



NAPLES
CENTRAL SCHOOL DISTRICT

2023-
2024

School Budget Public Hearing

May 3, 2023

Revenue Projections

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.



State Aid Projections

Projections based on most recent State Aid Run and our projections.

Category	2022-23	2023-24 Est.	Difference
Foundation Aid	\$5,311,958	\$5,471,316	\$159,358
Excess Cost Aid	\$72,538	\$73,602	\$1,064
BOCES Aid	\$559,423	\$589,827	\$30,404
Text/Comp/Lib	\$54,576	\$52,470	(\$2,106)
High Tax Aid	\$258,763	\$258,763	\$0
Transportation Aid	\$569,041	\$513,975	(\$55,066)
UPK Aid	\$68,689	\$97,310	\$28,621
Building Aid	\$1,671,430	\$1,594,589	(\$76,841)
TOTAL	\$8,566,418	\$8,651,852	\$85,434

NCS Budget Development
2023-2024



School Property Tax Levy

District's limit for 2022-23 is
4.10%

- The Governor's cap is not a 2% cap.
- Proposed levy: \$12,984,907 (2.5%)
- Voters authorize the budget; the school board authorizes the tax levy as long as it is within the tax cap.
- The board of education will set the final tax levy in August but it cannot exceed the tax cap.

**NCS Budget Development
2023-2024**



STAR Savings Program

There are two (2) types of STAR depending on household income:

- Basic STAR is for homeowners whose household income is \$500,000 or less. The benefit is estimated to be a \$439-\$470 tax reduction.
- Enhanced STAR is for homeowners 65 and older whose total household income for all owners and spouses who live with them is \$92,000 or less. The benefit is estimated to be a \$954-\$999 tax reduction
- Information from <https://www.tax.ny.gov/pit/property/star/max-savings/school-district/sd32.htm>

**NCS Budget Development
2023-2024**




Tax Rate x \$1,000
of Property Value



NCS Budget Development
2023-2024

Area Tax Rates



School District	2022-2023 Equalized Tax Rate
Marcus-Whitman	\$13.26
Honeoye	\$14.52
Naples	\$15.25
Lyons	\$16.85
Victor	\$16.98
Newark	\$18.16
Wayne	\$18.61
Clyde Savannah	\$18.70
Canandaigua	\$18.75
Sodus	\$18.91
Waterloo	\$19.00
Geneva	\$20.11
Bloomfield	\$20.64
Midlakes	\$20.91
Livonia	\$20.98
Pal-Mac	\$22.35
Seneca Falls	\$23.36
Red Jacket	\$23.89
Williamson	\$26.25
Gananda	\$26.72



NCS Budget Development
2023-2024

Revenue Summary

Breakdown of Revenue:

State Aid = 39%

Local Taxes/STAR = 57%

Misc. = 4%

A majority of this is stimulus money that will not continue after this coming school year

NCS Budget Development
2023-2024



Category	Approved 2022-2023	Proposed 2023-2024	Difference
Local Tax	\$12,668,202	\$12,984,907	\$316,705
State Aid	\$8,566,418	\$8,651,852	\$85,434
Debt Service	\$75,000	\$75,000	\$0
Misc. Revenue	\$772,390	\$756,650	(\$15,740)
Appropriated Fund Balance	\$256,037	\$583,542	\$327,505
Total	\$22,338,047	\$23,051,951	\$713,904

Expenditure Projections



NCS Budget Development
2023-2024

Expenditure Projections

Highlights:

- 9% increase in health care
- Minimum of 3.25% Salary Increases for all units
- National inflation of 7.1%

Category	Approved 2022-23	Proposed 2023-24	Difference
General Support	\$2,455,024	\$2,667,505	\$212,481
Instruction	\$10,415,356	\$10,275,763	(\$139,593)
Pupil Transportation	\$1,268,451	\$1,289,404	\$20,953
Community Services	\$2,400	\$3,400	\$1,000
Employee Benefits	\$5,390,966	\$5,795,029	\$404,063
Debt Service	\$2,625,850	\$2,840,850	\$215,000
Interfund Transfers	\$180,000	\$180,000	\$0
Total	\$22,338,047	\$23,051,951	\$713,904

