

BOARD MEETING: Regular Meeting
DATE: Wednesday, April 24, 2024
TIME: 6:00 p.m.
PLACE: High School Library

- I. Meeting Called to Order
- II. Roll Call
- III. Adopt the Agenda of the Regular Meeting of April 24, 2024 (Board Action)
- IV. Executive Session (Board Action)
- V. Pledge of Allegiance
- VI. Public Comments: The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.
Those items brought to the attention of the Board during this time may be taken under consideration for future response or action. (*Individual comments will be limited to three minutes.*)
As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.
Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.
- VII. Points of Interest
- VIII. Superintendent Recognitions & Updates
 - Fine Arts Department Update
 - Internal Claims Auditor Report
 - Student Representative Update
 - Superintendent Update
 - 2024-2025 District Priorities
 - WFL BOCES Administrative Budget
 - Administrative Update
 - School Business Administrator Update
- IX. Board Report
 - Policy Committee
- X. 2024-2025 School Budget (Board Action)
 - Adopt 2024-2025 School Budget and the 2024-2025 Property Tax Report Card
- XI. Contractual Agreements
 - Naples Teachers' Association (Board Action)
- XII. WFL BOCES 2024-2025 Budget (Board Action)
- XIII. WFL BOCES Board of Education Candidates (Board Action)
- XIV. Business / Financial (Board Action)
 - Donation
 - Tax Correction
 - Treasurer's Report
- XV. Personnel (Board Action)
 - Family Leave
- XVI. Consent Agenda Items (Board Action)
 - CSE, & 504 Committee Recommendations
- XVII. Adjournment (Board Action)

Regular Meeting

April 24, 2024

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Wednesday, April 24, 2024 at 6:00 p.m. in the Naples High School Cafeteria.

Members Present: Robert Brautigam Steven Mark
 Joseph Callaghan Gail Musnicki
 Jacob Hall Angela Rischpater
 Amie Levine Maura Sullivan
 Kelley Louthan

Members Absent:

Also Present: Kevin Swartz, Chad Hunt, Nicole J. Green, Garrett Waltman and Pamela Claes.

Guests: Philip Bariteau, Michele Barkley and Christina Brautigam

A quorum being present, the meeting was called to order at 6:00 p.m. by Board President Jacob Hall.

Motion: Kelley Louthan
2nd: Angela Rischpater

Resolved, that the Board of Education approves the agenda of the Regular Meeting of April 24, 2024 as presented.

Voting Yes: 9 Motion Carried
Voting No: 0

Motion: Gail Musnicki
2nd: Kelley Louthan

Resolved, that the Board of Education approves calling an executive session at 6:01 p.m. for the purpose of discussing the employment history of a particular person or persons.

Voting Yes: 9 Motion Carried
Voting No: 0

Time out of Executive Session: 6:24 p.m.

Pledge of Allegiance

Public Comments: None

Points of Interest: Board President Jacob Hall commented on the tour of the new Electric Buses, noting he appreciates Transportation Director Pat Elwell and his professionalism, stating throughout the process of getting the EV Buses, Pat’s knowledge and level of detail has been invaluable, adding Mr. Elwell has been working with Accounts Payable Clerk Chris Brautigam as well to determine what the increase in electrical usage is with the new buses. Mr. Hall also noted the information we have learned through this process can also be shared with other districts to help them know what to expect as they go through this process, adding the new buses are significantly quieter.

Board Member Gail Musnicki noted in the most recent OnBoard Magazine there was an article titled “Seven Questions Every School Board should ask their Superintendent” noting she knew the answer to each question listed in the article because our Superintendent informs the Board of

Education of everything they need to know, commending our administrators for keeping the board members informed.

Superintendent Recognitions & Updates:

Fine Arts Department Report - Chairperson Philip Bariteau, High School Instrumental Music, stated it's an honor and a privilege to be able to teach in this District, noting as All County President he sees how much support we get from our administration, board and community by far the best in our area, thanking them for their support. Mr. Bariteau then presented a video presenting each member of the department, including Abby Castle, Elementary Art & Art Technology; Melissa Neubauer, High School & Elementary Art; Paul Frazer, High School Art; Gretchen Pulver, Elementary Library Media; Colleen Betrus, High School Library Media; Elizabeth Dormer, STEAM; Anna Halpa, Elementary Band; Julie Austin, Elementary Vocal Music; and Kate Logan, High School Vocal Music.

Superintendent Swartz thanked Mr. Bariteau for the presentation, noting fine arts provides so many rich experiences. Board President Jacob Hall asked if the Elementary School concerts will be held in the new High School Auditorium. Mr. Bariteau stated he anticipated the Elementary would want to have their winter & spring concerts in the auditorium. Board Members commended the department and thanked Mr. Bariteau for the presentation.

Internal Claims Auditor Report (Attached) – School Business Administrator Chad Hunt stated there were no errors during the second and third quarters, from October 1, 2023 - March 31, 2024, processing 1,343 transactions with a total amount of \$10,374,447.00.

Student Representative Report – Student Representative Garrett Waltman stated Prom will be held next week; later in May the National Honor Society will be holding a Blood Drive; the Interact Club will be holding a Volleyball Tournament; and the Tennis Team had another win yesterday. Superintendent Swartz asked if the FAFSA being delayed this year created any problems for graduating seniors. Garrett stated decision day was pushed back by two weeks to give students time to determine if a school might be financially viable.

Superintendent Update – Superintendent Swartz stated the Capital Project continues to go exceptionally well, commending LeChase, SEI and the project manager Ryan Vallieres on doing such a great job, adding the project is currently ahead of schedule; In May the District will begin the conversations around starting the conversation to do the Building Condition Survey for the 2028 Capital Project.; Mr. Swartz noted that he and School Business Administrator Chad Hunt will be presenting the proposed 2024-2025 Budget to the Naples Rotary on April 29th; They are continuing to make good progress with the Elementary Principal search, noting the committee has identified two finalists and the two will be back the afternoon of the 29th doing presentations to the staff, and with feedback from the staff we hope to extend an offer to the successful candidate by the middle of next week; He and Board President Jacob Hall had the opportunity to visit the Career and Tech Center in Stanley a week previous, noting it was a great experience, adding two Naples students provided a tour for them, noting he was impressed by the levels of engagement there and the passion and pride these kids have for their chosen craft and the District is looking to connect what they are doing there to some of the course offerings we have here. Board President Jacob Hall stated the students were very forward thinking about where they were heading in their future and what they needed to do to get there in the various field.

District Priorities – Superintendent Swartz reviewed the District Priorities (Attached) noting they are trying to make sure the priorities are available to staff before the end of the school year, adding our Mission Statement remains the same, “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.” Mr. Swartz then reviewed the four priority areas, #1: Foundational Academic Skills; #2: Foundational Social and Emotional Skills and Supports; #3: Opportunities for all Naples Central School Students; #4: Creating a Safe and Effective Learning Environment. Board discussion followed pertaining to information presented.

Administrative Update – Secondary Principal Nicole Green stated it’s a crazy but wonderful time of year, noting they are already talking about building level rules related to the District Goals, stating it is hard work to establish the rules and she appreciates Kevin’s leadership and the board’s support as well in moving forward, noting they are working to make positive changes for kids.

School Business Administrator Update – Mr. Hunt stated we have about sixty people from the Wayne Finger Lakes region coming tomorrow to check out the new EV Buses and the required Infrastructure, noting there will be a quick presentation on the process and how this is working for us, adding so far it is working well, commending Transportation Supervisor Pat Elwell and the whole team for getting that off the ground. 1st Vice President Joseph Callaghan asked how the school districts in our region are planning to pay for EV Buses. Superintendent Swartz stated there is panic starting to set in for districts who have not started the process, noting for all of the trials and tribulations our District went through with the grant process to acquire the buses, we are so glad that we applied for the grant as he feels we will be able to meet the state’s criteria at a very minimal expense to the District with the grant. Mr. Callaghan asked if the state is discussing how District’s will pay for EV buses. School Business Administrator Chad Hunt stated as the District has to get approval from the members of the community to purchase a bus, the question from area schools has been, what happens if the voters don’t approve the purchase, adding the state has not given schools the answer yet. Mr. Hunt noted that the funding our District received is not available anymore, noting the base price for an EV Bus is approximately \$417,000. Discussion followed pertaining to information provided.

School Business Administrator Hunt noted that Kendyl Litwiller from the Naples Library had dropped off information on the proposed 2024-2025 Library Budget for the board to review.

School Business Administrator Chad Hunt presented Budget Update #4 (Attached) reviewing the Revenue Projections, noting the District has received good news from the state, noting the state has restored the state aid to the same as what we received for the 2023-2024 school year with a warning from the state that there will be cuts next year; the projected School Property Tax Levy; the Revenue Summary; ERS Reserve; Expenditure Projections; Propositions; Projected Tax Rate; Projected Area Tax Rates; Budget Deficit; Three Part State Budget; Proposed 2024-2025 Naples Central School Budget in the amount of \$23,414,489; Naples Library Budget; Vote Day is May 21, 2024 at the High School Library from 7:00 a.m. to 8:00 p.m. Discussion followed pertaining to the information presented with School Business Administrator Chad Hunt stating the District is scaling back as the state has told us funding will be decreased for the 2025-2026 school year so we are trying to be proactive and hold back for the rain that is coming.

Board Report:

Policy Committee Report – Board President Jacob Hall stated the committee had some good conversations on the upper 5000s and into the 6000s, noting he applauds the work the committee is doing, discussing a number of policies to amend or eliminate, including the Audit Committee Policy. Superintendent Swartz stated the committee is about one third of the way through the Policy Manual. Mr. Hall stated the committee looks at understanding when to have a policy vs, guidelines and how it affects day to day operations.

Motion: Maura Sullivan
2nd: Gail Musnicki

Resolved, that the Board of Education adopts the 2024-2025 Naples Central School District Budget in the amount of \$23,414,489 and the 2024-2025 Property Tax Report Card.

Voting Yes: 9 Motion Carried
Voting No: 0
Abstain: 0

Motion: Steven Mark
2nd: Joseph Callaghan

Resolved, that the Naples Central School District Board of Education does hereby ratify the negotiated agreement between the Superintendent and the Naples Central School Teachers' Association for the period of July 1, 2024 through June 30, 2028.

Voting Yes: 9 Motion Carried
Voting No: 0
Abstain: 0

Motion: Kelley Louthan
2nd: Joseph Callaghan

The Board of Education of the Naples Central School District, at its April 24, 2024 meeting, approved the 2024-2025 tentative administrative budget (Part 1) of the Wayne-Finger Lakes Board of Cooperative Educational Services in the amount of \$3,863,200.

Voting Yes: 9 Motion Carried
Voting No: 0
Abstain: 0

Motion: Gail Musnicki
2nd: Steven Mark

The Board of Education of the Naples Central School District cast one vote for Pamela Pendleton to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2024.

Voting Yes: 9 Motion Carried
Voting No: 0
Abstain: 0

Motion: Kelley Louthan
2nd: Amie Levine

The Board of Education of the Naples Central School District cast one vote for Lynn Gay to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2024.

Voting Yes: 9 Motion Carried
Voting No: 0
Abstain: 0

Motion: Kelley Louthan
2nd: Angela Rischpater

The Board of Education of the Naples Central School District cast one vote for O.J. Sahler to a seat on the Wayne-Finger Lakes BOCES Board for a three-year term effective July 1, 2024.

Voting Yes: 9 Motion Carried
Voting No: 0
Abstain: 0

Motion: Steven Mark

2nd: Amie Levine

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Business resolutions as presented:

- Resolved, that authorization be given to accept the generous donation by the NYS Association for Language Teachers, Inc. of a Foreign Language Early Start (FLES) grant of \$265.29, to be used to purchase materials for the Naples Elementary School FLES Program.
- Resolved, that upon the recommendation of Real Property Tax Services of Ontario County, authorization is hereby given for a refund of taxes to the County of Ontario for the following for the refund of taxes for prior years as indicated below:

For property owned in the Town of South Bristol, County Road 34, Canandaigua, NY 14424, Tax Map No. 184.00-1-78.000, in the amount of:

\$3,112.78 for the partial refund of 2022-2023 School Taxes;

\$3,135.05 for the partial refund of 2023-2024 School Taxes;

- Resolved, that the Board of Education approves the Treasurer’s monthly report for the period ending March 2024. (Attached)

Voting Yes: 9

Motion Carried

Voting No: 0

Motion: Maura Sullivan

2nd: Amie Levine

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following personnel items as presented:

- Resolved, that the Board of Education approves the request of Alyson Powers, Health Teacher, for an unpaid family leave of absence commencing from the end of her paid and unpaid pregnancy related disability leave through on or about February 5, 2025, with benefits continuing throughout her leave as per leave as per the family medical leave act, anticipated delivery date on or around June 20, 2024.

Voting Yes: 9

Motion Carried

Voting No: 0

Motion: Gail Musnicki

2nd: Angela Rischpater

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education, approves the Consent Agenda Items as presented:

- a. Resolved, that the Board of Education accepts the committee recommendations from the following meetings:
 - CSE Committee actions of January 31, 2024; March 5, 2024; March 12, 2024; and April 9, 2024.
 - 504 Committee actions of March 26, 2024.

Voting Yes: 9

Motion Carried

Voting No: 0

Regular Meeting

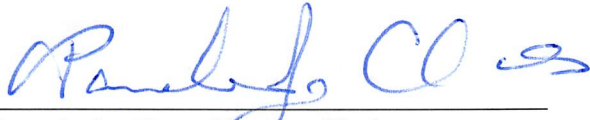
April 24, 2024

Motion: Steven Mark
2nd: Kelley Louthan

There being no further business, the Regular Meeting of April 24, 2024 is hereby adjourned at 7:37 p.m.

Voting Yes: 9 **Motion Carried**
Voting No: 0

Dated this 24th day of April, 2024



Pamela Jo Claes, District Clerk

NAPLES CENTRAL SCHOOL

NCS 2024-2025 District Priorities (Draft)

Mission Statement: The Naples CSD 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.

Priority Area #1: Foundational Academic Skills

We will work collaboratively to maximize the impact of our instruction by focusing on factors that most significantly impact student instruction and alignment across all tiers.

- Create clarity and alignment, both horizontally and vertically, across contents and programs.
- Explore and implement opportunities to develop meaningful course offerings that align with student career interests.
- Engage in regular professional learning to optimize student learning.
- Align interventions to previous teaching; analyze data to differentiate supports for students.

Priority #2: Foundational Social and Emotional Skills & Supports

We will work collaboratively to provide all NCS students with the skills and confidence necessary to engage productively in the school setting.

- Maintain layers of social/emotional support provided to students & families.
- Ensure all NCS students are connected to a trusted adult who advocates for their needs.
- Recognize and celebrate the success and accomplishments of students in all programs.
- Regularly assess students' social/emotional needs and allow that data to drive support.

Priority Area #3: Opportunities for All NCS Students

Work collaboratively to create pathways that foster student participation and engagement in both academic and extra-curricular experiences.

- Regularly assess levels of student participation and identify the factors that drive participation decisions.
- Work to eliminate barriers to participation.
- Ensure data drives responses & interventions.
- Seek ways to connect NCS graduates and community members to our students as they make initial decisions regarding career pathways.

Priority #4: Creating a Safe and Effective Learning Environment

Work collaboratively to provide a safe and appropriate learning environment and infrastructure that supports student learning, artistic expression, and athletic endeavors for all students.

- Engage in conversations and processes that will drive future capital projects, identifying priority areas of need and options that support improvements.
- Continue to be forward-thinking with technology integration & how it can support learning as well as safety.
- Assess building systems, schedules, and electives to maximize opportunities for students.
- Be flexible and creative in order to maximize the impact of our district resources.
- Engage in professional learning to improve the safety & well-being of the NCS community.

School Budget Workshop #4

April 24, 2024



Revenue Projections



State Aid

<u>Category</u>	<u>2023-2024</u>	<u>2024-2025 (Projected)</u>	<u>Difference</u>
Foundation Aid	\$5,373,230	\$5,373,230	\$0
Excess Cost Aid	\$12,470	\$36,250	\$23,780
BOCES Aid	\$693,269	\$627,416	(\$65,853)
Textbook/Computer	\$33,176	\$47,578	\$14,402
High Tax Aid	\$258,763	\$258,763	\$0
Transportation Aid	\$570,144	\$561,680	(\$8,464)
Building Aid	\$1,618,481	\$2,242,275	\$623,794
Total	\$8,559,533	\$9,147,192	\$587,659

School Property Tax Levy

- Projected Tax Cap:
 - 2.66% (\$345,029)
- Projected Tax Levy:
 - \$13,329,936
- The Board of Education will set the final tax levy in August but it cannot exceed the voter approved tax cap.



