



Central School District

Building the 2025-2026 Annual District Budget:

**Introduction to Budget Workshops
2/25/25**



WHO WE ARE

Our shared core purpose, aspirations and expectations are clear:

OUR MISSION

We collaboratively prepare every student for their successful future.

OUR VISION

We create an inclusive and engaging environment that provides students with the skills and experiences they need to thrive as confident, successful, and contributing members of society.



OUR CORE VALUES

We can only achieve our vision and accomplish our mission if, in all of our work, we strive to uphold the following Core Values:

- **Accountability:**

We commit to taking responsibility for our actions, decisions, and outcomes, focusing on transparency and trust in everything we do. We hold ourselves and each other accountable to the highest standards of excellence.

- **Collaboration:**

We believe that by working together, sharing ideas, openly communicating, and supporting one another, we can achieve greater success.

- **Empathy:**

We strive to understand and value the experiences, emotions, and perspectives of others. By fostering empathy, we build deeper connections and create a more compassionate, caring environment for all.

- **Integrity:**

We uphold the highest ethical standards, acting with honesty, consistency, and fairness in all of our decisions and actions. Integrity guides us in building trust and setting a positive example for others.

- **Inclusivity:**

We are dedicated to creating an environment where everyone feels valued, respected, and heard. We embrace diversity and ensure that all individuals have equitable opportunities to contribute and thrive.

- **Collective Responsibility:**

We recognize that success is a shared endeavor and we work as one team for our outcomes. Together, we support one another, celebrate achievements, and address challenges through a united front.

- **Optimistic & Solution-Focused:**

We approach challenges with optimism and focus on solutions, not obstacles. By maintaining a positive attitude, we inspire others, foster resilience, and create an environment where everyone can succeed.

- **Leadership:**

Leadership is a partnership where adults model responsibility, empathy, and integrity, inspiring students to grow as leaders. By guiding and encouraging them, adults help students build confidence, take initiative, and develop skills to lead with purpose and care.

Budget Planning Approach 2025-2026

- Long-term sustainability
- Maintain high quality programming
- Meet or exceed NYSED requirements for programming and accountability, while maintaining reserves and funding all contractual obligations
- Limit reductions to staff to the greatest extent feasible
- Lead collaboratively with integrity and accountability

A photograph of a hand holding a red marker, writing the word "Commitment" in bold, black, sans-serif font on a whiteboard. The word is underlined with a red line. The image is framed by a red border.

Commitment



Dansville Central School District
2025-26 Budget Development Calendar

DATE	BUDGET DEVELOPMENT
November 12	• Present 2025-26 budget development calendar to the Board of Education for adoption
December 2024	• Meet with department heads and principals on budget development
January 2025	• Continue to meet with budget builders throughout month; budget builders submit budget requests to Business Office
January 28	• Initial presentation of the preliminary budget summary to the BOE
February 2025	• Continue to meet with budget builders throughout month; submit budget requests to Business Office
February 11	• Continued review of preliminary budget forecast and assumptions with BOE
February 25	• Continued review of preliminary budget and assumptions with BOE
March 1	• Review propositions for ballot (other than budget)
March 1	• Submit 2025-26 calculation for tax levy limit to Office of Comptroller, Tax and Finance and SED
March 4	Special Board Meeting – Budget Workshop – No Action Taken
March 11	• Continued review of preliminary budget and assumptions with BOE or adoption • Review propositions for ballot (other than budget) • Board review of projected revenue • Final staffing recommendations due from department heads and principals. • Budget Workshop
March 18	Special Board Meeting – Budget Workshop – No Action Taken
March 25	• Continued review of preliminary budget and assumptions with BOE or adoption • Budget Workshop • Adoption of other District proposed propositions
April 1	Special Board Meeting – Budget Workshop (if needed) – No Action Taken
April 4	<i>First publication of legal notice of school budget hearing and budget vote</i>
April 8	• Adoption of proposed 2025-26 Budget by BOE unless already adopted • Adoption of other District proposed propositions unless already adopted • Adoption of Property Tax Report Card by BOE; Property Tax Report Card must be submitted to SED within 24 hours of adoption but no later than April 28, 2025
April 18	<i>Second publication of legal notice</i>
April 21	• Deadline for submission of petitions for nominations of BOE candidates (30 days) due by 3pm • Deadline for submission of petitions for propositions to be placed on ballot (30 days) • Inform candidates of legal requirements for all candidates for election to Board of Education to file sworn statements of campaign contributions and distribute informational material. First sworn statement to be filed with the District Clerk and Commissioner of Education 30 days prior to vote date
April 22	• Arrange for the pickup and return of voting machines with the Board of Elections contractor • Submission of administrator's salary notice to SED <i>9:00am drawing for ballot position</i>
April 22	• Adoption of Property Tax Report Card by BOE; Property Tax Report Card must be submitted to SED within 24 hours of adoption but no later than April 28, 2025 • Appointment of clerks and inspector of elections for budget vote
April 25	• Mail absentee ballots • Budget document and required attachments available to the public <i>Third publication of legal notice</i>
April 29	• 4:00pm Board Candidate Professional Development Session

