Naples Central School Budget Hearing

May 6, 2026

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.

“The art of life lies in a constant readjustment to our surroundings”

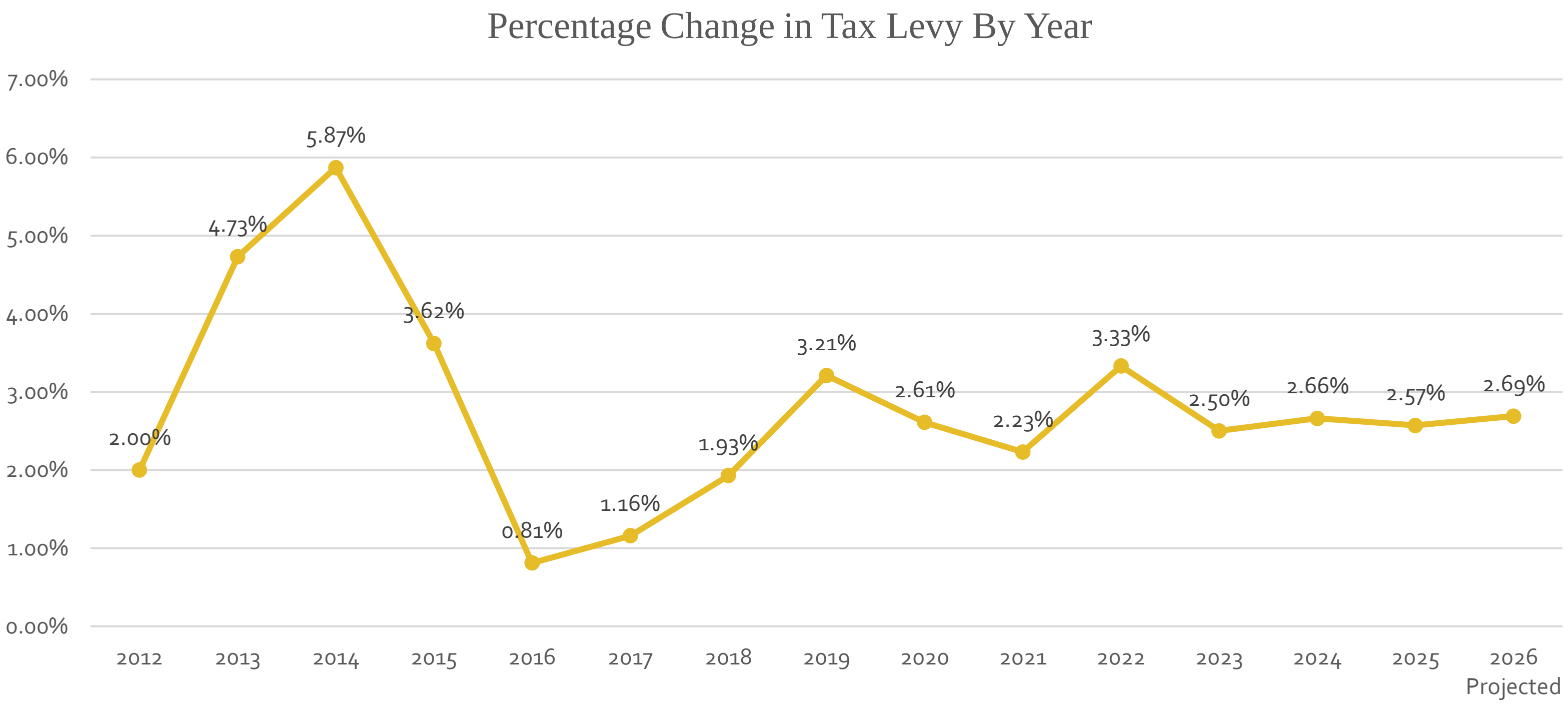
Revenue Projections

State Aid Projections

Category	2025-26	2026-27 Est.	Difference
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 State Aid	$334,568	$432,463	$97,895
Total	**$9,205,366**	**$9,381,627**	**$176,261**

