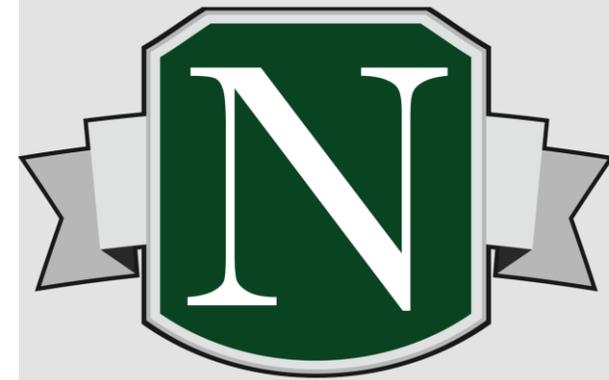
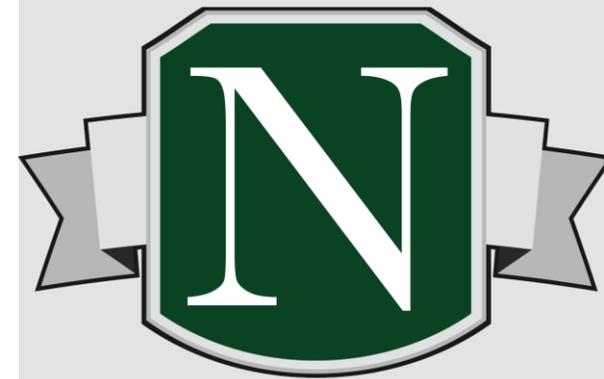


Naples Central School Budget Workshop #2

March 11, 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



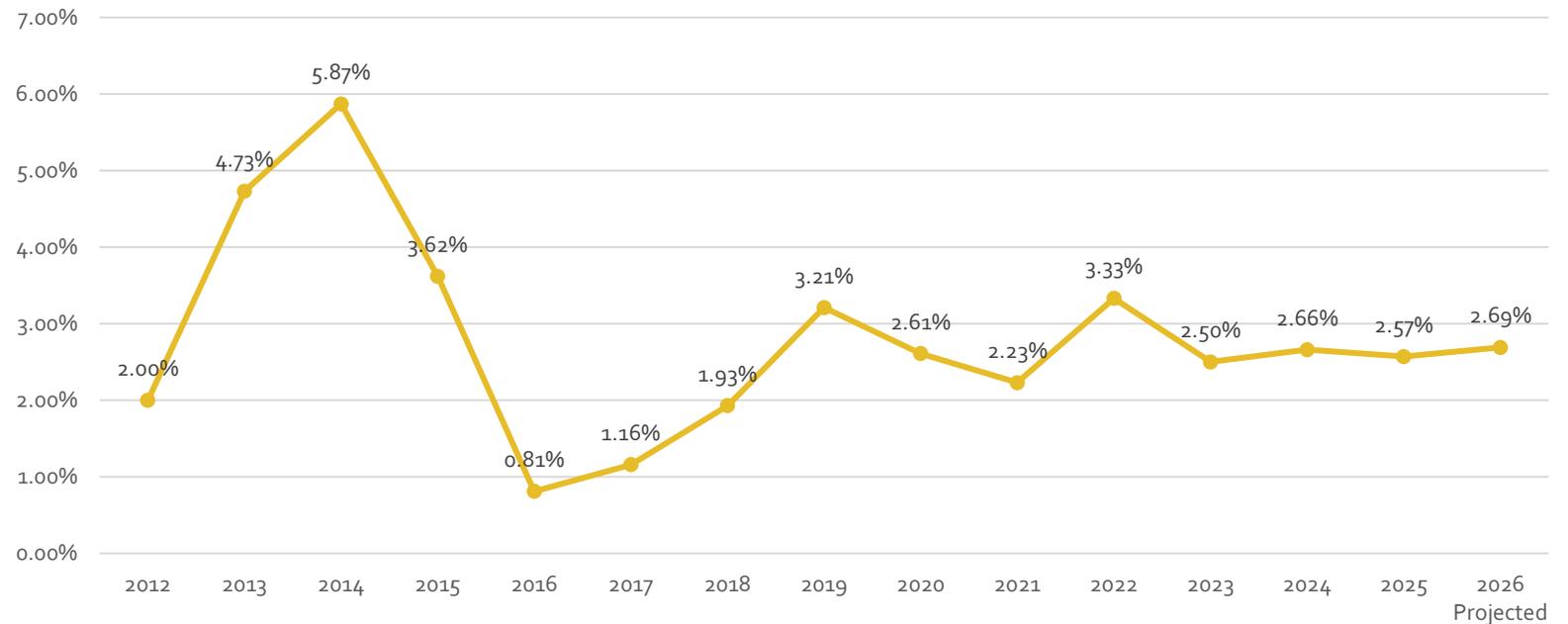
<u>Category</u>	<u>2025-26</u>	<u>2026-27 Est.</u>	<u>Difference</u>
Foundation Aid	\$5,482,649	\$5,537,649	\$55,000
Building Aid	\$2,411,967	\$2,425,333	\$13,366
BOCES Aid	\$467,507	\$477,507	\$10,000
Transportation Aid	\$508,675	\$508,675	\$0
All Other State Aid	\$334,568	\$432,463	\$97,895
Total	\$9,205,366	\$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.

