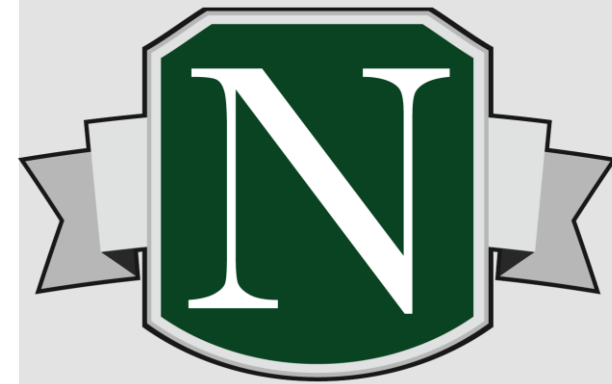
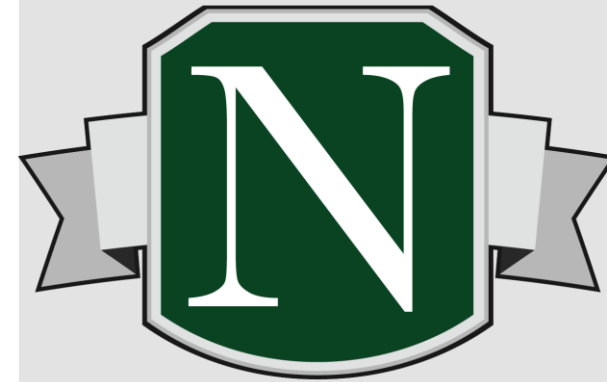


# Naples Central School Budget Workshop #1

January 22, 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

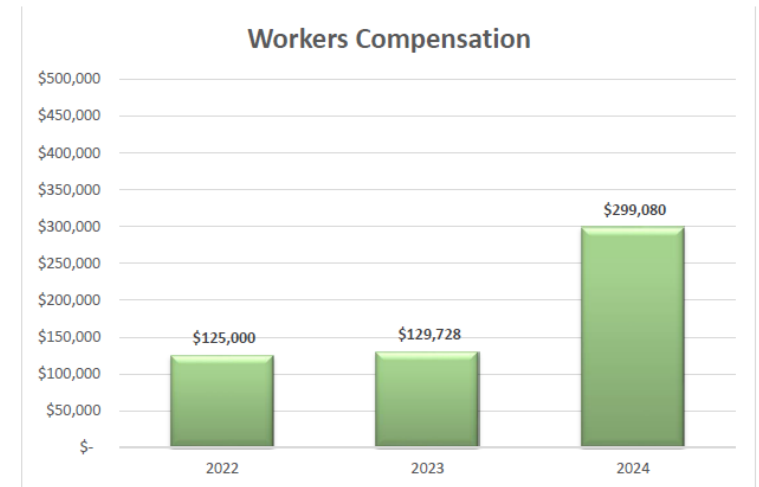


<u>CATEGORY</u>	<u>2024-25</u>	<u>2025-26 Est.</u>	<u>Difference</u>
Foundation Aid	\$5,389,756	\$5,482,649	\$92,893
Building Aid	\$1,462,543	\$2,411,967	\$949,424
BOCES Aid	\$648,400	\$467,507	-\$180,893
Transportation Aid	\$510,374	\$508,675	-\$1,699
All Other State Aid	\$330,024	\$334,568	\$4,544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

