



NAPLES  
CENTRAL SCHOOL DISTRICT

2021-2022

School Budget Hearing

May 5, 2021

# Mission Statement

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.



# **2021-2022 School Budget Update**

- 1. Budget Process**
- 2. Revenue Projections**
- 3. Expenditure Proposal**
- 4. Vote Day Information**
- 5. Takeaways**
- 6. Budget Questions**

# Budget Process

## *Guiding Question:*

- Does this budget provide flexibility to deal with the unprecedented level of unknowns?
  - Mandates for Reopening
  - Methods of providing instruction going forward

# Budget Process



# Budget Process

## This Year

Input from:

- NYS Department of Education
- Financial Planners
- Budget and Facilities Committees
- Central Business Office
- District Office Staff
- Administrators and Supervisors
- Department Chairs

# Budget Process This Year

- Adjustments to reduce budget transfers
- Second Year for new processes for requesting supplies, materials, and contractual items
- Utilizing school financial management software for consistency going forward
- Still dealing with many unknowns
- CAUTIOUS APPROACH

# Revenue Projections



# Revenue Projections

- State Aid (39%)
- Local School Taxes and STAR (57%)
- Other Miscellaneous Revenues (4%)
  - Medicaid
  - Small Grants in Aid
  - Interest and Penalties
  - Admissions
  - Refunds
  - Previous year applied revenues
  - Transfer from Debt Service Fund

## **State Aid – Current Status (39% of total revenue)**

- State Aid is the second largest component of support for our budget
- State Aid process has somewhat returned to normal
  - Formulas allowed to run
  - Categories were not consolidated as proposed

# State Aid – By the Numbers

<b>CATEGORY</b>	<b>2020-2021</b>	<b>2021-2022 Proposed</b>	<b>Difference</b>
Foundation Aid and 2020-2021 CARES	\$4,994,395	\$5,154,122	\$159,727
Excess Cost Aid	\$195,698	\$143,403	-\$52,295
BOCES Aid	\$445,368	\$583,856	\$138,488
Textbook/Computer/Library Aid	\$54,375	\$53,679	-\$696
High Tax Aid	\$258,736	\$258,763	\$27
Transportation Aid	\$706,383	\$763,003	\$56,620
Building Aid	\$1,713,740	\$1,736,742	\$23,002
<b>TOTAL</b>	<b>\$8,368,695</b>	<b>\$8,693,568</b>	<b>\$324,873</b>

# School Property Tax Levy (57% of total Revenues)

- The governor's cap is not a 2% tax cap
- The District's limit for 2021-2022 is 2.23% due to additional debt service costs previously approved by district voters
  - A 1% change moves the tax levy by \$120,000
  - Proposed levy: \$12,259,719
- Voters authorize the budget; the school board authorizes the tax levy as long as it is within the tax cap

**BOE will set final tax levy in August  
but it cannot exceed the tax cap**



<b>IMPACT ON A TYPICAL HOMEOWNER WITH TAX LEVY SET AT THE TAX CAP</b>							
<b>HOME VALUE</b>	<b>STAR VALUE</b>	<b>AVERAGE % CHANGE IN TOTAL PROPERTY VALUE</b>	<b>PROPOSED %CHANGE IN TAX LEVY</b>	<b>2020-2021 FULL VALUE TAX RATE</b>	<b>2021-2022 PROJECTED FULL VALUE TAX RATE</b>	<b>2020-2021 BILL</b>	<b>2021-2022 PROJECTED BILL</b>
\$150,000	-\$30,000	2.25	2.23	<b>\$15.33</b>	<b>\$15.32</b>	\$1,840	\$1,838
\$100,000	-\$30,000	2.25	2.23	<b>\$15.33</b>	<b>\$15.32</b>	\$1,073	\$1,072
\$60,000	-\$30,000	2.25	2.23	<b>\$15.33</b>	<b>\$15.32</b>	\$460	\$459

BASIC STAR removes first \$30,000 of assessed value (varies slightly town by town) **XXXXXXXXXXXXXXXXXX NEW STAR PROCESS**

# STAR SAVINGS PROGRAM

Estimated STAR Savings for a Home Assessed at \$100,000

- BASIC STAR = \$460
- ENHANCED (SENIOR) STAR = \$958

Homeowners who have the STAR exemption may receive a greater benefit if they switch to the STAR Credit Program. Visit

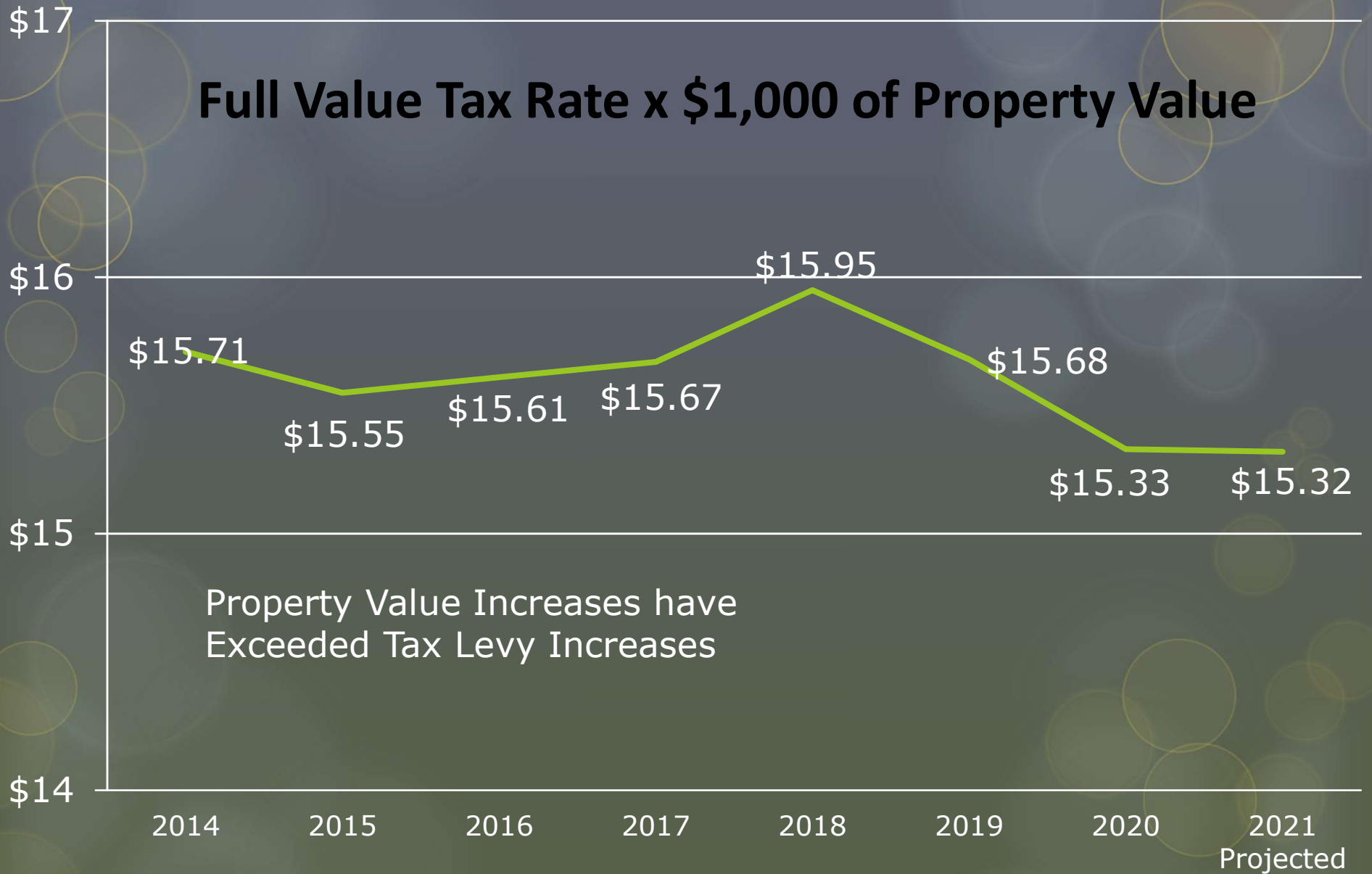
<https://www.tax.ny.gov/pit/property/star/star-qa.htm> for more information.

# Estimated Impact of STAR on Property Taxes

## ENHANCED STAR BENEFIT

- \$100,000 home pays taxes on approximately \$37,500 of property value
  - Estimated **School** Tax bill = \$575
- \$Home assessed at \$62,500 or less has the entire value of home removed and pays \$0 in **school** taxes (varies slightly by Town)

# Full Value Tax Rate x \$1,000 of Property Value





Current Area School Tax Rates  
(Naples projecting \$15.32 for 2021-2022)

School District	2020-2021 Equalized Tax Rate
Marcus-Whitman	\$12.93
Honeoye	\$14.52
<b>Naples</b>	<b>\$15.33</b>
Way-Co	\$15.56
Victor	\$17.10
Canandaigua	\$18.93
Geneva	\$20.11
Bloomfield	\$20.64
Livonia	\$20.98
Mid-Lakes	\$21.53
Red Jacket	\$24.95
Pal-Mac	\$24.95

# Reserve & Fund Balance Use

Continue to fund the Retirement Contribution Reserve Funds **if possible** – this is a volatile area of the budget going forward and is recommended by our financial planners

Continue to fund the Unemployment Reserve Fund **if possible** – this is a volatile area of the budget going forward

Continue to utilize a portion of end of year fund balance to fund the Capital Reserve Fund in order to position the district to complete upcoming capital renovation work.

Final 2021-2022 Financial Reserve Plan to be presented upon completion of the Annual Audit.