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	\$14,040,629	\$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

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



<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	\$10,660,855	\$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

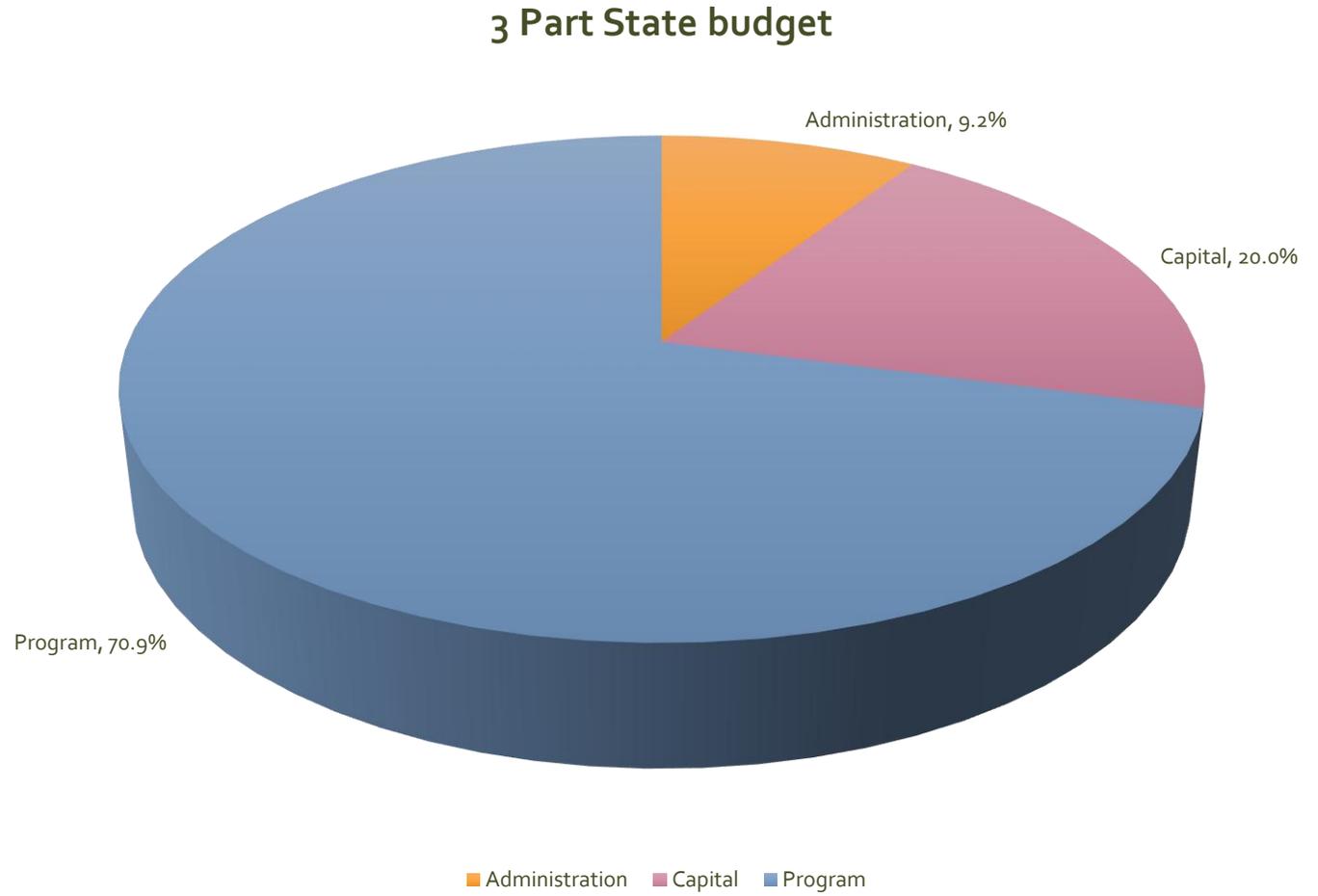
Budget Takeaways



Highlights – 2.04% Budget-to-Budget Increase

- Health care increases of 12 -18%
- 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:

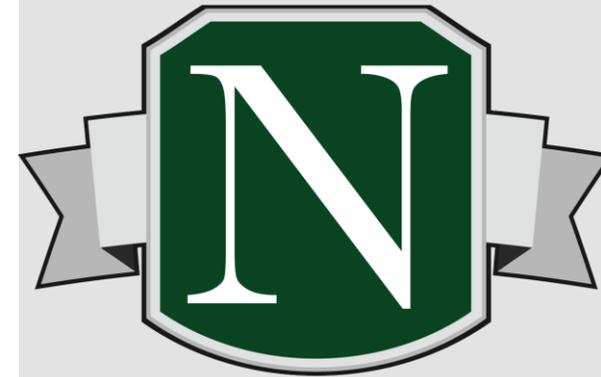
- District Clerk and Superintendent's office
- Business office operations
- Personnel, legal, liability and property insurance
- Auditing services