School Property Tax Levy

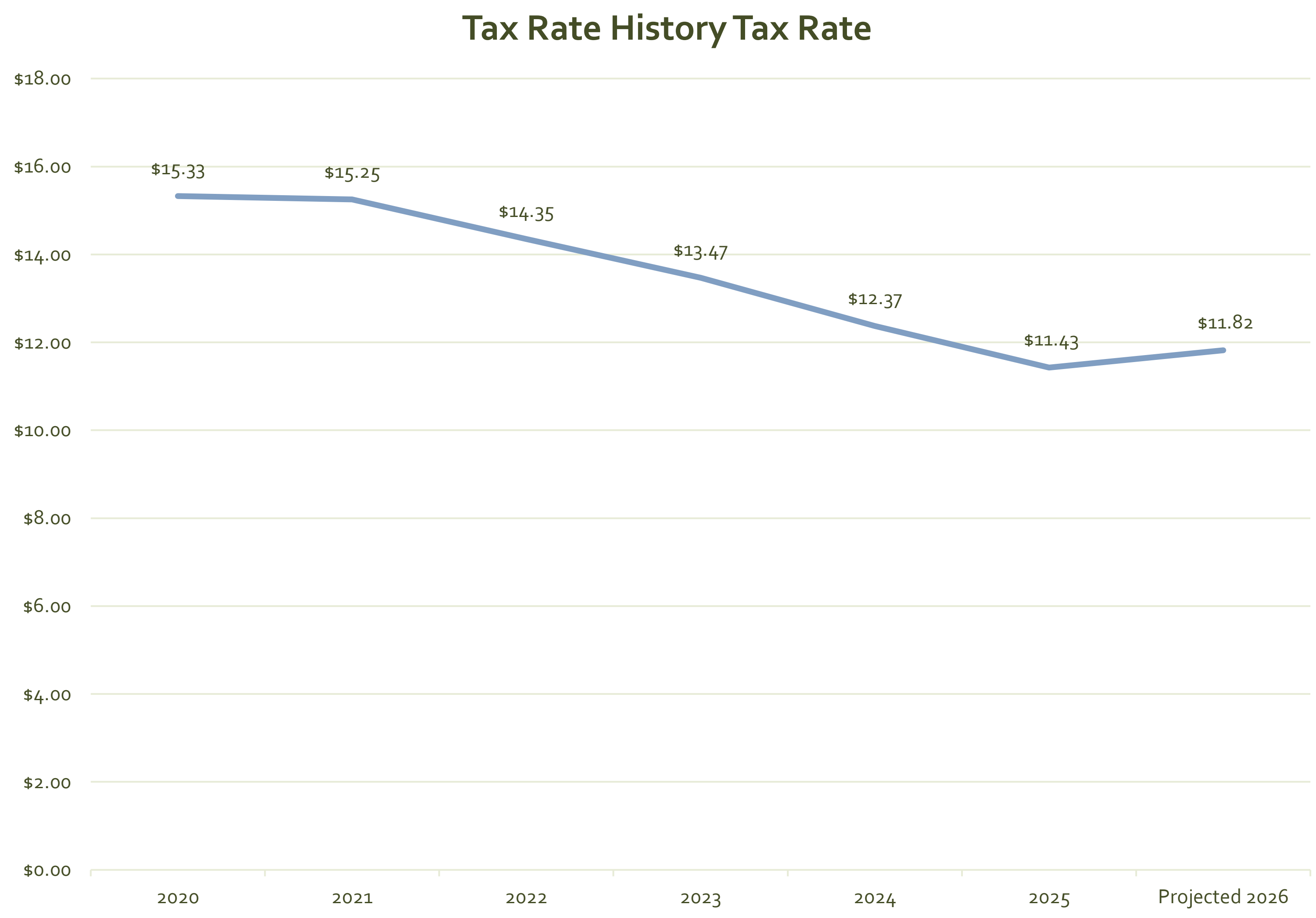
- *Estimated* school property tax cap for 2026-2027: 2.69%
- *Projected* Tax Levy: $14,040,629
- The Board of Education will set the final tax levy in August but it cannot exceed the voter approved tax cap.