# Transfer from Debt Service

- **Planned revenue source of \$98,000**
- **This is an unsustainable source of revenue. Will be less than \$400,000 in this fund on July 1**

**Details:** Debt service funds can only be used for costs associated with long term borrowing. For Naples CSD, these funds will be used to offset costs for paying down debt on current and prior capital construction projects. Funds are derived from interest earned on borrowings during previous capital projects.

# Appropriating 2020-2021 Fund Balance to Balance 2021-2022 Budget

	Estimated	
	2021-2022	2020-2021
Appropriated Fund Balance	\$356,037	\$436,390

This plan requires being cautious in spending for the remainder of this school year.

Plan is subject to change based on the annual audit and adjustments to state aid.

# Summary of Revenues

REVENUE ESTIMATE

% CHANGE

2.45%

CATEGORY	2021-2022 PROPOSED	2020-2021 ORIGINAL	DIFFERENCE
LOCAL PROPERTY TAX	\$12,259,719	\$11,992,077	\$267,642
STATE AID	\$8,693,568	\$8,368,695	\$324,873
DEBT SERVICE AND RESERVES	\$98,000	\$100,000	-\$2,000
MISCELLANEOUS REVENUE	\$327,203	\$316,798	\$10,405
PRIOR YEAR FUND BALANCE	\$356,037	\$436,390	-\$80,353
<b>TOTAL</b>	<b>\$21,734,527</b>	<b>\$21,213,960</b>	<b>\$520,567</b>

Local Property Tax is at the district's calculated tax cap and can be no higher than this amount. The BOE will set the final tax levy in August. It can be less but no more.

State Aid is currently based on latest projection from Albany and it will fluctuate as finances are reported to NYSED.

Miscellaneous Revenue reflects prior three years actual with adjustments to interest earnings, and penalties collected.

# Revenue Summary

**REVENUE ESTIMATE**

**CHANGE**

**2.45%**

<b>CATEGORY</b>	<b>2021-2022 PROPOSED</b>	<b>2020-2021 ORIGINAL</b>	<b>DIFFERENCE</b>
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# **Proposed Expense Budget**

# Expense Budget – Key Points

- Monitor class/cohort sizes and potential remote learning requirements
- Fund end user technology needs – matches long range plans
- Fund bus purchases from the General Fund
- Continue to participate in the State Capital Outlay Program to reduce long-term capital project size (reallocate \$100,000 of facilities budget to Capital budget)
  - Receive over \$63,000 in aid back in the following year.
  - Upgrade heating and ventilation controls in the high school



# Budget – Key Points

## **CONTINGENCIES:**

- Include contingency for
  - **class size requirements**
  - **transportation requirements**
  - **building cleaning requirements**
  - **special education requirements**
  - **insurance rates**

# Budget - Key Points

- Prior changes to the contract for non-instructional employees protects the employee benefits budget
- Teacher Retirement System District Contribution Rate is 9.8% of salary (projected)
- Employee Retirement System District Contribution Rate is 16.2% of salary (projected)
- Health insurance rate came in at (approximately) a 9.9% medical plan rate increase.
- Removed some contingency funds from some underutilized contractual, supply, and equipment budget codes
- Final guidelines for full school reopening are not available at this time

# Summary of Proposed Budget

CHANGE 2.45%

<b>CATEGORY</b>	<b>2021-2022 PROPOSED</b>	<b>2020-2021</b>	<b>DIFFERENCE</b>
GENERAL SUPPORT	\$2,420,195	\$2,454,256	-\$34,061
INSTRUCTION	\$10,189,172	\$10,045,648	\$143,524
PUPIL TRANSPORTATION	\$1,279,418	\$1,235,311	\$44,107
COMMUNITY SERVICES	\$2,400	\$2,400	\$0
EMPLOYEE BENEFITS	\$5,034,342	\$4,652,350	\$381,992
DEBT SERVICE	\$2,629,000	\$2,643,995	-\$14,995
INTERFUND TRANSFERS	\$180,000	\$180,000	\$0
<b>TOTAL GENERAL FUND</b>	<b>\$21,734,527</b>	<b>\$21,213,960</b>	<b>\$520,567</b>

# 3 Part Budget (state required method)

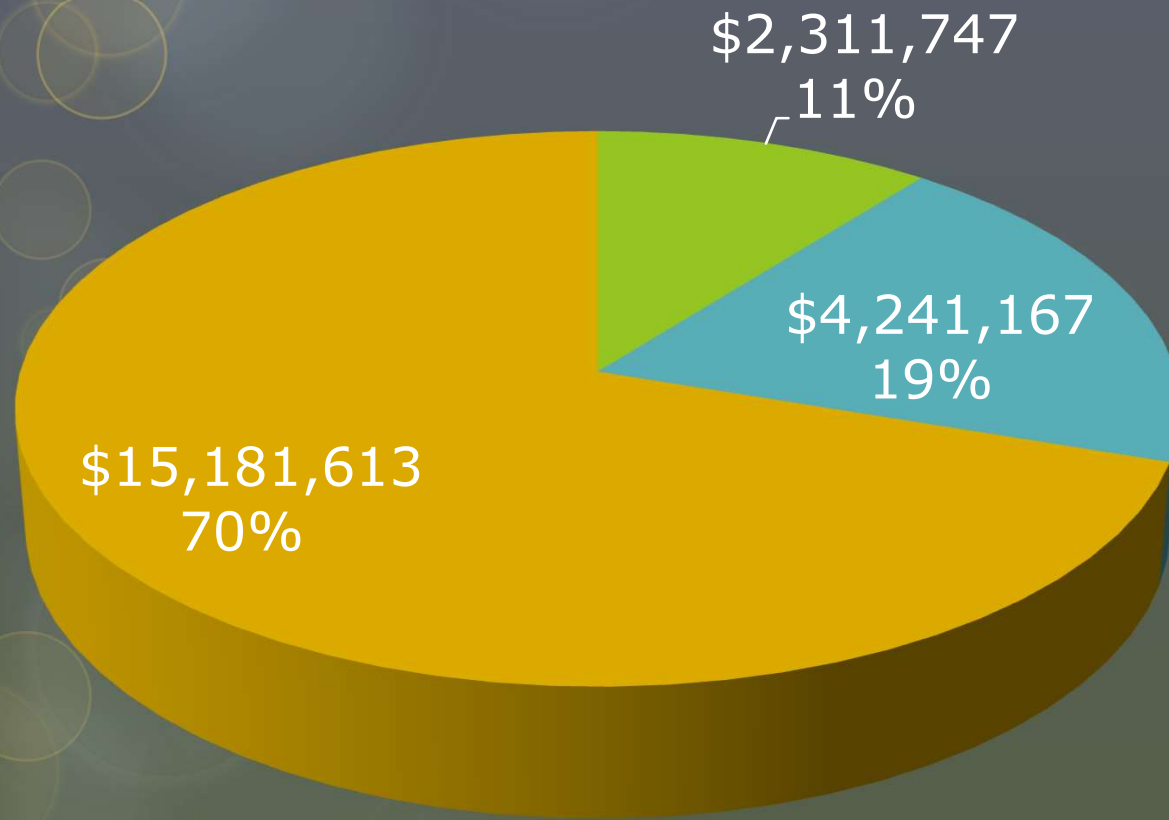
**Administrative Component** – Includes expenses associated with the operation of the school board, superintendent's office, and business office. Includes salaries and benefits for other school administrators who spend a majority of their time performing administrative duties.

**Capital Component** – Includes debt service for all facility improvements financed by bonds and notes, court awards and judgments. Includes costs for maintenance and operations of facilities as well as associated salaries and benefits, service contracts, utilities, and supplies. Includes debt service for the purchase of buses.

**Instructional Component** - Includes salaries and benefits of teachers and any school administrator who spends a majority of their time performing teaching duties. Includes all other expenses associated with the instructional program e.g. textbooks, student materials, technology, pupil services, athletics, and extra-curricular. Transportation of students is also incorporated into this component.

# Budget Components

## 3 Part Budget



- Administrative
- Capital
- Program

# Vote Day Information

# Vote Day Information

- Expenditure Budget
- School Board Seats
- Naples Library Levy
- Naples Library Board Seats

# School Bus Proposition

Recommendation - in keeping with our long term bus replacement plan:

## Proposition to include:

One – 72 Passenger Bus

Estimated Maximum Cost: \$120,000  
paid for by funds from reserve fund



For every \$1,000 paid for the purchase of  
a bus approximately \$572 is reimbursed  
by NYS



# PROPOSED 2021-2022

## SCHOOL 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 **\$21,734,527** and to levy the necessary tax therefore.

# School Board Member Election

## Three seats are available to fill:

- The expiring term of Joseph Callaghan (3 year term)
- The expiring term of Maura Sullivan (3 year term)
- The expiring term of Gail Musnicki (3 year term)

All Incumbents will be on the ballot

# **Library Board of Trustees Election and Library Levy**

- **Library Board has proposed a levy of \$210,000**
- **Board Candidates (3 Seats)**
  - **Paul J. Lambiase**
  - **Kim Torpey**
  - **Deirdre Dutcher**

The Naples Library budget and board is separate from the NCS budget and board

# Annual Meeting Information

Vote at NCS High School Library

- Tuesday May 18, 2021
- 7:00 AM to 8:00 PM



# Takeaways

# Takeaways

Budget increase is 2.45%

The District tax rate is projected to be below the 2014-2020 rates

The District will not exceed the tax cap of 2.23%

The Capital Outlay Project process will reduce maintenance costs and increase state aid in future years

# Takeaways

Cautious spending for the remainder of this year will enable us to proceed forward with the capital reserve fund plan previously approved by district voters

There are still many unknowns:

- In person/remote options
- Facilities Requirements (cleaning, setup)
- Co and Extra Curricular options
- Getting back to normal?

Naples Library Votes are separate from school finances

# Budget Discussion

## *Guiding Question:*

- Does this budget provide flexibility to deal with the unprecedented level of unknowns?
  - Mandates for Reopening
  - Methods of providing instruction going forward
  - Return to Normal?