# Reserve Usage to Balance Budget (If Needed)



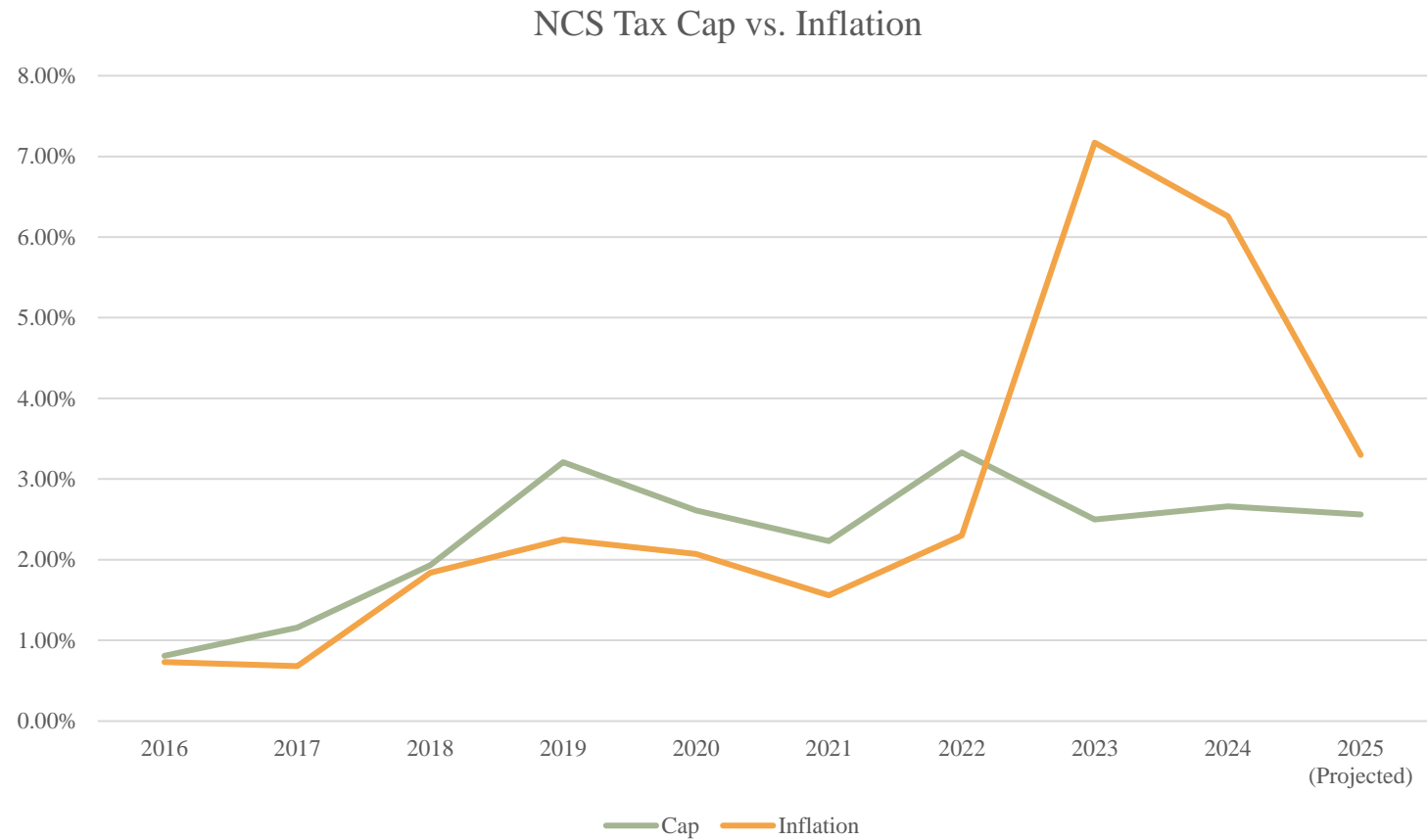
<u>Reserve Fund</u>	<u>Usage 2024-25</u>	<u>Usage 2025-26 Est.</u>	<u>Difference</u>
ERS Reserve	\$0	\$356,692	\$356,692
Workers Compensation Reserve	\$0	\$74,831	\$74,831
<b>Total</b>	<b>\$0</b>	<b>\$431,523</b>	<b>\$431,523</b>



# School Property Tax Levy



- Estimated school property tax levy for 2025-2026: 2.56%



# Revenue Summary



CATEGORY	Approved 2024-25	Proposed 2025-26	DIFFERENCE
Real Property Taxes	\$13,329,936	\$13,671,076	\$341,140
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	\$192,123	\$0
<b>Total</b>	<b>\$23,414,489</b>	<b>\$24,194,657</b>	<b>\$780,168</b>



# Expenditure Projections





# Expenditure Detail



<u>Category</u>	<u>Approved 2024-25</u>	<u>Proposed 2025-26</u>	<u>Difference</u>
General Support	\$2,692,403	\$2,908,197	\$215,794
Instruction	\$10,584,937	\$10,618,233	\$33,296
Pupil Transportation	\$1,314,873	\$1,360,550	\$45,677
Community Services	\$4,400	\$5,000	\$600
Employee Benefits	\$5,578,018	\$5,891,026	\$313,008
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>\$24,194,657</b>	<b>\$780,168</b>