NCS Budget Development
2023-2024



EV Bus Purchase - \$750,000
Grant Funded

The remaining balance of
\$13,741 would be paid from the
General Fund – Bus Purchasing
Line

NCS Budget Development
2023-2024



**Proposition - EV Bus
Infrastructure (\$40,000
Grant Funded)**

PROPOSITION

**Expenditure from 2021 Capital
Reserve Fund**

**RESOLVED, that the Board of
Education of the Naples Central
School District is hereby
authorized to withdraw and
expend from the "2021 Capital
Reserve Fund" a sum of money not
to exceed One Hundred Thousand
Dollars (\$100,000), to assist in
funding infrastructure work
including electric power/data and
site work for charging stations
for electric busses.**

**NCS Budget Development
2023-2024**



3-Part Budget

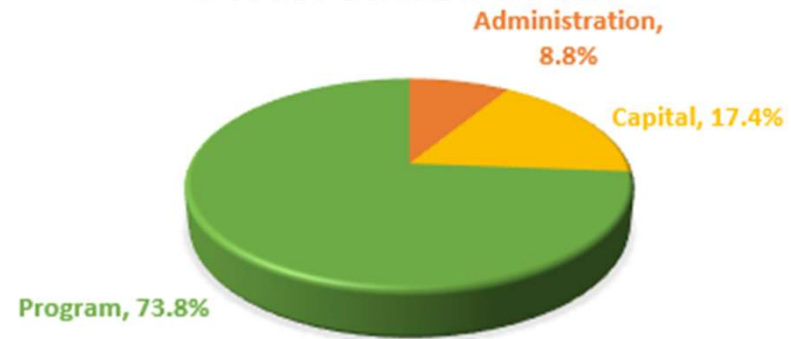
3-Part Budget

1. Administrative (\$2,021,684)
2. Capital (\$4,020,448)
3. Program (\$17,009,819)

NCS Budget Development
2023-2024



3 PART STATE BUDGET



3-Part 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

**NCS Budget Development
2023-2024**



Takeaways

- Budget increase is 3.2%
- The District will not exceed the tax cap of 4.10%

NCS Budget Development
2023-2024



What will my tax bill look like?

Sample tax bill based on current projections

NCS Budget Development
2023-2024



2023-2024 Projected Amounts	
Assessed Value @ 100%	\$100,000
Basic STAR Exemption	\$30,000
Net Taxable Value	\$70,000
Tax Rate	\$14.99
Total Tax (Tax Rate x Net / \$1,000)	\$1,049.30

Proposed 2023-2024 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 \$23,051,951 and to
levy the necessary tax therefore.

