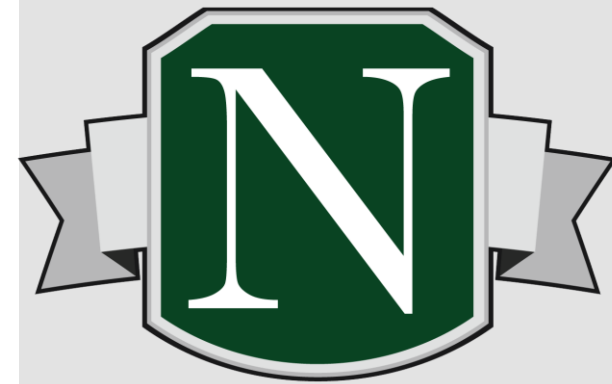
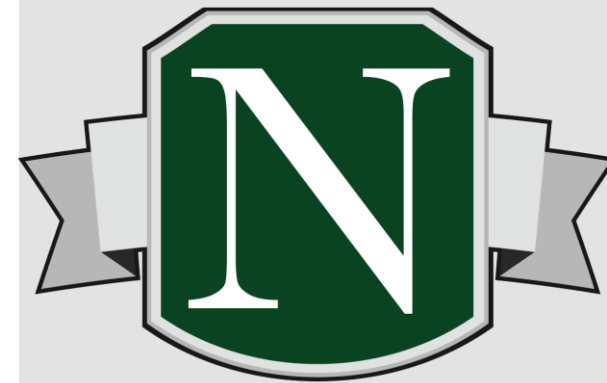


# Naples Central School Budget Workshop #1

January 21, 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.



# Revenue Projections



# State Aid Projections



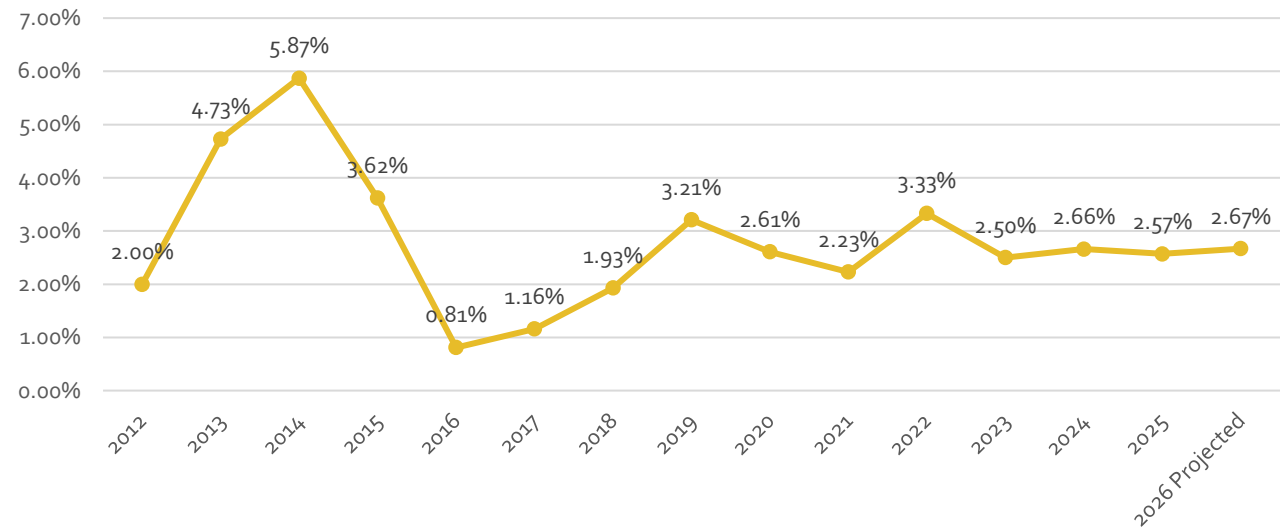
<u>Category</u>	<u>2025-26</u>	<u>2026-27 Est.</u>	<u>Difference</u>
Foundation Aid	\$5,482,649	\$5,537,649	\$55,000
Building Aid	\$2,411,967	\$2,425,333	\$13,366
BOCES Aid	\$467,507	\$477,507	\$10,000
Transportation Aid	\$508,675	\$508,675	\$0
All Other State Aid	\$334,568	\$334,568	\$0
<b>Total</b>	<b>\$9,205,366</b>	<b>\$9,283,732</b>	<b>\$78,366</b>

# School Property Tax Levy



- Estimated school property tax cap for 2026-2027: 2.67%
- Projected Tax Levy: \$14,037,107
- 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 2025-26</u>	<u>Proposed 2026-27</u>	<u>Difference</u>
Real Property Taxes	\$13,672,274	\$14,037,107	\$364,833
State Aid	\$9,205,366	\$9,283,732	\$78,366
Debt Service and Reserves	\$506,523	\$37,500	-\$469,023
Misc. Revenue	\$619,569	\$726,691	\$107,122
Prior Year Fund Balance	\$337,876	\$337,876	\$0
<b>Total</b>	<b>\$24,341,608</b>	<b>\$24,422,906</b>	<b>\$81,298</b>

# Expenditure Projections



# Expenditure Detail



<u>Category</u>	<u>Approved 2025-26</u>	<u>Proposed 2026-27</u>	<u>Difference</u>
General Support	\$2,933,999	\$3,003,435	\$69,436
Instruction	\$10,645,605	\$10,658,355	\$12,750
Pupil Transportation	\$1,385,807	\$1,386,418	\$611
Community Services	\$5,000	\$6,000	\$1,000
Employee Benefits	\$5,959,546	\$6,229,975	\$270,429
Debt Service	\$3,231,651	\$3,329,800	\$98,149
Interfund Transfers	\$180,000	\$180,000	\$0
<b>Total General Fund</b>	<b>\$24,341,608</b>	<b>\$24,793,983</b>	<b>\$452,375</b>

# Budget Takeaways



## Highlights – 1.86% Budget-to-Budget Increase

- Health care increases of 15-20%
- Retiree healthcare increase of 40+% (80% by 2027-2028)
- Current Budget Deficit: \$371,077

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



Questions?