**Thank You!**

**QUESTIONS?**

# Budget Proposal +2.45%

SERVICES	Approved 2020-2021	Proposed 2021-2022	\$ Change
General Support	\$2,454,256	\$2,420,195	-\$34,061
Instruction	\$10,045,648	\$10,189,172	\$143,524
Pupil Transportation	\$1,235,311	\$1,279,418	\$44,107
Community Service	\$2,400	\$2,400	\$0
Employee Benefits	\$4,652,350	\$5,034,342	\$381,992
Debt Service	\$2,643,995	\$2,629,000	-\$14,995
Interfund Transfers	\$180,000	\$180,000	\$0
<b>Total Budget</b>	<b>\$21,213,960</b>	<b>\$21,734,527</b>	<b>\$520,567</b>



**7** Advanced Placement courses offered

**17** Dual credit classes through FLCC



**1:1** Mobile Device Program for Grades K-12



# Estimated Revenue +2.45%

SOURCES	Approved 2020-2021	Proposed 2021-2022	\$ Increase (Decrease)
Local Property Tax	\$11,992,077	\$12,259,719	\$267,642
State Aid	\$8,368,695	\$8,693,568	\$324,873
Debt Service and Reserves	\$100,000	\$98,000	(\$2,000)
Miscellaneous Revenue	\$316,798	\$327,203	\$10,405
Prior Year Fund Balance	\$436,390	\$356,037	(\$80,353)
<b>Total Estimated Revenue</b>	<b>\$21,213,960</b>	<b>\$21,734,527</b>	<b>\$520,567</b>

## Estimated Tax Impact

Tax Levy	\$12,259,719	<b>10<sup>th</sup> consecutive year at or within tax cap</b>
Tax Levy Increase	2.23%	
Estimated Full Value Tax Rate	\$15.32 per \$1,000 Full Value Assessed	

### STAR SAVINGS PROGRAM

Estimated savings for a home fully assessed at \$100,000:

Basic STAR = \$460

Enhanced (Senior) STAR = \$958

Homeowners who have the STAR exemption may receive a greater benefit if they switch to the STAR Credit Program. Visit: <https://www.tax.ny.gov/pit/property/star/star-qa.htm> for more information.



## State Aid

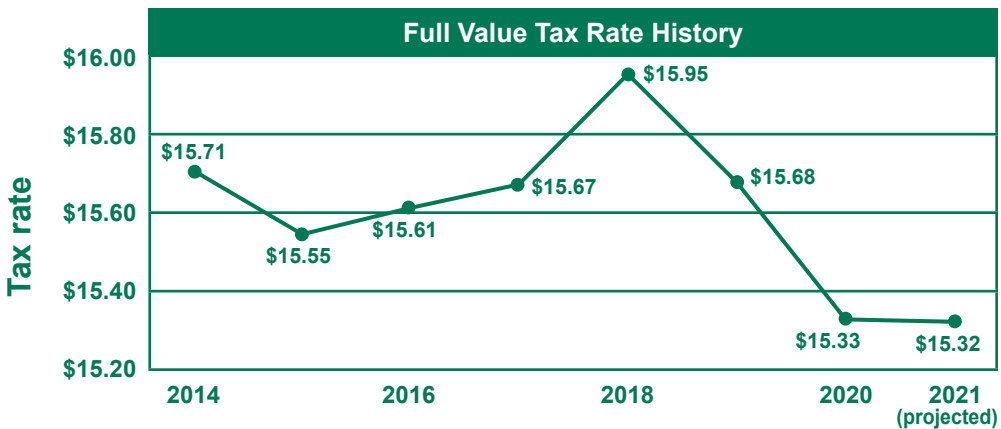
Description	Approved 2020-2021	Estimated 2021-2022	\$ Increase (Decrease)
Foundation Aid and 2020-2021 CARES	\$4,994,395	\$5,154,122	\$159,727
Excess Cost Aid	\$195,698	\$143,403	(\$52,295)
BOCES Aid	\$445,341	\$583,856	\$138,515
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Transportation Aid	\$706,383	\$763,003	\$56,620
Building Aid	\$1,713,740	\$1,736,742	\$23,002
<b>Total State Aid</b>	<b>\$8,368,695</b>	<b>\$8,693,568</b>	<b>\$324,873</b>

### Quick Facts:

**0%**  
Estimated Tax Rate Increase

**2.45%**  
Budget Increase

**2.23%**  
Tax Levy Increase - Within Allowable Tax Cap Again



## NAPLES CENTRAL SCHOOL

136 N. Main St.  
Naples, NY 14512  
585.374.7900  
[www.naplescsd.org](http://www.naplescsd.org)

Non Profit Org.  
U.S. Postage  
**PAID**  
Naples, New York  
Permit No. 23

## BUDGET VOTE

Tuesday, May 18, 2021  
7 am - 8 pm  
High School Library  
Media Center



**BOXHOLDER**  
Local.....R.F.D.

Jacob Hall, *President*  
Joseph Callaghan, *1st Vice President*  
Robert Brautigam, *2nd Vice President*  
Carter Chapman  
Thomas Hawks  
Kelley Louthan  
Steven Mark  
Gail Musnicki  
Maura Sullivan

Note: As per Education Law, District election officials are authorized to require a qualified voter to provide one form of proof of residency. Proof of residency may include the following valid and current documents: New York State driver's license; New York State non-driver identification card; utility bill; or, voter registration card. Voters shall also be required to provide their signature, printed name and address. Qualified voters must be a U.S. Citizen, resident of the District for at least 30 days prior to the election, and 18 years of age or older.

## NAPLES CENTRAL SCHOOL



## 2021-2022 Budget and Board of Education Vote

# May 18, 2021

7 am - 8 pm High School Library  
Media Center

By state law, all absentee ballots must be received by the District by 5:00 PM on the day of the vote.

## Preparing for the Future

On Tuesday, May 18, 2021, the Naples CSD community will vote on a proposed 2021-2022 school budget that preserves the current year's programs and services.

The \$21,734,527 budget adjusts the tax levy by an estimated 2.23%. This is within what New York's Property Tax Cap allows, and it represents a 2.45% change in spending.

To successfully reopen school in September, the Naples Central School District concentrated on prioritizing in-person instruction while giving families a remote learning option. "This past year has been challenging," said Superintendent Matt Frahm. "But it has also shown what is possible when a community makes a commitment to doing what is best for kids."

Partnering with faculty and staff, the Naples Board of Education used a needs-based budgeting approach to create a spending plan capable of supporting safe and effective learning opportunities. "When we think about the disruption that students have experienced over the past year, it is still difficult to predict what supports they will need in the months ahead," said Frahm. "As we move closer to 'normal,' our school family is focused on closing learning gaps and meeting the social-emotional needs of students."

### Highlights:

- Provided daily in-person instruction for all interested Elementary School students
- Created after school tutoring and the RISE Program to help secondary students thrive academically
- Recognized as a "Top Workplace 2020" by *The Democrat and Chronicle*
- Naples High School ranked #12 out of 75 on a list of "Best High Schools in the Rochester, NY Area" by *U.S. News & World Report*
- 52% of graduates earned a Regents Diploma with Advanced Designation
- Section V Championships in both Boys Varsity Soccer and Girls Varsity Alpine Skiing
- Focused on project-based learning and 1:1 digital device use to foster fluency with 21<sup>st</sup> century learning skills
- Support a full-time School Resource Officer (SRO)
- Musical opportunities that include Chorus, a spring Musical, Band, Jazz Band, Marching Band, and Steel Pan Band
- Elementary School LEGO Club and FIRST Robotics Team 1551 (The Grapes of Wrath) foster teamwork, problem solving, and creativity
- Academic support for over 100 students in the Naples Elementary School Summer Academy
- Students regularly graduate having earned ten, twenty, or even thirty college credits from 7 Advanced Placement courses and 17 dual credit classes affiliated with FLCC
- Operation Santa provides gifts and food baskets for 150 students in the area during the Holiday Season
- 10 different sports offered to secondary students

**Top Workplace 2020**



**Silver Medal High School**



# Voting on:

**2.45% Budget Increase**

**\$21,734,527 Proposed Budget**

**Projected Tax Rate is Below the 2014 Tax Rate**

**3 Open Board of Education Seats**

**Naples Library Proposed Levy - \$210,000**

**3 Open Naples Library Board of Trustee Seats**

**The qualified voters of the School District shall be entitled to vote at said annual vote and election. A qualified voter is one who is:**

- (1) A citizen of the United States of America
- (2) Eighteen years of age or older
- (3) A resident within the School District for a period of thirty (30) days preceding the annual vote and election.

The full budget proposal can be found at [www.naplescscd.org](http://www.naplescscd.org) on the DISTRICT - BUSINESS OFFICE tab

### Contingent Budget

Under state law, school boards can submit a budget to voters a maximum of two times. If the proposed budget is defeated twice, the board must adopt a contingent budget. The board also has the option of going directly to a contingent budget.

### Capital Outlay Project

The District is in the process of submitting a proposal for a capital outlay project to the state education department. This project which cannot exceed \$100,000, will allow the District to replace antiquated building control systems in the high school. The District will receive approximately \$63,700 in aid from the state and will recognize additional savings through improved energy efficiency.

