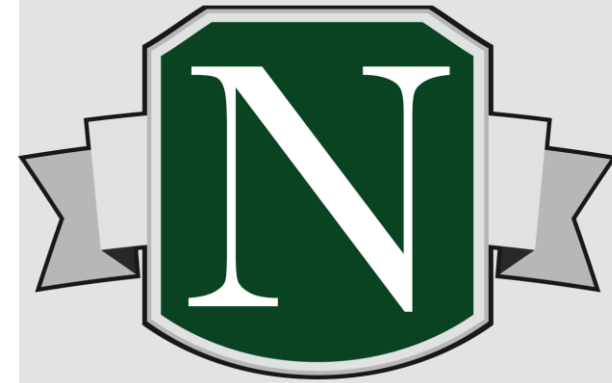
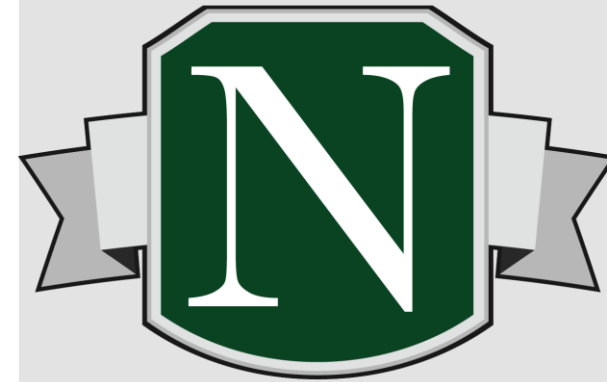


# Naples Central School Budget Hearing

May 7, 2025



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.



# Revenue Projections



# State Aid Projections

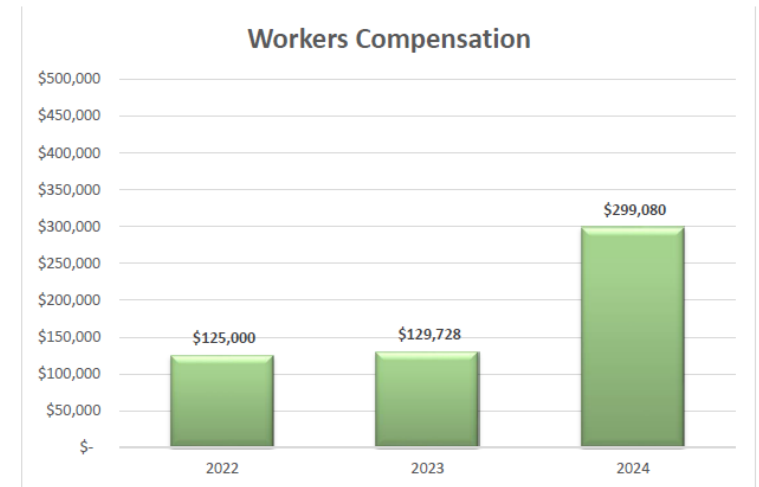


<u>Category</u>	<u>2024-25</u>	<u>2025-26 Est.</u>	<u>Difference</u>
Foundation Aid	\$5,389,756	\$5,482,649	\$92,893
Building Aid	\$1,462,543	\$2,411,967	\$949,424
BOCES Aid	\$648,400	\$467,507	-\$180,893
Transportation Aid	\$510,374	\$508,675	-\$1,699
All Other State Aid	\$330,024	\$334,568	\$4,544
<b>Total</b>	<b>\$8,341,097</b>	<b>\$9,205,366</b>	<b>\$864,269</b>

# Reserve Usage to Balance Budget (If Needed)



<u>Reserve Fund</u>	<u>Usage 2024-25</u>	<u>Usage 2025-26 Est.</u>	<u>Difference</u>
ERS Reserve	\$0	\$356,692	\$356,692
Workers Compensation Reserve	\$0	\$74,831	\$74,831
<b>Total</b>	<b>\$0</b>	<b>\$431,523</b>	<b>\$431,523</b>