Revenue Summary

Category	Approved 2025-26	Proposed 2026-27	Difference
Real Property Taxes	$13,672,274	$14,040,629	$368,355
State Aid	$9,205,366	$9,381,627	$176,261
Debt Service and Reserves	$506,523	$37,500	-$469,023
Misc. Revenue	$619,569	$780,322	$160,753
Prior Year Fund Balance	$337,876	$598,506	$260,630
Total	**$24,341,608**	**$24,838,584**	**$496,976**

Tax Rate Times $1,000 of Property Value



Area Tax Rates

Tax Levy

Budget Increases

School District	2026-27 Est. Tax Rate	Tax Levy	Budget to Budget
Naples	$11.82	2.69%	2.04%
Penn Yan	$7.32	2.98%	2.45%
Newark	Not Provided	1.96%	2.53%
Bloomfield	$14.63	1.94%	2.77%
Phelps - Clifton	Not Provided	2.40%	3.34%
Williamson	Not Provided	2.55%	3.56%
South Seneca	$20.50	2.26%	4.17%
Wayne	$14.81	3.25%	4.18%
Manchester - Shortsville	$16.06	2.56%	4.39%
Canandaigua	$14.22	2.73%	4.61%
Marion	$14.49	2.48%	5.34%
Honeoye	Not Provided	2.03%	6.46%
Waterloo	$18.39	1.50%	6.70%
Victor	$13.05	4.29%	6.91%
Seneca Falls	$16.58	1.90%	6.98%
Gorham - Middlesex	$10.48	4.95%	7.48%
Red Creek	$8.58	3.20%	12.34%

Expenditure Projections

Bus Purchase

- As part of the General Fund Budget the District will purchase;
    - 2 Type C diesel (pictured below) school buses ($302,566.78)

Expenditure Detail

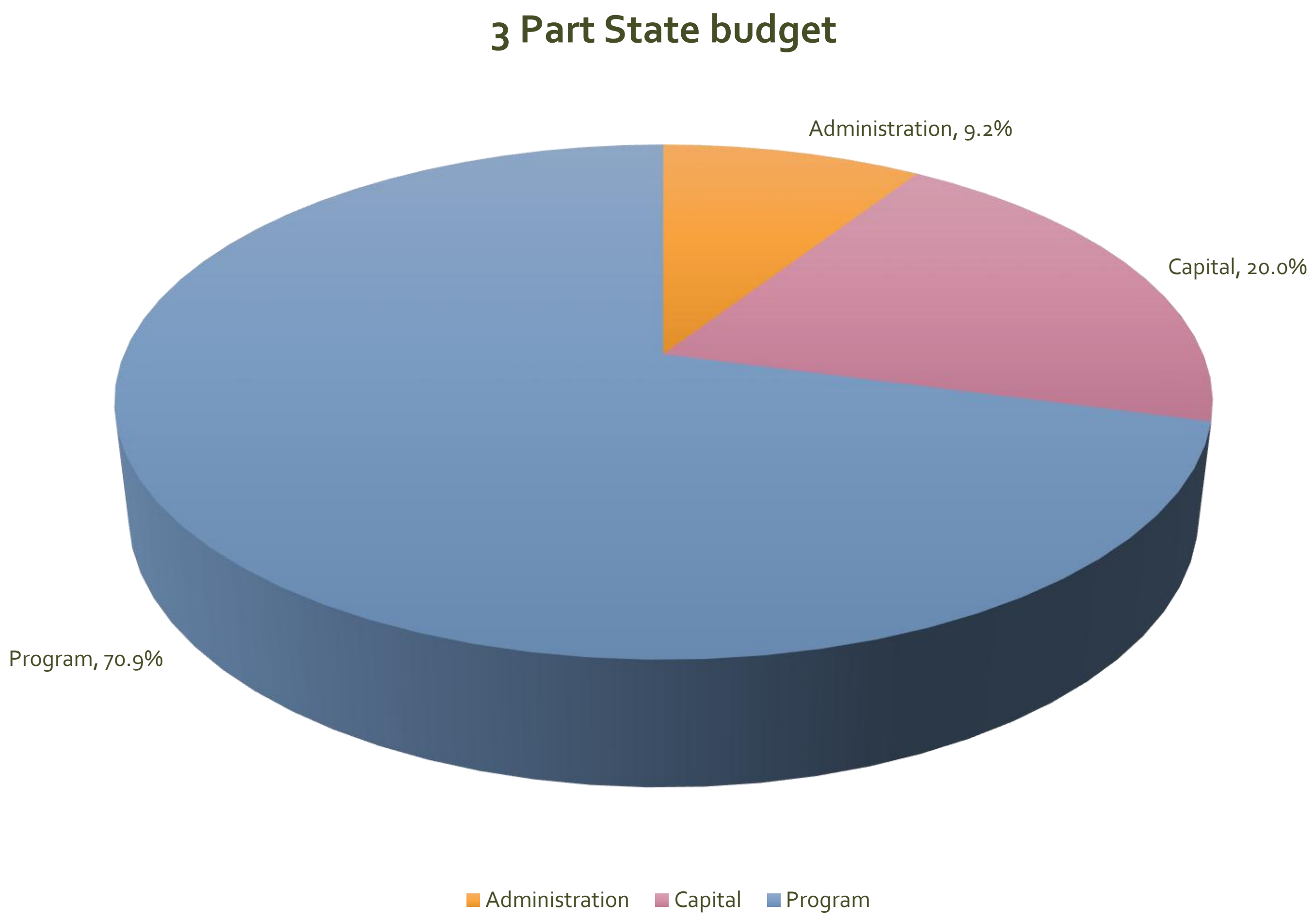
Category	Approved 2025-26	Proposed 2026-27	Difference
General Support	$2,933,999	$3,003,435	$69,436
Instruction	$10,645,605	$10,660,855	$15,250
Pupil Transportation	$1,385,807	$1,386,418	$611
Community Services	$5,000	$6,000	$1,000
Employee Benefits	$5,959,546	$6,272,076	$312,530
Debt Service	$3,231,651	$3,329,800	$98,149
Interfund Transfers	$180,000	$180,000	$0
Total General Fund	**$24,341,608**	**$24,838,584**	**496,976**