# 2021-2022 Three Part Budget Proposal

(State-required)

**TOTAL BUDGET**  
**\$21,734,527**

**11%**  
of budget

**Administrative Component**  
**\$2,311,747**

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

**19%**  
of budget

**Capital Component**  
**\$4,241,167**

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

**70%**  
of budget

**Program Component**  
**\$15,181,613**

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

## School Board Candidates (Vote for three)



**Joseph Callaghan**

**District Resident:** 39 Years

**Profession:** Self-Employed: Owner of Allen Landscape and Maintenance; General Manager Hunt Hollow Ski Club

**Community Involvement/Activities**

- Naples Board of Education for 15 years

#### Family

Wife – Joy Callaghan  
Son – Bryce graduated NCS  
Daughter – Sage, NCS Student  
Daughter – Eliza, NCS Student

**Personal statement:** As a current member of the board, I am committed as a parent and community member to keeping NCS on its track of excellence. As a graduate of the Naples School District, I would like to continue working to maintain the high standards of the school District in a fiscally responsible manner, while making sure that the students' educational needs and requirements are being met.



**Gail Musnicki**

**District Resident:** 45 Years

**Profession:** Retired, previously owned and managed Bristol Builders, a custom home building business.

**Community Involvement/Activities**

- Board of Education, 12 years
- Vice President of Friends of Naples Library
- Church Volunteer at St. Januarius

#### Family

Two adult children, Jaime and Meghan, who both attended Naples Central School.

**Personal statement:** I am just completing my 12<sup>th</sup> year as a member of the Board of Education and continue to find it a challenging and rewarding job which I am honored to be part of.

My #1 goal has always been and continues to be to try my best to ensure that NCS delivers the highest quality education possible to each & every student in our District.

My #2 goal is to demonstrate fiscal responsibility in delivering this high quality education. I have been a member of the Budget Committee for many years, through a variety of budget crises, and have always strived to make the best of whatever funding the state has awarded our District. Our officials in the business office are highly skilled & creative & truly have the best interest of our District at heart.

I am eager to see what school year 2021-22 has in store for us now that we've made it through the worst of the Covid-19 pandemic, and I am hopeful that I will be re-elected to another term & continue working for what is best for our District.



**Maura Sullivan**

**District Resident:** 9 Years

**Profession:** Conservation Professor at FLCC

**Community Involvement/Activities:**

- Environmental Education volunteer, Cumming Nature Center
- Board of Education, 6 years

#### Family:

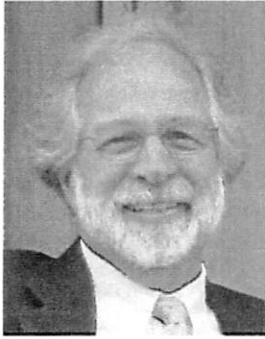
Husband – Sean Sullivan  
Daughters – Evaly and Nola Sullivan, 8th and 4th Grades, at NCS

**Personal statement:** As both a parent and professional in higher education I am deeply invested in the quality of academics offered at the primary and secondary levels. Teaching at FLCC reinforced my opinion that these stages of education are critical for equipping our youth with the best tools for success. My husband and I have been impressed with the rigor of academics, diversity of offerings and the warmth and sense of community. I have been very honored to serve on the Board and inspired by those who work in the District, the parents, and the community members invested in our success.



# Naples Library Board and Budget Information

## Library Candidates (Vote for Three)



**Paul J. Lambiase**

**District Resident:** 15 years in the district, Full-time resident since the fall of 2010  
**Profession:** Director of Continuing Professional Education at U of R School of Medicine & Dentistry  
**Community Activities:** Naples Historic District Committee Chairperson, Naples Historical Society Member, Village/Town of Naples Joint Planning Board Vice-Chair  
**Family:** Wife – Trish Lambiase, Children: Maya Lambiase, living in Pittsburgh, PA & John Paul Lambiase, living in Orlando, FL

The increasing polarization and influence of politics in education in our country has prompted me to become more aware of how these issues might affect where we live. The majority of my professional career was spent administering post-graduate medical education courses, where I acquired a strong appreciation for the importance of life-long learning and an admiration for those who dedicated themselves to guiding the education of others. Our children are grown and we have no school age family in the area. Participating on the Library Board of Trustees offers an opportunity to become familiar with and to support the important and valuable role the Naples library has in the development of our children, our families, and our community.



**Kim Torpey**

**District Resident:** 16 years in the district  
**Profession:** Self-employed Graphic Designer.  
**Community Activities:** Naples Historical Society Board Director, Founding Editor of “The Neapolitan Record” a free monthly community paper by and about Naples  
**Family:** Husband, Timothy Massa, 2 cats, 7 chickens

The Naples Library is an important cultural institution in our community, serving people from all walks and stages of life. I admire how our library remains a neutral purveyor of information and also celebrates the diversity of the people of Naples, seeking to grow alongside them. In addition to checking out books, one can see an art exhibit, watch a movie, listen to a talk about seed saving, learn to play a new instrument or game, try a new hobby, research local history archives, or just share coffee and conversation with friends and neighbors – all for free! During the pandemic, our library has been integral by continuing to provide services such as basic internet access and platforms for more learning opportunities and community services, both in person and virtually. I would be proud to help ensure that our library keeps its doors open to anyone seeking knowledge or simply a warm place to rest.



**Deirdre Dutcher**

**District Resident:** 12 years  
**Profession:** Self Career Advisor; Business Trainer; Keynote Speaker  
**Community Activities:** Library Board of Trustees  
**Family:** Married to Dan Howard; I have two sons and two stepdaughters. We also have a wonderful brood of grandchildren!

Naples has so much to offer and the library is definitely one of its treasures. I look forward to continuing to serve on the Board of Trustees and staying involved so that the library can continue to be a wonderful resource for the community.

REVENUE SOURCES	AMOUNT	PROJECTED EXPENSES	AMOUNT
Local Public Funds	\$210,000	Personnel Costs	\$131,136
Pioneer Library System	\$1,000	Lending Materials	\$28,100
Gifts/Donations	\$1,000	Capital Expenditure	\$32,764
Library Charges	\$1,500	Operations and Maintenance	\$32,100
Miscellaneous	\$1,000	Library System Contracts (OWWL)	\$6,900
Endowment Income	\$35,000	Technology	\$4,100
<b>TOTAL</b>	<b>\$249,500</b>	Organizational Expense	\$11,400
		Program Expense	\$3,000
		<b>TOTAL</b>	<b>\$249,500</b>

## School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 21,213,960	\$21,734,527	\$21,451,329										
<i>Increase/Decrease for the 2021-22 School Year</i>		\$520,567	\$237,369										
<i>Percentage Increase/Decrease in Proposed Budget</i>		2.45 %	%1.11										
<i>Change in the Consumer Price Index</i>		1.23%											
A. Proposed Levy to Support the Total Budgeted Amount	\$11,992,077	\$12,259,719											
B. Levy to Support Library Debt, if Applicable	\$0	\$0											
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0											
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0											
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$11,992,077	\$12,259,719	\$11,992,077										
F. Total Permissible Exclusions	\$1,012,528	\$1,036,284											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$10,979,549	\$11,223,435											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$10,979,549	\$11,223,435											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0											
Administrative Component	\$2,311,435	\$2,311,747	\$2,305,556										
Program Component	\$14,700,090	\$15,181,613	\$14,919,606										
Capital Component	\$4,202,435	\$4,241,167	\$4,226,167										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2021-22 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p>													
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="width: 80%;">Description</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr> <td>None</td> <td style="text-align: center;">\$</td> </tr> <tr> <td></td> <td style="text-align: center;">\$</td> </tr> <tr> <td></td> <td style="text-align: center;">\$</td> </tr> <tr> <td></td> <td style="text-align: center;">\$</td> </tr> </tbody> </table>				Description	Amount	None	\$		\$		\$		\$
Description	Amount												
None	\$												
	\$												
	\$												
	\$												

	Under the Budget Proposed for the 2021-22 School Year
Estimated Basic STAR Exemption Savings <sup>1</sup>	\$459.60

The annual budget vote for the fiscal year 2021-22 by the qualified voters of the Naples Central School District, Ontario County, New York, will be held at Naples High School in said district on Tuesday, May 18, 2021 between the hours of 7:00am and 8:00pm, prevailing time at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Property Tax Report Card  
431201 - NAPLES CSD

2020-2021 - Page 1  
Official - as of 05/04/2021 08:59 AM

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:  
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2021-22 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

**Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"**

Form Due - April 26, 2021

Form Preparer Name:   
Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	<input type="text" value="21,213,960"/>	<input type="text" value="21,734,527"/>	<input type="text" value="2.45"/> %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	<input type="text" value="11,992,077"/>	<input type="text" value="12,259,719"/>	
B. Tax Levy to Support Library Debt, if Applicable	<input type="text" value="0"/>	<input type="text" value="0"/>	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	<input type="text" value="0"/>	<input type="text" value="0"/>	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	<input type="text" value="0"/>	<input type="text" value="0"/>	
E. Total Proposed School Year Tax Levy (A+B+C-D)	<input type="text" value="11,992,077"/>	<input type="text" value="12,259,719"/>	<input type="text" value="2.23"/> %
F. Permissible Exclusions to the School Tax Levy Limit	<input type="text" value="1,012,528"/>	<input type="text" value="1,036,284"/>	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	<input type="text" value="10,979,549"/>	<input type="text" value="11,223,435"/>	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	<input type="text" value="10,979,549"/>	<input type="text" value="11,223,435"/>	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Public School Enrollment	<input type="text" value="631"/>	<input type="text" value="635"/>	<input type="text" value="0.63"/> %
Consumer Price Index			<input type="text" value="1.23"/> %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	6,663,400	7,437,898
Assigned Appropriated Fund Balance	436,390	356,038
Adjusted Unrestricted Fund Balance	1,577,354	1,608,073
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.44 %	7.40 %

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year (Limit 200 Characters)**
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**Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.**

Capital	ACQUISITION OF TRANSPORTATION VEHICLES	For the cost of any object or purpose for which bonds may be issued.	170,465	170,483	Anticipate using in 2023
Capital	RESERVE FOR CAPITAL 2018	For the cost of any object or purpose for which bonds may be issued.	3,129,590	3,880,000	Anticipate 2023 Capital Project
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	RESERVE FOR UNEMPLOYMENT INSURANCE	For reimbursement to the State Unemployment Insurance Fund.	40,348	73,348	Anticipating claims due to COVID
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance	RESERVE FOR INSURANCE	For liability, casualty, and other	114,548	114,563	As Needed

types of uninsured losses.