School Property Tax Levy - Locally

Naples Projected Tax Cap: 2.66%

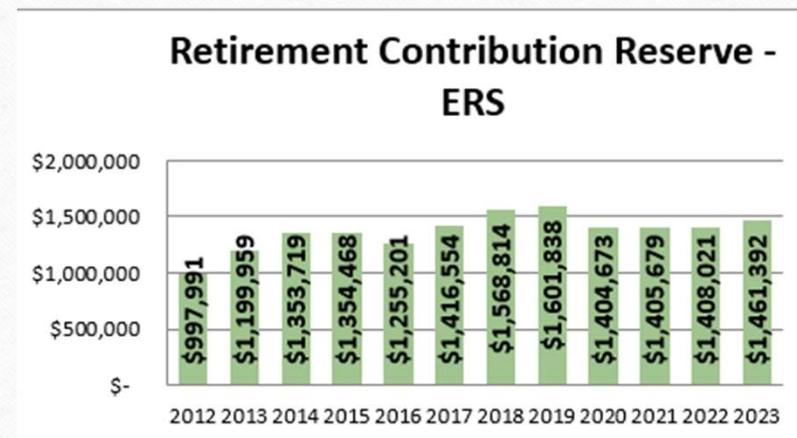
A	D	E	F
DISTRICT	% BUDGET CHANGE	TAX CAP	% LEVY CHANGE
WATERLOO	0.00%	3.21%	2.00%
MANCHSTER-SHORTSVILLE	2.90%	4.27%	2.38%
MARION	-0.60%	2.43%	2.43%
PHELPS-CLIFTON	3.85%	4.73%	2.43%
WILLIAMSON		2.48%	2.48%
WAYNE	4.36%	4.22%	2.50%
NAPLES	1.57%	2.66%	2.66%
SOUTH SENECA	2.76%	2.74%	2.74%
CANANDAIGUA	3.16%	3.19%	2.90%
ROMULUS	1.80%	4.32%	2.90%
RED CREEK	0.93%	3.8% %	3%
EAST BLOOMFIELD	0.3-.6%	3.37%	3.37%
HONEOYE	0.60%	3.47%	3.47%
DUNDEE	1.8%%	3.50%	3.50%
GORHAM-MIDDLESEX	7.08%	3.87%	3.87%
GENEVA		5.08%	3.90%
VICTOR	3.52% - 4.81%	4.43%	4.43%
N. ROSE-WOLCOTT	2.25%	5.3%	5.30%

Revenue Summary

<u>Category</u>	<u>2023-2024</u>	<u>2024-2025 (Projected)</u>	<u>Difference</u>
Local Tax	\$12,984,907	\$13,329,936	\$345,029
State Aid	\$8,559,533	\$9,147,192	\$587,659
Debt Service	\$75,000	\$75,000	\$0
Miscellaneous Revenue	\$848,969	\$670,238	(\$178,731)
Prior Year Fund Balance	\$583,542	\$192,123	(\$391,419)
Total	\$23,051,951	\$23,414,489	\$362,538

ERS Reserve

- The District is looking to appropriate \$230,696 from our employee retirement system reserve to help offset costs associated with retirement payments the District is required to make annually.



Expenditure Projections



Expenditure Projection

Budget Increase from 2023-24: 1.57%

<u>Category</u>	<u>2023-2024</u>	<u>2024-2025 (Projected)</u>	<u>Difference</u>
General Support	\$2,667,505	\$2,692,403	\$24,898
Instruction	\$10,275,763	\$10,584,937	\$309,174
Pupil Transportation	\$1,289,404	\$1,314,873	\$25,469
Community Services	\$3,400	\$4,400	\$1,000
Employee Benefits	\$5,795,029	\$5,578,018	(\$217,011)
Debt Service	\$2,840,850	\$3,059,858	\$219,008
Interfund Transfers	\$180,000	\$180,000	\$0
(Transfer to Capital)	\$100,000	\$100,000	To Fund Capital Outlay
Total	\$23,051,951	\$23,414,489	\$362,538

Propositions

Proposition #1

Decrease the number of Board seats from nine (9) to seven (7).

Proposition #2

2024 Transportation Capital Reserve
This reserve would be utilized to fund bus purchases of all types as well as funding alternative fuel infrastructure and related expenses. The fund would be up to \$2.5 million.

Propositions

Proposition #3

Expenditure from 2022
Transportation Capital Reserve

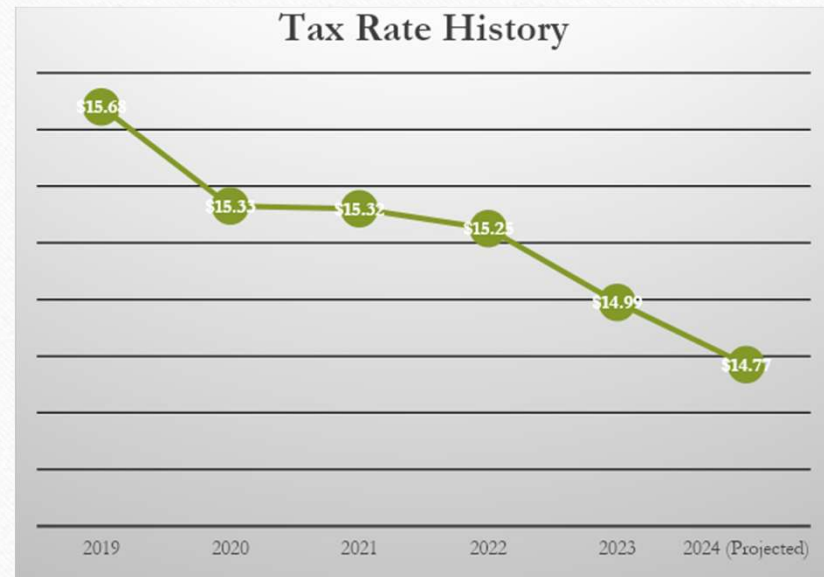
Authorization to utilize up to
\$150,000 to purchase one (1) 72
passenger school bus.



Projected Tax Rate

Projected True Tax Rate

\$14.77 per Thousand



Projected Area Tax Rates

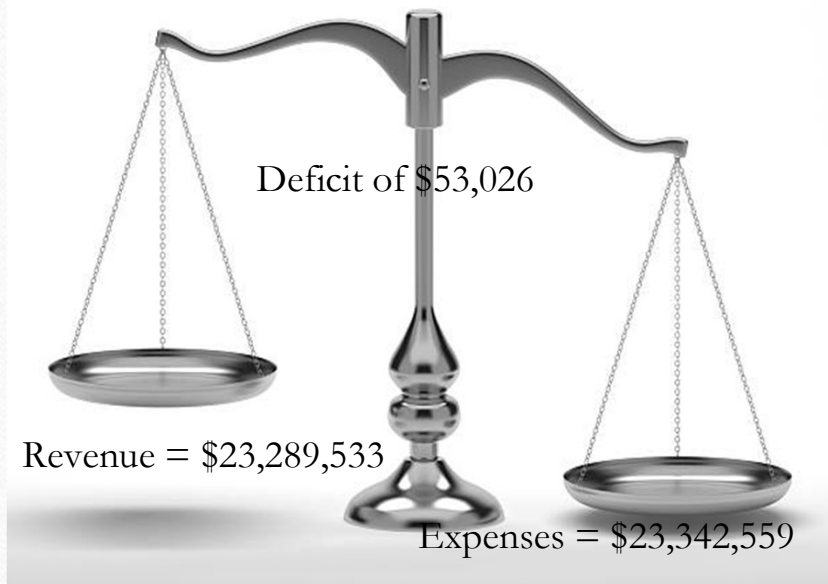
Projected True Tax Rate

\$14.77 per Thousand

School District	2024-2025 Equalized Tax Rate
Marcus-Whitman	\$13.26
Lyons	\$14.18
Victor	\$14.46
Honeoye	\$14.52
Sodus	\$14.58
Naples	\$14.77
Canandaigua	\$15.53
Newark	\$16.00
Bloomfield	\$16.00
Wayne	\$16.76
Red Jacket	\$17.80
Seneca Falls	\$17.88
Waterloo	\$17.89
Clyde Savannah	\$18.70
Geneva	\$20.11
Pal-Mac	\$20.45
Midlakes	\$20.91
Livonia	\$20.98

Budget Deficit

School Districts are required to have a balanced budget



- Working to close the gap
 - Reduction in supplies spending
 - Reduction in non-essential spending
 - Conferences, Equipment, Uniforms, Professional Development
 - Possible retirements

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

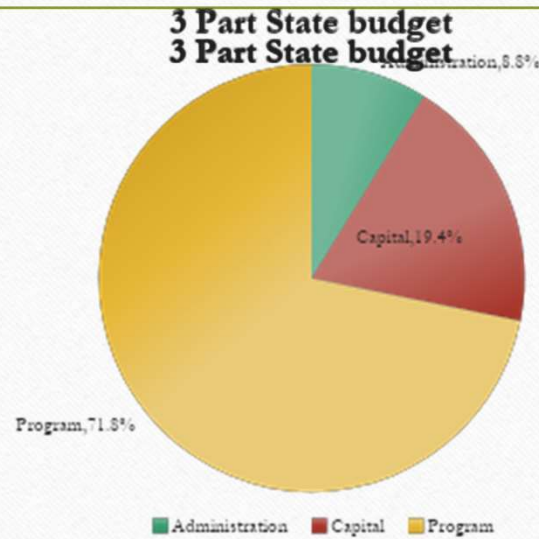
The Capital Component provides for:

- 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

3-Part State Budget



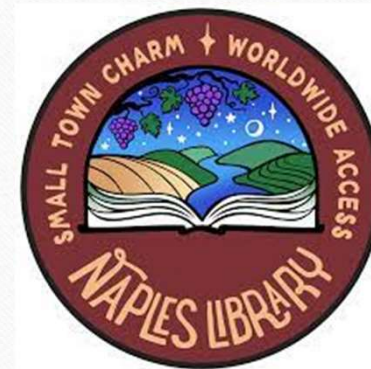
Proposed 2024-2025 Budget

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 \$23,414,489 and to levy the necessary tax therefore.



Naples Library Budget



Naples Library Proposed Budget

Proposed Levy: \$291,819
Library Board Candidates

- Katy Matthews
- Tim Williams
- Brooke Finley



NAPLES LIBRARY PROPOSED LEVY \$291,819

LIBRARY BOARD CANDIDATES: VOTE FOR THREE



KATY MATTHEWS

- **Years of residency** - 10 years
- **Education** - BS in Business Management from Paul Smith's College, MBA from Clarkson University
- **Profession** - Background in hospitality, currently working for Psyche, Inc. in their payroll department.
- **Community involvement/activities** - Currently the registrar for Naples Little Bunch. In the past I've been involved with MOPS of Naples and Pack 40 Cub Scouts. Volunteering for my community is something I very much enjoy.
- **Personal statement** - The library was one of the first places I visited with my son when we moved to Naples in 2013. I have met many wonderful people through my visits to the library, and my children and I have many happy memories from trips to the library, all made possible by the delightful staff and the hard work they put in making the library a quiet, comfortable, and memorable place to visit. I appreciate having a thriving community resource like the Naples Library so close to home. It would be an honor to serve as a trustee of the Naples Library. Thank you for your support!



TIM WILLIAMS

- **Years of Residency** - 3 years
- **Education** - Two associates: MCC- X-ray tech, Paul Smith's College - Hotel Restaurant management, A BS and Masters in Art Education from Nazareth College.
- **Profession** - I retired from teaching 15 Art for 25 years at Honeye Central School.
- **Community involvement/activities** - I continue to teach painting classes, and ceramics for the Arts Center of Yates County. My involvement in the Naples Community; Member of the Naples Historical Society, Naples Rotary Club, and participated in Fundraising activities for the Naples Hospice.
- **Personal statement** - Once I joined the Naples community I enjoy participating in community service. I like to make a difference in the places I live. This is nothing new for me for I was very much involved in a number of community service projects when I was working in Honeye, often involving the students in each activity. My retirement offers me time to get involved and for additional teaching and traveling, true passions of mine. I hope to continue to provide what I can to local events and help others, through community service.



BROOKE FINLEY

- **Years of Residency** - 23
- **Education** - Four Degrees in Nursing from the University of Arizona College of Nursing; Education: Doctor of Philosophy in Nursing (PhD); Doctor of Nursing Practice (Mental Health Focus); Master of Science in Nursing (Mental Health across the lifespan); Bachelor of Science in Nursing; psychology minor
- **Profession** - Nurse Practitioner (Triple board-certified in mental health, addiction & holistic care) Profession and psychoanalytic Psychotherapist- Private practice in Canandaigua, NY. I also teach psychotherapy (mostly remotely) to doctoral students at Emory University in Atlanta
- **Community involvement/activities** - Cornell Climate Stewards Volunteer- Naples Green Team since March 2022; Apprentice weaver at the Folk Art Guild in Middlesex, NY. Presented on wellness at Naples Library last year. Season ticket holder to BVT. Support two local CSAs.
- **Personal statement** - I am interested in running for the Naples Library Board of Trustees because the library is heart and pillar of our community and I want to help it continue to grow and thrive. My professional background and perspective is unique and can lend innovative, helpful ideas along with interpersonal organization to help meet the goals of the library and the community. The library is so much more than meets the eye and is a treasure that I would be honored to support and sustain. Thank you for your consideration and the opportunity.

PROJECTED EXPENSES \$303,319

\$208,924	PERSONNEL COSTS <ul style="list-style-type: none"> • Employee Wages • Payroll Taxes • Employee Health Insurance • Employee Retirement
\$37,700	OPERATION & MAINTENANCE <ul style="list-style-type: none"> • Custodial Services • Utilities • Building Insurance • Maintenance Contracts
\$22,800	LENDING MATERIALS <ul style="list-style-type: none"> • Books • DVDs • Audiobooks • Periodicals
\$14,700	ORGANIZATIONAL EXPENSE <ul style="list-style-type: none"> • Office Supplies • Online Services • Professional Development • Copy Machine
\$8,595	OWWL CONTRACTS <ul style="list-style-type: none"> • Yearly Cost-Share • OWWL200 • Telecommunications
\$7,000	PROGRAM EXPENSES <ul style="list-style-type: none"> • Kid, Teen and Adult Programs • Summer Library Program • Building Readers
\$3,100	TECHNOLOGY <ul style="list-style-type: none"> • Computer Hardware • Computer Software • Computer Supplies
\$500	CAPITAL EXPENDITURE <ul style="list-style-type: none"> • Capital Building Projects • Furniture
\$291,819	PROJECTED INCOME \$303,319
\$291,819	LOCAL TAX LEVY
\$7,000	FRIENDS OF NAPLES LIBRARY
\$2,000	LIBRARY CHARGES <ul style="list-style-type: none"> • Copy and Fax Services • Lost or Damaged Materials
\$1,500	OWWL LOCAL LIBRARY SERVICES AID
\$1,000	GRANTS

Vote Day Information

- Tuesday, May 21, 2024
- High School Library
- 7 a.m. – 8 p.m.



Questions?



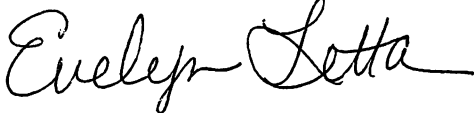
Board of Education Auditor Report – April 2024 Board Meeting

From October 1, 2023 – March 31, 2024 I have approved warrants 0041-0114 for a total amount of 10,374,447.00 during the second and third quarter of the 2023-2024 fiscal year.

Total of 1343 transactions.

There were no errors for the second and third quarter.