- Costs for the administration and supervision of the District's two school buildings
- Employee benefits for all administrative and clerical support staff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

BUDGET

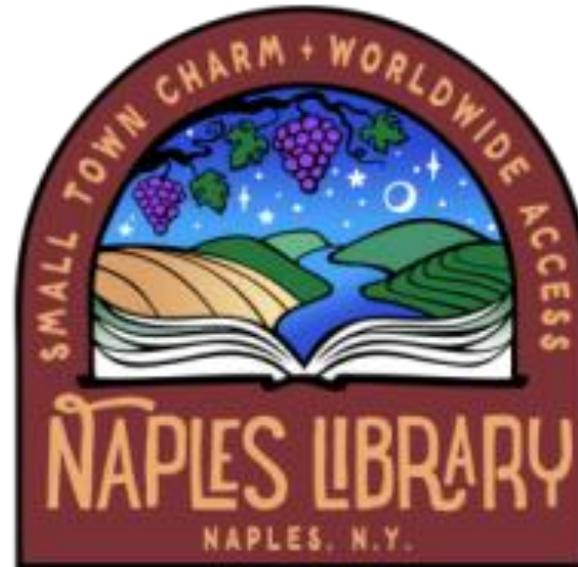


Naples Library and Trustee Vote



- Increase of \$38,635 (11.80%)

Total Expenses			\$ 343,422.00	376,388.00
Net Operating Income (including all revenue)			337,253	376,388.00
Other Income				\$12,000.00
Projected Tax Income			\$ 325,753.00	\$364,388.00
Previous Year Tax Income			\$ 291,818.66	\$ 325,753.00
Increase from Previous Year Tax Income			\$ 33,934.34	38,635
Percentage increase from previous year Tax Income			11.6 %	11.80%



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



Questions?