Property Loss	RESERVE FOR PROPERTY LOSS AND LIABILITY	To cover property loss.	107,094	107,106	As Needed
Liability		To cover incurred liability claims.			
Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	193,821	193,821	As Needed
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	RESERVE FOR EMPLOYEE BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	1,161,468	1,161,618	As Needed
Retirement Contribution	RESERVE FOR ERS AND TRS CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	1,410,472	1,411,315	As Needed
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve	RESERVE FOR TRS RETIREMENT CONTRIBUTION	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)	238,967	342,320	As Needed

\* **NYSED Reserve Guidance:**  
[http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf)

**OSC Reserve Guidance:** <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

**\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2021-22. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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Equalized Total Assessed Value 758,696,954

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	38	6,644,934	0.88
13100	CO - GENERALLY	RPTL 406(1)	4	1,114,228	0.15
13500	TOWN - GENERALLY	RPTL 406(1)	19	4,272,193	0.56
13650	VG - GENERALLY	RPTL 406(1)	14	2,609,681	0.34
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	290,745	0.04
13800	SCHOOL DISTRICT	RPTL 408	3	12,415,744	1.64
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	10	7,686,702	1.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	13	3,619,042	0.48
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	10	3,823,637	0.50
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	539,574	0.07
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	2,835,700	0.37
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	20	3,335,787	0.44
26100	VETERANS ORGANIZATION	RPTL 452	1	198,617	0.03
26250	HISTORICAL SOCIETY	RPTL 444	5	339,722	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	478,723	0.06
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	13	303,643	0.04
32304	NYS LAND TAXABLE FOR SCHOOL ON	RPTL 536	2	97,190	0.01
41400	CLERGY	RPTL 460	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	20	1,648,667	0.22
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	129	7,647,971	1.01
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	411,661	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	15	823,656	0.11
41804	PERSONS AGE 65 OR OVER	RPTL 467	6	182,200	0.02
41805	PERSONS AGE 65 OR OVER	RPTL 467	10	469,137	0.06
41806	PERSONS AGE 65 OR OVER	RPTL 467	4	151,684	0.02
41834	ENHANCED STAR	RPTL 425	340	23,977,450	3.16
41854	BASIC STAR 1999-2000	RPTL 425	695	21,390,872	2.82
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	229,043	0.03
42120	TEMPORARY GREENHOUSES	RPTL 483-c	4	28,971	0.00
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	1	23,700	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	42	3,585,719	0.47
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	250,287	0.03
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	1	328,830	0.04

Equalized Total Assessed Value 758,696,954

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	48,316	0.01
Total Exemptions Exclusive of System Exemptions:			1,438	111,757,210	14.73
Total System Exemptions:			1	48,316	0.01
Totals:			1,439	111,805,526	14.74

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Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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Amount, if any, attributable to payments in lieu of taxes: \$117,652.82

Equalized Total Assessed Value 4,954,565

School District - 323801 Naples

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	1	216,706	4.37
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	175,009	3.53
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	123,285	2.49
41834	ENHANCED STAR	RPTL 425	1	75,553	1.52
41854	BASIC STAR 1999-2000	RPTL 425	4	129,884	2.62
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	9	333,680	6.73
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,682	0.03
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,682	0.03
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,682	0.03
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>19</b>	<b>1,054,117</b>	<b>21.28</b>
<b>Total System Exemptions:</b>			<b>3</b>	<b>5,046</b>	<b>0.10</b>
<b>Totals:</b>			<b>22</b>	<b>1,059,163</b>	<b>21.38</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes:           0

Equalized Total Assessed Value 64,259,886

School District - 323801 Naples Central SD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	8	361,531	0.56
13100	CO - GENERALLY	RPTL 406(1)	2	206,428	0.32
13500	TOWN - GENERALLY	RPTL 406(1)	4	508,060	0.79
13510	TOWN - CEMETERY LAND	RPTL 446	3	38,061	0.06
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	117,347	0.18
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	118,571	0.18
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	509,285	0.79
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	3,264	0.01
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	1	2,959	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	59,082	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	22	1,488,876	2.32
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	35,612	0.06
41800	PERSONS AGE 65 OR OVER	RPTL 467	5	125,663	0.20
41804	PERSONS AGE 65 OR OVER	RPTL 467	5	126,291	0.20
41834	ENHANCED STAR	RPTL 425	47	3,039,967	4.73
41854	BASIC STAR 1999-2000	RPTL 425	112	3,425,687	5.33
41864	Basic STAR (land belongs to ot	RPTL 425	2	25,510	0.04
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	6,633	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	21	2,651,542	4.13
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	1	48,724	0.08
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>247</b>	<b>12,899,093</b>	<b>20.07</b>
<b>Total System Exemptions:</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>			<b>247</b>	<b>12,899,093</b>	<b>20.07</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes:

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Equalized Total Assessed Value 38,755,157

School District - 323801 Naples CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	108,300	0.28
13500	TOWN - GENERALLY	RPTL 406(1)	1	1,300	0.00
13510	TOWN - CEMETERY LAND	RPTL 446	2	28,000	0.07
18030	IDA PILOTS	RPTL 412-a	3	9,259,260	23.89
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	61,200	0.16
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	3	275,400	0.71
41400	CLERGY	RPTL 460	1	1,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	19	864,648	2.23
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	139,562	0.36
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	56,864	0.15
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	54,324	0.14
41834	ENHANCED STAR	RPTL 425	30	1,978,458	5.11
41854	BASIC STAR	RPTL 425	70	2,245,891	5.80
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	2,470	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	20,834	0.05
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	320,240	0.83
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	16,000	0.04
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>144</b>	<b>15,434,251</b>	<b>39.83</b>
<b>Total System Exemptions:</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>			<b>144</b>	<b>15,434,251</b>	<b>39.83</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes:

20,604.165

# Naples Central School District

## Budget Presentation Report

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change
<b>GENERAL SUPPORT</b>				
<b>Board of Education</b>				
1010-400-00-0000	Contractual Expense	7,500	7,500	-
1010-450-00-0000	Materials and Supplies	1,500	1,500	-
1010-490-00-0000	BOCES	2,425	2,425	-
1040-160-00-0000	Non-Instructional Salary	7,509	6,849	660
1040-400-00-0000	Contractual Expense-clerk	625	625	-
1040-450-00-0000	Materials and Supplies	700	700	-
1060-400-00-0000	Contractual Expense	950	950	-
1060-450-00-0000	Materials and Supplies	900	900	-
	<b>Board of Education Subtotal</b>	<b>22,109</b>	<b>21,449</b>	<b>660</b>
<b>Central Administration</b>				
1240-150-00-0000	Instructional Salaries	153,485	147,791	5,694
1240-160-00-0000	Non-Instructional Salary	31,921	30,524	1,397
1240-200-00-0000	Equipment	500	500	-
1240-400-00-0000	Contractual Expense	21,650	21,650	-
1240-450-00-0000	Materials and Supplies	1,700	1,700	-
	<b>Central Administration Subtotal</b>	<b>209,256</b>	<b>202,165</b>	<b>7,091</b>
<b>Finance</b>				
1310-150-00-0000	Business Administrator	68,658	117,000	-48,342
1310-160-00-0000	Non-Instructional Salary	69,350	67,160	2,190
1310-161-00-0000	Business Admin. - Extra H	1,977	3,500	-1,523
1310-200-00-0000	Equipment	2,000	2,000	-
1310-400-00-0000	Contractual Expense	31,397	41,998	-10,601
1310-450-00-0000	Materials/Supp	7,000	7,000	-
1310-451-00-0000	Postage	4,015	4,015	-
1310-490-00-0000	BOCES Services	214,000	186,150	27,850
1320-160-00-0000	Non-Instructional Salary	2,638	2,543	95
1320-400-00-0000	Contractual Expense	17,900	17,900	-
1330-160-00-0000	Non-Instructional Salary	3,008	2,828	180
1330-400-00-0000	Contractual Expense	7,275	7,000	275
1330-450-00-0000	Materials & Supplies	400	400	-
1330-451-00-0000	Postage	4,000	4,000	-
1345-160-00-0000	Purchasing-Non Instr Sal	49,904	44,756	5,148
1345-400-00-0000	Purchasing Contractual	400	400	-
1345-450-00-0000	Purchasing Supplies / Mat	512	512	-
1345-490-00-0000	BOCES Services	5,372	5,372	-
1380-400-00-0000	Fiscal Agent Fees	8,000	7,000	1,000
	<b>Finance Subtotal</b>	<b>497,806</b>	<b>521,534</b>	<b>-23,728</b>
<b>Staff</b>				
1420-400-00-0000	Contractual Expense	37,000	37,000	-
1420-490-00-0000	BOCES Services	26,258	26,258	-
1430-400-00-0000	Contractual Expense	1,000	1,000	-
1430-490-00-0000	BOCES Services	16,739	16,739	-
1460-450-00-0000	Records Mgmt. Mat. & Supp	200	200	-
1480-400-00-0000	Contractual Expense	40,000	40,000	-
1480-450-00-0000	Materials and Supplies	200	200	-
1480-451-00-0000	Postage	1,800	1,800	-
1480-490-00-0000	BOCES Services	2,500	2,500	-
	<b>Staff Subtotal</b>	<b>125,697</b>	<b>125,697</b>	<b>-</b>
<b>Central Services</b>				
1620-160-00-0000	Salaries - Inside	415,365	397,810	17,555