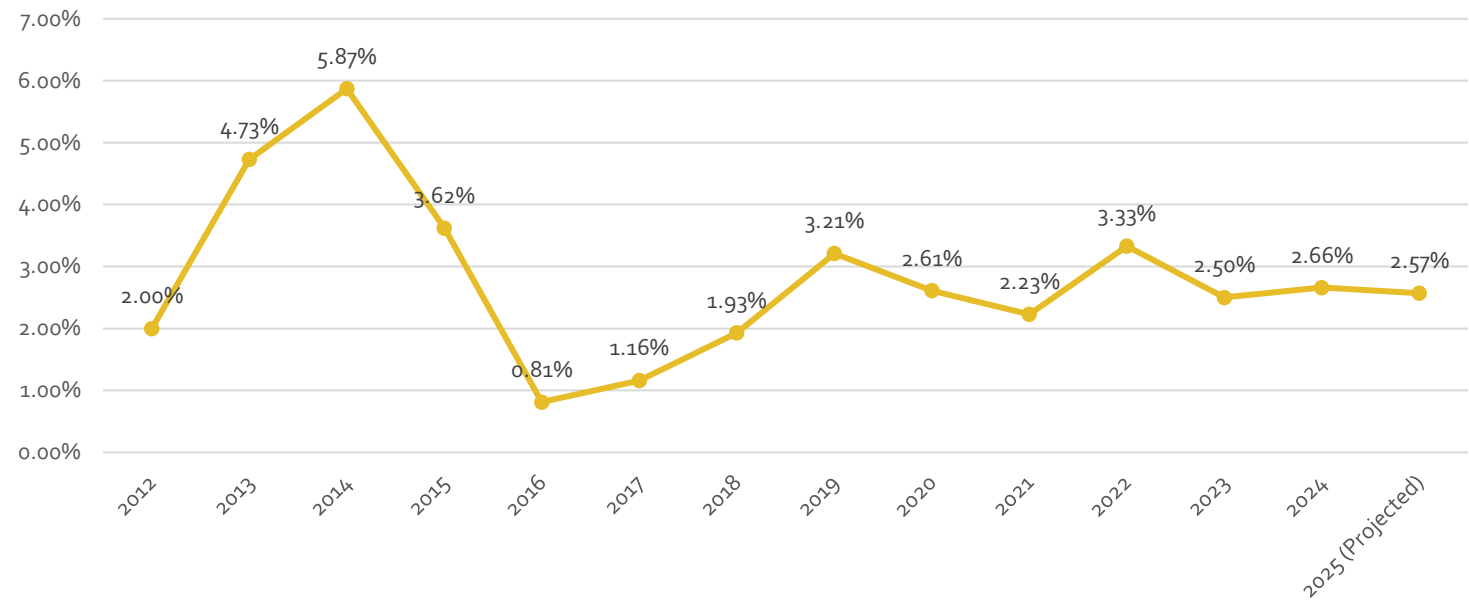


# School Property Tax Levy



- Estimated school property tax cap for 2025-2026: 2.57%
- Projected Tax Levy: \$13,672,274
- The Board of Education will set the final tax levy in August but it cannot exceed the voter approved tax cap.

