

Budget Development

SERVICES	Approved 2014-2015	Proposed 2015-2016	\$ Change	% Change
General Support	\$1,936,935	\$2,087,997	\$151,062	7.80%
Instructional Support	\$8,312,562	\$8,612,469	\$299,907	3.61%
Transportation	\$850,130	\$771,954	\$(78,176)	-9.20%
Community Service	\$7,096	\$7,096	-	0.00%
Employee Benefits	\$5,598,446	\$5,588,858	\$(9,588)	-0.17%
Debt Service	\$2,975,231	\$2,436,551	\$(538,680)	-18.11%
Interfund Transfers	\$64,500	\$64,500	-	0%
Total Budget	\$19,744,900	\$19,569,425	\$(175,475)	-0.89%



6 Advanced Placement courses offered
Over 10 dual credit classes through FLCC



5th Best School District in the Rochester Metro Area in the 2015 Niche Rankings



Estimated Revenue

Description	2014-15 Approved Budget	2015-16 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)	% of Total Budget
Local Property Tax	\$10,577,807	\$10,663,031	\$85,224	0.81%	54.49%
Foundation Aid + GEA	\$4,263,670	\$4,413,172	\$149,502	3.51%	22.55%
Categorical & Building Aid	\$3,070,777	\$2,763,051	\$(307,726)	-10.02%	14.12%
Use of Reserves	\$500,000	\$500,000	-	0%	2.56%
Debt Service Fund	\$250,000	\$250,000	-	0%	1.28%
Approp. Fund Balance	\$850,000	\$750,000	\$(100,000)	-11.76%	3.83%
Misc. Revenues	\$232,646	\$230,171	\$(2,475)	-1.06%	1.18%
Total Revenue	\$19,744,900	\$19,569,425	\$(175,475)	-0.89%	100.0%

Estimated Tax Impact

Tax Levy	\$10,663,031	4th consecutive year at or within tax cap
Tax Levy Increase	0.81%	
Estimated Full Value Tax Rate	\$15.84 per \$1,000 Full Value Assessed	

Example:

The estimated impact on the average NCSD homeowner with a \$100,000 full-value assessed home with Basic STAR

Estimated Increase: \$9.10

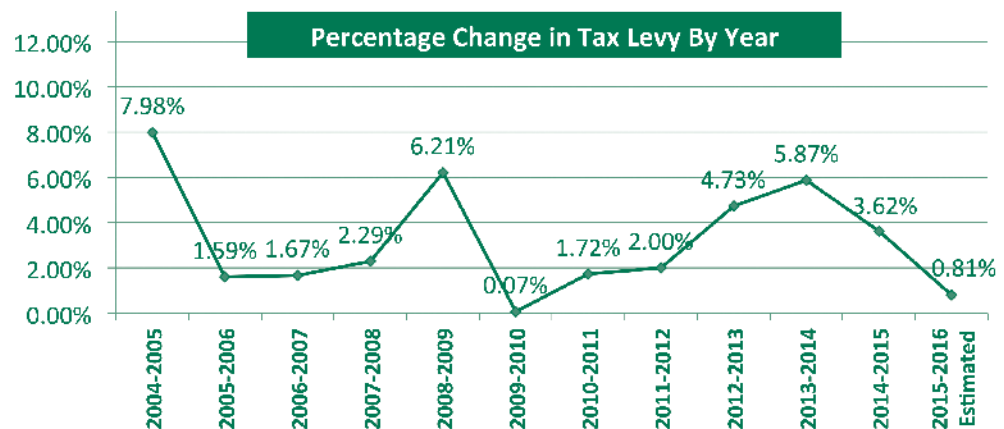
Actual 2014-2015 Tax Bill: \$1,099.70

Estimated 2015-2016 Tax Bill: \$1,108.80



State Aid

Description	2014-15 Approved Budget	2015-16 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Foundation Aid	\$4,564,218	\$4,581,105	\$16,887	0.37%
Gap Elimination Adjustment	\$(300,548)	\$(167,933)	\$132,615	44.13%
Excess Cost Aid	\$132,500	\$149,656	\$17,156	12.95%
BOCES Aid	\$329,002	\$387,491	\$58,489	17.78%
Textbook/ Computer/ Software/Library	\$63,948	\$62,689	\$(1,259)	-1.97%
High Tax Aid	\$258,763	\$258,763	\$0	0%
Transportation	\$607,319	\$634,496	\$27,177	4.47%
Building Aid	\$1,679,245	\$1,269,956	\$(409,289)	-24.37%
Total State Aid	\$7,334,447	\$7,176,223	\$(158,224)	-2.16%