Respectfully submitted,

A handwritten signature in black ink that reads "Evelyn Letta". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Evelyn Letta

Entity Name NAPLES CSD
 BEDS Code 431201
 Claim Year 2023-2024 SET VALUES



Welcome Chad Hunt (School Entity User) CORE 04/24/2024 02:23 PM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports

You Have Selected the 'Revision' Data Area.
 The Data State of the form set is: "Clean"

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: NAPLES CSD
 Contact Person: CHAD HUNT

District Code: 431201
 Telephone: (585) 374-7902
 Tel Extension:

Property Tax Report Card

****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/mgtser/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2024-25 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 29, 2024

Form Preparer Name: CHAD HUNT
 Preparer's Telephone Number: 585-374-7902

Shaded Fields Will Calculate	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	23,051,951	23,414,489	1.57%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	12,984,907	13,329,936	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	12,984,907	13,329,936	2.66%
F. Permissible Exclusions to the School Tax Levy Limit	1,069,981	1,070,946	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	11,914,926	12,258,990	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	11,914,926	12,258,990	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	589	584	-0.85%
Consumer Price Index			4.12%

¹ Include any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	2,373,226	1,950,000
Assigned Appropriated Fund Balance	583,542	192,123
Adjusted Unrestricted Fund Balance	922,078	936,581
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
--------------	--------------	-----------------------	------------------------	----------------------------------	---

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 + (add) - (delete)	TECHNOLOGY	For the cost of any object or purpose for which bonds may be issued.	518,952	518,952	As Needed for Technology Purchsaes
Capital + (add) - (delete)	BUILDING	For the cost of any object or purpose for which bonds may be issued.	3,712,704	5,000,000	For Capital Projects as Needed
Capital + (add) - (delete)	ACQUISITION OF	For the cost of any object or purpose for which bonds may be issued.	778,429	778,429	Purchase of one school bus \$150,000
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS	For self-insured Workers Compensation and benefits.	129,738	129,738	As Needed
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	145,829	145,829	As Needed
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	INSURANCE	For liability, casualty, and other types of uninsured losses.	119,101	119,101	As Needed
Property Loss + (add)	PROPERTY LOSS	To cover property loss.	111,352	111,352	As Needed
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	1,207,637	1,207,637	As needed
Retirement Contribution	ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	1,461,392	1,461,392	Use of \$230,000 for ERS Contributions
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 + (add)	TRS	To fund employer contributions to TRS	646,632	646,632	As Needed

* NYSED Reserve Guidance: http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

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

**Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2024-25. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

TENTATIVE AGREEMENT

This document constitutes the tentative agreement between the negotiations team for Naples Central School District (“District”) and the Naples Teachers’ Association (“Association”), collectively as (“the parties”).

WHEREAS, the parties agree that all terms have been negotiated for a successor agreement to the collective bargaining agreement expiring on June 30, 2024;

WHEREAS, the parties agree to recommend to their respective groups that the agreed upon changes be formally ratified/approved and incorporated into the successor agreement, that this is the best agreement that can be reached at this time, and will inform unit membership or Board that they will vote to approve this agreement;

WHEREAS, the parties agree to make no public statements regarding this agreement until after ratification/approval. This prohibition shall not limit the parties from discussing the matter with the unit membership or the Board of Education.

THEREFORE, all provisions of the current Agreement not modified by these Items remain in effect in the successor Agreement. All parts of this tentative agreement with ~~strike through~~ printing represent deletions to existing language. Language in **bold** print represents new or additional language. Some items may include generalized changes to a section of the Agreement

Item 1: 4 Year Contract

Item 2: Article IV – SALARY SCHEDULE AND RELATED MATTERS

A. Teachers shall be compensated for the ~~2022-2023 and 2023-2024~~ **2024-2025, 2025-2026, 2026-2027, and 2027-2028** school years at the amounts indicated in the attached salary schedules so labeled Appendix A.

The base salary of returning bargaining unit members will be increased as follows:

2022-2023	3.50%
2023-2024	3.50%
2024-2025	4.25%
2025-2026	4.25%
2026-2027	4.25%
2027-2028	4.00%

Item 3: Article V – RETIREMENT ~~BONUS INCENTIVE~~ (NOTE: change “retirement bonus” to “retirement incentive” throughout this Article)

Unit members who meet the foregoing criteria, **are at least 55 years old**, and who submit a letter of retirement on or after July 1, 2014 **in their first 2 years of eligibility within one of the three below timeframes**, shall receive a retirement ~~bonus~~ **incentive** as follows:

20-25 years of teaching service with District	\$20,000 \$25,000
26-30 years of teaching service with District	\$25,000 \$31,000
30+ years of teaching service with the District	\$30,000 \$37,000

~~The foregoing amounts shall increase annually by 2% beginning on July 1, 2015. If a unit member chooses not to retire within the first 2 years of eligibility when he/she is at least 55 years old and has between 20-25 years of service, he/she would be eligible to retire again in the first two years of his/her 26-30 year window, and eligible again in the first two years of his/her 30+ year window. If unit member does not retire in any of the timeframes, this benefit shall be lost.~~

Unit members who are otherwise eligible for these benefits, but who are beyond their first two (2) years of eligibility in any window as outlined above, shall have a one-time opportunity to avail themselves of these retirement benefits if they follow all of requirements in Article V and retire on or before June 30, 2026.

Employees hired on or after July 1, 2015:

20 or more years of service in the District; **and** \$500.00 per year of service
Be in his/her first two (2) years of eligibility to retire

**under the Teachers Retirement System
or Employees Retirement System
without penalty or diminishment of benefits.**

Item 4: Article VI – HEALTH INSURANCE

A. Health Insurance

Effective July 1, 2018, the District will offer the following health insurance coverage or a mutually agreeable alternative health plan:

BASE PLAN: ~~The District will pay 90% (employee pays 10%) of the premium of~~
The Blue Point2 Value \$20 co-pay with a 10-25-40 drug co-pay offered by the
Finger Lakes Area School Health Plan.

The District will also offer the following plans to all members:

- Healthy Blue \$25 co-pay with the \$5/\$25/\$50 drug rider.
- Healthy Blue \$30 co-pay with a \$5/\$25/\$50 drug rider.
- Blue Point2 Select \$15 co-pay with the \$10/\$25/\$40 drug rider.
- Blue Point2 Extended with the \$5/\$15/\$30 drug rider.

~~If the chosen plan has a greater cost than the Base Plan, the District's contribution to these plans will be 90% of the Base Plan.~~

~~**Effective July 1, 2019**, the District will pay 89% (employee pays 11%) of the premium of the Base Plan. If the chosen plan has a greater cost than the Base Plan, the District's contribution to these plans will be 89% of the Base Plan.~~

~~**Effective July 1, 2020**, the District will pay 88% (employee pays 12%) of the premium of the Base Plan. If the chosen plan has a greater cost than the Base Plan, the District's contribution to these plans will be 88% of the Base Plan.~~

Effective July 1, 2021 2024, the District will pay 87% (employee pays 13%) of the premium of the Base Plan. If the chosen plan has a greater cost than the Base Plan, the District's contribution to these plans will be 87% of the Base Plan.

Effective July 1, 2025, the District will pay 86% (employee pays 14%) of the premium of the Base Plan. If the chosen plan has a greater cost than the Base Plan, the District's contribution to these plans will be 86% of the Base Plan.

Effective July 1, 2026, the District will pay 85% (employee pays 15%) of the premium of the Base Plan. If the chosen plan has a greater cost than the Base Plan, the District's contribution to these plans will be 85% of the Base Plan.

Effective July 1, 2018 2024 High Deductible Plan

Also available to all employees will be the following high deductible plan:

- Healthy Blue ~~\$1,500/\$3,000~~ **\$1,800/\$3,600** High Deductible Health Plan (HDHP) \$5/\$35/\$70 Rx.
- The District will pay 100% of the premiums.
- At first-time enrollment in the HDHP plan, the District will make a one-time contribution of 100% of the deductible to the employee's Health Savings Account (HSA) within the first thirty (30) days of first-time enrollment.
- In all subsequent years of enrollment in the HDHP plan, the District will make an annual contribution of 75% of the deductible to the employee's Health Savings Account (HSA) on January 1.

The district will offer a yearly enrollment window in its health plans and any covered staff member may switch plans at that time without any penalty.

D. Health Insurance for Retired Unit Members

At the time of retirement, the district will provide each retiring unit member with a statement indicating the number of unused and accumulated sick leave days in that unit member's account at the time of retirement. Such days shall have a value equal to 1/200th of the unit member's then current teaching salary as delineated on the salary schedule they retired under. The District will thereafter **pay fifty percent (50%) of the full cost of the health insurance program available to active unit members in the District, including dental insurance, family or individual coverage, and Medicare, as the retiree chooses, and the unit member may use the accumulated sick leave days to pay the remaining fifty percent (50%) until exhaustion of the dollar amount of the unused accumulated sick leave at the time of retirement,** after which time the district will provide fifty percent (50%) of the individual coverage to offset the family coverage at his /her option. The retired unit member will be able to purchase dental insurance at their own cost at a premium to be set by Health Economics to the extent lawful.

For those who retire on or after July 1, 2022, **the District will thereafter pay fifty percent (50%) of the cost of the individual coverage of the current base health insurance plan for active unit members to offset the individual, family or 2-person coverage at his/her option and the unit member may use the accumulated sick leave days to pay the remaining fifty percent (50%) until exhaustion of the dollar amount of the unused accumulated sick leave at the time of retirement.** After the unit member's accumulated sick leave days are exhausted, the District will ~~thereafter~~ **continue to pay fifty percent (50%) of the cost of the individual coverage of the current base health insurance plan for active unit members to offset the individual, family or 2-person coverage at his/her option.** The retiree will pay any amount over the individual base plan. The

retired unit member will be able to purchase dental insurance at their own cost at a premium to be set by Health Economics to the extent lawful.

Note: The District would allow eligible unit members to get this increased benefit that retire in the 2023-2024 school year and will create a joint MOA with NTA.

G. The District will make a contribution of ~~\$700/year~~ **\$825/year** for each unit member in a District offered health insurance plan, with the exception of those enrolled in the high deductible plan, each school year to a Medical Reimbursement Plan (Section 105).

Bargaining unit members who do not receive health insurance from the District will lose the ~~\$700~~ **\$825** Medical Reimbursement Plan, but will have the health insurance buyout increased by ~~\$700~~ **\$825**.

This provision is subject to all State and Federal Income Tax Laws and Regulations.

Item 5: Article VII – LEAVES OF ABSENCE

A. Sick Leave

2. Sick leave days unused at the end of the school year will be accumulated into the teacher's accumulated sick leave total for the following school year, to a maximum of ~~175~~-**180** days.

3. On the first day of each school year, each unit member shall be credited with an additional fifteen (15) sick leave days, and in the case of a unit member with ~~175~~ **180** accumulated sick leave days, the additional fifteen (15) days shall also be credited to permit a maximum during that year of ~~190~~ **195** days available.

Item 6: Article VIII – EXTRA DUTY PAY SCHEDULE

Paragraph 8

Point value for ~~the 2014-2015~~ **each** year of this agreement shall be ~~\$405~~ **\$420**. ~~Effective July 1, 2015, the point value shall be \$410.~~ This is not part of the distribution of the increase set forth in Article IV.

Item 7: Article IX – Special Duty Assignments

A. Unit members recommended by the appropriate administrator, appointed by the Superintendent and confirmed by the Board of Education, as secondary chairpersons for Guidance, Careers, Foreign Languages, English, Science, Social Studies, and Math; and as District Health and Safety Coordinator, and K-12 Music and Art (Fine Arts), K-12 Physical Education chairpersons, elementary K-2, 3-4 and 5-6 chairpersons, 7th Grade Team Leader and 8th Grade Team Leader, along with K-6 Special Programs and 7-12 Special Programs will be compensated at the following rates per year based upon the

size of the department including the chairperson, without release time for the length of this contract:

	23-24	2024-28
1-5 people	\$900	\$1000
6-10 people	\$1250	\$1350
11 or more people	\$1500	\$1600

Job duties for these positions will be in accordance with the job descriptions described in the District's Board of Education policy book.

Item 8: NEW: Itinerant Unit Members (Shared Staff)

An Itinerant unit member is someone whose professional duties require moving between worksites within a workday. Itinerant staff shall be provided the appropriate scheduling and resources necessary for staff to service the student population in each assigned location. The member and building principal will meet to ensure that the District and unit member's needs are met, prior to the start of the school year.

Itinerant unit members shall be assigned to one "home" building and shall be given prep time equivalent to the time allotted to members in that building as outlined in the contract for their assigned building. The "home" building shall be the building where the unit member has the most classes. Prep time shall not include the time necessary to travel between the buildings, travel time is ten (10) minutes, or the unit member's unencumbered lunch period. Any itinerant member would be entitled to at least a thirty (30) minute uninterrupted planning block daily.

Itinerant unit members shall only be required to attend open house and/or parent-teacher conferences in their assigned building.

Item 9: Article XII – Evaluation Procedures and File Access

B. APPR

- ~~1. The parties agree that they will commence negotiations concerning the Annual Professional Performance Review (APPR) plan for the 2015-16 school year as soon as practicable after adoption of regulations of the commissioner of education required by the 2015-16 budget bill. Any agreement resulting from such negotiations shall be subject to ratification by the Board of Education and the membership of the Association. The Association and District~~ **developed and agreed to an Annual Professional Performance Review (APPR) Plan in accordance with New York State Education law 3012-d.**
- 2. For the period of time that the Education Law section 3012-d, or future section of Education Law, exists or requires an APPR plan to be in place,**

Article XII, Section A shall only apply to those unit members not covered by the APPR plan. Should the Education Law section 3012-d, or future section of Education Law, cease to exist or no longer require an APPR to be in place, Article XII shall apply to all unit members.

Item 10: Article XVIII

This Agreement may only be modified by written instrument executed by both parties, and shall be deemed to be in effect from July 1, ~~2022~~ **2024** and to be effective until June 30, ~~2024~~ **2028**.

Item 11: Article VIII – Extra Duties

[NEW] C. The Association and District recognize that extra-curricular club advisors may use 9th period, on days when building or district meetings are not required, to conduct club related meetings and activities. The Association and District also recognize that paid extra-curricular stipends require the advisor to engage in club related activities outside of the contractual school day. The duration of the time beyond the school day, in addition to student participation numbers, meeting frequency, and scope or related planning will be considered when collectively bargaining/reviewing appropriate points for extra-curricular clubs as noted in section A of article VIII.

Appointed extra-curricular club advisors shall meet with their building principal no later than October 1st and share a completed Fall Extra-Curricular Club Form, which will be used to guide discussion about the goals and activities proposed for the upcoming year. Additionally, advisors shall meet with their building principal prior to the end of the school year and share a completed Spring Extra-Curricular Club form, which will be used as a guide to summarize club activities and participation for that school year. At any time, the building principal or club advisor may request a meeting to discuss matters related to a specific extra-curricular club.

The association and district recognize that extra-curricular club advisors shall hold club meetings on scheduled dates and in the event of cancellation, every effort shall be made to reschedule. Advisors shall also maintain records of student participation through either:

- Utilization of the student extra-curricular club sign-in form for meetings. This approach is most appropriate for clubs whose participation/membership may fluctuate throughout the year.**
- Utilization of the extra-curricular club roster form. This approach is most appropriate for clubs whose participation/membership is more static throughout the year.**

[NEW] D. It is understood by the association and the district that all extra-curricular activities and athletic coaching positions will be posted and hired

annually. The district will facilitate the posting of the extra-curricular clubs/activities, and the Athletic Director will facilitate the postings of all coaching positions available for each respective season. If multiple NTA members apply for an extra-curricular advisor position, interviews will be conducted by the building principal and a recommendation to the superintendent shall follow. If multiple NTA members apply for a coaching position, the Athletic Director will conduct interviews and a recommendation to the superintendent shall follow.

[NEW] E. For athletic programs, the season start and end dates will follow those established each year by Section V. The schedule for both practices and competitions will be set by the athletic director and coach prior to the start of the season.

Item 12: Article VIII – Extra Duty Pay Schedule

Soccer

Boys ~~8th Grade~~ **Modified** 6, 7, 8
~~Boys 7th Grade~~ 6, 7, 8
 Girls ~~8th Grade~~ **Modified** 6, 7, 8
~~Girls 7th Grade~~ 6, 7, 8

Basketball

Boys ~~8th Grade~~ **Modified** 6, 7, 8
~~Boys 7th Grade~~ 6, 7, 8
 Girls ~~8th Grade~~ **Modified** 6, 7, 8
~~Girls 7th Grade~~ 6, 7, 8

Swimming

Varsity 14, 15, 16
~~Assistant Varsity~~ 4, 5
Junior High Modified 6, 7, 8
 Diving 5, 6, 7

Skiing

Varsity 9, 10, 11
~~Skiing Assistant~~ 3

Cheerleading

~~Basketball Varsity~~ 14, 15, 16
~~Junior Varsity~~ 11, 12, 13
~~Junior High~~ 6, 7, 8

Baseball

Boys ~~Junior High~~ **Modified** (up to 2 positions) 6, 7, 8

Softball

Girls ~~Junior High~~ **Modified** (up to 2 positions) 6, 7, 8

~~Yearbook~~ 12, 13

Elementary Yearbook 3, 4, 5

JH/HS Yearbook 6, 7, 8

Steel Pan Band ~~11, 12, 13~~ 4, 5, 6

~~S.A.D.D~~ 2

Arts in Education ~~_____~~ 6, 7

Youth Court ~~_____~~ 2

The following clubs can be added to the contract:

- [NEW] Game Club 3
- [NEW] HS Library Club 2
- [NEW] Plant Club 3
- [NEW] Elementary Technology Club 2, 3

Item 13: Article IX – Special Duty Assignments

C. ATHLETIC DIRECTOR

Job duties as per current board policy; ~~60~~ **90** hours per diem rate for summer work; one release period per day for Athletic Director duties. The A.D. may coach one non-varsity sport per school year. Pay will be based on current contract point system:

- Non Administrative Certified 34, 35, 36
- Certificate of Qualification 37, 38, 39
- Administrative Certified 40, 41, 42

Athletic Director position will not follow coaches longevity, but rather receive two (2) points after the completion of ten years served

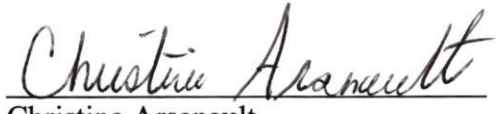
Date: 3-21-24, 2024



Kevin Swartz
Superintendent of Schools




Chad Hunt
Assistant Superintendent for Business



Christine Arsenault
Association President



Chad Ayers
Association Vice President



Adam Robison
Association Bargaining Team
Member

20/20
24/25

WAYNE-FINGER LAKES BOCES
Annual Report



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 - 09** Career & Technical Education
 - 11** Special Education
 - 13** Itinerant Services
 - 15** Direct Instruction
 - 17** Instructional Support
 - 19** Non-Instructional Support



A Message from the W-FL BOCES BOARD OF EDUCATION

Dear Colleagues -

On behalf of the Wayne-Finger Lakes Board of Education, thank you for supporting students in our region with a unified approach and keeping the priorities needed to support our region's educational success at the forefront. The leadership of component Boards of Education, district administrators, and school staff continue to move us forward together, creating a brighter future for our region's scholars.

