

School Budget Workshop #4

April 24, 2024



Revenue Projections



State Aid

<u>Category</u>	<u>2023-2024</u>	<u>2024-2025 (Projected)</u>	<u>Difference</u>
Foundation Aid	\$5,373,230	\$5,373,230	\$0
Excess Cost Aid	\$12,470	\$36,250	\$23,780
BOCES Aid	\$693,269	\$627,416	(\$65,853)
Textbook/Computer	\$33,176	\$47,578	\$14,402
High Tax Aid	\$258,763	\$258,763	\$0
Transportation Aid	\$570,144	\$561,680	(\$8,464)
Building Aid	\$1,618,481	\$2,242,275	\$623,794
Total	\$8,559,533	\$9,147,192	\$587,659

School Property Tax Levy

- Projected Tax Cap:
 - 2.66% (\$345,029)
- Projected Tax Levy:
 - \$13,329,936
- The Board of Education will set the final tax levy in August but it cannot exceed the voter approved tax cap.



School Property Tax Levy - Locally

Naples Projected Tax Cap: 2.66%

A	D	E	F
DISTRICT	% BUDGET CHANGE	TAX CAP	% LEVY CHANGE
WATERLOO	0.00%	3.21%	2.00%
MANCHSTER-SHORTSVILLE	2.90%	4.27%	2.38%
MARION	-0.60%	2.43%	2.43%
PHELPS-CLIFTON	3.85%	4.73%	2.43%
WILLIAMSON		2.48%	2.48%
WAYNE	4.36%	4.22%	2.50%
NAPLES	1.57%	2.66%	2.66%
SOUTH SENECA	2.76%	2.74%	2.74%
CANANDAIGUA	3.16%	3.19%	2.90%
ROMULUS	1.80%	4.32%	2.90%
RED CREEK	0.93%	3.8% %	3%
EAST BLOOMFIELD	0.3-.6%	3.37%	3.37%
HONEOYE	0.60%	3.47%	3.47%
DUNDEE	1.8%%	3.50%	3.50%
GORHAM-MIDDLESEX	7.08%	3.87%	3.87%
GENEVA		5.08%	3.90%
VICTOR	3.52% - 4.81%	4.43%	4.43%
N. ROSE-WOLCOTT	2.25%	5.3%	5.30%

Revenue Summary

<u>Category</u>	<u>2023-2024</u>	<u>2024-2025 (Projected)</u>	<u>Difference</u>
Local Tax	\$12,984,907	\$13,329,936	\$345,029
State Aid	\$8,559,533	\$9,147,192	\$587,659
Debt Service	\$75,000	\$75,000	\$0
Miscellaneous Revenue	\$848,969	\$670,238	(\$178,731)
Prior Year Fund Balance	\$583,542	\$192,123	(\$391,419)
Total	\$23,051,951	\$23,414,489	\$362,538

Expenditure Projections



Expenditure Projection

Budget Increase from 2023-24: 1.57%

<u>Category</u>	<u>2023-2024</u>	<u>2024-2025 (Projected)</u>	<u>Difference</u>
General Support	\$2,667,505	\$2,692,403	\$24,898
Instruction	\$10,275,763	\$10,584,937	\$309,174
Pupil Transportation	\$1,289,404	\$1,314,873	\$25,469
Community Services	\$3,400	\$4,400	\$1,000
Employee Benefits	\$5,795,029	\$5,578,018	(\$217,011)
Debt Service	\$2,840,850	\$3,059,858	\$219,008
Interfund Transfers	\$180,000	\$180,000	\$0
(Transfer to Capital)	\$100,000	\$100,000	To Fund Capital Outlay
Total	\$23,051,951	\$23,414,489	\$362,538

Propositions

Proposition #1

Decrease the number of Board seats from nine (9) to seven (7).

Proposition #2

2024 Transportation Capital Reserve
This reserve would be utilized to fund bus purchases of all types as well as funding alternative fuel infrastructure and related expenses. The fund would be up to \$2.5 million.