Budget Takeaways

Highlights – 2.04% Budget-to-Budget Increase

- Health care increases of 12 -18.5%
- Retiree health increase of 40+% (80% by 2027-2028)
- This budget allows for the District to maintain:
  - Appropriate Staffing Levels
  - Programs
  - Extracurricular/Athletic Offerings
  - Equipment Replacement Plans
  - Student School Supplies
  - Access to College Level Courses (Free for Families)
  - Flexibility to Meet the Needs of Portrait of a Graduate

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

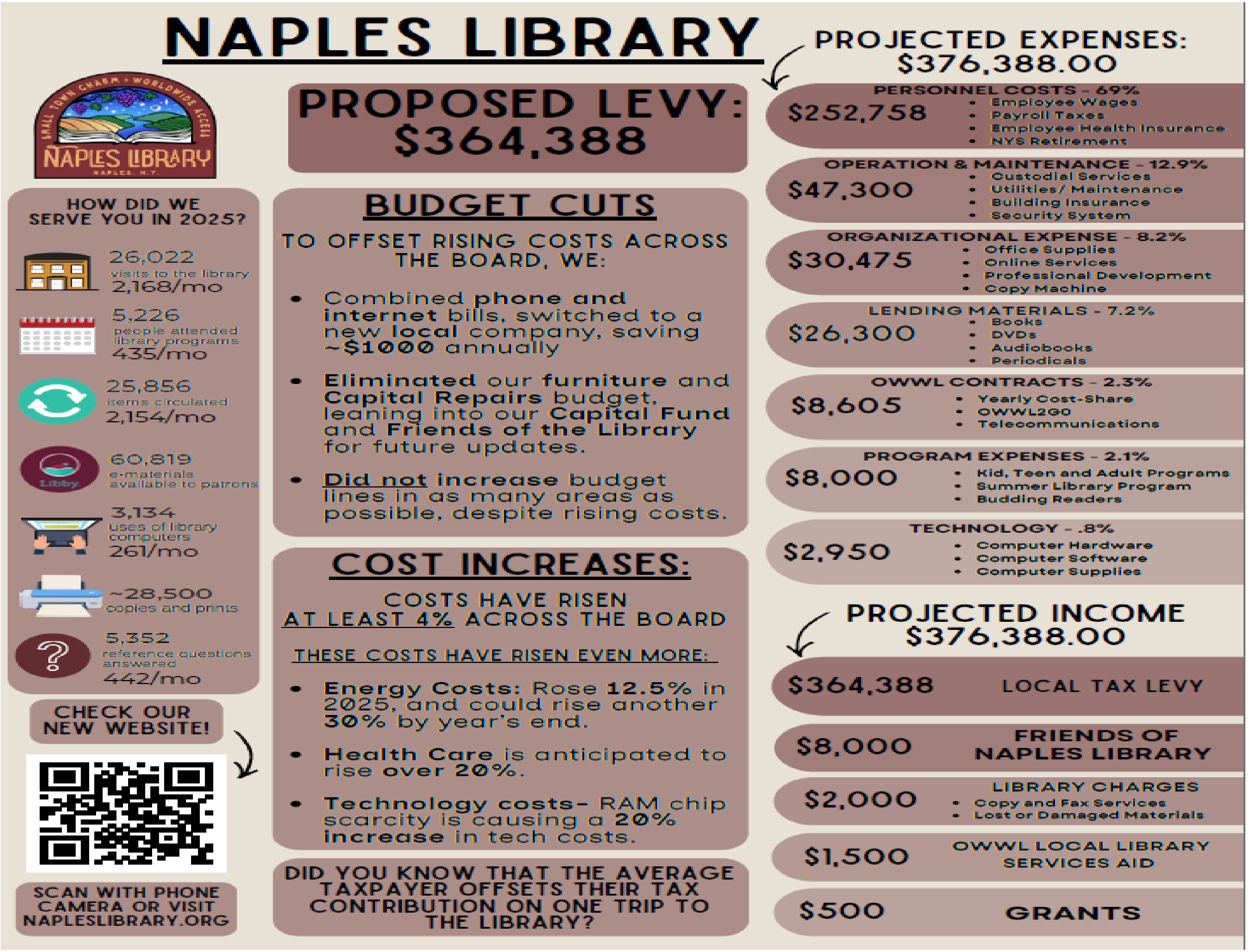
Propositions for Vote

Proposed 2026-2027 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 $24,838,584 and to levy the necessary tax therefore.

Naples Library and Trustee Vote



Proposition #3 and Proposition #4

LIBRARY BOARD CANDIDATE: SEEKING ELECTION

ASHLEY JEROME

District Resident: 2 Years
Profession: Environmental & Land Use Planning, and Resiliency & Sustainability Project Management
Community Involvement /Activities: Naples Youth Corp; performance stage development, Food Forest
Family: Husband, Ed Robb, 2 daughters in school.

Personal Statement:

My family and I moved to Naples two years ago, and my first introduction to this community was through the library. I have a background in Environmental & Land Use Planning, and Resiliency and Sustainability Project Management, and currently own my own consultancy business, where my most recent projects have included: Coastal Storm Risk Management (CRSM) projects, Edge of Field Pilot Programs for Nutrient Runoff Mitigation, Energy Resiliency projects, and Environmentally Sensitive Land Use and Development projects.