Dansville Central School District
2025-26 Budget Development Calendar

May 2	• Mail Budget newsletter (include full disclosure information)
May 9	<i>Fourth publication of legal notice</i>
May 13	• Budget Hearing and information session • Meet the Candidates Night (Time-TBD)
May 14	• Budget Notice mailed.
May 15	• Second sworn statement of campaign contributions or loans by candidates for membership on the Board of Education to be filed with the District Clerk and Commissioner of Education 5 days prior to vote date
May 20	• Annual meeting and Budget Vote
June 9	• Last date to file with District Clerk and Commissioner of Education final sworn statement of campaign contributions by candidates for membership on the Board of Education and Library Board (due 20 days after the election/budget vote)
June 17	• Statewide budget revote day
July 1	• Implement 2025-26 Budget

Committed to:

- Open Communication
- Frequent Updates
- Step-by-step approach
- Honest answers

Please consider attending Budget Workshops

All presentations will be placed on our website.



Pre-Budget Workshop Actions

- Reserve Planning
- Tax Levy Calculation
- Expenditure Budget vs. Capital Project Budgeting
- Conf. Day Budget Updates
- Needs based budgeting with buildings and departments

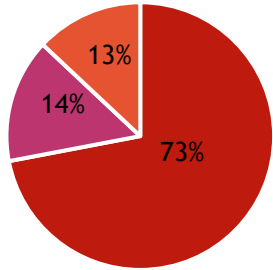
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Balancing the Budget

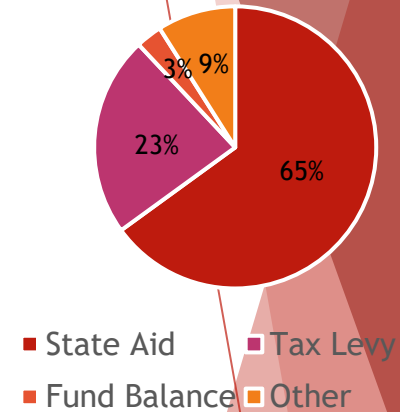
'24-'25 Expenses



- Program
- Capital/Operational
- Administration

Expenses (3-part budget)	Revenues
Program - All Instructional Salaries, Benefits, Contractual Obligations - Special Education Costs - Co-Curricular & Athletic Programs - Transportation - Materials, Supplies, Field Trips - BOCES Programs & Services - Other Instructional	State Aid (Foundation Aid) 65% in Dansville - Varies annually - Based on public school enrollment & relative wealth/economic disadvantage - Final state aid runs in April
Capital/Operational - Operation of Facilities & Maintenance costs - Debt Service - Facilities Salaries, Benefits, Contractual Obligations - Security, Heating/Cooling, utilities, etc.	Tax Levy - Calculation of Tax Cap - Determine School Taxes
Administration of District - Board of Education - District & Business Office Salaries, Benefits, Contractual Obligations - Legal expenses, Public Information - Curriculum, Instruction & Technology - Professional Development - Central Printing & Mailing	Fund Balance Appropriation - Reserve allocations must be replaced - Long-term fiscal planning
TOTAL COSTS = TOTAL REVENUES	

'24-'25 Revenues



- State Aid
- Tax Levy
- Fund Balance
- Other



Balancing the Budget

Expenditures (3-part budget)

	2025-2026 Proposed Budget	% of total budget	2024-2025 Budget	% of total budget	% change	Description or Rationale
Program						
• Instructional Salaries & Benefits						
• Special Education						
• Extra-Curric & Athletics						
• Transportation						
• Materials & Supplies						
• BOCES Programs & Services						
• Other						
Capital/Operations						
• Operation of facilities & maintenance costs						
• Facilities Salaries & Benefits						
• Utilities & security costs						
Administration						
• Board of Education						
• Superintendent & Business Offices						
• District Offices - other						
• Legal expenses						
• District Curriculum, Instr & Tech budget						
• Professional Development						
• Materials, supplies, district printing costs						
TOTAL	Expenditures must equal Revenues					