Propositions

Proposition #3

Expenditure from 2022
Transportation Capital Reserve

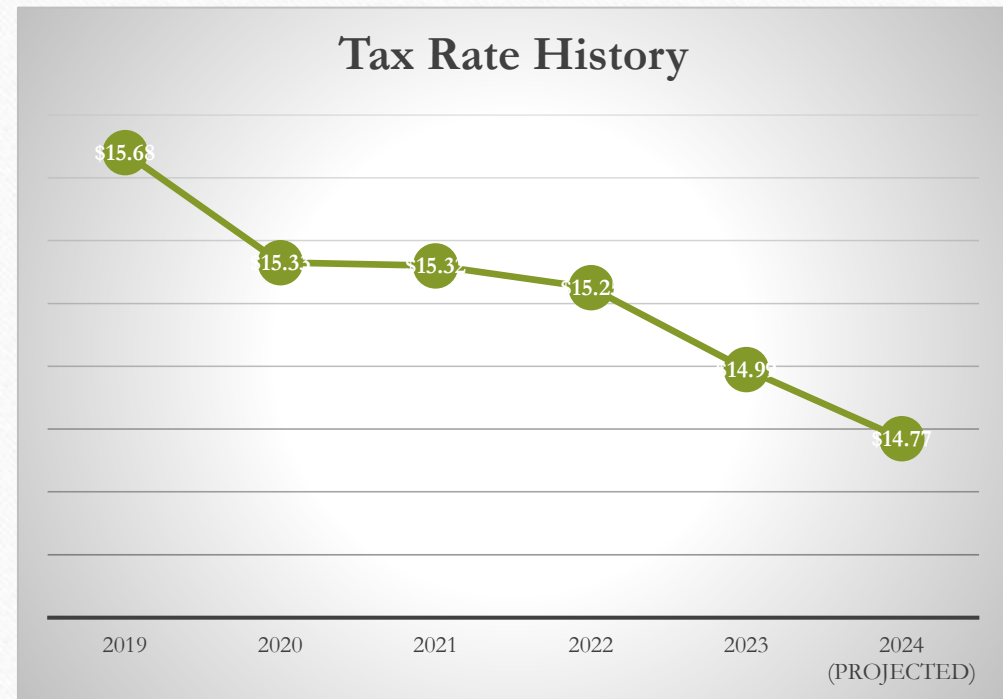
Authorization to utilize up to
\$150,000 to purchase one (1) 72
passenger school bus.



Projected Tax Rate

Projected True Tax Rate

\$14.77 per Thousand



Projected Area Tax Rates

Projected True Tax Rate

\$14.77 per Thousand

School District	2024-2025 Equalized Tax Rate
Marcus-Whitman	\$13.26
Lyons	\$14.18
Victor	\$14.46
Honeoye	\$14.52
Sodus	\$14.58
Naples	\$14.77
Canandaigua	\$15.53
Newark	\$16.00
Bloomfield	\$16.00
Wayne	\$16.76
Red Jacket	\$17.80
Seneca Falls	\$17.88
Waterloo	\$17.89
Clyde Savannah	\$18.70
Geneva	\$20.11
Pal-Mac	\$20.45
Midlakes	\$20.91
Livonia	\$20.98

3 Part State Budget



3-Part State Budget - Explained

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

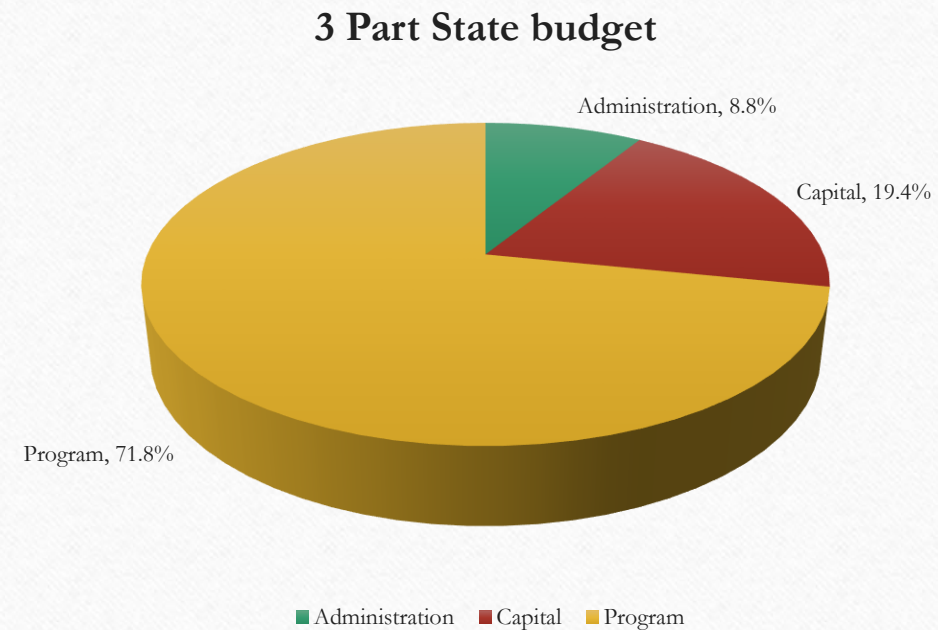
The Capital Component provides for:

- 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 and an employee assistance program
- State aided capital outlay project costs

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

3-Part State Budget



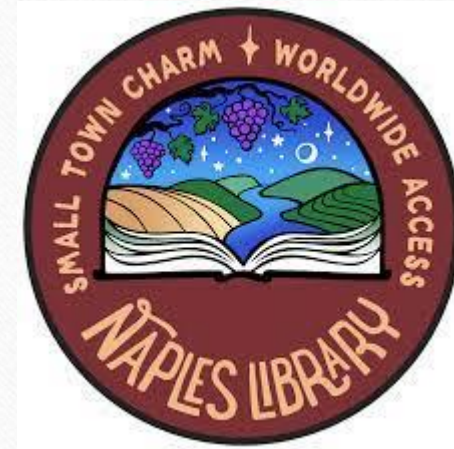
Proposed 2024-2025 Budget

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 \$23,414,489 and to levy the necessary tax therefore.