Formerly, I volunteered with a Domestic Violence non-profit for several years, helping to redesign their database and client intake process to optimize grant reporting requirements. I have also served on the board of the Naples Youth Corp (since November 2024) and worked as Project Manager for the construction of the performance stage, at the Youth Corps property.

As a voracious reader and a strong advocate of community engagement, I would be honored to serve as a trustee to the library, helping to encourage its growth in the community as a resource not only for literacy, but for community support and resource access. Thank you for your consideration!

COMMUNITY NEEDS:

FILLING THE GAPS:

In the past 5 years, we have received **daily requests** for **technology assistance.**

While our staff can help with *basic functions*, we do not have the capacity to meet the pressure of the **demand.**
For this reason, we are requesting an additional
Part-Time Technology Clerk position to be **added to our budget.**

THIS STAFF MEMBER WOULD:

- Host **Open Tech Hours**, and **1:1 sessions** for the public
- **Train staff members** on current technology and programs
- **Troubleshoot tech issues** within our library (with staff and patrons)
- Provide **basic technology programs** for the public
- Aid us in achieving several goals on our **Long Range Plan.**
- Perform basic clerking duties

DID YOU KNOW?

YOUR LIBRARY PROVIDES:

Printing, Faxing, & Scanning Services

Access to databases & E-materials

Library of Things! Tools, games, fishing poles, more!

Vote Day Information
May 19, 2026
HS Library
7 AM – 8 PM

Questions?