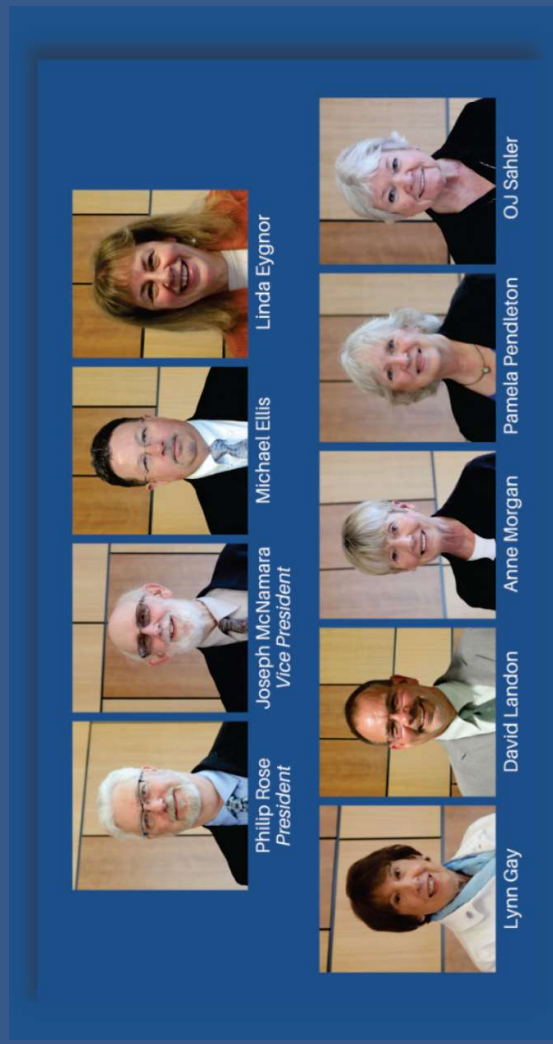
As we reflect on the past year and look toward the future, I invite you to join our Wayne-Finger Lakes BOCES Annual Meeting on Wednesday, April 10, 2024. Throughout the Board of Education, review the proposed administrative budget, and hear from two students about their accomplishments.

Together, we have given students the tools they need to Make Success Possible. Continuing this collaborative work will enable more children and young adults to discover their path to success!

Sincerely,

Philip Rose

President of the Wayne-Finger Lakes
BOCES Board of Education



Philip Rose
President



Joseph McNamara
Vice President



Michael Ellis



Linda Eynor



Lynn Gay



David Landon



Anne Morgan



Pamela Pendleton



OJ Sahler

Wayne-Finger Lakes BOCES **AT-A-GLANCE**



Wayne-Finger Lakes BOCES is committed to Making Success Possible by creating innovative opportunities and systems that support educational communities as they evolve.



BOCES is a public organization created by New York State to provide shared educational programs and services to school districts.

Wayne-Finger Lakes BOCES provides many instructional programs that generally fall under the categories of Special Education and Career and Technical Education. Other services offered to districts include Technology, Professional Development, Adult Education, Operations Support, Facilities Management, and Shared Management Services.



Annual Report **INTRO & OVERVIEW**

Introduction

At Wayne-Finger Lakes BOCES it is our goal to offer innovative, educational programs and services in support of regional needs. Our component districts are collaborative partners in establishing needed supports. To ensure this process runs efficiently, we rely on standing committees of the 25 superintendents to make recommendations regarding enhancements or budget reductions for each major program area, and to assist in the projections.

What will you find in the Annual Meeting Book?

The Annual Meeting Book includes budget overviews of our Programs and Services (Career and Technical Education, Special Education, Itinerant Services, Instructional Support and Non-instructional Support), along with the Administration Budgets, which contain two parts: Part 1 – Administrative Services and Part 2 – Capital/Rental.

On April 24, 2024 each component district board of education will vote on the Administrative Budget.

Conclusion

This budget document is intended to be a useful reference and resource for mutual planning. It embodies a budget process that continues to be collaborative and includes thoughtful input from component school district superintendents, staff, and board members which adds unquestionable strength to a final product owned by us all.

Wayne-Finger Lakes BOCES looks forward to making a positive impact. We are excited to provide innovative services characterized by the support and leadership in building community, advancing our region through the mission of Making Success Possible for all students.



Wayne-Finger Lakes BOCES BUDGET SUMMARY

NOTICE OF W-FL BOCES ANNUAL MEETING

Please take notice that the W-FL BOCES (Board of Cooperative Educational Services of the Sole Supervisory District of Ontario, Seneca, Yates, Cayuga and Wayne Counties), 131 Drumlin Court, Newark, New York will hold its Annual Meeting of the trustees and members of the boards of education of its component school districts on Wednesday, April 10, 2024, at 6:30 p.m. in the Conference Center. The meeting will also be made available virtually. The Board of Cooperative Educational Services will present its tentative administrative, capital and program budgets for 2024-2025 to the trustees and members of the boards of education of component school districts who attend such meeting, for their review. The link for the Annual Meeting can be found on our website the day of the meeting at www.wflboces.org.

The following are summaries of the tentative administrative, capital and program budgets. The amounts stated are based on current estimates and may be subject to change. Copies of the complete tentative administrative, capital and program budgets will be available for inspection by the public between the hours of 9:00 a.m. and 3:00 p.m. at the Wayne-Finger Lakes BOCES Regional Support Center, Eisenhower Building, 131 Drumlin Court, Newark, New York, commencing on March 21, 2023. Please call ahead if you plan to inspect the budgets, at (315) 332-7284.

SUMMARY OF TENTATIVE ADMINISTRATIVE BUDGET

Total Personnel Services (Salaries of all Central Administrative and Supervisory Personnel)	\$ 2,084,750
Total Employee Benefits (Benefits of all Central Administrative and Supervisory Personnel)	\$ 891,775
(Compensation of District Superintendent of Schools):	
State Salary	\$ 43,499
BOCES Salary	\$ 164,750
Annualized Benefits	\$ 37,481
Other Remuneration	-
Total Administration Personnel & Employee Benefits:	\$ 2,976,525
Equipment	\$ 16,500
Supplies and Materials	\$ 32,345
Revenue Note Interest	\$ 15,000
Total Contract Expense	\$ 573,750
Net Transfers (other than capital)	\$ 247,100
TOTAL ADMINISTRATIVE BUDGET:	\$ 3,863,200

SUMMARY OF TENTATIVE CAPITAL BUDGET

Rent of Facilities	\$ 2,044,000
Transfer to Capital Projects Fund	\$ 1,983,200
Bond Trustee Fee or Dormitory Authority	-
Overhead Fee	-
TOTAL CAPITAL BUDGET:	\$ 4,027,200

SUMMARY OF TENTATIVE PROGRAM BUDGET

Career and Technical Education	\$ 15,449,116
Special Education	\$ 55,612,972
Itinerant Services	\$ 7,016,675
Direct Instruction	\$ 6,817,234
Instructional Support	\$ 43,177,916
Non-Instructional Support	\$ 38,900,854
TOTAL PROGRAM BUDGET:	\$ 166,974,767



Administrative & Capital BUDGET

2024-2025 Proposed Administrative Budget

The Wayne-Finger Lakes Administrative Budget covers central management costs which include: The Board of Education; Superintendent Office, Central Administration; Business Services and Human Resources. Education Law mandates that the BOCES Administrative Budget includes certain expenses, including interest expense, legal costs, retiree health insurance premiums and Medicare Part B reimbursements. All of the component districts pay a share of the Administrative Budget and the Capital Budget using the Resident Weighted Average Daily Attendance (RWADA) method. Each component district's RWADA charge will vary from year to year depending on how their district's RWADA compares to the total of all component school districts.

2024-2025 Budget Summary

Overall, the Administrative and Capital Budget has increased \$206,700 or 2.7%. Separately, the Administrative Budget has increased 5.7% and the Capital Budget had no change. Fortunately, favorable bank interest rates on deposits has increased the BOCES' interest income which reduced the total cost impact to districts to \$32,016 or 0.5%.

The budget increase is attributable to contractual salary increases, changes in health insurance elections and premium increases, and an increase in retirement system contributions. Consistent with prior years, the retirement systems' contribution rates were set slightly below anticipated with the expectation that retirement system reserves would be utilized as necessary.



Administrative & Capital BUDGET

	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
ADMINISTRATIVE Budget					
Salaries	\$ 1,899,572	\$ 1,911,100	\$ 2,084,750	\$ 173,650	9.1%
Equipment	5,613	16,500	16,500	-	0.0%
Supplies	25,588	34,325	34,325	-	0.0%
Other Expense	297,529	382,305	402,150	19,845	5.2%
Conference	51,281	101,000	101,000	-	0.0%
Travel	2,823	20,250	20,250	-	0.0%
Employee Benefits	790,208	863,624	891,775	28,151	3.3%
Internal Svc/Pymt to Other BOCES	323,565	327,396	312,450	(14,946)	-4.6%
Sub-Total	\$ 3,396,179	\$ 3,656,500	\$ 3,863,200	\$ 206,700	5.7%
CAPITAL Budget					
	\$ 4,009,945	\$ 4,027,200	\$ 4,027,200	\$ -	0.0%
Sub-Total	\$ 4,009,945	\$ 4,027,200	\$ 4,027,200	\$ -	0.0%
TOTAL ADMIN. & CAPITAL BUDGET	\$ 7,406,124	\$ 7,683,700	\$ 7,890,400	\$ 206,700	2.7%



Programs & SERVICES

09 Career & Technical Education

11 Special Education

13 Itinerant Services

15 Direct Instruction

17 Instructional Support

19 Non-Instructional Support



Programs & Services: **CAREER & TECHNICAL EDUCATION**

Career and Technical Education programs provide junior and senior students in the Wayne-Finger Lakes region an opportunity to achieve high academic and technical skills. Our programming offers individualized courses and provides students an opportunity to acquire technical skills, which are transferable to college or the workplace. We continue to ensure relevant programming by maintaining strong partnerships with the business community, achieving national certifications in a number of programs, focusing on school improvement through the High Schools That Work (HSTW) model and achieving New York State Program Approval for our programs. Students have the opportunity to graduate with a technical endorsement on their high school diploma if they successfully pass an industry based technical assessment and successfully complete an approved technical and career program. The Wayne-Finger Lakes BOCES Career and Technical Instructional programs are available at Wayne Technical and Career Center in Williamson, and Finger Lakes Technical and Career Center in Stanley.



To learn more about the career and technical programs available at Wayne-Finger Lakes BOCES visit: www.wflboces.org/cte



Career & Technical Education BUDGET OVERVIEW

CAREER AND TECHNICAL EDUCATION	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 6,264,422	\$ 6,491,478	\$ 7,021,479	\$ 530,001	8.2%
Equipment	491,993	208,046	208,046	-	0.0%
Supplies	458,916	450,000	450,000	-	0.0%
Other Expense	762,577	583,315	561,674	(21,641)	-3.7%
Conference	31,523	21,950	31,950	10,000	45.6%
Travel	-	-	-	-	0.0%
Employee Benefits	3,326,123	4,312,401	4,435,372	122,971	2.9%
Internal Svc./Pymt to Other BOCES	2,513,782	2,536,639	2,740,595	203,956	8.0%
TOTAL	\$ 13,849,336	\$ 14,603,829	\$ 15,449,116	\$ 845,287	5.8%



Programs & Services: **SPECIAL EDUCATION**

Special Education programs are provided for students with disabilities, including those who need social, functional, communication, and physical skills development in addition to specific learning strategies. All 25 component districts in the Wayne-Finger Lakes BOCES region have a Committee on Special Education (CSE). The CSE committee identifies students' needs and develops Individualized Education Plans (IEP) to address those needs. Services provided include instruction and therapies to support students with emotional disabilities, autism, learning needs and developmental disabilities.

Related services are provided for students by certified or licensed occupational therapists, physical therapists, speech/language therapists, adaptive physical education instructors, psychologists, school counselors, social workers, and/or teachers of the visually impaired.

Additional support services are provided for our component districts through our Clinical Support Services, Special Education Consultant Services and the Assistive Technology department.

To learn more about special education programs available at Wayne-Finger Lakes BOCES visit:
<https://www.wflboces.org/teachin-g-and-learning/special-education>



Special Education BUDGET OVERVIEW

SPECIAL EDUCATION	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 19,196,678	\$ 21,099,807	\$ 21,654,638	\$ 554,831	2.6%
Equipment	521,483	225,595	225,595	-	0.0%
Supplies	208,796	127,261	127,261	-	0.0%
Other Expense	1,455,672	1,513,703	1,815,078	301,375	19.9%
Conference	11,108	39,200	39,200	-	0.0%
Travel	17,701	32,950	32,950	-	0.0%
Employee Benefits	12,470,596	16,613,416	16,973,294	359,878	2.2%
Internal Svc/Pymt to Other BOCES	10,543,631	13,018,727	14,744,956	1,726,229	13.3%
TOTAL	\$ 44,425,665	\$ 52,670,659	\$ 55,612,972	\$ 2,942,313	5.6%



Programs & Services: **ITINERANT SERVICES**

Itinerant Management Services provide component districts support and efficiencies by providing BOCES staff through a shared service, who typically support two or more school districts. The itinerant service enables component districts to increase their service offerings without adding the expense of a full-time position. These services are directly billed to the participating districts. An initial offering of specific personnel is based on final request data for the upcoming year.

However, requests for shared itinerants can occur throughout the year. By utilizing the

itinerant services, our region supports the growth of our regional capacity and collaboration while promoting the primary purpose of a BOCES by offering cost-saving benefits to our component districts.

Examples of itinerant staff positions include English as a New Language Instructors, Library Media Specialists and Clinical Support Staff, to name a few. Other services of a support nature and shared management services include: School Lunch Managers, Transportation Supervisors, Facilities Directors, Centralized Business Office supports (CBO), HVAC-R Services, Energy System Services and Family Counseling supports.



Itinerant Services BUDGET OVERVIEW

ITINERANT SERVICES	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 4,000,254	\$ 4,360,681	\$ 4,727,535	\$ 366,854	8.4%
Equipment	30,951	9,306	11,306	2,000	21.5%
Supplies	30,523	17,432	18,932	1,500	8.6%
Other Expense	284,339	434,043	370,843	(63,200)	-14.6%
Conference	7,128	10,450	10,950	500	4.8%
Travel	21,579	33,650	38,350	4,700	14.0%
Employee Benefits	2,129,418	2,681,568	2,980,046	298,478	11.1%
Internal Svc/Pymt to Other BOCES	(1,267,299)	(583,786)	(1,141,287)	(557,501)	95.5%
TOTAL	\$ 5,236,893	\$ 6,963,344	\$ 7,016,675	\$ 53,331	0.8%



Programs & Services: **DIRECT INSTRUCTION**

Direct Instruction Service provides specialized programs for identified groups of students. Through the programs and services Direct Instruction offers, districts are able to provide students access to arts-in-education programming, enrichment opportunities, Pathways in Technology Early College High School (PTECH), The Experiential School at PTECH as well as instructional support such as summer school and alternative educational settings. These programs are provided on a collaborative basis for districts that may not have enough students to justify additional staff or expenditures. With Direct Instruction Programs, Wayne-Finger Lakes BOCES is able to work collaboratively with Districts to create innovative regional student opportunities.