# Naples Central School District

## Budget Presentation Report

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change
<b>GENERAL SUPPORT</b>				
<b>Central Services</b>				
1620-161-00-0000	Salaries - Inside - OT	10,254	15,500	-5,246
1620-163-00-0000	Salaries-Substitutes	10,500	17,000	-6,500
1620-200-00-0000	Equipment--Operations	30,000	30,000	-
1620-401-00-0000	Operations - Telephone	5,400	5,400	-
1620-407-00-0000	Pool Repair	5,500	5,500	-
1620-450-00-0000	Supplies-Operations	84,700	84,700	-
1620-457-00-0000	Pool Supplies	7,400	7,400	-
1620-462-00-0000	Water	32,400	17,600	14,800
1620-463-00-0000	Electricity	147,805	143,500	4,305
1620-464-00-0000	Natural Gas	123,600	120,000	3,600
1620-469-00-0000	Contracts--Operations	137,075	137,075	-
1620-490-00-0000	BOCES Services	18,000	18,000	-
1621-160-00-0000	Salaries - Outside	75,337	74,647	690
1621-161-00-0000	Salaries - Outside - OT	4,000	4,000	-
1621-200-00-0000	Equipment--Maintenance	30,000	30,000	-
1621-450-00-0000	Materials & Supplies	21,146	20,500	646
1621-469-00-0000	Maintenance-Service Contr	35,375	35,375	-
1670-490-00-0000	BOCES Srv-Printing	7,000	7,000	-
1680-490-00-0000	BOCES Services	139,805	199,847	-60,042
<b>Central Services Subtotal</b>		<b>1,340,662</b>	<b>1,370,854</b>	<b>-30,192</b>
<b>Special Items (Contractual Expense)</b>				
1910-400-00-0000	Unallocated Insurance	84,250	84,250	-
1920-400-00-0000	School Assn Dues	8,000	8,000	-
1964-400-00-0000	Refund of Real Prop Tax	2,153	2,153	-
1981-490-00-0000	BOCES - Administrative	56,509	60,456	-3,947
1983-490-00-0000	BOCES - Capital Construct	50,753	53,698	-2,945
1989-400-00-0000	Unclassified Expense	1,000	4,000	-3,000
1989-401-00-0000	Pre-Referendum Costs	22,000	-	22,000
<b>Special Items (Contractual Expense) Subtotal</b>		<b>224,665</b>	<b>212,557</b>	<b>12,108</b>
<b>GENERAL SUPPORT Subtotal</b>		<b>2,420,195</b>	<b>2,454,256</b>	<b>-34,061</b>
<b>INSTRUCTION</b>				
<b>Administration and Improvement</b>				
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	1,487	4,001	-2,514
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	74,197	53,120	21,077
2010-450-00-0000	Materials and Supplies	500	500	-
2020-150-00-0000	Instructional Salaries	329,971	323,953	6,018
2020-160-00-0000	Non-Inst Salaries	73,610	72,029	1,581
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626	2,500	126
2020-200-01-0000	Equipment H.S.	4,000	4,000	-
2020-200-02-0000	Equipment Elem	2,000	2,000	-
2020-400-01-0000	Contractual Expense H.S.	16,500	16,500	-
2020-400-02-0000	Contractual Expense Elem	5,500	5,500	-
2020-450-01-0000	Materials and Supplies Hs	18,000	18,000	-
2020-450-02-0000	Mat and Supplies Elem	11,250	11,250	-
2020-490-00-0000	BOCES	3,630	3,630	-
2070-150-00-0000	Instructional Salaries	21,280	10,000	11,280
2070-400-00-0000	Contractual Expense	4,000	4,000	-
2070-490-00-0000	BOCES Services	48,090	57,000	-8,910
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000	-	1,000
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000	-	2,000
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000	-	2,000

Budget Presentation Report

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change
<b>INSTRUCTION</b>				
	Administration and Improvement Subtotal	621,641	587,983	33,658
<b>Teaching</b>				
2110-100-02-0000	Teachers Sal Pre-K	25,001	30,398	-5,397
2110-120-02-0000	Teachers Salaries 4-6	806,108	795,324	10,784
2110-120-02-1000	Teachers Sall-Kdg - 3	952,933	947,464	5,469
2110-130-01-0000	Teachers Salaries 7-12	1,977,533	1,940,405	37,128
2110-130-01-0010	Homework Tutoring	2,065	2,000	65
2110-130-01-0020	Homework Tutoring - Susp	4,130	4,000	130
2110-140-01-0000	Teachers Substitutes Hs	98,717	80,000	18,717
2110-140-02-0000	Teacher Subs Elem	62,262	60,000	2,262
2110-160-00-0000	Non-Inst Salaries	404,333	418,177	-13,844
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	24,586	20,000	4,586
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	36,900	38,000	-1,100
2110-200-01-0000	Equipment - High School	16,500	16,500	-
2110-200-02-0000	Equipment General Elem Ed	12,000	12,000	-
2110-400-01-0000	Contractual HS	37,624	39,344	-1,720
2110-400-02-0000	Contractual - Elementary	22,344	22,480	-136
2110-403-01-0000	Contractual - Tuition	40,000	40,000	-
2110-404-00-0000	CONTRACTUAL SHIPPING	5,000	5,000	-
2110-406-01-0000	Conferences - High School	6,000	6,000	-
2110-406-02-0000	Conferences - Elementary	6,000	6,000	-
2110-450-01-0000	Supplies - High School	85,123	90,526	-5,403
2110-450-02-0000	Supplies - Elementary	57,058	53,083	3,975
2110-451-01-0000	Postage-GenEd HS	8,000	8,000	-
2110-451-02-0000	Postage-GenEd Elem	3,000	3,000	-
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000	10,000	-
2110-480-01-0000	Textbooks - High School	20,000	20,000	-
2110-480-02-0000	Textbooks - Elementary	20,028	20,000	28
2110-490-00-0000	BOCES-Instructional	159,815	157,815	2,000
2250-150-00-2000	Instructional Salaries	824,091	791,974	32,117
2250-160-00-2001	Non-Inst Salaries Hs	79,793	61,541	18,252
2250-160-00-2002	Non-Inst Salaries EI Sch	65,892	74,922	-9,030
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,769	1,200	569
2250-163-00-0000	NON INSTR.Salaries-Subs	422	9,500	-9,078
2250-200-00-0000	Equipment	1,000	1,000	-
2250-400-00-0000	Contractual Expense	47,795	47,796	-1
2250-406-00-0000	Conferences- Spec. Ed.	4,000	4,000	-
2250-450-00-0000	Materials and Supplies	12,200	12,200	-
2250-451-00-0000	Special Ed. Postage	2,500	2,500	-
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	88,501	63,585	24,916
2250-472-00-0000	Prog/HandiTuition-Other	96,900	96,900	-
2250-480-00-0000	Textbooks	4,000	4,000	-
2250-490-00-0000	BOCES Tuition-Spec Ed	1,119,637	1,320,000	-200,363
2280-490-01-0000	BOCES Services	284,508	309,347	-24,839
2330-150-01-0000	Instructional Sal-Summ Sc	8,000	12,904	-4,904
2330-150-02-0000	Instruct. Sal Sum Schl	30,819	27,621	3,198
2330-160-02-0000	Non-Instr Sal Summer Schl	8,000	5,754	2,246
2330-490-00-0000	BOCES-Summer School	18,000	15,000	3,000
	<b>Teaching Subtotal</b>	<b>7,600,887</b>	<b>7,707,260</b>	<b>-106,373</b>
<b>Instructional Media</b>				
2610-150-00-0000	Instructional Salaries	127,572	125,178	2,394
2610-160-00-0000	Non-Inst Salaries	20,542	21,192	-650
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	885	900	-15
2610-400-01-2603	Contractual Expense Hs	50	-	50



# Naples Central School District

## Budget Presentation Report

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change
<b>INSTRUCTION</b>				
<b>Instructional Media</b>				
2610-450-01-2609	Hs Supplies	320	320	-
2610-450-02-2610	Elementary Supplies	629	550	79
2610-460-01-2606	High School Books	4,000	4,100	-100
2610-460-01-2611	Hs Periodicals	798	798	-
2610-460-02-2606	Elementary Books	10,100	10,100	-
2610-460-02-2611	Elementary Periodicals	800	800	-
2610-490-00-2613	BOCES Services Ed Com	31,480	31,480	-
2630-150-00-0000	Cai - Instructional Salar	71,407	72,427	-1,020
2630-160-00-0000	Cai - Non Inst Salary	73,162	51,583	21,579
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,857	1,500	4,357
2630-220-00-0000	Computer Equip-State Aid	6,420	35,500	-29,080
2630-400-00-0000	Computer-Contractual	26,394	16,000	10,394
2630-450-00-0000	Computer Mtls/Suppl	15,650	26,200	-10,550
2630-460-00-0000	Comp St Aid Software	10,322	27,780	-17,458
2630-490-00-0000	BOCES Services	569,000	385,000	184,000
	<b>Instructional Media Subtotal</b>	<b>975,388</b>	<b>811,408</b>	<b>163,980</b>
<b>Pupil Services</b>				
2805-450-00-0000	Materials and Supplies	250	250	-
2810-150-01-0000	Instructional Salary	170,757	167,346	3,411
2810-151-01-0000	Instnl Sal - Outside Serv	-	3,000	-3,000
2810-160-01-0000	Non-Inst Salary	28,773	29,690	-917
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	2,161	2,000	161
2810-400-01-0000	Contractual Expense	13,000	13,000	-
2810-450-01-0000	Materials and Supplies	1,500	1,500	-
2810-451-01-0000	Guidance - Postage	2,000	2,000	-
2815-160-00-0000	Non-Inst Salary	88,859	91,525	-2,666
2815-161-00-0000	Non-Inst Sal-EXTRA HOURS	3,368	3,500	-132
2815-400-00-0000	Contractual Expense	105,188	65,550	39,638
2815-400-01-0000	Contractual HS	1,000	1,000	-
2815-400-02-0000	Contractual Elem	1,000	1,000	-
2815-450-01-0000	Materials and Supplies Hs	800	800	-
2815-450-02-0000	Materials/Supplies Elem	800	800	-
2820-150-00-0000	Psychology Inst Salary	241,458	238,327	3,131
2820-151-00-0000	Instnl Sal - Outside Serv	-	3,000	-3,000
2820-200-00-0000	Equipment	300	300	-
2820-400-00-0000	Contracted Expenses	380	200	180
2820-450-00-0000	Materials and Supplies	1,500	1,500	-
2850-150-01-0000	Instructional Salaries	101,980	92,005	9,975
2850-400-01-0000	Contractual Expense	2,500	2,500	-
2850-450-01-0000	Materials and Supplies	1,000	1,000	-
2855-150-01-0000	Instructional Salaries	155,500	151,353	4,147
2855-160-01-0000	Non Instructional Salarie	4,000	4,000	-
2855-400-01-0000	Contractual - Athletics	46,850	46,850	-
2855-450-01-0000	Supplies - Athletics	9,332	8,353	979
2855-455-01-0000	Uniforms - Athletics	7,000	6,649	351
	<b>Pupil Services Subtotal</b>	<b>991,256</b>	<b>938,998</b>	<b>52,258</b>
	<b>INSTRUCTION Subtotal</b>	<b>10,189,172</b>	<b>10,045,649</b>	<b>143,523</b>
<b>PUPIL TRANSPORTATION</b>				
<b>Pupil Transportation</b>				
5510-150-03-2808	SALARIES - BUSINESS ADMIN	15,872	13,000	2,872
5510-160-03-2800	Non-Inst Salary- Supervi	42,467	37,217	5,250