Percentage Change in Tax Levy By Year

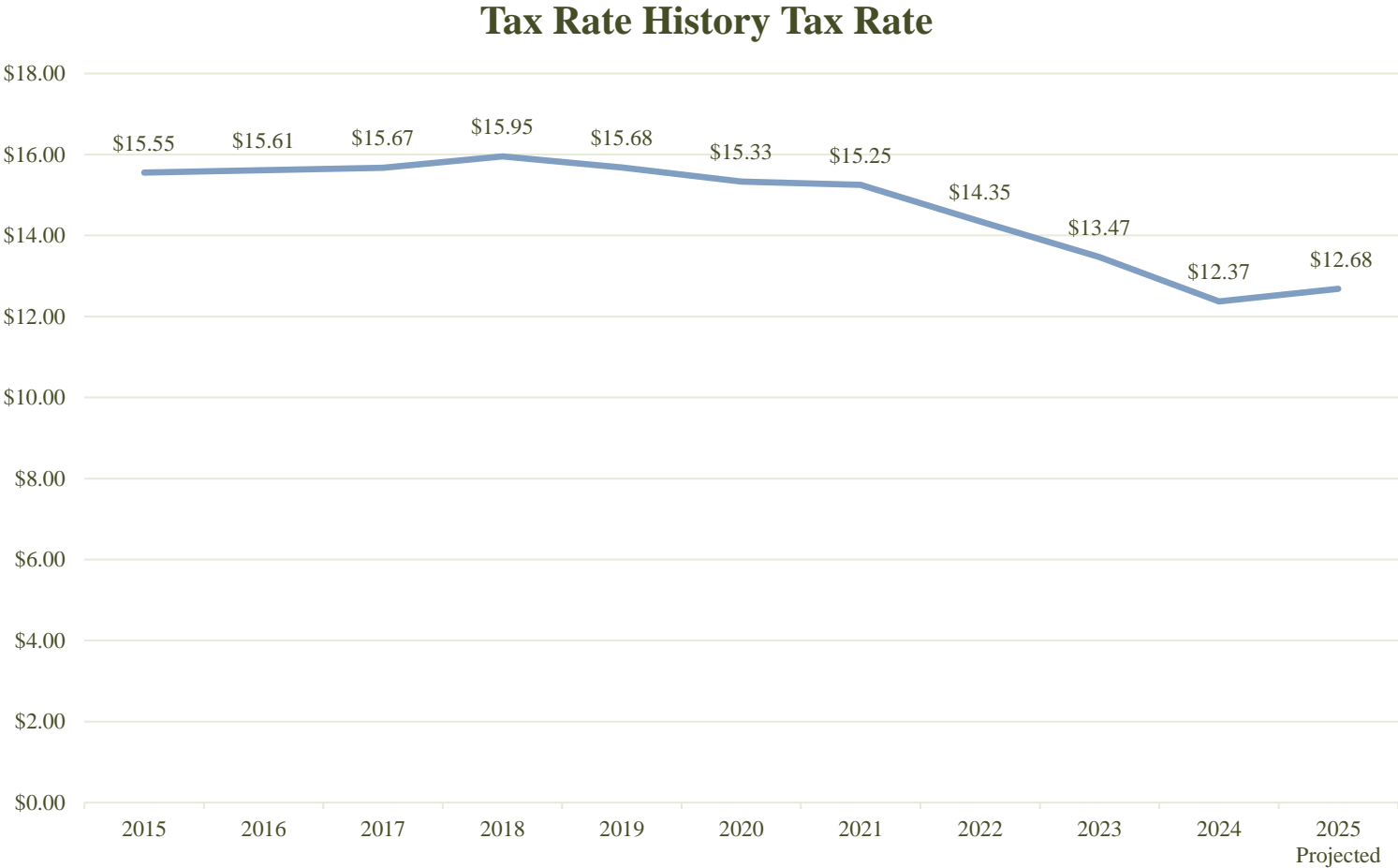


# Revenue Summary



<u>Category</u>	<u>Approved 2024-25</u>	<u>Proposed 2025-26</u>	<u>Difference</u>
Real Property Taxes	\$13,329,936	\$13,672,274	\$342,338
State Aid	\$8,341,097	\$9,205,366	\$864,269
Debt Service and Reserves	\$75,000	\$506,523	\$431,523
Misc. Revenue	\$1,476,333	\$619,569	-\$856,764
Prior Year Fund Balance	\$192,123	\$337,876	\$145,753
<b>Total</b>	<b>\$23,414,489</b>	<b>\$24,341,608</b>	<b>\$927,119</b>

# Tax Rate Times \$1,000 of Property Value





# Area Tax Rates and Levy Change



<u>School District</u>	<u>2025-26 Est. Tax Rate</u>	<u>Tax Levy</u>
Romulus	\$9.64	2.90%
South Seneca	\$9.87	2.29%
Gorham - Middlesex	\$10.81	4.95%
N. Rose - Wolcott	\$12.47	2.66%
Naples	\$12.68	2.57%
Marion	\$12.73	2.87%
Victor	\$12.83	3.04%
Wayne	\$14.50	3.50%
Bloomfield	\$14.53	2.10%
Canandaigua	\$14.63	2.90%
Seneca Falls	\$16.42	2.00%
Manchester - Shortsville	\$18.10	1.93%
Waterloo	\$18.23	1.90%
Palmyra - Macedon	\$18.99	3.40%
Sodus	\$20.64	1.50%