Direct Instruction BUDGET OVERVIEW

DIRECT INSTRUCTION	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 3,324,817	\$ 3,508,839	\$ 3,779,952	\$ 271,113	7.7%
Equipment	6,390	28,112	22,885	(5,228)	-18.6%
Supplies	13,450	39,738	22,300	(17,438)	-43.9%
Other Expense	874,170	1,172,578	1,140,967	(31,611)	-2.7%
Conference	250	3,556	6,856	3,300	92.8%
Travel	4,638	13,900	12,200	(1,700)	-12.2%
Employee Benefits	920,603	1,095,343	1,226,996	131,653	12.0%
Internal Svc/Pymt to Other BOCES	799,346	1,042,019	605,078	(436,941)	-41.9%
TOTAL	\$ 5,943,664	\$ 6,904,085	\$ 6,817,234	\$ (86,852)	-1.3%



Programs & Services: **INSTRUCTIONAL SUPPORT**

Instructional Support encompasses areas of the educational programs that enhance the quality of education for students and provide innovative solutions. Included are opportunities for collaborative curriculum development, staff development at all levels and coordination of extensive learning materials and services. Instructional Support also provides the planning, technical support and coordination necessary to the integration and use of computers, software and network resources in the various curriculum areas.

Two larger service areas supported under Instructional Support are EduTech and Staff Development.

EduTech

The Genesee Valley/Wayne-Finger Lakes Educational Technology Service (EduTech) serves 25 school districts of the Wayne-Finger Lakes BOCES and the 22 school districts of the Genesee Valley BOCES. The EduTech team works collaboratively with component school districts to ensure students and staff receive innovative solutions and support for their technology needs. As their programs and services continue to grow, the EduTech team remains committed to high quality, prompt service.

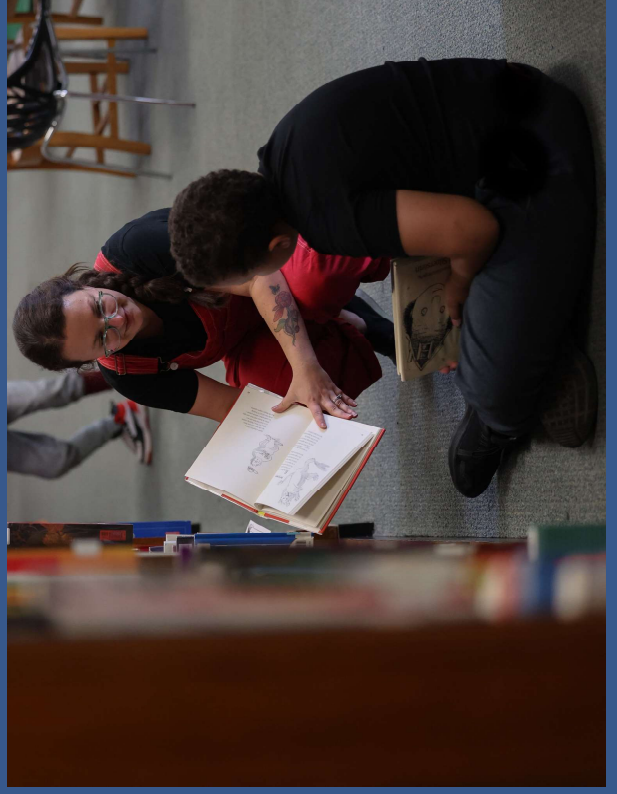
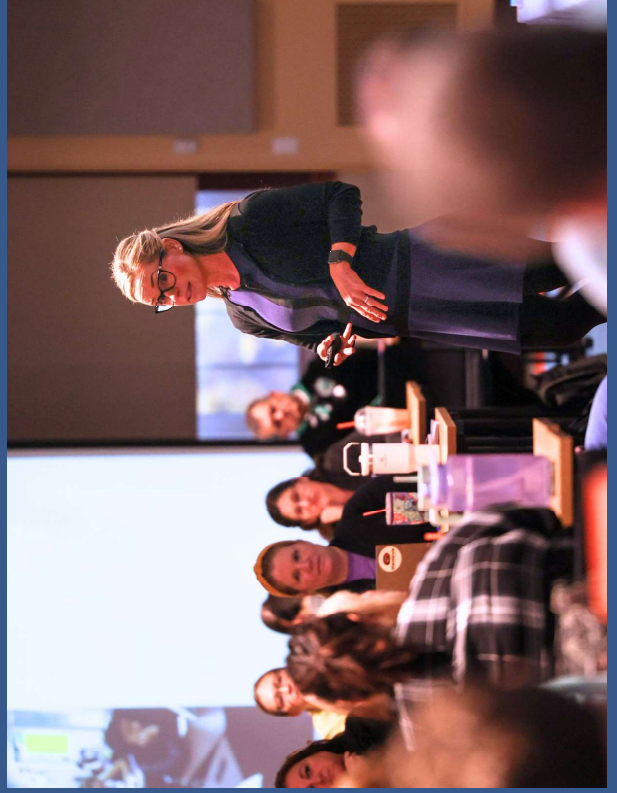
**EduTech Services are offered under Instructional Support and Non-Instructional Support. As EduTech operates under a singular budget, their summary description is included in the Instructional Support section of the Annual Report.*

Staff Development

The mission of the Wayne-Finger Lakes BOCES Staff Development Team is to lead the region in forward thinking and innovative approaches that impact the achievement of all learners. Our services align to the NYS learning standards and are designed to strengthen instruction, improve curriculum, staff and student wellness and assessment practices by building capacity at local levels. Delivery of services is differentiated to best meet the districts' needs and may include workshops (in-district and regional) as well as instructional and SEL coaching.

Instructional Support BUDGET OVERVIEW

INSTRUCTIONAL SUPPORT	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 5,381,738	\$ 6,877,957	\$ 6,491,024	\$ (386,933)	-5.6%
Equipment	328,608	415,180	389,373	(25,807)	-6.2%
Supplies	147,128	194,104	160,703	(33,401)	-17.2%
Other Expense	3,217,707	3,110,212	3,665,305	555,093	17.8%
Conference	41,100	126,875	118,500	(8,375)	-6.6%
Travel	50,827	84,788	81,338	(3,450)	-4.1%
Employee Benefits	2,594,679	3,613,721	3,638,488	24,767	0.7%
Internal Svc/Pymt to Other BOCES	2,155,970	1,535,719	1,565,210	29,491	1.9%
District Based Purchased	26,248,531	26,352,124	27,067,975	715,851	2.7%
TOTAL	\$ 40,166,288	\$ 42,310,680	\$ 43,177,916	\$ 867,236	2.0%



Programs & Services: **NON-INSTRUCTIONAL SUPPORT**

Non-Instructional Support at Wayne-Finger Lakes BOCES includes a variety of programs and services that assist in the efficient operation and management of a school district while not directly impacting the education of students. Areas that are supported under Non-Instructional support include administrative, personnel, operations, facilities and functional support. These collaborative services allow school districts access to programs and services that provide innovative solutions and cost savings for the districts. Examples of these services include: Cooperative Purchasing, Shared HVAC-R, Central Business Office and the Imaging Center. A full list of services can be found in our Catalog of Services.



Non-Instructional Support BUDGET OVERVIEW

NON-INSTRUCTIONAL SUPPORT	2022-2023 Actual Expenditure	2023-2024 Adopted Budget	2024-2025 Proposed Budget	2024-2025 Budget Change	2024-2025 Percent Budget Change
Salaries	\$ 7,690,376	\$ 9,431,491	\$ 9,452,513	\$ 21,022	0.2%
Equipment	844,519	502,638	541,869	39,231	7.8%
Supplies	100,476	196,020	186,699	(9,321)	-4.8%
Other Expense	3,326,128	3,963,826	3,791,517	(172,309)	-4.3%
Conference	40,223	52,585	67,635	15,050	28.6%
Travel	39,146	82,839	79,089	(3,750)	-4.5%
Employee Benefits	3,640,171	5,194,604	5,217,271	22,667	0.4%
Internal Svc/Pymt to Other BOCES	4,119,083	3,713,383	3,512,578	(200,805)	-5.4%
District Based Purchased	8,843,792	16,036,683	16,051,683	15,000	0.1%
TOTAL	\$ 28,643,914	\$ 39,174,069	\$ 38,900,854	\$ (273,215)	-0.7%



Wayne-Finger Lakes BOCES **REGION**



Proudly serving the following counties in the Wayne-Finger Lakes Region of New York State:

CAYUGA

ONTARIO

SENECA

WAYNE

YATES



www.wfilboces.org



Wayne-Finger Lakes BOCES CENTRAL STAFF & BOARD OF EDUCATION

CENTRAL STAFF

Mrs. Lynne Rutnik | District Superintendent | **Cynthia Murray** | Clerk of the Board

BOARD OF EDUCATION

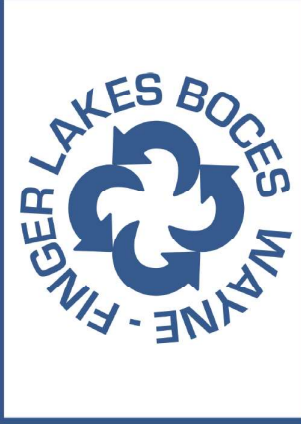
Philip Rose | President | **Joseph McNamara** | Vice President

Michael Ellis | **Linda Eygnor** | **Lynn Gay**

David Landon | **Anne Morgan** | **Pamela Pendleton** | **OJ Sahler**

It is Wayne-Finger Lakes BOCES' policy to provide for and promote equal opportunity in education and employment. Wayne-Finger Lakes BOCES does not discriminate, in its programs and activities, against: (i) any student or any candidate for admission (or parent of any such student or candidate); (ii) any employee or applicant for employment; or (iii) any third party, on the basis of actual or perceived race, color, national origin, sex, disability, or age; and, it provides equal access to its facilities to the Boy Scouts and other designated youth groups. Further, Wayne-Finger Lakes BOCES does not discriminate on the basis of religion or creed, religious practice, ethnic group, weight, sexual orientation, gender, military status, genetic status, marital status, domestic violence victim status, criminal arrest or conviction record, or any other basis prohibited by state or federal non-discrimination laws, or unless based upon a bona fide occupational qualification or other exception. Inquiries regarding Wayne-Finger Lakes BOCES' non discrimination policies and grievance procedures or Title IX should be directed to:

Quinn M. Smith, Director of Human Resources
Administrative Offices, Regional Support Center
131 Drumlin Court, Eisenhower Building
Newark, NY 14513-1863
Telephone: (315) 332-7282
Email: Quinn.Smith@wflboces.org



U.S. Department of Education
New York Office
Office for Civil Rights
32 Old Slip, 26th Floor
New York, NY 10005-2500
Telephone: (646) 428-3800
Email: OCR.NewYork@ed.gov



**NAPLES CENTRAL SCHOOL DISTRICT
MONTHLY REPORT OF THE TREASURER
PERIOD ENDING MARCH 2024**

CASH BALANCE ON HAND:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
OPENING BALANCE:	\$15,386,691.36	\$150,041.47	\$182,275.79	\$450,855.43	\$4,733,561.14	\$261,279.72
+ CASH RECEIPTS	\$3,708,188.59	\$38,706.90	\$804.58	\$205,514.60	\$372.89	\$1,160.52
- CASH DISBURSEMENTS:	\$1,897,230.59	\$56,291.40	\$0.00	\$205,044.45	\$612,828.90	\$0.00
CLOSING BALANCE:	\$17,197,649.36	\$132,456.97	\$183,080.37	\$451,325.58	\$4,121,105.13	\$262,440.24

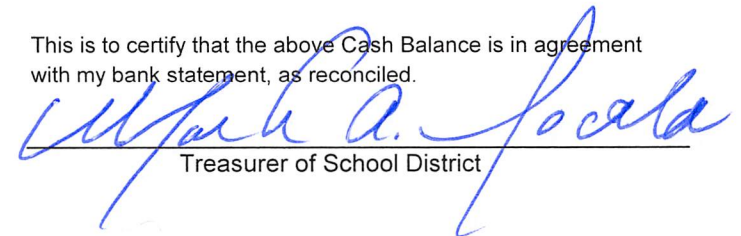
BANK RECONCILIATION:	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	FEDERAL FUND	CAPITAL FUND	DEBT SERVICE FUND
CHECKING BANK STATEMENT BALANCE	\$2,742,419.34	\$132,265.60	\$2,287.07	\$453,255.58	\$4,121,105.13	\$0.00
+ OUTSTANDING DEPOSITS	\$35.00	\$300.17	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$2,742,454.34	\$132,565.77	\$2,287.07	\$453,255.58	\$4,121,105.13	\$0.00
-OUTSTANDING CHECKS	\$42,705.19	\$108.80	\$1,150.00	\$1,930.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$5,312,306.58	\$0.00	\$181,943.30	\$0.00	\$0.00	\$262,440.24
+MISCELLANEOUS RESERVES	\$3,974,789.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$5,210,804.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLOSING BALANCE:	\$17,197,649.36	\$132,456.97	\$183,080.37	\$451,325.58	\$4,121,105.13	\$262,440.24

Received by the Board of Education and entered as a part of the minutes of the Board meeting held:

May 8, 2024


Clerk of the Board of Education

This is to certify that the above Cash Balance is in agreement with my bank statement, as reconciled.


Treasurer of School District

Naples Central School District
GENERAL FUND Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.0B	Cash - FIVE STAR CK.	1,075,266.55	
200.1B	5*Bank -GF Savings	9,476,299.90	
200.1C	5* Bank-Tax Collection	1,527,000.69	
200.NY	General Fund NYCLASS	5,021,600.31	
200.PA	Net Payroll - 5* Bank	617.36	
200.TA	Cash- 5* TRUST & AGENCY CK.	65,129.26	
201.00	HRA Checking	31,735.29	
210.00	Petty Cash	100.00	
250.00	Taxes Receivable, Current	40,353.75	
380.00	Accounts Receivable	8,017.70	
380.HL	Accts Rec Retired Health		540,371.94
391.00	Due From Other Funds	280.00	
391.10	Due From Other Funds - Cafe	10,328.71	
391.20	Due From Other Funds -Federal	704,069.64	
391.30	Due From Other Funds - Capital	5,750.00	
Budgetary and Expense Accounts			
510.00	Total Est. Rev.-Modified Budg.	22,468,409.00	
521.00	Encumbrances	8,342,567.68	
522.00	Expenditures	12,549,378.72	
599.00	Appropriated Fund Balance	593,374.20	
Liabilities, Reserves and Fund Balance			
601.10	HRA Medical Liability		282,108.04
630.00	Due To Other Funds		54,272.37
632.00	Due to State Teachers'Ret.Sys		452,690.25
637.00	Due to Employees' Ret. System	10,189.20	
687.00	Compensated Absences		42,161.81
720.04	Flex Medical		949.57
720.05	Flex Dependent Care		2,300.23
720.FD	Bc/Bs Flex Dental S.S.		4,980.88
720.RT	Health Ins. Bc/Bs RETIREES	540,371.94	
814.00	Workers' Compensation Reserve		129,738.12
815.00	Unemployment Insurance Reserve		145,829.07
821.00	Reserve for Encumbrances		8,342,567.68
827.00	Retirement Contrib Reserve		1,461,392.12
828.00	Retire Contr Res Acct TRS Sub-		646,632.02
861.00	Reserve For Property Loss - In		89,760.56
862.00	Reserve For Liability		21,590.97
863.00	Insurance Reserve		119,100.93
867.00	Rsrv Empl Benefits/Accr Liab		1,207,637.42
878.00	Capital Reserve - Building		3,712,704.22
878.02	Capital Reserve - Buses		778,428.72
878.04	Capital Reserve - Technology		518,952.48
914.00	Assigned Appropriated Fund Bal		583,542.00
917.00	Unassigned Fund Balance		931,910.01
Budgetary and Revenue Accounts			
960.00	Total Appropriations-Mod.Budg.		23,061,783.20
980.00	Revenues		19,339,435.29
Grand Totals		62,470,839.90	62,470,839.90