# Naples Central School District

## Budget Presentation Report

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change
<b>PUPIL TRANSPORTATION</b>				
<b>Pupil Transportation</b>				
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	19,713	19,000	713
5510-162-03-0000	Salaries Drivers	414,593	399,270	15,323
5510-163-03-0000	Salaries Driver Substitut	15,000	15,000	-
5510-164-03-0000	Salaries Special Trips	8,200	7,700	500
5510-165-03-0000	Salaries-Field Trips	10,000	10,000	-
5510-166-03-0000	Sal Athletic Trips	18,200	17,510	690
5510-168-03-0000	Bus Monitors	73,000	71,312	1,688
5510-168-03-0040	Bus Monitors	18,700	18,000	700
5510-169-03-0000	Bus Monitor Substitutes	2,000	2,000	-
5510-180-03-0000	Salaries Mechanics	54,200	43,350	10,850
5510-181-03-0000	Salaries Mechanics Over-T	11,500	11,000	500
5510-200-03-0000	Equipment	5,000	5,000	-
5510-210-03-0000	Bus Purchasing	240,000	240,000	-
5510-400-03-2900	Contractual Expense	56,213	51,692	4,521
5510-430-03-0000	Liability Insurance	32,500	32,500	-
5510-431-03-0000	Workmens Compensation	17,500	17,500	-
5510-450-03-3000	Materials & Supplies	10,000	10,000	-
5510-452-03-0000	Tools	2,750	2,250	500
5510-455-03-0000	Supplies Parts	40,000	40,000	-
5510-456-03-0000	Gasoline	91,450	91,450	-
5510-457-03-0000	Oil	7,000	7,000	-
5510-458-03-0000	Tires	16,000	16,000	-
5530-200-03-0000	Equipment	2,200	2,200	-
5530-400-03-0000	Contractual Expense	13,560	13,560	-
5530-401-03-0000	Telephone	600	600	-
5530-450-03-0000	Supplies	1,000	1,000	-
5530-461-03-0000	Natural Gas	14,000	14,000	-
5530-462-03-0000	Garage Building Water	8,000	8,000	-
5530-463-03-0000	Electricity	14,200	14,200	-
5540-400-00-0000	CONTRACT TRANSPORTATION	4,000	4,000	-
	<b>Pupil Transportation Subtotal</b>	<b>1,279,418</b>	<b>1,235,311</b>	<b>44,107</b>
	<b>PUPIL TRANSPORTATION Subtotal</b>	<b>1,279,418</b>	<b>1,235,311</b>	<b>44,107</b>
<b>COMMUNITY SERVICES</b>				
<b>Community Services</b>				
7140-160-00-0000	Salaries, Non-Instr	1,500	1,500	-
7140-400-00-0000	Contractual Exp	500	500	-
7140-450-00-0000	Materials and Supplies	400	400	-
	<b>Community Services Subtotal</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>
	<b>COMMUNITY SERVICES Subtotal</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>
<b>UNDISTRIBUTED</b>				
<b>Employee Benefits</b>				
9010-800-00-0000	State Retirement	372,789	373,000	-211
9020-800-00-0000	Teacher Retirement	664,146	660,000	4,146
9030-800-00-0000	Social Security	692,410	703,760	-11,350
9040-800-00-0000	Workmens Compensation	57,500	57,500	-
9050-800-00-0000	Unemployment Insurance	40,000	40,000	-
9060-800-00-0000	Health Insurance - Instrc	1,537,654	2,406,000	-868,346
9060-800-00-0001	Dental Insurance	81,000	81,000	-
9060-800-00-0002	Health Insurance - Non In	763,302	-	763,302
9060-800-00-0003	Health Ins Buy-Out	40,000	40,000	-

# Naples Central School District

## Budget Presentation Report

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	2021-2022 Proposed Budget	2020-2021 Adopted Budget	Dollar Change
<b>UNDISTRIBUTED</b>				
<b>Employee Benefits</b>				
9060-800-00-0004	Medical Reimb - Teachers	55,550	82,000	-26,450
9060-800-00-0005	Medical Reimb - Sup Staff	20,325	73,590	-53,265
9060-800-00-0006	HRA Benefit Card	105,000	-	105,000
9060-800-00-0007	Health Ins- Retirees	456,166	-	456,166
9089-800-00-0000	Other Benefits	148,500	135,500	13,000
<b>Employee Benefits Subtotal</b>		<b>5,034,342</b>	<b>4,652,350</b>	<b>381,992</b>
<b>Debt Service</b>				
9711-600-00-0000	Serial Bonds Principal	2,090,000	1,945,000	145,000
9711-700-00-0000	Serial Bonds Interest	539,000	642,964	-103,964
9722-600-00-0000	Statutory Bonds-Buses	-	55,000	-55,000
9722-700-00-0000	Stat Bond-Int Buses	-	1,031	-1,031
<b>Debt Service Subtotal</b>		<b>2,629,000</b>	<b>2,643,995</b>	<b>-14,995</b>
<b>Interfund Transfers</b>				
9901-931-00-0000	Inter fund to School Lunc	30,000	30,000	-
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000	50,000	-
9950-900-00-0000	Transfer To Capital	100,000	100,000	-
<b>Interfund Transfers Subtotal</b>		<b>180,000</b>	<b>180,000</b>	<b>-</b>
<b>UNDISTRIBUTED Subtotal</b>		<b>7,843,342</b>	<b>7,476,345</b>	<b>366,997</b>
<b>Total GENERAL FUND</b>		<b>21,734,527</b>	<b>21,213,961</b>	<b>520,566</b>

### Selection Criteria

Criteria Name: Last Run  
Fund: A  
Suppress Budget Accounts with Zero Amounts  
Show Budget Notes  
Show Budget Development Notes  
Report Title: Budget Presentation Report  
Do Not Show Zero FTE  
Column 1 Value: Proposed Amount  
Column 2 Value: Current Year Initial  
Column 3 Value: Dollar  
Column 4 Value: None  
Column 5 Value: None  
Column 6 Value: None  
Column 7 Value: None  
Column 8 Value: None  
Column 9 Value: None  
Column 10 Value: None  
Column 11 Value: None  
Column 12 Value: None  
Column 13 Value: None  
From Column Value: Current Year Initial  
To Column Value: Proposed Amount  
Sort by: Fund/State Labels  
Printed by Chad Hunt

# Naples Central School District

## Revenue Presentation Report

Fiscal Year: 2022

Fund: A GENERAL FUND

Revenue Account	Description	2021-2022	2020-2021	Dollar Change	Percent Change
1001.000	Real Property Taxes	12,259,719.00	11,992,077.00	267,642.00	2.23%
1081.000	Other Pmts in Lieu of Tax	138,257.00	127,492.00	10,765.00	8.44%
1090.000	Int. & Penal. on Real Prop. Tax	18,000.00	18,000.00	-	0.00%
1335.000	Oth Student Fee/Charges (	12,000.00	12,000.00	-	0.00%
1410.000	Admissions (from Individu	2,000.00	2,000.00	-	0.00%
2230.000	Day School Tuit-Oth Dist.	5,000.00	5,000.00	-	0.00%
2389.000	Other Ser for Oth Dist	5,000.00	5,000.00	-	0.00%
2401.000	Interest and Earnings	20,000.00	20,000.00	-	0.00%
2701.000	Refund PY Exp-BOCES Aided	15,000.00	15,000.00	-	0.00%
2703.000	Refund PY Exp-Other-Not T	500.00	500.00	-	0.00%
2705.000	Gifts and Donations	1,000.00	1,000.00	-	0.00%
2770.000	Other Unclassified Rev.(S	35,446.00	35,446.00	-	0.00%
3101.000	Basic Formula Aid-Gen Aid	6,175,888.00	5,959,514.00	216,374.00	3.63%
3103.000	BOCES Aid (Sect 3609a Ed	583,856.00	445,368.00	138,488.00	31.10%
3191.000	Building Aid	1,736,742.00	1,713,740.00	23,002.00	1.34%
3192.000	Excess Cost	143,403.00	195,698.00	-52,295.00	-26.72%
3260.000	Textbook Aid (Incl Txtbk/	48,224.00	49,066.00	-842.00	-1.72%
3263.000	Library A/V Loan Program	5,455.00	5,669.00	-214.00	-3.77%
4601.000	Medic.Ass't-Sch Age-Sch Y	75,000.00	75,000.00	-	0.00%
5050.000	Interfund Trans. for Debt	98,000.00	100,000.00	-2,000.00	-2.00%
5999.000	Appropriated Fund Balance	356,037.00	436,390.00	-80,353.00	-18.41%
<b>Total GENERAL FUND</b>		<b>21,734,527.00</b>	<b>21,213,960.00</b>	<b>520,567.00</b>	<b>2.45%</b>

