

# Budget Proposal +2.04%

SERVICES	Approved 2025-2026	Proposed 2026-2027	\$ Change
General Support	\$2,933,999	\$3,003,435	\$69,436
Instruction	\$10,645,605	\$10,660,855	\$15,250
Pupil Transportation	\$1,385,807	\$1,386,418	\$611
Community Service	\$5,000	\$6,000	\$1,000
Employee Benefits	\$5,959,546	\$6,272,076	\$312,530
Debt Service	\$3,231,651	\$3,329,800	\$98,149
Interfund Transfers	\$180,000	\$180,000	\$0
(Transfer to Capital)	\$100,000	\$100,000	To Fund Capital Outlay
<b>Total Budget</b>	<b>\$24,341,608</b>	<b>\$24,838,584</b>	<b>\$496,976</b>

# Estimated Revenue +2.04%

SOURCES	Approved 2025-2026	Proposed 2026-2027	\$ Increase (Decrease)
Local Property Tax	\$13,672,274	\$14,040,629	\$368,355
State Aid	\$9,205,366	\$9,381,627	\$176,261
Debt Service	\$506,523	\$37,500	-\$469,023
Miscellaneous Revenue	\$619,569	\$780,322	\$160,753
Prior Year Fund Balance	\$337,876	\$598,506	\$260,630
<b>Total Estimated Revenue</b>	<b>\$24,341,608</b>	<b>\$24,838,584</b>	<b>\$496,976</b>



**8** Advanced Placement courses offered

**19** Dual credit classes through FLCC



**1:1** Mobile Device Program for Grades K-12



# Estimated Tax Impact

Tax Levy	\$14,040,629
Tax Levy Increase	2.69% (NCS Cap is 2.69%)

**15<sup>th</sup>** Consecutive Year at or within tax cap

## STAR SAVINGS PROGRAM

Estimated savings for a home fully assessed at \$100,000:

Basic STAR = \$383-\$444

Enhanced (Senior) STAR = \$954-\$999



Homeowners who have the STAR exemption may receive a greater benefit if they switch to the STAR Credit Program. Visit: <https://www.tax.ny.gov/pit/property/star/star-qa.htm> for more information.

# State Aid

Description	Approved 2025-2026	Estimated 2026-2027	\$ Increase (Decrease)
Foundation Aid	\$5,482,649	\$5,537,649	\$55,000
Building Aid	\$2,411,967	\$2,425,333	\$13,366
BOCES Aid	\$467,507	\$477,507	\$10,000
Transportation Aid	\$508,675	\$508,675	\$0
All Other Aid	\$334,568	\$432,463	\$97,895
<b>Total State Aid</b>	<b>\$9,205,366</b>	<b>\$9,381,627</b>	<b>\$176,261</b>

## Quick Facts:

**2.5%**

of budget to be funded by reserves/fund balance

**2.04%**

Budget Increase

**2.69%**

Tax Levy Increase - Within Allowable Tax Cap Again



# NAPLES CENTRAL SCHOOL

136 N. Main St.  
Naples, NY 14512  
585.374.7900  
[www.naplescsd.org](http://www.naplescsd.org)

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

## BUDGET VOTE

Tuesday, May 19, 2026  
7 am - 8 pm  
High School Library  
Media Center



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

Jacob Hall, *President*  
Joseph Callaghan, *1st Vice President*  
Maura Sullivan, *2nd Vice President*  
Robert Brautigam  
Amie Levine  
Kelley Louthan  
Steven Mark

Note: As per Education Law, District election officials are authorized to require a qualified voter to provide one form of proof of residency. 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.

# NAPLES CENTRAL SCHOOL



## 2026-2027 Budget and Board of Education Vote

# May 19, 2026

7 am - 8 pm High School Library  
Media Center

By state law, all absentee ballots must be received by the District by 5:00 PM on the day of the vote.

## Letter from the Superintendent

On Tuesday, May 19th 2026, the Naples CSD community will vote on a proposed school budget that has been developed with the intentions of ensuring our students are provided with the opportunities that will lead them toward future success while also being mindful of our fiscal responsibilities to our community members.

The proposed budget of \$24,838,584 adjusts the NCS tax levy by 2.69%. This percentage represents our 26-27 tax cap per New York State law. This year's budget reflects a 2.04% increase in spending from the previous school year. As always, we develop our budget with the NCS mission statement in mind which states:

*"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."*

As in previous years, economic conditions across our region, state, and country remain difficult with ongoing increases in the cost of health insurance, goods, services, and utilities. Despite these significant increases in costs (hundreds of thousands of dollars), NYS Foundation aid is projected to be at 1% which equates to approximately \$55,000 for our district. Fortunately, we have anticipated these challenges and have been planning accordingly so as to minimize their impact to the greatest degree possible on our staff, students, and community. This has afforded our district to present a budget that is mindful of economic conditions while also ensuring our district continues to offer relevant and meaningful academic and extra-curricular experiences for our students.

Our school district continues to be thoughtful about reducing expenditures where we can through attrition rather than job elimination, and most importantly exploring creative ways to provide students programming (where appropriate) in creative ways that align with their needs and shifting NYS standards. Technology has and continues to provide districts new pathways for learning, while also supporting regionalization efforts across districts in our region. In spite of the situation with revenues and rising costs, NCS remains firm in its resolve to provide opportunity for all students. We continue to be proud of the programming we offer, along with excellent staff to student ratios and strong levels of student support across all grade levels. Where possible, our district also seeks to explore new opportunities for students as they prepare to enter a workforce that is evolving in real time.