Quick Facts:

0.83%
Estimated Tax Rate Increase

-0.89%
Budget Decrease

0.81%
Tax Levy Increase, Within Allowable Tax Cap again

NAPLES CENTRAL SCHOOL

136 N. Main St.
 Naples, NY 14512
 585.374.7900
 www.naples.k12.ny.us

Non Profit Org.
 U.S. Postage
PAID
 Naples, New York
 Permit No. 23

BUDGET VOTE

Tuesday, May 19, 7 am - 9 pm
 High School Library Media Center



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

Margo Ulmer, *President*
 Gail Musnicki, *1st Vice President*
 Joseph Callaghan, *2nd Vice President*
 Carter Chapman
 Robert Brautigam
 Robert Hotchkiss
 Brent Gerstner
 Ronald Burke
 Jacob Hall

Note: Qualified voters must present identification. Proof of residency may include the following valid and current documents: New York State driver's license; New York State non-driver identification card; utility bill; or, voter registration card. Voters shall also be required to provide their signature, printed name and address. Qualified voters must be a U.S. Citizen, resident of the district for at least 30 days prior to the election, and 18 years of age or older.

Budget Vote May 19

NAPLES CENTRAL SCHOOL



2015-2016 Budget Vote

May 19, 2015

7 am - 9 pm

High School Library Media Center

Proposed Plan Maintains Opportunities for Students

On Tuesday, May 19, residents of the Naples Central School District will head to the polls to vote on a \$19,569,425 budget for the 2015-16 school year. The proposed budget represents a -.89 percent decrease in spending that would result in a .81 percent tax levy increase in the coming year.

Despite continued fiscal difficulty for districts across the state, the Naples Board of Education has kept two important things in mind when developing the proposed budget:

- Maintain existing opportunities and programs that prepare students for success after graduation
- Do so in a manner that positions the District for long-term financial stability

To find this balance, the Board of Education used a modified zero-based budgeting approach for the second straight year. "Beginning in October, staff members began working on department and building level budgets that put the needs of kids first," said Superintendent of Schools Mr. Matt Frahm. "The result has been a responsible budget proposal that keeps in place the opportunities our students need to compete with graduates from much larger schools."

A higher-than-expected increase in state aid also helped to close the District's budget gap. While this is certainly welcomed, Naples leaders caution that state aid is still below promised levels because of the Gap Elimination Adjustment (GEA).

"Uncertainty in Albany has made building this budget particularly difficult, and we are just so thankful for the time and energy the Board of Education and NCS staff members put into the process," said Frahm. "We are lucky to live and work in a community that values and supports public education, and we encourage all district residents to vote on May 19."



- Preparing students for 21st century college and career readiness with 1:1 iPads for all students in grades 5-7 (2014/2015 school year) and grades 4-8 (2015/2016 school year)
- Monthly "Rally in the Valley" Character Education Assemblies in the Elementary School

• Partner with Naples School Association (NSA) parents to provide Family Fun Nights, the Naples Youth Expo, field trip opportunities, FIRST LEGO League

• Provide academic support for over 100 students in the Naples Elementary School Summer Academy



- Provide Driver Education for interested High School Students each summer
- FIRST Robotics Team 1551 (The Grapes of Wrath) competes in the Rah Cha Cha Ruckus and at RIT for the Finger Lakes Regional Competition
- Operation Santa provides gifts and food baskets for 150 students in the area during the Holiday Season



Students participating in music activities.

95%
Graduation Rate

78%
College bound students

Voting on:

-0.89%
Budget Reduction
\$19,569,425
Proposed Budget

Within tax cap again
Fourth year in a row

3 Board of Education Seats

4 Busing Vehicles per replacement schedule
Estimated Aggregate Cost: \$232,899.80
Estimated Aid Back: \$134,150.28

Establish Capital Reserve:

- Authorization to **establish** a Capital Reserve Fund (savings account) to finance in whole or part the acquisition, construction, or reconstruction of transportation facilities
- Ultimate amount not to exceed \$3,000,000, plus interest, for a term of term of 10 years, or until liquidated
- Future reserve funding sources could include unappropriated fund balance, budget appropriation, transfer from reserves

2 Library Board of Trustees Seats

School Funding Changes

Within Tax Cap Again Fourth Year in a row

Legislation signed into law in June 2011 requires districts to calculate their own tax levy limits annually. The law requires use of a complicated formula based on several factors.