# Budget Takeaways

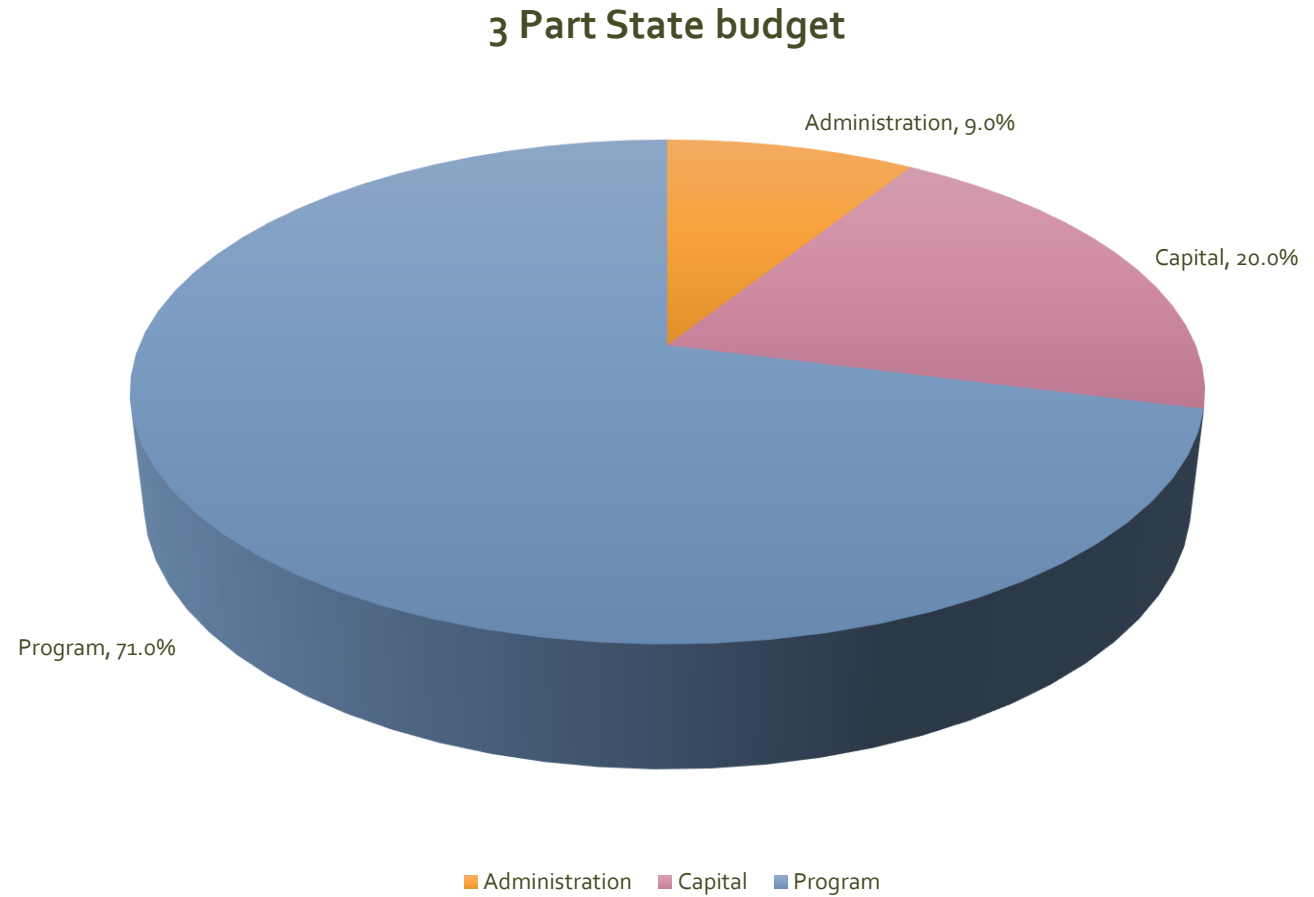


## Highlights – 3.33% Budget-to-Budget Increase

- Health care increases of 10%+
- 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



# 3-Part State Budget



# 3-Part State Budget Explained

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

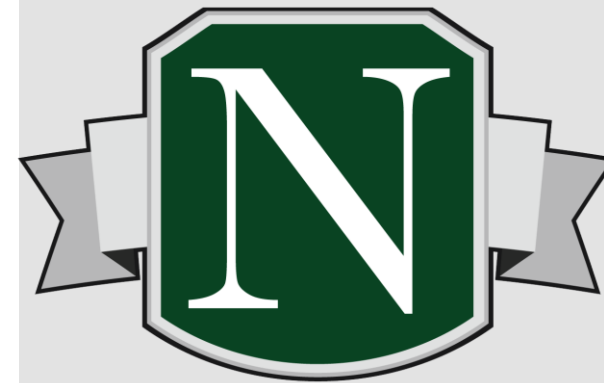
- District Clerk and Superintendent's office
- Business office operations
- Personnel, legal, liability and property insurance
- Auditing services
- Costs for the administration and supervision of the District's two school buildings
- Employee benefits for all administrative and clerical support staff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



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



Questions?