NCS Budget Development
2023-2024



Library Board of Trustees Election and Library Levy

2 Seats Open

2 Candidates

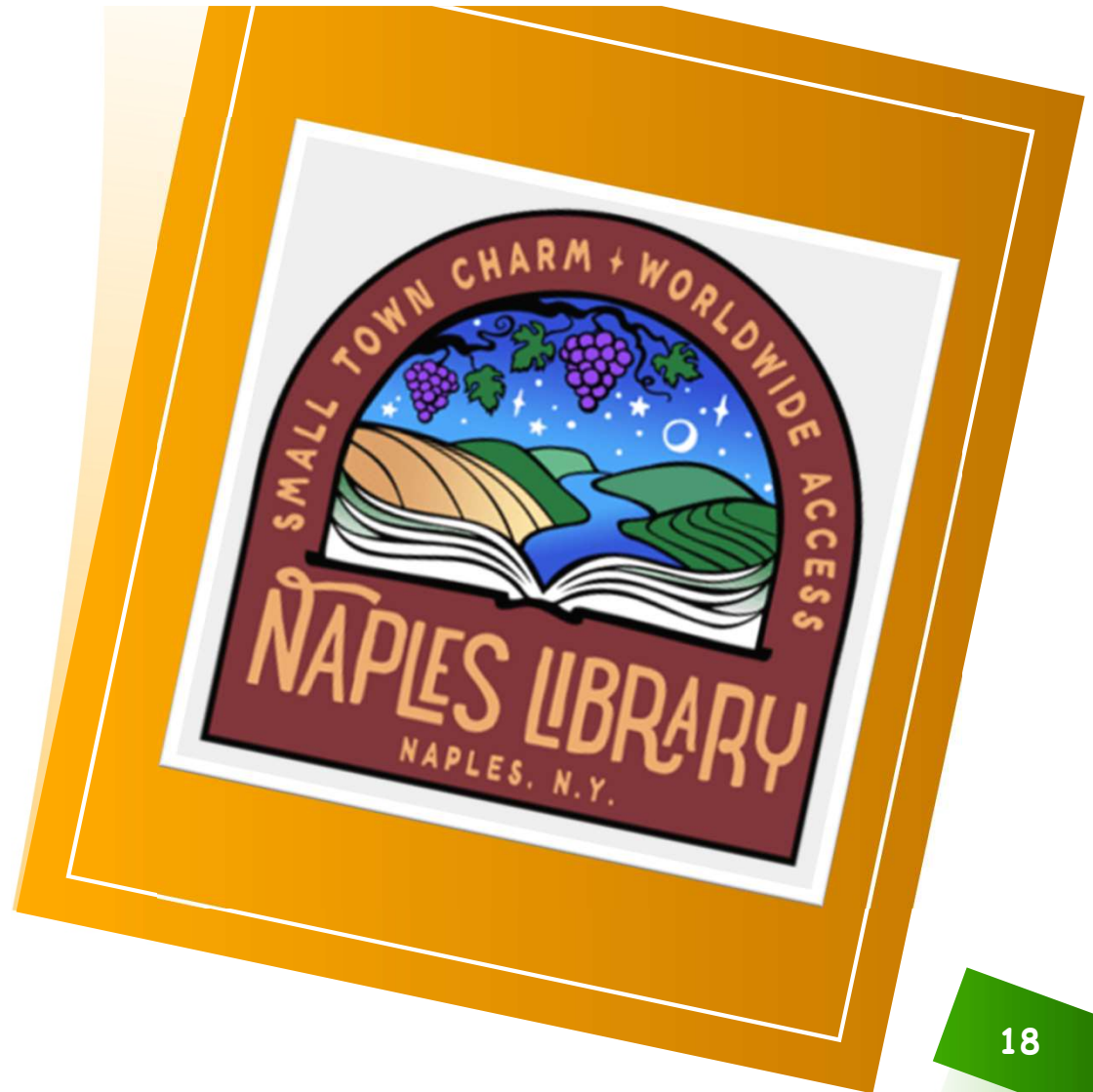
Pamela Steffen

And

Linda Strauss-Jones



The Naples Library
budget and board is
separate from the NCS
budget and board



Library Levy

Naples Library Vote is separate from the School budget vote.