### Selection Criteria

Criteria Name: Shared: Jeff Rev pres report  
Fund: A  
Report Title: Revenue Presentation Report  
Suppress revenue accounts with zero amount  
Column 1 Value: Proposed Revenue  
Column 2 Value: Current Year Initial Estimate  
Column 3 Value: Dollar  
Column 4 Value: Percent  
Column 5 Value: None  
Column 6 Value: None  
Column 7 Value: None  
Column 8 Value: None  
Column 9 Value: None  
From Column Value: Current Year Initial Estimate  
To Column Value: Proposed Revenue  
Sort by: Fund/Revenue Account  
Printed by Chad Hunt

## NAPLES CSD - NEW YORK STATE REPORT CARD [2019 - 20]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID - 19 and resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For informational purposes, graduation rates for the Secondary Graduation Rate indicator using lagged 2018-19 data are reported. Spring 2020 standardized state assessments, including the June 2020 Regents examinations, were canceled and are, thus, not reported. For detailed information on requirement changes, please see the U.S. Department of Education-approved waiver and the memorandum from the Office of Accountability entitled " 2019-20 Accountability Implications to Address the COVID-19 Crisis ."

### 2020-21 ACCOUNTABILITY STATUS BASED ON 2018-19 DATA

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis." The 2020-21 Accountability status may differ from the 2019-20 status as a result of a school reconfiguration. Schools that newly opened for the 2020-21 school year will not be displayed.

## GOOD STANDING

### SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2019-20)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (61.38 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2018-19 Title I SIG 1003 Basic Application and Addendum for 2019-20 Extension
- 2019-20 Title I SIG 1003 Basic Planning
- 2019-20 Title I School Improvement Grant 1003 Targeted Support Grant
- 2019-20 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2019 NYSIP-PLC Phase II
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2019-20

### ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

 Help



Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

## SECONDARY STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

## SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2019-20 and are not used to make district or school accountability status determinations for the 2020-21 school year. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis."



Subgroup	Cohort	Number In Cohort	Grad Rate
All Students	4-Year	58	82.8%
	5-Year	54	81.5%
	6-Year	62	93.5%
American Indian or Alaska Native	4-Year	0	—
	5-Year	0	—
	6-Year	0	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	4	—
	5-Year	2	—
	6-Year	2	—
Black or African American	4-Year	3	—
	5-Year	4	—
	6-Year	4	—
Hispanic or Latino	4-Year	0	—
	5-Year	2	—
	6-Year	4	—
Multiracial	4-Year	0	—
	5-Year	0	—
	6-Year	0	—
White	4-Year	54	81.5%
	5-Year	50	82%
	6-Year	58	94.8%
English Language Learners	4-Year	0	—
	5-Year	0	—
	6-Year	1	—
Students with Disabilities	4-Year	30	53.3%
	5-Year	31	61.3%
	6-Year	21	—
Economically Disadvantaged	4-Year	50	66%
	5-Year	52	80.8%
	6-Year	46	91.3%

^

**EXPENDITURES PER PUPIL (2019-20)**

For detailed information, please see Financial Transparency Report.

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	631	\$620,838	\$984	\$10,458,143	\$16,574	\$11,078,981	\$17,558
Statewide	2,638,949	\$2,632,354,668	\$998	\$57,627,620,079	\$21,837	\$60,259,974,747	\$22,835

**STAFF QUALIFICATIONS (2019-20)****INEXPERIENCED TEACHERS AND PRINCIPALS**

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	83	11	13%	3	1	33%
STATEWIDE	205,520	35,059	17%	4,784	1,237	26%
STATEWIDE HIGH-POVERTY SCHOOLS	46,266	13,190	29%	1,168	320	27%
STATEWIDE LOW-POVERTY SCHOOLS	61,131	5,677	9%	1,193	260	22%

Teacher and principal counts are as reported by schools and districts in the Student Information Repository System (SIRS).

**TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION**

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	77	1	1%
STATEWIDE	216,218	20,182	9%
STATEWIDE HIGH-POVERTY SCHOOLS	46,676	9,564	20%
STATEWIDE LOW-POVERTY SCHOOLS	54,886	1,004	2%

Teacher counts are as reported in Teacher Access and Authorization (TAA).





**GRADUATION RATE (2019-20)**

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender and ethnicity student subgroups.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
Female	21	18	86%	13	62%	5	24%	0	0%	0	0%	3	14%	0	0%	0	0%
Male	25	22	88%	9	36%	9	36%	4	16%	1	4%	0	0%	0	0%	2	8%
Multiracial	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
White	45	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Black or African American	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Hispanic or Latino	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General-Education Students	37	36	97%	22	59%	13	35%	1	3%	0	0%	0	0%	0	0%	1	3%
Students with Disabilities	9	4	44%	0	0%	1	11%	3	33%	1	11%	3	33%	0	0%	1	11%
Non-English Language Learners	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
English Language Learners	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Economically Disadvantaged	24	22	92%	17	71%	5	21%	0	0%	0	0%	2	8%	0	0%	0	0%
Economically Disadvantaged	22	18	82%	5	23%	9	41%	4	18%	1	5%	1	5%	0	0%	2	9%
Not Migrant	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parents not in Armed Forces	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
Parents in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homeless	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not in Foster Care	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

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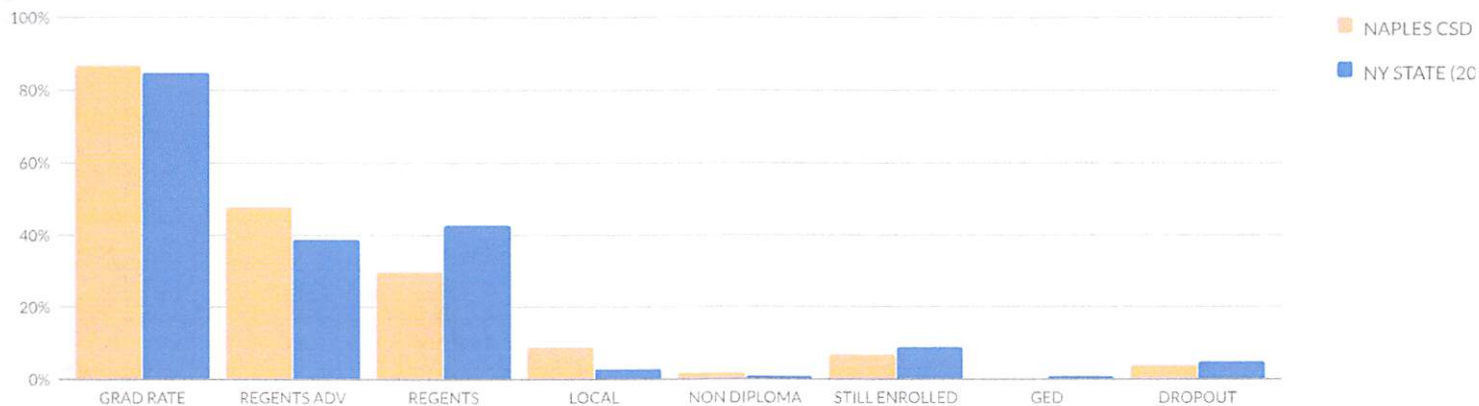
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### NAPLES CSD GRADUATION RATE DATA 4 YEAR OUTCOME AS OF AUGUST 2020

Graduation Rate Data are reported for a 9th grade cohort, as of the 4th year of high school - August. The "Filter this data" function, below, provides the ability to display Graduation Rate Data of high school as of the 4th year - June, the 5th year - June and August, and the 6th year - June and August. For school years prior to 2018-19, 5th year - August and 6th year - August are not available.

Data is reported by educational institutions to the State Education Department throughout the school year and available for verification by districts until the close of the state data warehouse in August. District superintendents certify data is accurate in September. For the most updated information, please contact the school district.

Complete information on the types of diploma credentials, which can be earned and the criteria for each, see: [Diploma Requirements](#).



## GRADUATION RATE

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
Female	21	18	86%	13	62%	5	24%	0	0%	0	0%	3	14%	0	0%	0	0%
Male	25	22	88%	9	36%	9	36%	4	16%	1	4%	0	0%	0	0%	2	8%
Multiracial	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
White	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Black or African American	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Hispanic or Latino	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General-Education Students	37	36	97%	22	59%	13	35%	1	3%	0	0%	0	0%	0	0%	1	3%
Students with Disabilities	9	4	44%	0	0%	1	11%	3	33%	1	11%	3	33%	0	0%	1	11%
Non-English Language Learners	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
English Language Learners	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Economically Disadvantaged	24	22	92%	17	71%	5	21%	0	0%	0	0%	2	8%	0	0%	0	0%
Economically Disadvantaged	22	18	82%	5	23%	9	41%	4	18%	1	5%	1	5%	0	0%	2	9%
Not Migrant	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parents not in Armed Forces	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
Parents in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homeless	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not in Foster Care	46	40	87%	22	48%	14	30%	4	9%	1	2%	3	7%	0	0%	2	4%
Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

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