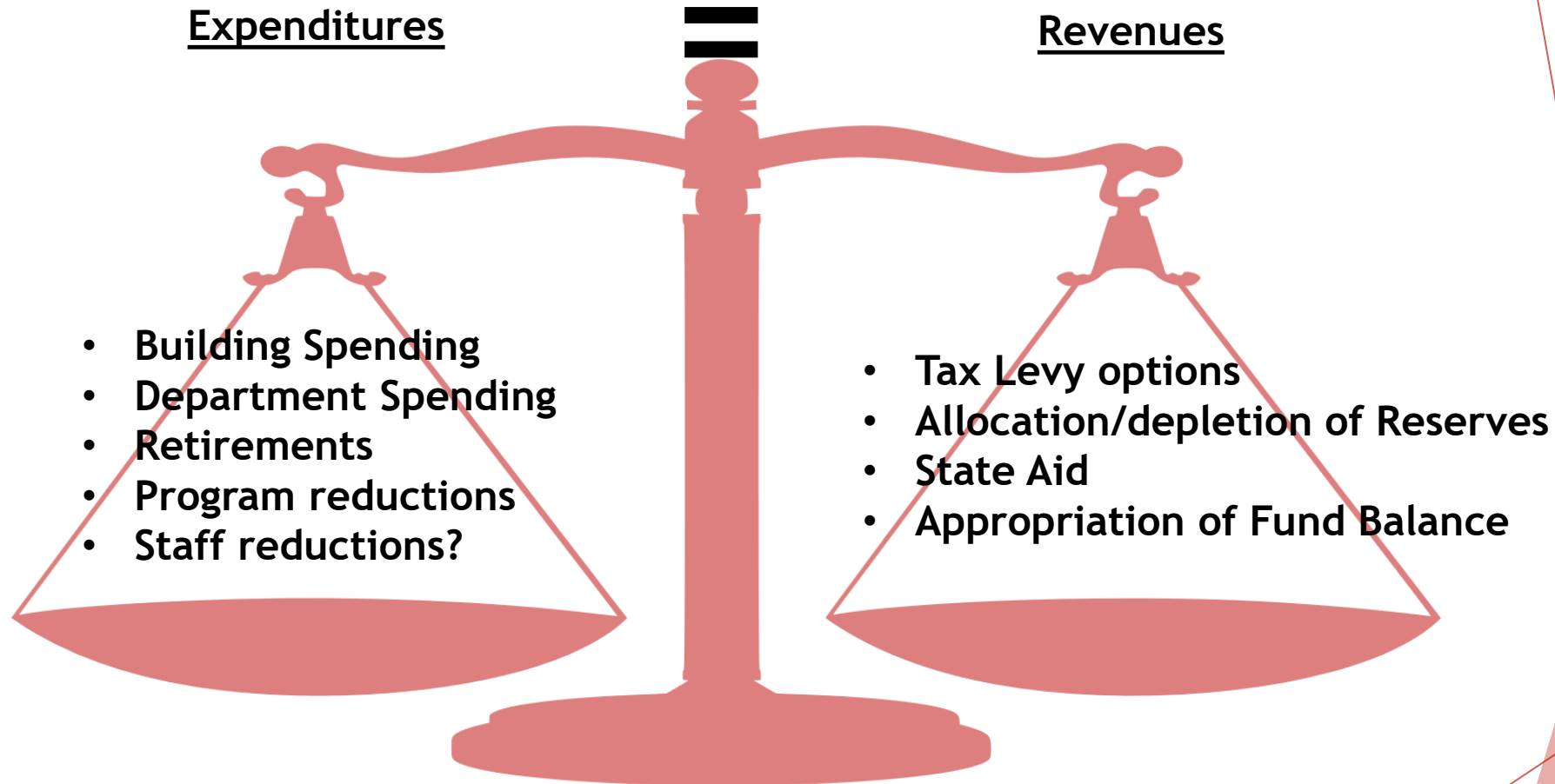
Balancing the Budget

Revenues

	2025-2026 Proposed Budget	% of total budget	2024-2025 Budget	% of total budget	% change	Description or Rationale
State Aid						
• Foundation Aid						
• Expense-based Aids						
• Other						
Debt Service						
Reserve Allocations						
• Capital Reserve						
• Unemployment						
• Employee Benefits						
• ERS/TRS						
• Appropriated Fund Balance						
Tax Levy						
TOTAL	Expenditures must equal Revenues					



Balancing the Budget: *Options? Considerations?*



Examine Impact of:

- CPI (inflation) rate is often greater than increases in State Aid & Tax Levy
- Many fixed costs (i.e. contractual obligations, ERS, TRS)
- Uncontrolled changes in market costs (health insurance, utility costs, fuel & oil costs, etc).
- Changing enrollment projections & home school



Building the Budget: Next Steps

- Calculate 2025-2026 Tax Levy (Cap) & report to NYS
- Budget Workshop #1 (3/4/25)
 - Discuss tax levy
 - First look at Expenditure Budget estimates
- Budget Workshop #2 & BOE Meeting (3/11/25)
 - Discuss/determine tax levy
 - Update Expenditure Budget
 - Review sources of revenues
 - Discuss fund balance
 - Examine responsible allocation of district reserves within allowable limits set by NYS Comptroller
- Budget Workshop #3 (3/18/25)
 - Discuss/determine tax levy
 - Review any updates to Expenditure Budget
 - Explain recommendations to balance budget
 - Explain ballot propositions
- Budget Workshop #4 & BOE Meeting (3/25/25)
 - Review recommendations to balance budget
 - Adopt other District Ballot Propositions

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- Budget Workshop #5 (if needed - 4/1/25)
- Budget Workshop #6 & BOE Meeting (4/8/25)
 - Present final proposed budget factoring April State Aid final runs
 - Adopt all ballot propositions

Seek feedback throughout





Central School District

QUESTIONS??