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	12,984,907.00	0.00	12,984,907.00	12,323,020.27	661,886.73	
1081.000		Other Pmts in Lieu of Tax	20,605.00	0.00	20,605.00	21,366.13		761.13
1085.000		STAR Reimbursement	0.00	0.00	0.00	661,887.19		661,887.19
1090.000		Int. & Penal. on Real Prop.Tax	18,000.00	0.00	18,000.00	26,094.94		8,094.94
1335.000		Oth Student Fee/Charges (12,000.00	0.00	12,000.00	10,718.94	1,281.06	
1410.000		Admissions (from Individu	2,000.00	0.00	2,000.00	0.00	2,000.00	
2230.000		Day School Tuit-Oth Dist.	12,000.00	0.00	12,000.00	0.00	12,000.00	
2389.000		Other Ser for Oth Dist	5,000.00	0.00	5,000.00	8,932.00		3,932.00
2401.000		Interest and Earnings	20,000.00	0.00	20,000.00	586,546.86		566,546.86
2450.000		Commissions	0.00	0.00	0.00	194.14		194.14
2650.000		Sale Scrap & Excess Mater	0.00	0.00	0.00	531.20		531.20
2665.000		Sale of Equipment	0.00	0.00	0.00	8,052.00		8,052.00
2680.000		Insurance Recoveries	0.00	0.00	0.00	482.33		482.33
2701.000		Refund PY Exp-BOCES Aided	15,000.00	0.00	15,000.00	191,120.21		176,120.21
2703.000		Refund PY Exp-Other-Not T	500.00	0.00	500.00	378.38	121.62	
2703.100		E-Rate Funds	0.00	0.00	0.00	36,898.15		36,898.15
2705.000		Gifts and Donations	1,000.00	0.00	1,000.00	110.00	890.00	
2770.000		Other Unclassified Rev.(S	0.00	0.00	0.00	19,948.57		19,948.57
3101.000		Basic Formula Aid-Gen Aid	6,341,364.00	0.00	6,341,364.00	3,726,250.21	2,615,113.79	
3102.000		Lottery Aid	370,545.00	0.00	370,545.00	351,192.84	19,352.16	
3102.001		VLT Lottery Aid	205,000.00	0.00	205,000.00	270,939.32		65,939.32
3102.002		COG Lottery Aid	0.00	0.00	0.00	36,139.84		36,139.84
3102.003		Mobile Sports Wagering	0.00	0.00	0.00	164,823.19		164,823.19
3102.004		Cannibis Revenue	0.00	0.00	0.00	754.33		754.33
3103.000		BOCES Aid (Sect 3609a Ed	589,827.00	0.00	589,827.00	133,623.00	456,204.00	
3191.000		Building Aid	1,594,589.00	0.00	1,594,589.00	0.00	1,594,589.00	
3192.000		Excess Cost	73,602.00	0.00	73,602.00	649,702.20		576,100.20
3260.000		Textbook Aid (Incl Txtbk/	41,647.00	0.00	41,647.00	15,140.00	26,507.00	
3262.000		Computer Sftwre, Hrdwre A	7,017.00	0.00	7,017.00	14,355.00		7,338.00
3263.000		Library A/V Loan Program	3,806.00	0.00	3,806.00	3,681.00	125.00	
3289.000		Other State Aid	0.00	0.00	0.00	24,463.00		24,463.00
4601.000		Medic.Ass't-Sch Age-Sch Y	75,000.00	0.00	75,000.00	52,090.05	22,909.95	
5050.000		Interfund Trans. for Debt	75,000.00	0.00	75,000.00	0.00	75,000.00	

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			22,468,409.00	0.00	22,468,409.00	19,339,435.29	5,487,980.31	2,359,006.60

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Contractual Expense	5,250.00	-900.00	4,350.00	100.00	0.00	4,250.00
1010-450-00-0000	Materials and Supplies	1,000.00	900.00	1,900.00	1,315.59	132.99	451.42
1040-160-00-0000	Non-Instructional Salary	7,659.00	0.00	7,659.00	5,860.90	1,739.52	58.58
1040-400-00-0000	Contractual Expense-clerk	625.00	0.00	625.00	150.00	0.00	475.00
1040-450-00-0000	Materials and Supplies	550.00	0.00	550.00	0.00	0.00	550.00
1060-400-00-0000	Contractual Expense	975.00	0.00	975.00	0.00	840.00	135.00
1060-450-00-0000	Materials and Supplies	950.00	0.00	950.00	0.00	850.00	100.00
1240-150-00-0000	Instructional Salaries	151,958.00	18,042.00	170,000.00	130,769.20	39,230.80	0.00
1240-160-00-0000	Non-Instructional Salary	35,531.00	0.00	35,531.00	26,914.74	7,922.54	693.72
1240-200-00-0000	Equipment	500.00	0.00	500.00	500.00	0.00	0.00
1240-400-00-0000	Contractual Expense	8,400.00	-1,000.00	7,400.00	2,827.00	215.00	4,358.00
1240-450-00-0000	Materials and Supplies	1,250.00	1,000.00	2,250.00	1,449.99	0.00	800.01
1310-150-00-0000	Business Administrator	105,401.00	0.00	105,401.00	79,422.80	23,826.80	2,151.40
1310-160-00-0000	Non-Instructional Salary	78,490.00	0.00	78,490.00	59,241.93	17,212.41	2,035.66
1310-161-00-0000	Business Admin. - Extra H	1,050.00	1,000.00	2,050.00	1,469.70	0.00	580.30
1310-200-00-0000	Equipment	2,000.00	0.00	2,000.00	1,908.00	0.00	92.00
1310-400-00-0000	Contractual Expense	20,000.00	-395.00	19,605.00	12,981.62	2,166.15	4,457.23
1310-450-00-0000	Materials/Supp	6,500.00	0.00	6,500.00	4,785.37	287.00	1,427.63
1310-451-00-0000	Postage	4,054.00	0.00	4,054.00	1,385.00	1,935.00	734.00
1310-490-00-0000	BOCES Services	222,000.00	0.00	222,000.00	150,646.49	66,353.51	5,000.00
1320-160-00-0000	Non-Instructional Salary	2,848.00	0.00	2,848.00	2,190.60	657.17	0.23
1320-400-00-0000	Contractual Expense	18,400.00	13,395.00	31,795.00	31,795.00	0.00	0.00
1330-160-00-0000	Non-Instructional Salary	4,500.00	0.00	4,500.00	3,461.60	1,038.40	0.00
1330-400-00-0000	Contractual Expense	7,525.00	0.00	7,525.00	6,651.38	114.80	758.82
1330-450-00-0000	Materials & Supplies	400.00	0.00	400.00	270.00	0.00	130.00
1330-451-00-0000	Postage	4,000.00	0.00	4,000.00	1,560.00	2,440.00	0.00
1345-160-00-0000	Purchasing-Non Instr Sal	55,500.00	0.00	55,500.00	41,617.37	12,389.53	1,493.10
1345-400-00-0000	Purchasing Contractual	150.00	0.00	150.00	0.00	0.00	150.00
1345-450-00-0000	Purchasing Supplies / Mat	150.00	0.00	150.00	150.00	0.00	0.00
1345-490-00-0000	BOCES Services	6,000.00	0.00	6,000.00	4,161.40	1,785.60	53.00
1380-400-00-0000	Fiscal Agent Fees	8,000.00	0.00	8,000.00	2,335.25	5,664.75	0.00
1420-400-00-0000	Contractual Expense	36,000.00	0.00	36,000.00	4,597.66	7,402.34	24,000.00
1420-490-00-0000	BOCES Services	30,000.00	0.00	30,000.00	19,888.65	9,111.35	1,000.00
1430-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1430-490-00-0000	BOCES Services	17,000.00	1,075.00	18,075.00	4,925.32	11,149.68	2,000.00
1460-450-00-0000	Records Mgmt. Mat. & Supp	200.00	0.00	200.00	0.00	0.00	200.00
1480-400-00-0000	Contractual Expense	39,000.00	0.00	39,000.00	12,292.48	6,515.38	20,192.14
1480-450-00-0000	Materials and Supplies	200.00	0.00	200.00	0.00	0.00	200.00

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1480-451-00-0000	Postage	900.00	0.00	900.00	0.00	0.00	900.00
1480-490-00-0000	BOCES Services	3,000.00	0.00	3,000.00	35.54	2,714.46	250.00
1620-160-00-0000	Salaries - Inside	480,400.00	-22,000.00	458,400.00	323,343.90	101,655.75	33,400.35
1620-161-00-0000	Salaries - Inside - OT	12,000.00	0.00	12,000.00	11,037.02	0.00	962.98
1620-163-00-0000	Salaries-Substitutes	10,500.00	22,000.00	32,500.00	23,904.51	0.00	8,595.49
1620-200-00-0000	Equipment--Operations	30,000.00	480.49	30,480.49	30,480.49	0.00	0.00
1620-401-00-0000	Operations - Telephone	1,000.00	0.00	1,000.00	423.92	536.08	40.00
1620-407-00-0000	Pool Repair	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
1620-450-00-0000	Supplies-Operations	84,700.00	0.00	84,700.00	60,706.37	17,922.25	6,071.38
1620-457-00-0000	Pool Supplies	7,400.00	0.00	7,400.00	707.40	3,192.60	3,500.00
1620-462-00-0000	Water	37,000.00	0.00	37,000.00	24,352.53	12,607.47	40.00
1620-463-00-0000	Electricity	214,000.00	0.00	214,000.00	115,693.59	78,706.41	19,600.00
1620-464-00-0000	Natural Gas	140,000.00	0.00	140,000.00	71,216.44	66,783.56	2,000.00
1620-469-00-0000	Contracts--Operations	138,000.00	2,200.00	140,200.00	64,486.84	33,296.02	42,417.14
1620-490-00-0000	BOCES Services	17,000.00	0.00	17,000.00	9,164.62	4,669.14	3,166.24
1621-160-00-0000	Salaries - Outside	114,936.00	0.00	114,936.00	64,520.29	21,418.07	28,997.64
1621-161-00-0000	Salaries - Outside - OT	4,000.00	0.00	4,000.00	1,144.96	0.00	2,855.04
1621-200-00-0000	Equipment--Maintenance	30,000.00	-480.49	29,519.51	29,045.51	0.00	474.00
1621-450-00-0000	Materials & Supplies	21,800.00	11,500.00	33,300.00	21,873.17	8,953.20	2,473.63
1621-469-00-0000	Maintenance-Service Contr	35,850.00	-4,000.00	31,850.00	26,258.10	3,645.00	1,946.90
1670-490-00-0000	BOCES Srv-Printing	5,000.00	0.00	5,000.00	0.00	4,791.00	209.00
1680-490-00-0000	BOCES Services	180,000.00	-2,500.00	177,500.00	113,333.01	70,384.56	-6,217.57
1910-400-00-0000	Unallocated Insurance	78,000.00	19,968.31	97,968.31	96,221.10	0.00	1,747.21
1920-400-00-0000	School Assn Dues	7,750.00	0.00	7,750.00	7,375.00	0.00	375.00
1964-400-00-0000	Refund of Real Prop Tax	2,153.00	0.00	2,153.00	0.00	0.00	2,153.00
1981-490-00-0000	BOCES - Administrative	62,600.00	0.00	62,600.00	43,795.52	18,770.48	34.00
1983-490-00-0000	BOCES - Capital Construct	55,000.00	27,000.00	82,000.00	65,478.51	15,776.52	744.97
1989-400-00-0000	Unclassified Expense	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2010-150-01-0000	Instruct'nal Sal-HIGH SCH	40,200.00	-28,542.00	11,658.00	4,384.17	1,083.32	6,190.51
2010-150-02-0000	Instruct'nal Sal-ELEM SCH	95,843.00	10,500.00	106,343.00	41,004.05	64,749.97	588.98
2010-400-00-0000	Contractual Expense	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2010-450-00-0000	Materials and Supplies	500.00	0.00	500.00	361.09	30.10	108.81
2020-150-00-0000	Instructional Salaries	338,780.00	90,000.00	428,780.00	306,800.80	76,245.04	45,734.16
2020-160-00-0000	Non-Inst Salaries	74,879.00	0.00	74,879.00	57,639.00	17,179.20	60.80
2020-161-00-0000	NON-INSTR EXTRA HOURS	2,626.00	0.00	2,626.00	1,865.92	0.00	760.08
2020-200-01-0000	Equipment H.S.	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2020-200-02-0000	Equipment Elem	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2020-400-01-0000	Contractual Expense H.S.	6,500.00	-3,500.00	3,000.00	583.40	267.60	2,149.00
2020-400-02-0000	Contractual Expense Elem	3,000.00	-2,006.40	993.60	538.41	267.59	187.60

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-450-01-0000	Materials and Supplies Hs	7,000.00	0.00	7,000.00	1,677.57	63.21	5,259.22
2020-450-02-0000	Mat and Supplies Elem	3,500.00	0.00	3,500.00	1,612.03	0.00	1,887.97
2020-490-00-0000	BOCES	5,550.00	0.00	5,550.00	2,755.20	1,244.80	1,550.00
2070-150-00-0000	Instructional Salaries	74,732.00	-39,000.00	35,732.00	32,918.66	0.00	2,813.34
2070-400-00-0000	Contractual Expense	4,000.00	0.00	4,000.00	500.00	0.00	3,500.00
2070-490-00-0000	BOCES Services	62,000.00	-25.00	61,975.00	15,151.27	29,913.73	16,910.00
2070-490-00-2250	BOCES Inserv & Conf - PPS	1,000.00	2,000.00	3,000.00	1,910.00	0.00	1,090.00
2070-490-01-0000	BOCES Inserv & Conf - HS	2,000.00	-565.00	1,435.00	201.00	0.00	1,234.00
2070-490-02-0000	BOCES Inserv & Conf PK-6	2,000.00	-525.00	1,475.00	90.00	0.00	1,385.00
2110-100-02-0000	Teachers Sal Pre-K	14,500.00	500.00	15,000.00	8,588.25	6,294.75	117.00
2110-120-02-0000	Teachers Salaries 4-6	897,401.00	-73,025.00	824,376.00	474,644.37	336,740.07	12,991.56
2110-120-02-1000	Teachers Sal-Kdg - 3	1,021,503.00	-86,500.00	935,003.00	507,302.03	337,477.84	90,223.13
2110-130-01-0000	Teachers Salaries 7-12	1,827,000.00	27,000.00	1,854,000.00	1,141,022.62	708,601.48	4,375.90
2110-130-01-0010	Homework Tutoring	2,500.00	6,000.00	8,500.00	7,823.78	0.00	676.22
2110-130-01-0020	Homework Tutoring - Susp	4,230.00	-3,500.00	730.00	627.06	0.00	102.94
2110-140-01-0000	Teachers Substitutes Hs	101,678.00	-3,500.00	98,178.00	40,630.00	11,100.00	46,448.00
2110-140-02-0000	Teacher Subs Elem	64,130.00	0.00	64,130.00	38,824.56	9,300.00	16,005.44
2110-160-00-0000	Non-Inst Salaries	398,206.00	14,500.00	412,706.00	282,501.26	123,853.46	6,351.28
2110-161-00-0000	Non-Inst Sal-EXTRA HOURS	25,586.00	-4,500.00	21,086.00	12,158.52	0.00	8,927.48
2110-163-00-0000	NON INSTRUCT - SUBSTITUTE	37,900.00	-10,000.00	27,900.00	17,277.35	0.00	10,622.65
2110-200-01-0000	Equipment - High School	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
2110-200-02-0000	Equipment General Elem Ed	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2110-400-01-0000	Contractual HS	47,500.00	5,970.72	53,470.72	49,413.05	3,614.27	443.40
2110-400-02-0000	Contractual - Elementary	16,000.00	-5,548.62	10,451.38	8,108.37	2,188.00	155.01
2110-403-01-0000	Contractual - Tuition	5,000.00	-3,050.00	1,950.00	1,280.00	0.00	670.00
2110-404-00-0000	CONTRACTUAL SHIPPING	3,500.00	50.00	3,550.00	3,502.99	0.00	47.01
2110-406-01-0000	Conferences - High School	6,000.00	0.00	6,000.00	0.00	25.00	5,975.00
2110-406-02-0000	Conferences - Elementary	6,000.00	0.00	6,000.00	530.00	721.00	4,749.00
2110-450-01-0000	Supplies - High School	62,500.00	-3,854.04	58,645.96	51,501.08	2,580.31	4,564.57
2110-450-02-0000	Supplies - Elementary	42,500.00	65,506.40	108,006.40	68,766.19	37,102.64	2,137.57
2110-451-01-0000	Postage-GenEd HS	3,500.00	0.00	3,500.00	1,875.00	1,625.00	0.00
2110-451-02-0000	Postage-GenEd Elem	2,000.00	0.00	2,000.00	1,380.00	620.00	0.00
2110-459-00-0000	SUPPLIES-STATE ASSESSMENT	10,000.00	-1,304.10	8,695.90	0.00	0.00	8,695.90
2110-480-01-0000	Textbooks - High School	20,000.00	0.00	20,000.00	2,240.99	552.82	17,206.19
2110-480-02-0000	Textbooks - Elementary	20,000.00	0.00	20,000.00	12,109.97	0.00	7,890.03
2110-490-00-0000	BOCES-Instructional	190,000.00	1,508.00	191,508.00	88,975.67	68,229.43	34,302.90
2250-150-00-2000	Instructional Salaries	983,717.00	-30,000.00	953,717.00	572,207.91	309,511.01	71,998.08
2250-160-00-2001	Non-Inst Salaries Hs	45,271.00	-500.00	44,771.00	31,259.40	10,722.99	2,788.61