# Expenditure Projections



# Bus Purchase



- As part of the General Fund Budget the District will purchase;
  - 2 Type A (pictured below) school buses
  - 1 Chevrolet Suburban
  - 1 EV Car (Chevrolet Equinox)
    - This will also unlock a voucher for a third charging station



# Expenditure Detail



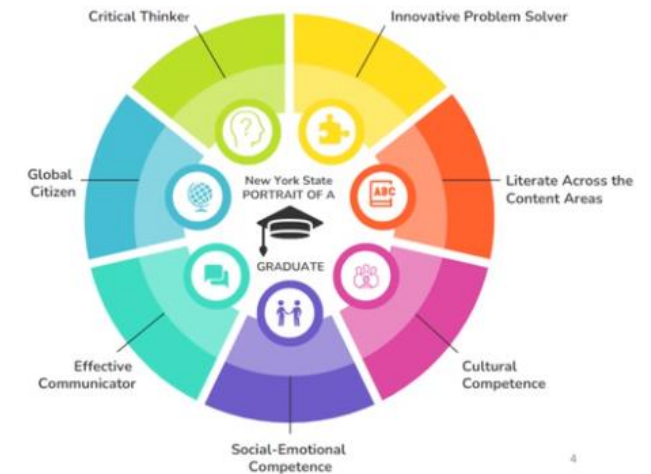
<u>Category</u>	<u>Approved 2024-25</u>	<u>Proposed 2025-26</u>	<u>Difference</u>
General Support	\$2,692,403	\$2,933,999	\$241,596
Instruction	\$10,584,937	\$10,645,605	\$60,668
Pupil Transportation	\$1,314,873	\$1,385,807	\$70,934
Community Services	\$4,400	\$5,000	\$600
Employee Benefits	\$5,578,018	\$5,959,546	\$381,528
Debt Service	\$3,059,858	\$3,231,651	\$171,793
Interfund Transfers	\$180,000	\$180,000	\$0
<b>Total General Fund</b>	<b>\$23,414,489</b>	<b>\$24,341,608</b>	<b>\$927,119</b>

# Budget Takeaways



## Highlights – 3.96% Budget-to-Budget Increase

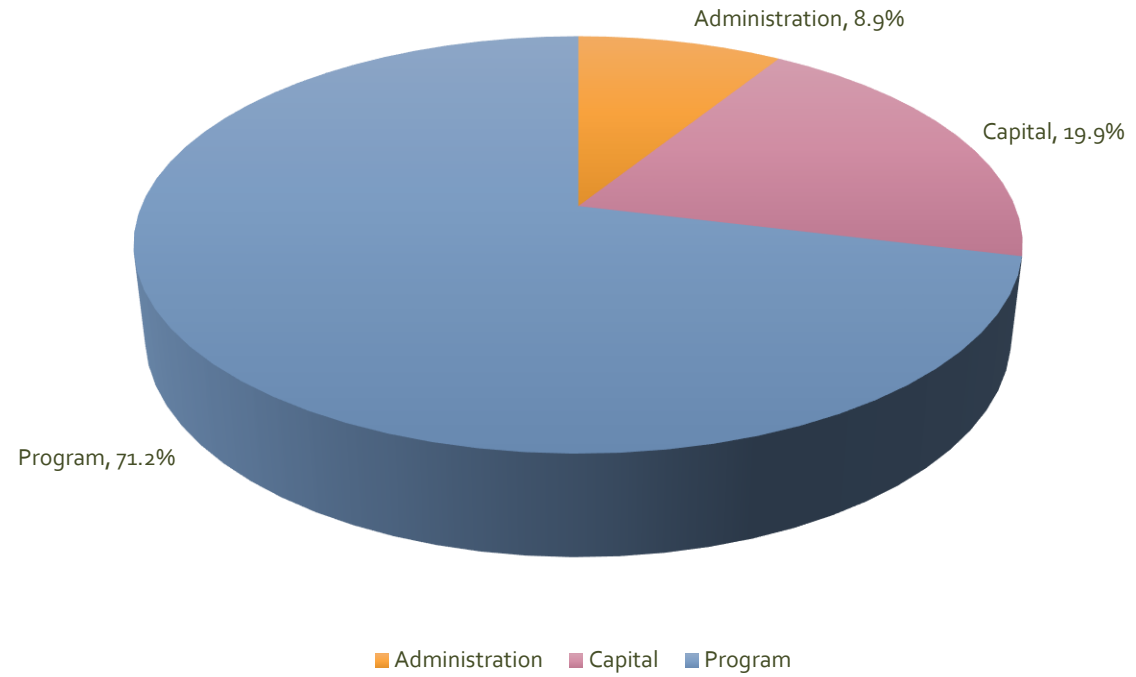
- Health care increases of 10%, 12%, and 15%
- Automobile / Building Insurance increase of 15%
- Contractual Obligations
- Continued Support for Programs
- Supporting new initiatives in the world of curriculum and instruction to meet the new state mandated Portrait of a Graduate
- Potential loss or freeze of federal monies
- CSEA Wage Compression