As a district and region, we continue our advocacy with New York State to ensure equitable funding for rural districts, for certification changes that would allow districts to utilize staff more creatively, for adjustments with mandates that place significant strain on school budgets, and for policy changes that will help address the many staff shortages that exist in school districts across the state.

This year, the NCS community will vote on a number of propositions including the NCS school budget, the Naples Library budget, NCS school board members, and the Naples Library board members.

I appreciate deeply the efforts taken by our staff and Board of Education in creating a school budget that will meet the needs of our students as we look towards 2026-27. The financial health of the NCS school district remains on firm ground, and we will continue to be fiscally responsible while also recognizing the need to invest where needed so as to provide the best experience we can for our students and families. The support the NCS community has and continues to provide is our greatest asset as it is integral to the success of our students; for this we are incredibly grateful.

Kevin Swartz

NCS Superintendent

# Voting on:



2.04%

Budget Increase

\$24,838,584

Proposed Budget



3

Open Board of Education Seats



Naples Library Proposed Levy - \$364,388



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.

The full budget proposal can be found at [www.naplescscd.org](http://www.naplescscd.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 some exterior doors at Naples Elementary School. The District will receive approximately \$63,700 in aid from the state and will recognize additional savings through improved energy efficiency.

# 2026-2027 Three Part Budget Proposal

(State-required)

TOTAL BUDGET  
\$24,838,584

9.2%  
of budget

**Administrative Component**  
\$2,274,655

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

20.0%  
of budget

**Capital Component**  
\$4,963,841

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

70.9%  
of budget

**Program Component**  
\$17,600,088

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 (Vote for three)



### Robert Brautigam

**District Resident:** 34 Years  
**Education:** Pittsford Sutherland High School, 1987; Bachelors in Business Management with a minor in Accounting from Northwest University, 1991

**Profession:** General Adjuster

**Family:** Wife – Chris Brautigam, Daughter – Lissa, Sons – Jack and Tim

**Personal statement:** I respectfully seek your vote to continue serving on the Naples School Board. As a parent of three children who graduated from the Naples Central School District, I have a deep appreciation for the unique strengths and values that make our school community exceptional.

Over the past several years, I have had the privilege of serving on the Facilities Committee at NCS, where I have worked collaboratively to maintain and enhance our buildings and grounds while remaining fiscally responsible. I am proud of the progress we have made in ensuring that our facilities support both student success and long-term sustainability.

I am committed to listening to and understanding the perspectives of all members of our community. I believe that by working together with respect and shared purpose, we can continue to achieve meaningful progress for our students, families, and schools.



### Jacob Hall

**District Resident:** 42 Years

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

**Profession:** HVAC Sales Engineer

**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

**District Resident:** 22 Years

**Education:** B.A. – Psychology Licensure in Elementary Education; M.A. – Special Education: Severe Needs – Vision; CAS – Educational Leadership

**Profession:** Assistant Principal

**Family:** Wife – Janice Green, Daughter – Chloe Louthan-Green, Daughter – Mackenzie Louthan Green

**Personal statement:** I've been honored to serve as a board member of Naples Central School these past six years and look forward to being an asset for another three years. I've lived in Naples with my wife and two daughters for 22 years. Chloe (class of '17) and Mackenzie (class of '22) have been truly enriched by the professional and creative staff that makes NCS an outstanding school. I feel that NCS has provided my children with a world-class education and I intend to ensure the same for future students and graduates. My 24 years of teaching Special Education and the Blind and Visually Impaired has given me a broad understanding of educational challenges that we face as a district. My Certificate of Advanced Study in Educational Leadership has further enhanced my contributions to our BOE.

As a new member of the Budget Committee I am renewed in my respect for fellow BOE members and District staff. All stakeholders are genuinely invested in the support and growth of our student population. Moving forward, I'm confident that we will continue to provide quality educational and instructional excellence while maintaining a fiscally responsible budget. Thank you in advance for your vote. I look forward to collaboration with the BOE members, administration, and staff; together we will ensure the continued excellence you have come to expect from Naples Central School.



### Heather Stephens

**District Resident:** 10 Years

**Education:** SUNY Geneseo, 2004 – graduated with honors, degree in Childhood and Special Education

**Profession:** Treatment Coordinator for the NYS Office for People with Developmental Disabilities

**Family:** Husband – DJ, Son – Wesley

**Personal statement:** Hello! My name is Heather Stephens and I have lived in the Naples School District for the past 10 years, after meeting my husband, DJ, and building our home here. We have one son, named Wesley, and we have thoroughly enjoyed seeing him progress at Naples Elementary. Regarding my education, I graduated with honors from SUNY Geneseo in 2004 with a degree in Childhood and Special Education, and I have since devoted my 20-year career to supporting youth and adults with disabilities. I work as a Treatment Coordinator for the NYS Office for People with Developmental Disabilities, where I facilitate referrals to secure therapeutic services (Speech, OT, PT, Psychiatry, etc.) for those in need. Given my background and genuine passion to advocate for others, I am invested in this Board Member role as someone who sincerely wants to see all children supported and able to thrive to their greatest potential.