The Naples Library budget and board is separate from the NCS budget and board



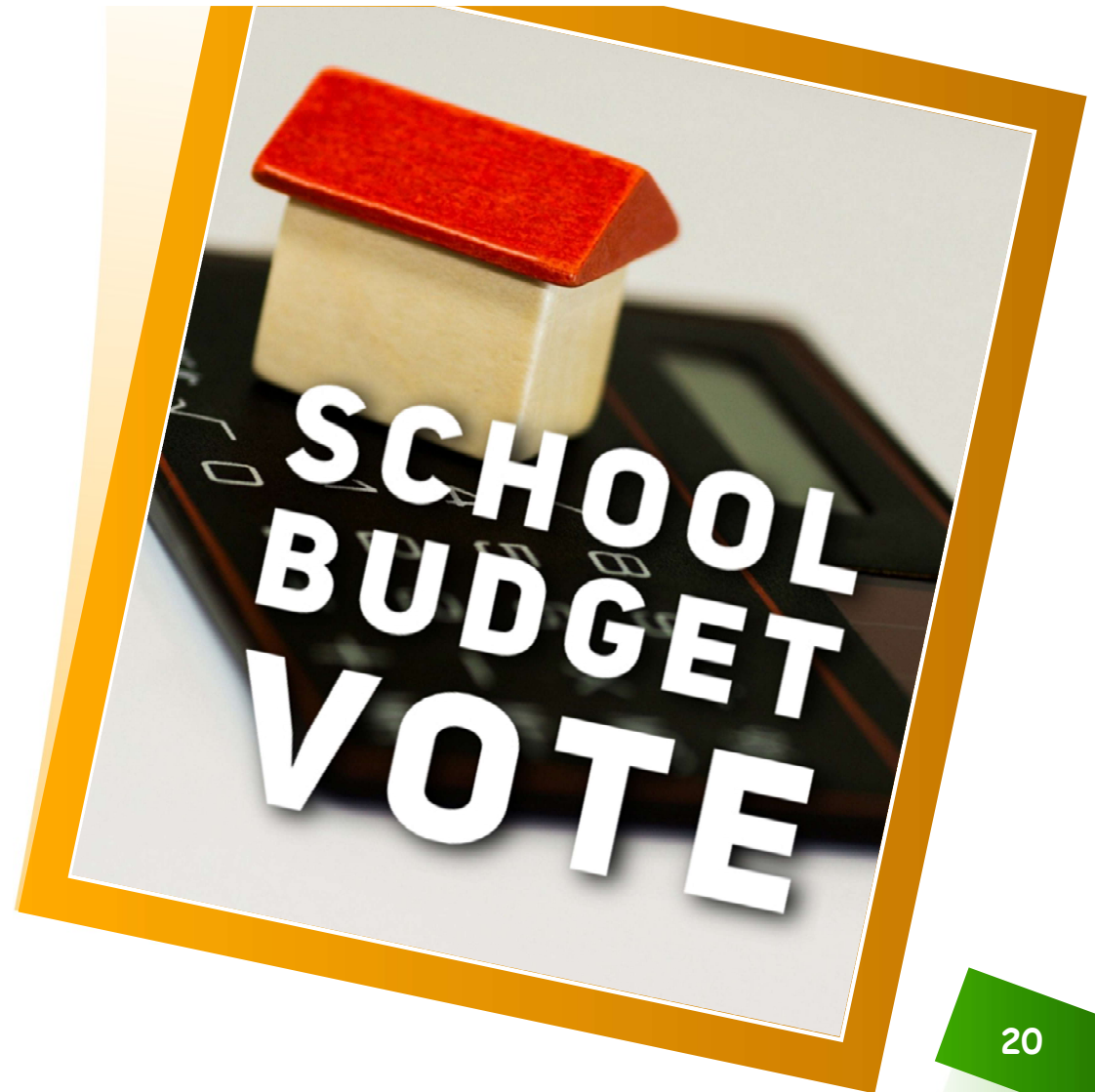
Revenue Sources	Amount	Projected Expenses	Amount
Local Funds	\$252,409	Personnel Costs	\$176,114
OWWL-LLSA Aid	\$1,500	Lending Materials	\$22,800
Grants	\$1,000	Capital Expenditure	\$500
Library Charges	\$2,000	Operations and Maint.	\$31,200
Friends of Library	\$6,000	OWWL Contract	\$9,595
		Technology	\$2,100
		Organizational Expense	\$14,600
		Program Expense	\$6,000
TOTAL	\$262,909	TOTAL	\$262,909

Vote Day Information

Tuesday, May 16, 2023

- Where: High School Library
- When: 7 AM – 8 PM

NCS Budget Development
2023-2024





Questions?