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 contingency budget. The board also has the option of going directly to a contingent budget immediately after the first budget defeat. Under a contingent budget, the district must adopt a budget with the same tax levy as the prior year – essentially a zero percent cap – resulting in \$85 thousand in cuts.

Gap Elimination Adjustment (GEA)

A mechanism implemented by the state that significantly reduces state aid allocations to each district. These funds are then moved to other parts of the state budget to reduce the state's debt. Since 2010, the state has taken almost \$8.5 billion in state aid from NYS schools. Naples has lost over \$3 million as a result of the GEA.

Tax Cap Override or "Super Majority"

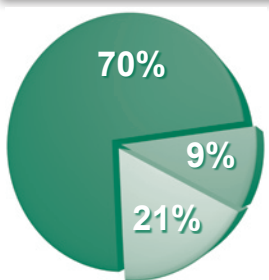
A school district may choose to go beyond what is allowed in the tax levy limit formula at which time voters must obtain approval with a 60 percent majority. This is commonly referred to as a "Super Majority." If a Super Majority vote fails, the board of education has the option of going out to vote one more time on the same, or amended budget, or, exercising the terms under a contingency budget. If the budget is defeated twice, the board must adopt a contingency budget.

2015 - 2016 Three Part Budget

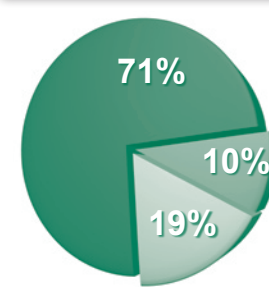
Proposed Budget Expenditures (State-required three-part budget)

TOTAL BUDGET
\$19,569,425

Current 2014-2015
Three Part Budget



Proposed 2015-2016
Three Part Budget



- Program
- Capital
- Administrative

10%
of budget
Administrative Component
\$1,902,032

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 each of the District's two schools
- Employee benefits for all administrative and clerical support staff including social security, workers' compensation, pensions, health insurance and unemployment

19%
of budget
Capital Component
\$3,703,419

The Capital Component pays for:

- Maintaining two schools and one additional building
- Upkeep of over 25 acres of property
- Electricity, gas heat, water and sewer, 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 group health insurance, social security, non-teaching retirement, workers' compensation, life, dental, disability and an employee assistance program

71%
of budget
Program Component
\$13,963,974

The Program Component provides funding for the instruction of and educational support services for the District's students. Funds are also included for:

- Transporting approximately 550 students
- Salary expenditures for instructional staff
- Related support personnel in K-12 programs
- Programs for Special Education services
- Benefits for approximately 220 instructional employees, including over 70 retirees in group health insurance
- Social security, teacher and non-teaching retirement
- Workers' compensation, group insurance (life, health, dental, disability), employee assistance program and unemployment insurance

Board Candidates

Library Candidates



Gail Musnicki
21 Elizabeth St.
Naples, NY 14512
District Resident:
38 years
Education: BA,
English; MA, Library
Science

Profession: Retired Owner/
Manager: Bristol Builders, LLC; Shop
clerk: Artizans in Naples

Community Involvement/Activities:
NCS BOE 2009-Present; Volunteer:
St. Januarius; Volunteer: Special
Education Class at NCS

Family: Daughters: Jaime and
Meghan

Personal statement: I am deeply
committed to excellence in education
and strive to provide that at NCS. I
believe that all children can learn and
it is our duty and privilege to find the
best ways of doing that for each of
our students. We live in a very fast
changing world and it is imperative
that we prepare our students to
meet the challenges they will face
upon graduation, whether they are
entering the work force, attending
college or entering the military. I will
continue to work hard on my Board
responsibilities to help NCS continue
to achieve and maintain its reputation
as one of the best schools in the
Rochester/FL region.