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2250-160-00-2002	Non-Inst Salaries EI Sch	162,644.00	500.00	163,144.00	113,479.01	43,542.62	6,122.37
2250-161-00-0000	Non-Inst Sal-EXTRA HOURS	1,869.00	7,500.00	9,369.00	3,225.33	0.00	6,143.67
2250-163-00-0000	NON INSTR.Salaries-Subs	500.00	2,500.00	3,000.00	2,855.05	0.00	144.95
2250-200-00-0000	Equipment	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2250-400-00-0000	Contractual Expense	78,000.00	-17,546.98	60,453.02	25,675.93	22,410.39	12,366.70
2250-406-00-0000	Conferences- Spec. Ed.	4,000.00	0.00	4,000.00	1,090.00	75.00	2,835.00
2250-450-00-0000	Materials and Supplies	14,923.00	13,500.00	28,423.00	19,868.75	274.65	8,279.60
2250-451-00-0000	Special Ed. Postage	2,000.00	0.00	2,000.00	925.00	1,075.00	0.00
2250-471-00-0000	Prog/Handi Tuit - NYS Pub	45,000.00	-31,000.00	14,000.00	0.00	0.00	14,000.00
2250-472-00-0000	Prog/HandiTuition-Other	0.00	31,000.00	31,000.00	15,242.61	12,281.14	3,476.25
2250-480-00-0000	Textbooks	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2250-490-00-0000	BOCES Tuition-Spec Ed	874,551.00	-1,508.00	873,043.00	472,162.93	246,317.06	154,563.01
2280-490-01-0000	BOCES Services	396,000.00	0.00	396,000.00	277,088.00	118,752.00	160.00
2330-150-01-0000	Instructional Sal-Summ Sc	8,320.00	500.00	8,820.00	8,448.01	0.00	371.99
2330-150-02-0000	Instruct. Sal Sum Schl	32,052.00	-500.00	31,552.00	0.00	0.00	31,552.00
2330-160-02-0000	Non-Inst Sal Summer Schl	8,320.00	0.00	8,320.00	0.00	0.00	8,320.00
2330-490-00-0000	BOCES-Summer School	15,000.00	0.00	15,000.00	13,990.40	6,259.60	-5,250.00
2610-150-00-0000	Instructional Salaries	132,730.00	0.00	132,730.00	85,245.30	47,483.70	1.00
2610-160-00-0000	Non-Inst Salaries	40,342.00	350.00	40,692.00	29,033.55	11,613.43	45.02
2610-161-00-0000	Non-Inst Sal-EXTRA HOURS	985.00	-350.00	635.00	165.03	0.00	469.97
2610-400-01-2603	Contractual Expense Hs	50.00	0.00	50.00	0.00	0.00	50.00
2610-450-01-2609	Hs Supplies	350.00	0.00	350.00	146.21	0.00	203.79
2610-450-02-2610	Elementary Supplies	1,000.00	0.00	1,000.00	643.98	0.00	356.02
2610-460-01-2606	High School Books	4,000.00	0.00	4,000.00	2,456.90	313.28	1,229.82
2610-460-01-2611	Hs Periodicals	840.00	0.00	840.00	694.99	0.00	145.01
2610-460-02-2606	Elementary Books	10,100.00	0.00	10,100.00	6,922.49	1,666.06	1,511.45
2610-460-02-2611	Elementary Periodicals	423.00	0.00	423.00	96.90	0.00	326.10
2610-490-00-2613	BOCES Services Ed Com	32,250.00	-1,650.00	30,600.00	20,411.43	9,088.57	1,100.00
2630-160-00-0000	Cai - Non Inst Salary	146,814.00	-41,000.00	105,814.00	63,045.80	18,466.00	24,302.20
2630-161-00-0000	CAI - Non Inst Sal-EXTRA	5,000.00	30,000.00	35,000.00	26,606.06	0.00	8,393.94
2630-220-00-0000	Computer Equip-State Aid	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
2630-400-00-0000	Computer-Contractual	24,000.00	-1,900.00	22,100.00	15,350.93	4,702.31	2,046.76
2630-450-00-0000	Computer Mtls/Suppl	14,000.00	7,132.14	21,132.14	13,043.65	2,453.54	5,634.95
2630-460-00-0000	Comp St Aid Software	7,000.00	3,000.60	10,000.60	4,738.94	864.88	4,396.78
2630-490-00-0000	BOCES Services	535,000.00	19,164.28	554,164.28	208,425.19	331,923.98	13,815.11
2805-450-00-0000	Materials and Supplies	250.00	0.00	250.00	0.00	0.00	250.00
2810-150-01-0000	Instructional Salary	169,948.00	2,200.00	172,148.00	114,493.07	57,562.71	92.22
2810-160-01-0000	Non-Inst Salary	33,495.00	-6,700.00	26,795.00	8,210.70	3,284.42	15,299.88
2810-161-00-0000	Non-Inst SaL-EXTRA HOURS	2,000.00	4,500.00	6,500.00	2,317.32	2,455.34	1,727.34

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2810-400-01-0000	Contractual Expense	5,000.00	0.00	5,000.00	333.00	1,440.00	3,227.00
2810-450-01-0000	Materials and Supplies	600.00	0.00	600.00	101.59	0.00	498.41
2810-451-01-0000	Guidance - Postage	2,500.00	0.00	2,500.00	195.00	1,055.00	1,250.00
2815-160-00-0000	Non-Instr Salary	93,283.00	7,500.00	100,783.00	68,706.43	27,570.38	4,506.19
2815-161-00-0000	Non-Instr Sal-EXTRA HOURS	3,368.00	-500.00	2,868.00	2,234.10	0.00	633.90
2815-400-00-0000	Contractual Expense	151,450.00	5,980.35	157,430.35	65,800.47	88,487.33	3,142.55
2815-400-01-0000	Contractual HS	1,000.00	0.00	1,000.00	616.89	150.00	233.11
2815-400-02-0000	Contractual Elem	1,000.00	0.00	1,000.00	491.89	0.00	508.11
2815-450-01-0000	Materials and Supplies Hs	800.00	5,289.75	6,089.75	5,910.55	97.00	82.20
2815-450-02-0000	Materials/Supplies Elem	800.00	5,272.10	6,072.10	5,483.96	97.00	491.14
2820-150-00-0000	Psychology Inst Salary	250,323.00	1,000.00	251,323.00	158,451.22	92,429.15	442.63
2820-200-00-0000	Equipment	300.00	0.00	300.00	0.00	0.00	300.00
2820-400-00-0000	Contracted Expenses	380.00	0.00	380.00	0.00	0.00	380.00
2820-450-00-0000	Materials and Supplies	1,000.00	0.00	1,000.00	232.49	0.00	767.51
2850-150-01-0000	Instructional Salaries	106,060.00	26,415.00	132,475.00	40,008.45	19,145.35	73,321.20
2850-400-01-0000	Contractual Expense	2,000.00	31.53	2,031.53	2,031.53	0.00	0.00
2850-450-01-0000	Materials and Supplies	13,000.00	-31.53	12,968.47	3,392.62	8,607.38	968.47
2855-150-01-0000	Instructional Salaries	155,500.00	-1,323.00	154,177.00	110,612.46	4,100.05	39,464.49
2855-160-01-0000	Non Instructional Salarie	6,000.00	-1,000.00	5,000.00	3,924.00	0.00	1,076.00
2855-400-01-0000	Contractual - Athletics	50,015.00	4,750.00	54,765.00	33,831.57	18,004.42	2,929.01
2855-450-01-0000	Supplies - Athletics	9,396.00	1,683.00	11,079.00	10,731.77	0.00	347.23
2855-455-01-0000	Uniforms - Athletics	7,000.00	0.00	7,000.00	4,464.00	0.00	2,536.00
5510-150-03-2808	SALARIES - BUSINESS ADMIN	26,351.00	0.00	26,351.00	19,855.60	5,956.80	538.60
5510-161-03-0000	Non-Inst Sal-Trans-EXTRA	25,000.00	0.00	25,000.00	26,718.29	0.00	-1,718.29
5510-162-03-0000	Salaries Drivers	341,182.00	-10,500.00	330,682.00	220,280.46	82,689.28	27,712.26
5510-163-03-0000	Salaries Driver Substitut	15,000.00	0.00	15,000.00	1,160.75	0.00	13,839.25
5510-164-03-0000	Salaries Special Trips	9,020.00	0.00	9,020.00	3,159.70	0.00	5,860.30
5510-165-03-0000	Salaries-Field Trips	11,000.00	0.00	11,000.00	283.88	0.00	10,716.12
5510-166-03-0000	Sal Athletic Trips	20,020.00	0.00	20,020.00	14,953.78	0.00	5,066.22
5510-168-03-0000	Bus Monitors	65,577.00	2,000.00	67,577.00	42,614.28	17,638.78	7,323.94
5510-168-03-0040	Bus Monitors	20,000.00	6,000.00	26,000.00	26,016.08	0.00	-16.08
5510-169-03-0000	Bus Monitor Substitutes	2,000.00	2,500.00	4,500.00	2,843.65	0.00	1,656.35
5510-180-03-0000	Salaries Mechanics	69,041.00	0.00	69,041.00	49,975.00	18,615.00	451.00
5510-181-03-0000	Salaries Mechanics Over-T	12,500.00	0.00	12,500.00	9,513.00	0.00	2,987.00
5510-200-03-0000	Equipment	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
5510-210-03-0000	Bus Purchasing	285,000.00	0.00	285,000.00	142,256.56	140,129.25	2,614.19
5510-400-03-2900	Contractual Expense	64,510.00	-500.00	64,010.00	27,171.47	8,496.88	28,341.65
5510-430-03-0000	Liability Insurance	25,000.00	-17,448.28	7,551.72	6,395.72	318.00	838.00

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5510-431-03-0000	Workmens Compensation	19,253.00	0.00	19,253.00	16,892.99	0.00	2,360.01
5510-450-03-3000	Materials & Supplies	10,100.00	0.00	10,100.00	3,475.98	1,306.07	5,317.95
5510-452-03-0000	Tools	3,500.00	0.00	3,500.00	2,048.42	984.00	467.58
5510-455-03-0000	Supplies Parts	40,000.00	0.00	40,000.00	19,241.14	8,794.76	11,964.10
5510-456-03-0000	Gasoline	128,000.00	0.00	128,000.00	59,181.34	68,818.66	0.00
5510-457-03-0000	Oil	7,000.00	0.00	7,000.00	4,921.87	828.13	1,250.00
5510-458-03-0000	Tires	17,500.00	0.00	17,500.00	7,577.25	43.51	9,879.24
5530-200-03-0000	Equipment	2,200.00	0.00	2,200.00	0.00	0.00	2,200.00
5530-400-03-0000	Contractual Expense	17,750.00	-2,020.03	15,729.97	6,662.60	1,954.21	7,113.16
5530-401-03-0000	Telephone	600.00	0.00	600.00	303.92	176.08	120.00
5530-450-03-0000	Supplies	1,500.00	0.00	1,500.00	42.67	321.23	1,136.10
5530-461-03-0000	Natural Gas	17,000.00	0.00	17,000.00	4,861.01	10,738.99	1,400.00
5530-462-03-0000	Garage Building Water	7,800.00	0.00	7,800.00	2,403.90	5,396.10	0.00
5530-463-03-0000	Electricity	19,000.00	0.00	19,000.00	8,340.44	10,199.56	460.00
5540-400-00-0000	CONTRACT TRANSPORTATION	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
7140-160-00-0000	Salaries, Non-Instr	2,500.00	1,000.00	3,500.00	3,205.48	0.00	294.52
7140-400-00-0000	Contractual Exp	500.00	0.00	500.00	0.00	0.00	500.00
7140-450-00-0000	Materials and Supplies	400.00	0.00	400.00	0.00	0.00	400.00
9010-800-00-0000	State Retirement	330,420.00	0.00	330,420.00	174,694.98	56,860.91	98,864.11
9020-800-00-0000	Teacher Retirement	721,417.00	0.00	721,417.00	422,308.71	242,723.53	56,384.76
9030-800-00-0000	Social Security	725,330.00	0.00	725,330.00	456,702.87	233,473.45	35,153.68
9040-800-00-0000	Workmens Compensation	57,501.00	0.00	57,501.00	50,460.01	0.00	7,040.99
9050-800-00-0000	Unemployment Insurance	5,000.00	0.00	5,000.00	986.16	2,958.48	1,055.36
9060-800-00-0000	Health Insurance - Instrc	2,025,945.00	0.00	2,025,945.00	1,540,681.60	353,200.03	132,063.37
9060-800-00-0001	Dental Insurance	81,000.00	0.00	81,000.00	69,423.89	0.00	11,576.11
9060-800-00-0002	Health Insurance - Non In	928,164.00	0.00	928,164.00	630,891.29	194,115.47	103,157.24
9060-800-00-0003	Health Ins Buy-Out	50,000.00	0.00	50,000.00	24,455.92	0.00	25,544.08
9060-800-00-0004	Medical Reimb - Teachers	56,000.00	0.00	56,000.00	4,141.54	0.00	51,858.46
9060-800-00-0005	Medical Reimb - Sup Staff	17,765.00	0.00	17,765.00	5,587.08	0.00	12,177.92
9060-800-00-0006	HRA Benefit Card	105,000.00	-57,334.00	47,666.00	0.00	0.00	47,666.00
9060-800-00-0007	Health Ins- Retirees	521,987.00	0.00	521,987.00	231,370.49	72,648.86	217,967.65
9089-800-00-0000	Other Benefits	169,500.00	0.00	169,500.00	146,472.13	0.00	23,027.87
9711-600-00-0000	Serial Bonds Principal	1,960,000.00	0.00	1,960,000.00	0.00	1,960,000.00	0.00
9711-700-00-0000	Serial Bonds Interest	880,850.00	0.00	880,850.00	240,425.00	640,425.00	0.00
9901-931-00-0000	Inter fund to School Lunc	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
9901-950-00-0000	Interfund Transfer-Sp.Aid	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
9950-900-00-0000	Transfer To Capital	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
Total GENERAL FUND		23,051,951.00	9,832.20	23,061,783.20	12,549,378.72	8,342,567.68	2,169,836.80

Naples Central School District
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.00	Cash-Five Star Bank	132,456.97	
380.00	Accounts Receivable	613.67	
391.GF	Due from General Fund	14,392.00	
410.00	Due From State and Federal - L	58,377.00	
445.00	Inv. of Mat. & Supplies (Opt)	2,267.50	
446.00	Surplus Food Inventory	4,104.87	
446.10	Purchased Food Inventory	3,773.89	
Budgetary and Expense Accounts			
510.00	Estimated Revenues	495,265.00	
521.00	Encumbrances	136,283.37	
522.00	Expenditures	374,879.66	
Liabilities, Reserves and Fund Balance			
601.01	Prepaid School Lunch Funds		6,374.80
630.00	Due To Other Funds		280.00
630.10	Due To Gen from Cafe		10,328.71
631.00	Due To Other Governments		109.48
691.00	Deferred Revenues		14,780.00
806.00	Non Spendable FB-Inventory		10,146.26
821.00	Reserve for Encumbrances		136,283.37
917.00	Unassigned Fund Balance		177,338.36
Budgetary and Revenue Accounts			
960.00	Appropriations		495,265.00
980.00	Revenues		371,507.95
Grand Totals		1,222,413.93	1,222,413.93

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1445.000		OTHER CAFETERIA SALES	35,000.00	0.00	35,000.00	41,003.40		6,003.40
2401.000		Interest and Earnings	0.00	0.00	0.00	41.75		41.75
2770.000		UNCLASSIFIED REVENUES	15,500.00	0.00	15,500.00	181.80	15,318.20	
3103.000		BOCES Aid (Sect 3609a Ed	17,000.00	0.00	17,000.00	0.00	17,000.00	
3190.000		State Reimbursement-LUNCH	12,000.00	0.00	12,000.00	58,375.00		46,375.00
3190.00B		State REIMBURSE-Breakfast	4,000.00	0.00	4,000.00	17,534.00		13,534.00
3190.00S		State Reimburse Snacks	250.00	0.00	250.00	0.00	250.00	
4190.000		Fed Reimbursement lunch	30,020.00	0.00	30,020.00	173,495.00		143,475.00
4190.002		Supply Chain Assist Funds	0.00	0.00	0.00	20,843.00		20,843.00
4190.003		LSF Grant Funds	0.00	0.00	0.00	2,013.00		2,013.00
4190.00B		Federal Reimbursement Bre	0.00	0.00	0.00	52,152.00		52,152.00
4190.00S		Fed Reimburse Snacks	0.00	0.00	0.00	5,869.00		5,869.00
4190.SUR		Federal Surplus Food	18,000.00	0.00	18,000.00	0.00	18,000.00	
4192.000		Sum Food Svs Prog for Chi	333,495.00	0.00	333,495.00	0.00	333,495.00	
5031.000		Transfer from Gen Fund	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			495,265.00	0.00	495,265.00	371,507.95	414,063.20	290,306.15