# 3-Part State Budget



## 3 Part State budget





# 3-Part State Budget Explained

The Administrative Component provides for overall general support and management activities including:

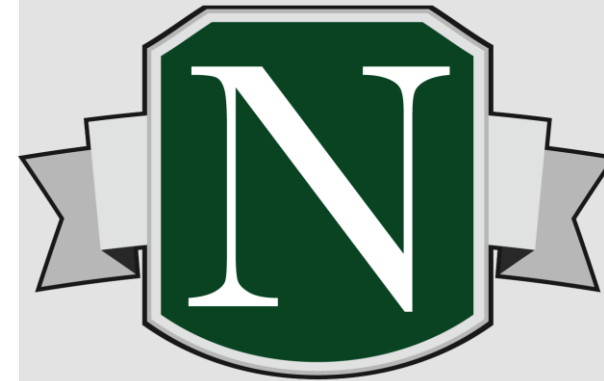
- District Clerk and Superintendent's office
- Business office operations
- Personnel, legal, liability and property insurance
- Auditing services
- Costs for the administration and supervision of the District's two school buildings
- Employee benefits for all administrative and clerical support staff 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





# Proposition #1



- 2025 Facilities Improvement Capital Reserve Fund
  - Current 2021 Capital Reserve Fund is fully funded
  - Creating a new reserve fund in the amount of \$7,500,000 to help offset future capital needs of the District.



## Proposition #2



- Use of 2021 Capital Reserve for Land Purchase (\$450,000)
  - 18.2+/- acres from Hazlitt Winery
  - Focus on controlling our borders and possible future development
  - No new tax impact as a result of the purchase