Naples Library Budget



Naples Library Proposed Budget

Proposed Levy: \$291,819

Library Board Candidates

- Katy Matthews
- Tim Williams
- Brooke Finley



NAPLES LIBRARY PROPOSED LEVY \$291,819

LIBRARY BOARD CANDIDATES: VOTE FOR THREE



KATY MATTHEWS

- Years of residency - 10 years
- Education - BS in Business Management from Paul Smith's College, MBA from Clarkson University
- Profession - Background in hospitality, currently working for Paychex, Inc. in their payroll department.
- Community involvement/activities - Currently the registrar for Naples Little Bunch. In the past I've been involved with MOPS of Naples and Pack 40 Cub Scouts. Volunteering for my community is something I very much enjoy.

• **Personal statement** - The library was one of the first places I visited with my son when we moved to Naples in 2013. I have met many wonderful people through my visits to the library, and my children and I have many happy memories from trips to the library, all made possible by the delightful staff and the hard work they put in making the library a quiet, comfortable, and memorable place to visit. I appreciate having a thriving community resource like the Naples Library so close to home. It would be an honor to serve as a trustee of the Naples Library. Thank you for your support!



TIM WILLIAMS

- Years of Residency - 3 years
- Education - Two associates: MCC- X-ray tech, Paul Smith's College - Hotel Restaurant management. A BS and Masters in Art Education from Nazareth College.
- Profession - I retired from teaching HS Art for 25 years at Honeoye Central School.
- Community involvement/activities - I continue to teach painting classes, and ceramics for the Arts Center of Yates County. My involvement in the Naples Community;

Member of the Naples Historical Society, Naples Rotary Club, and participated in Fundraising activities for the Naples Hospice.

• **Personal statement** - Once I joined the Naples community I enjoy participating in community service. I like to make a difference in the places I live. This is nothing new for me for I was very much involved in a number of community service projects when I was working in Honeoye, often involving the students in each activity. My retirement offers me time to get involved and for additional teaching and traveling, true passions of mine. I hope to continue to provide what I can to local events and help others, through community service.



BROOKE FINLEY

- Years of Residency - 2.5
- Education - Four Degrees in Nursing from the University of Arizona College of Nursing; Education: Doctor of Philosophy in Nursing (PhD); Doctor of Nursing Practice (Mental Health Focus), Master of Science in Nursing (Mental Health across the lifespan), Bachelor of Science in Nursing; psychology minor
- Profession - Nurse Practitioner (Triple board-certified in mental health, addiction & holistic care) Profession and .

Psychoanalytic Psychotherapist- Private practice in Canandaigua, NY. I also teach psychotherapy (mostly remotely) to doctoral students at Emory University in Atlanta

• **Community involvement/activities** - Cornell Climate Stewards Volunteer- Naples Green Team since March 2023. Apprentice weaver at the Folk Art Guild in Middlesex, NY. Presented on wellness at Naples Library last year. Season ticket holder to BVT. Support two local CSAs.

• **Personal statement** - I am interested in running for the Naples Library Board of Trustees because the library is heart and pillar of our community and I want to help it continue to grow and thrive. My professional background and perspective is unique and can lend innovative, helpful ideas along with interpersonal organization to help meet the goals of the library and the community. The library is so much more than meets the eye and is a treasure that I would be honored to support and sustain. Thank you for your consideration and the opportunity.

PROJECTED EXPENSES \$303,319

PERSONNEL COSTS
\$208,924

- Employee Wages
- Payroll Taxes
- Employee Health Insurance
- Employee Retirement

OPERATION & MAINTENANCE
\$37,700

- Custodial Services
- Utilities
- Building Insurance
- Maintenance Contracts

LENDING MATERIALS
\$22,800

- Books
- DVDs
- Audiobooks
- Periodicals

ORGANIZATIONAL EXPENSE
\$14,700

- Office Supplies
- Online Services
- Professional Development
- Copy Machine

OWWL CONTRACTS
\$8,595

- Yearly Cost-Share
- OWWL2GO
- Telecommunications

PROGRAM EXPENSES
\$7,000

- Kid, Teen and Adult Programs
- Summer Library Program
- Budding Readers

TECHNOLOGY
\$3,100

- Computer Hardware
- Computer Software
- Computer Supplies

CAPITAL EXPENDITURE
\$500

- Capital Building Projects
- Furniture

PROJECTED INCOME \$303,319

\$291,819 LOCAL TAX LEVY

\$7,000 FRIENDS OF NAPLES LIBRARY

\$2,000 LIBRARY CHARGES

- Copy and Fax Services
- Lost or Damaged Materials

\$1,500 OWWL LOCAL LIBRARY SERVICES AID

\$1,000 GRANTS

Vote Day Information

- Tuesday, May 21, 2024
- High School Library
- 7 a.m. – 8 p.m.



Questions?