Joseph Callaghan
20 West Ave.
Naples, NY 14512
District Resident:
36 years

Education: NCS Graduate;
Finger Lakes Community College;
Brookport State College

Profession: Self-Employed:
Owner of Allen Landscape and
Maintenance; General Manager
Hunt Hollow Ski Club

**Community Involvement/
Activities:** NCS BOE for nine
years

Family: Wife: Joy, Son: Bryce,
Daughters: Sage & Eliza

Personal statement: As a
current member of the board, I
am committed as a parent and
community member to keeping
NCS on its track of excellence.
As a graduate of the Naples
School District, I would like to
continue working to maintain
the high standards of the school
district in a fiscally responsible
manner, while making sure that the
students' educational needs and
requirements are being met.



Maura Sullivan
171 N. Main St.
Naples, NY 14512
District Resident:
4 years
Education: BS Biology;
MS Earth & Environmental

Science; **PhD in progress** Earth &
Environmental Science

Profession: Conservation Professor: FLCC

Community Involvement/Activities:
Environmental Education volunteer with
the Naples Produce Club & Ontario County
Schools

Family: Husband, Sean & Daughters, Evaly
& Nola

Personal statement: As both a parent and a
professional in higher education I am
deeply invested in the quality of academics offered at
the primary and secondary levels. Teaching at
FLCC reinforced my opinion that these stages
of education are critical for equipping our
youth with the best tools for success; including
both traditional skills in math and sciences
as well as overall attitudes about learning,
engagement, responsibility, and sense of
connectedness. My oldest daughter has been
in the Naples School System for 3+ years
and we have been very impressed with the
rigor of academics, diversity of offerings and
simply the warmth and sense of community.
I would welcome the opportunity, and honor
the responsibility, to become part of the
committed individuals on the NCS BOE who
are responsible for cultivating this success.



Henry Savage
5534 Vardon Dr.
Canandaigua, NY 14424
District Resident:
44 years
Education: NCS
Graduate; BS in Biology,

Earth Science & General Science;
30 hours Post Graduate studies

Profession: Retired teacher – 33 years at
Marcus Whitman CSD

Community Involvement/Activities:
Board of Assessment Review, Town of
South Bristol

Family: Wife: Pamela & Daughter:
Heather

Personal statement: There are many
challenges facing educators and school
districts today. The climate for schools
today is vastly different than thirty years
ago but the purpose is still the same.
We want to provide the best education
possible for our students and provide the
tools necessary to accomplish this task.
With that in mind, three of the greatest
challenges are school funding, appropriate
curriculum, and fair evaluations of staff.
We need to balance the goals of the
school with the concerns of the citizens.
The current environment in New York
makes these challenges very difficult to
achieve. I feel we must offer our support
to teachers, students, administrators and
staff to help them through the challenges
that lay ahead.



Mary Jerome
6850 Pressler Rd.
Naples, NY 14512
District Resident:
43 years
Education: High
School Graduate

Profession: Retired Bank Teller,
Naples Community Bank; Jerome's
U-Pick Fruit Farm

**Community Involvement/
Activities:** Currently a Naples Public
Library Board Trustee; Previous
Secretary to the Village Board of
Appeals

Family: Husband: Richard, Son:
Scott, Daughters: Katy Eichinger &
Julie Zalone

Personal statement: I have
enjoyed the years I have served
as a Trustee on the Naples Library
Board. Our Library is a very valuable
asset to the Naples Community. I
would appreciate the opportunity to
continue as a Library Trustee.



Adam Corcoran
114 N. Main St.
Naples, NY 14512
District Resident:
1 year
Education: AAS
from Phillips Beth

Israel School of Nursing; **BFA** in Music
Theatre

Profession: Registered Nurse at
Geneva General Hospital

Community Involvement/Activities:
Bristol Valley Theatre as a performer,
choreographer & volunteer; Fundraising
events in the Village

Family: Husband: David Shaneour, dog
Axl & cat Rosie

Personal statement: I have lived in
New York City for eleven years but
have spent the last eight summers
here in Naples performing at the Bristol
Valley Theatre. Like most that come
to the Naples area, I immediately fell
in love. When my husband David was
offered a full time job at the theater, we
decided to make the move and since
then we have adopted a cat and a dog.
I succeeded in getting a job at Geneva
General Hospital and have been happy
in my career. I am running to be on the
Naples Library Board of Trustees so I
can start to be more involved with the
community. I am looking forward to this
opportunity and many more while I live
in Naples.