# Proposition #3 and Proposition #4

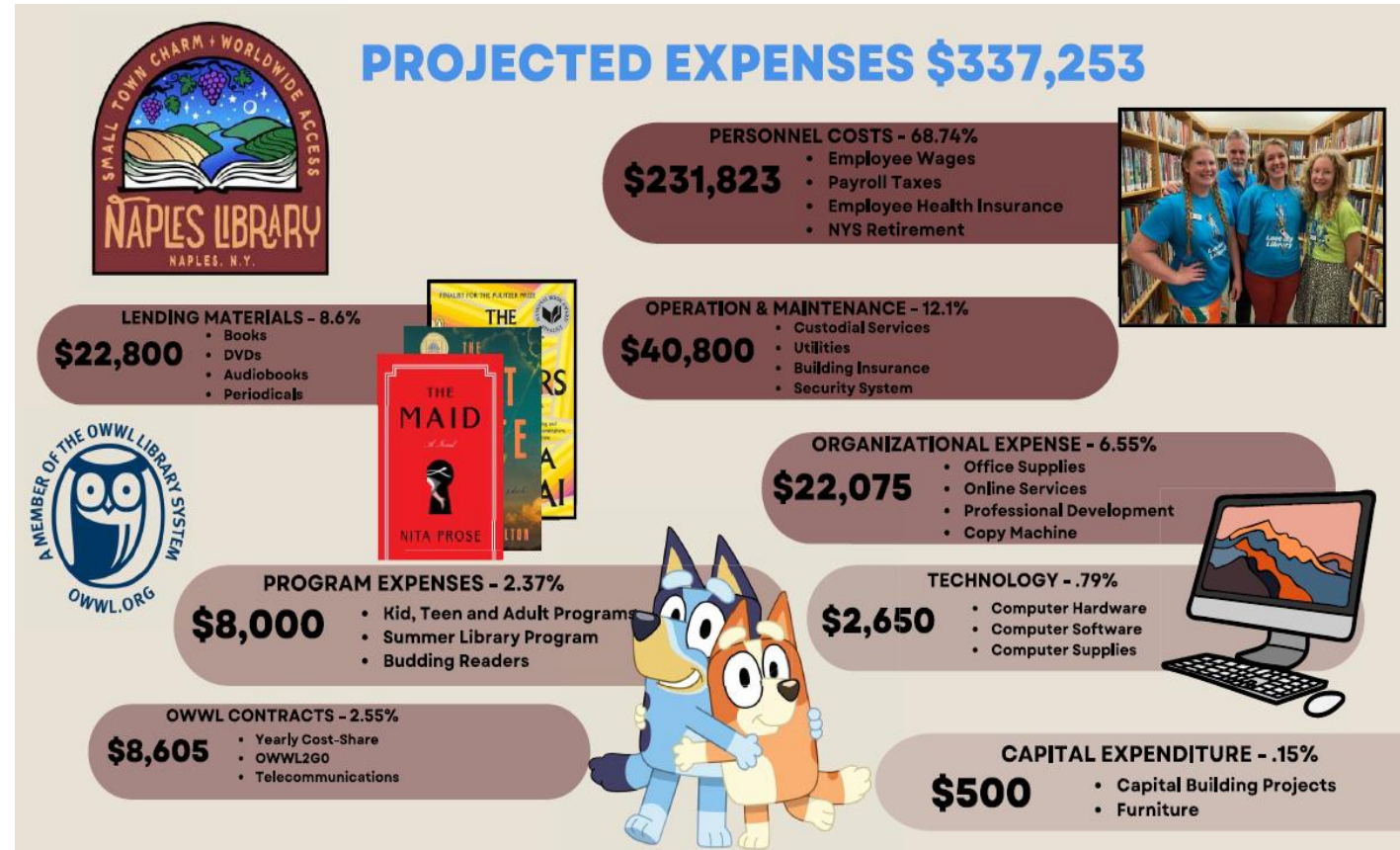


- Increase of \$33,934.34 (11.63%)





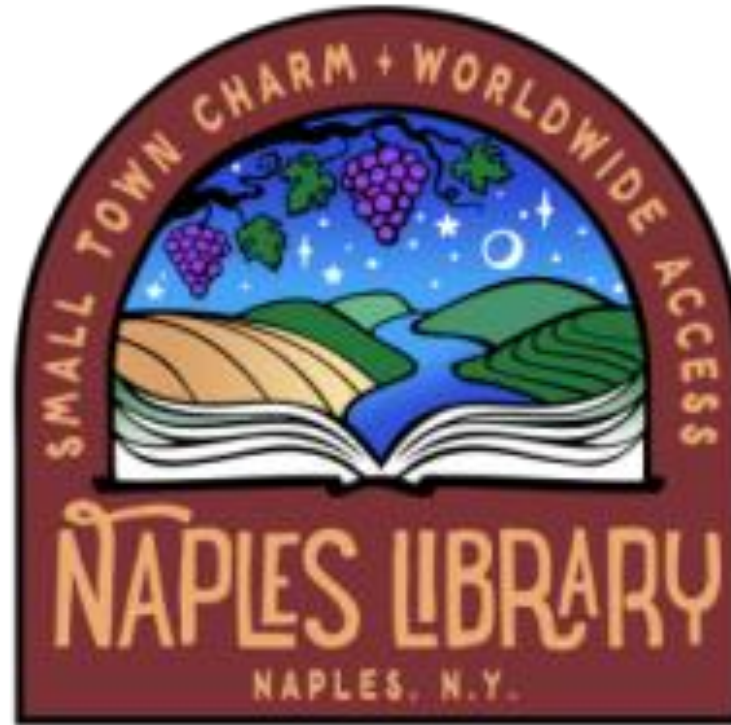
# Proposition #3 and Proposition #4



# Proposition #3 and Proposition #4



- Trustee information
  - 2 members for 3 year terms
  - 2 members for 1 year terms
  - 1 member for a 2 year term



Proposed  
2025-2026  
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 \$24,341,608 and to levy the necessary tax therefore.

**BUDGET**



Vote Day  
Information  
May 20, 2025  
HS Library  
7 AM – 8 PM



Questions?