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860-160-00	Lunch Personnel Services	121,611.00	0.00	121,611.00	86,886.79	34,498.94	225.27
2860-161-00	Extra and OT Hours	5,000.00	0.00	5,000.00	3,199.65	0.00	1,800.35
2860-163-00	Salaries Substitutes	2,200.00	0.00	2,200.00	1,464.15	0.00	735.85
2860-220-00	Equipment	35,000.00	0.00	35,000.00	3,499.00	5,998.00	25,503.00
2860-400-00	Contractual Expenses	17,500.00	0.00	17,500.00	20,869.73	1,215.87	-4,585.60
2860-410-00	Food Purchases	175,000.00	0.00	175,000.00	153,179.26	54,473.28	-32,652.54
2860-411-00	Surplus Foods	25,000.00	-1,850.00	23,150.00	0.00	0.00	23,150.00
2860-413-00	Fed Money	0.00	0.00	0.00	24,170.47	11,452.61	-35,623.08
2860-413-0K	Fed Money - LFS Grant	0.00	0.00	0.00	2,429.71	2,870.29	-5,300.00
2860-450-00	Lunch Material & Supplies	13,000.00	0.00	13,000.00	8,336.58	2,041.20	2,622.22
2860-490-00	BOCES SERVICES(NUTRIKIDS)	45,000.00	0.00	45,000.00	28,707.00	12,303.00	3,990.00
9010-800-00	Employee Retirement	15,500.00	0.00	15,500.00	9,731.36	3,663.18	2,105.46
9030-800-00	Lunch Social Security	11,500.00	0.00	11,500.00	6,766.76	2,639.16	2,094.08
9060-800-00	Health Insurance	28,954.00	1,850.00	30,804.00	25,639.20	5,127.84	36.96
Total SCHOOL LUNCH FUND		495,265.00	0.00	495,265.00	374,879.66	136,283.37	-15,898.03

Naples Central School District

MISCELLANEOUS SPECIAL REV Trial Balance for Fiscal Year 2024

Cycle 09

Post Dates From 07/01/2023 To 03/31/2024

Record selection criteria have been applied. All transactions for the specified period are not included (see report record selection criteria)

Subfund: SCHOLR Scholarships

G/L Account	Description	Debits	Credits
Assets			
200.0A	Cash- Five Star Checking	1,137.07	
200.0C	Cash- NYCLASS	170,884.37	
200.PN	Cash- NYCLASS	11,058.93	
Budgetary and Expense Accounts			
522.00	Expenditures	5,750.00	
Liabilities, Reserves and Fund Balance			
807.01	Non Spendable- C. Misel Memori		10,250.79
909.00	Fund Balance		168,816.24
910.00	Appropriated Fund Balance		120.58
Budgetary and Revenue Accounts			
980.00	Revenues		9,642.76
Totals for Service: SCHOLR		188,830.37	188,830.37

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: CM MISCELLANEOUS SPECIAL REV

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCHOLR-2401.000	SCHOLR	Interest and Earnings	0.00	0.00	0.00	7,042.76		7,042.76
SCHOLR-2705.000	SCHOLR	Gifts and Donations	0.00	0.00	0.00	2,600.00		2,600.00
Total MISCELLANEOUS SPECIAL REV			0.00	0.00	0.00	9,642.76	0.00	9,642.76

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
These are estimates to balance the budget

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024

Fund: CM MISCELLANEOUS SPECIAL REV

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SCHOLR-2915-400	Contractual and Other	0.00	0.00	0.00	5,750.00	2,500.00	-8,250.00
Total MISCELLANEOUS SPECIAL REV		0.00	0.00	0.00	5,750.00	2,500.00	-8,250.00

Naples Central School District
SPECIAL AID FUND Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

Summary - All Services

G/L Account	Description	Debits	Credits
Assets			
200.0A	5* Bank Sp Aide Ck.	451,325.58	
410.01	Due From State and Federal	16,303.66	
Budgetary and Expense Accounts			
522.00	Expenditures	637,692.38	
Liabilities, Reserves and Fund Balance			
630.00	Due To General Fund		704,069.64
917.00	Unassigned Fund Balance		0.39
Budgetary and Revenue Accounts			
980.00	Revenues		401,251.59
Grand Totals		1,105,321.62	1,105,321.62

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
21CRSA-4289.000	21CRSA	Other Federal Aid (Specif	12,697.84	0.00	12,697.84	12,000.00	697.84	
22ARPA-4289.000	22ARPA	Other Federal Aid (Specif	404,182.55	0.00	404,182.55	150,519.55	253,663.00	
24PREK-3289.000	24PREK	Other State Aid	57,241.00	0.00	57,241.00	28,620.00	28,621.00	
24REAP-4289.000	24REAP	Other Federal Aid (Specif	12,000.00	0.00	12,000.00	17,000.00		5,000.00
24S611-4256.000	24S611	Indiv. w/Disab. Ed Act (I	208,990.00	0.00	208,990.00	78,969.00	130,021.00	
24S619-4256.000	24S619	Indiv. w/Disab. Ed Act (I	5,749.00	0.00	5,749.00	4,345.00	1,404.00	
24SUMM-3289.000	24SUMM	Other State Aid	80,324.00	0.00	80,324.00	18,233.04	62,090.96	
24TIIA-4289.000	24TIIA	Other Federal Aid TTLEIIA	19,205.00	0.00	19,205.00	8,417.00	10,788.00	
24TIVA-4129.000	24TIVA	NCLB Title IV Safe & Drug	16,837.00	0.00	16,837.00	7,424.00	9,413.00	
24TTLI-4126.000	24TTLI	NCLB Chpt 1,Basic Grant	198,387.00	0.00	198,387.00	75,724.00	122,663.00	
Total SPECIAL AID FUND			1,015,613.39	0.00	1,015,613.39	401,251.59	619,361.80	5,000.00

Selection Criteria

Criteria Name: Last Run
 As Of Date: 03/31/2024
 Suppress revenue accounts with no activity
 Sort by: Fund/Revenue Account
 Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
21CRSA-2110-150	Instructional Salaries	638.67	0.00	638.67	0.00	0.00	638.67
21CRSA-2110-160	Noninstructional Salaries	12,000.00	0.00	12,000.00	12,000.00	0.00	0.00
21CRSA-2110-450	Materials & Supplies	59.17	0.00	59.17	0.00	0.00	59.17
21CRSA CRRSA/ESSER2 - Subfund Subtotal		12,697.84	0.00	12,697.84	12,000.00	0.00	697.84
22A611-2250-150	Instructional Salaries	7.71	0.00	7.71	0.00	0.00	7.71
22A611-2250-400	Contractual and Other	-0.67	0.00	-0.67	0.00	0.00	-0.67
22A611 ARP-IDEA Section 611 - Subfund Subtotal		7.04	0.00	7.04	0.00	0.00	7.04
22A619-2252-150	Instructional Salaries	1.32	0.00	1.32	0.00	0.00	1.32
22A619 ARP-IDEA Section 619 - Subfund Subtotal		1.32	0.00	1.32	0.00	0.00	1.32
22ARPA-2110-150	Instructional Salaries	295,654.98	0.00	295,654.98	198,717.02	137,386.71	-40,448.75
22ARPA-2110-160	Noninstructional Salaries	108,527.57	0.00	108,527.57	22,243.18	8,710.98	77,573.41
22ARPA ARP-ESSER - Subfund Subtotal		404,182.55	0.00	404,182.55	220,960.20	146,097.69	37,124.66
22ARPH-2110-150	Instructional Salaries	0.21	0.00	0.21	0.00	0.00	0.21
22ARPH ARP Homeless II - Subfund Subtotal		0.21	0.00	0.21	0.00	0.00	0.21
23TIIA-2110-150	Instructional Salaries	253.34	0.00	253.34	0.00	0.00	253.34
23TIIA TITLE IIA - Subfund Subtotal		253.34	0.00	253.34	0.00	0.00	253.34
23TIVA-2110-150	Instructional Salaries	145.61	0.00	145.61	0.00	0.00	145.61
23TIVA TITLE IV A - Subfund Subtotal		145.61	0.00	145.61	0.00	0.00	145.61
23TTLI-2110-150	Instructional Salaries	1.30	0.00	1.30	0.00	0.00	1.30
23TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
23TTLI TITLE I - Subfund Subtotal		1,501.30	0.00	1,501.30	0.00	0.00	1,501.30
24PREK-2510-150	Instructional Salaries	57,241.00	0.00	57,241.00	33,021.75	24,219.25	0.00
24PREK Universal Pre-K - Subfund Subtotal		57,241.00	0.00	57,241.00	33,021.75	24,219.25	0.00
24REAP-2110-150	Instructional Salaries	8,000.00	0.00	8,000.00	10,477.56	0.00	-2,477.56
24REAP-2110-160	Noninstructional Salaries	4,000.00	0.00	4,000.00	2,620.86	0.00	1,379.14
24REAP Rural Educ Achievement Pr - Subfund Subtotal		12,000.00	0.00	12,000.00	13,098.42	0.00	-1,098.42
24S611-2250-150	611-Instructional Salary	170,558.00	0.00	170,558.00	98,396.40	72,157.16	4.44
24S611-2250-400	Contractual Sect 611 Idea	37,808.00	0.00	37,808.00	13,371.07	0.00	24,436.93
24S611-2250-490	BOCES SERVICES	624.00	0.00	624.00	0.00	0.00	624.00
24S611 IDEA Section 611 - Subfund Subtotal		208,990.00	0.00	208,990.00	111,767.47	72,157.16	25,065.37
24S619-2250-160	Non Instructional Salarie	3,423.00	0.00	3,423.00	2,633.21	790.01	-0.22
24S619-2250-400	Contractual Idea Sect 619	1,464.00	0.00	1,464.00	2,370.00	0.00	-906.00
24S619-2250-490	BOCES SERVICES	862.00	0.00	862.00	0.00	0.00	862.00
24S619 IDEA-SECTION 619 - Subfund Subtotal		5,749.00	0.00	5,749.00	5,003.21	790.01	-44.22
24SUMM-2253-150	4408 SUMMER SCHOOL INSTRU	21,752.00	0.00	21,752.00	26,538.22	5,406.02	-10,192.24
24SUMM-2253-160	4408 SUMMER SCH SUPPORT S	7,839.00	0.00	7,839.00	9,064.04	12,405.60	-13,630.64
24SUMM-2253-400	4408 Summer Contractual	20,306.00	0.00	20,306.00	13,946.25	0.00	6,359.75

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
24SUMM-2253-490	4408 BOCES SERVICES	27,190.00	0.00	27,190.00	41,503.00	0.00	-14,313.00
24SUMM-5511-160	4408 Summer School NonIns	3,237.00	0.00	3,237.00	13,732.51	4,130.40	-14,625.91
24SUMM 4408 SUMMER SCHOOL - Subfund Subtotal		80,324.00	0.00	80,324.00	104,784.02	21,942.02	-46,402.04
24TIIA-2110-150	Instructional Salaries	19,205.00	0.00	19,205.00	12,473.93	6,662.33	68.74
24TIIA TITLE IIA - Subfund Subtotal		19,205.00	0.00	19,205.00	12,473.93	6,662.33	68.74
24TIVA-2110-150	Instructional Salaries	16,837.00	0.00	16,837.00	10,997.11	5,774.11	65.78
24TIVA TITLE IV A - Subfund Subtotal		16,837.00	0.00	16,837.00	10,997.11	5,774.11	65.78
24TTLI-2110-150	Instructional Salaries	196,887.00	0.00	196,887.00	113,586.27	81,793.58	1,507.15
24TTLI-2110-400	Contractual and Other	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
24TTLI TITLE I - Subfund Subtotal		198,387.00	0.00	198,387.00	113,586.27	81,793.58	3,007.15
Total SPECIAL AID FUND		1,017,522.21	0.00	1,017,522.21	637,692.38	359,436.15	20,393.68

Naples Central School District
CAPITAL FUND Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.0C	Cash- Five Star Ck	4,121,105.13	
391.00	Due From Other Funds	35,409.06	
Budgetary and Expense Accounts			
522.00	Expenditures	3,745,451.58	
Liabilities, Reserves and Fund Balance			
626.00	Bond Anticipation Notes Payabl		4,500,000.00
630.00	Due To Other Funds		5,750.00
630.01	Due To Debt Service		2,361.13
915.01	Ass. Unap. FB Res For Capital		3,363,881.40
Budgetary and Revenue Accounts			
980.00	Revenues		29,973.24
Grand Totals		7,901,965.77	7,901,965.77

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
240000-4297.000	240000	Federal Sources, Other Specify	0.00	0.00	0.00	29,973.24		29,973.24
Total CAPITAL FUND			0.00	0.00	0.00	29,973.24	0.00	29,973.24

Selection Criteria

Criteria Name: Last Run
As Of Date: 03/31/2024
Suppress revenue accounts with no activity
Sort by: Fund/Revenue Account
Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

Naples Central School District
Budget Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
210000-1620-293-00	General Contractor	0.00	7,052,000.00	7,052,000.00	1,298,287.10	5,753,712.90	0.00
210000-1620-294-00	HVAC	0.00	1,448,250.00	1,448,250.00	533,140.00	915,110.00	0.00
210000-1620-295-00	PLUMBING	0.00	239,850.00	239,850.00	106,296.93	146,784.53	-13,231.46
210000-1620-296-00	ELECTRICAL	0.00	2,225,100.00	2,225,100.00	442,111.54	1,782,988.46	0.00
210000-2110-201-00	Clerk of Works	400,200.00	0.00	400,200.00	194,175.00	206,025.00	0.00
210000-2110-240-00	Contractual and Other	13,861,814.80	-11,066,009.74	2,795,805.06	333,695.35	276,274.76	2,185,834.95
210000-2110-244-00	LEGAL SERVICES	227,980.05	0.00	227,980.05	18,716.60	176,311.45	32,952.00
210000-2110-245-00	Architects Commisions/Exp	138,522.50	76,704.14	215,226.64	134,729.99	153,950.01	-73,453.36
210000-2110-245-21	Architects Commisions/Exp	4,105.60	4,105.60	8,211.20	21,090.23	6,409.77	-19,288.80
210000-2110-246-00	SURVEYING AND ENGINEERING	0.00	20,000.00	20,000.00	7,640.00	16,045.00	-3,685.00
210000-2110-297-00	SITE CONTRACTOR	0.00	589,123.45	589,123.45	589,123.45	0.00	0.00
210000 2021 Capital Constr Proje - Subfund Subtotal		14,632,622.95	589,123.45	15,221,746.40	3,679,006.19	9,433,611.88	2,109,128.33
230000-1620-450-00	Supplies	90,000.00	0.00	90,000.00	38,712.50	22,937.50	28,350.00
230000-2110-240-00	Contractual and Other	10,000.00	0.00	10,000.00	10,381.21	1,502.47	-1,883.68
230000 Capital Outlay Proj 2024 - Subfund Subtotal		100,000.00	0.00	100,000.00	49,093.71	24,439.97	26,466.32
240000-2110-240-00	Contractual and Other	100,000.00	0.00	100,000.00	17,351.68	67,324.07	15,324.25
240000 EV Infrastructure Project - Subfund Subtotal		100,000.00	0.00	100,000.00	17,351.68	67,324.07	15,324.25
Total CAPITAL FUND		14,832,622.95	589,123.45	15,421,746.40	3,745,451.58	9,525,375.92	2,150,918.90

Naples Central School District
DEBT SERVICE Trial Balance for Fiscal Year 2024
Cycle 09
Post Dates From 07/01/2023 To 03/31/2024

G/L Account	Description	Debits	Credits
Assets			
200.NY	Debt Service NYCLASS	262,440.24	
391.00	Due From Other Funds	4,471.31	
391.01	Due From Other Funds-Capital	2,361.13	
Liabilities, Reserves and Fund Balance			
884.00	Reserve for Debt		250,936.97
Budgetary and Revenue Accounts			
980.00	Revenues		18,335.71
Grand Totals		269,272.68	269,272.68

Naples Central School District
Revenue Status Report As Of: 03/31/2024
Fiscal Year: 2024
Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	16,580.71		16,580.71
2710.000		Premium on Obligations	0.00	0.00	0.00	1,755.00		1,755.00
Total DEBT SERVICE			0.00	0.00	0.00	18,335.71	0.00	18,335.71

Selection Criteria

Criteria Name: Last Run
 As Of Date: 03/31/2024
 Suppress revenue accounts with no activity
 Sort by: Fund/Revenue Account
 Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
 These are estimates to balance the budget

Naples Central School District

Budget Status Report As Of: 03/31/2024

Fiscal Year: 2024

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1380-400	Contractual Expense	0.00	0.00	0.00	0.00	0.00	0.00
9901-900	Other Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
9991-400	Contractual Expense	0.00	0.00	0.00	0.00	0.00	0.00
Total DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00