed Levy

\$0

✔ Do you plan to override the Tax Cap for FYE 2021 ?	No
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## History

## Property Tax Report Card

431201 - NAPLES CSD

2019-2020 - Page 1  
Official - as of 05/27/2020 12:52 PM

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:

<http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2020-21 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

**Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."**

Form Due - April 27, 2020

Form Preparer Name:

JEFFREY A. BLACK

Preparer's Telephone Number:

585-374-7900

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2019-20 (A)</b>	<b>Proposed Budget 2020-21 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	20,699,767	21,213,960	2.48 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	11,686,736	11,992,077	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	11,686,736	11,992,077	2.61 %
F. Permissible Exclusions to the School Tax Levy Limit	946,439	946,748	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	10,740,297	10,979,549	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	10,740,297	11,045,329	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	-65,780	
Public School Enrollment	640	680	6.25 %
Consumer Price Index			1.81 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	7,156,548	7,000,000
Assigned Appropriated Fund Balance	350,000	436,390
Adjusted Unrestricted Fund Balance	827,990	848,559
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year (Limit 200 Characters)**
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**Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.**

Capital	TRANSPORTATION BUILDING	For the cost of any object or purpose for which bonds may be issued.	463,930	465,000	none
Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	1,791,699	3,091,699	None
Repair	NA	For the cost of repairs to capital improvements or equipment.	0	0	none
Workers Compensation	NA	For self-insured Workers Compensation and benefits.	0	0	none
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	40,296	40,400	none
Reserve for Tax Reduction	NA	For the gradual use of the proceeds of the sale of school district real property.	0	0	none
Mandatory Reserve for Debt Service	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	491,000	491,250	100,000 for debt service
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	114,400	114,500	none
Property Loss	PROPERTY LOSS	To cover property loss.	86,217	86,300	none

Liability + (add)	LIABILITY	To cover incurred liability claims.	20,739	20,789	none
Tax Certiorari	TAX CERT	For tax certiorari settlements.	193,821	194,250	none
Reserve for Insurance Recoveries	INSURANCE	For unexpended proceeds of insurance recoveries at fiscal year end.	114,400	114,500	none
Employee Benefit Accrued Liability	EBALAR	For accrued 'employee benefits' due to employees upon termination of service.	1,159,967	1,161,000	NONE
Retirement Contribution	ERS/TRS	For employer retirement contributions to the State and Local Employees' Retirement System.	1,720,886	1,520,900	reimburse GF
Reserve for Uncollected Taxes	EXCESS TAX	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	1,899	1,902	none
Single Other Reserve	NA		0	0	none

**\* NYSED Reserve Guidance:**

[http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf)

**OSC Reserve Guidance:**

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

**\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2020-21. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**



## Naples Central School District

## 'Budget Presentation Report'

Fiscal Year: 2021

Fund: A GENERAL FUND

Budget Account	Description	2020-2021 Proposed Budget	2019-2020 Adopted Budget	Dollar Change	Percent Change
Board of Education		21,449	28,199	-6,750	-23.94%
Central Administration		202,165	189,555	12,610	6.65%
Finance		521,534	482,760	38,774	8.03%
Staff		125,697	109,957	15,740	14.31%
Central Services		1,370,854	1,305,936	64,918	4.97%
Special Items (Contractual Expense)		212,557	198,614	13,943	7.02%
GENERAL SUPPORT		2,454,256	2,315,021	139,235	6.01%
Administration and Improvement		587,983	576,431	11,552	2.00%
Teaching		7,709,539	6,949,998	759,541	10.93%
Instructional Media		809,128	871,743	-62,615	-7.18%
Pupil Services		938,998	918,457	20,541	2.24%
INSTRUCTION		10,045,648	9,316,629	729,019	7.82%
Pupil Transportation		1,235,311	1,079,358	155,953	14.45%
PUPIL TRANSPORTATION		1,235,311	1,079,358	155,953	14.45%
Community Services		2,400	2,900	-500	-17.24%
COMMUNITY SERVICES		2,400	2,900	-500	-17.24%
Employee Benefits		4,652,350	5,484,152	-831,802	-15.17%
Debt Service		2,643,995	2,350,707	293,288	12.48%
Interfund Transfers		180,000	151,000	29,000	19.21%
UNDISTRIBUTED		7,476,345	7,985,859	-509,514	-6.38%
Total GENERAL FUND		21,213,960	20,699,767	514,193	2.48%

Selection Criteria

# Naples Central School District

## 'Revenue Presentation Report'

Fiscal Year: 2021

Fund: A GENERAL FUND

Revenue Account	Description	2020-2021 2020-2021 Proposed Revenue	2019-2020 2019-2020 venue	Dollar Change	Percent Change
1001.000	Real Property Taxes	11,992,077.00	11,686,736.00	305,341.00	2.61%
1081.000	Other Pmts in Lieu of Tax	127,492.00	127,492.00	-	0.00%
1090.000	Int. & Penal. on Real Prop.Tax	18,000.00	21,500.00	-3,500.00	-16.28%
1315.000	Continuing Ed Tuition(Individ)	-	342.00	-342.00	-100.00%
1335.000	Oth Student Fee/Charges (	12,000.00	10,000.00	2,000.00	20.00%
1410.000	Admissions (from Individu	2,000.00	3,000.00	-1,000.00	-33.33%
2230.000	Day School Tuit-Oth Dist.	5,000.00	9,000.00	-4,000.00	-44.44%
2389.000	Other Ser for Oth Dist	5,000.00	3,000.00	2,000.00	66.67%
2401.000	Interest and Earnings	20,000.00	11,000.00	9,000.00	81.82%
2701.000	Refund PY Exp-BOCES Aided	15,000.00	15,000.00	-	0.00%
2703.000	Refund PY Exp-Other-Not T	500.00	2,500.00	-2,000.00	-80.00%
2703.100	E-Rate Funds	-	1,000.00	-1,000.00	-100.00%
2705.000	Gifts and Donations	1,000.00	1,000.00	-	0.00%
2770.000	Other Unclassified Rev.(S	35,446.00	15,000.00	20,446.00	136.31%
3101.000	Basic Formula Aid-Gen Aid	5,959,514.00	7,319,225.00	-1,359,711.00	-18.58%
3102.000	Lottery Aid	-	213,055.00	-213,055.00	-100.00%
3103.000	BOCES Aid (Sect 3609a Ed	445,368.00	482,332.00	-36,964.00	-7.66%
3191.000	Building Aid	1,713,740.00	-	1,713,740.00	0.00%
3192.000	Excess Cost	195,698.00	-	195,698.00	0.00%
3260.000	Textbook Aid (Incl Txtbk/	49,066.00	39,054.00	10,012.00	25.64%
3262.000	Computer Sftwre, Hrdwre A	-	14,905.00	-14,905.00	-100.00%
3263.000	Library A/V Loan Program	5,669.00	4,626.00	1,043.00	22.55%
4601.000	Medic.Ass't-Sch Age-Sch Y	75,000.00	20,000.00	55,000.00	275.00%
5050.000	Interfund Trans. for Debt	100,000.00	150,000.00	-50,000.00	-33.33%
5999.000	Appropriated Fund Balance	436,390.00	550,000.00	-113,610.00	-20.66%
Total GENERAL FUND		21,213,960.00	20,699,767.00	514,193.00	2.48%

### Selection Criteria

Criteria Name: Shared: Jeff Rev pres report  
Fund: A  
Where: Revenue.RVACCT<>'5999.999'  
Report Title: 'Revenue Presentation Report'  
Suppress revenue accounts with zero amount  
Column 1 Value: Proposed Revenue  
Column 2 Value: Current Year Initial Estimate  
Column 3 Value: Dollar  
Column 4 Value: Percent  
Column 5 Value: None  
Column 6 Value: None  
Column 7 Value: None  
Column 8 Value: None  
Column 9 Value: None  
From Column Value: Current Year Initial Estimate  
To Column Value: Proposed Revenue  
Sort by: Fund/Revenue Account  
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