



Central School District

Building the 2025-2026 Annual District Budget:

**Board Budget Workshop
March 4, 2025**



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.

Today's Objectives:

- Review two sides a balanced budget: Expenditures & Revenues
- Review anticipated expenditure needs
- Review anticipated revenue sources
- Review options for balancing the budget



Pre-Budget Workshop Information Sessions

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

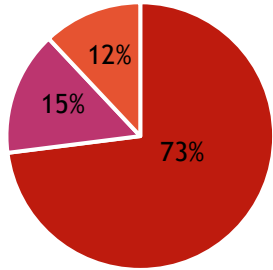
Dansville Central School District 2025-26 Budget Development Calendar

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 • 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



Balancing the Budget

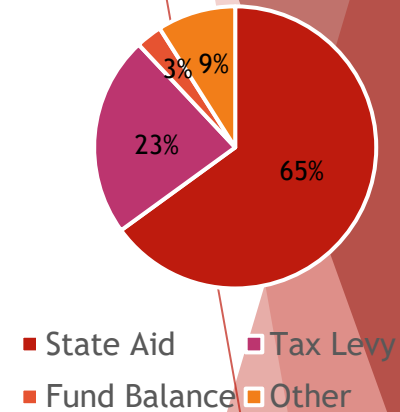
'25-'26 Expenses



- 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	

'25-'26 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	Description or Rationale
Program	30,970,945	73%	29,496,445	72%	
Instruction	7,378,415		7,235,480		Salaries, contractual obligations, materials & supplies, tutoring services, BOCES teachings services, BOCES alternative education
Special Education	6,209,400		5,375,010		Salaries, contractual obligations, program & tuition for out-of-district placements, materials & supplies, tutoring services, BOCES services
Extra-Curriculars & Athletics	766,080		721,325		Stipends & salaries, contractual obligations, NYSPHSAA & league costs, supplies & equipment, required trainings, officials
Transportation	3,249,780		3,060,635		Salaries, contractual obligations, required training & licensing, materials, supplies, equipment, fuel, oil, Transfinder, BOCES services, bus garage utilities, summer transportation, contract transportation for SWDs
BOCES Programs & Services	1,638,045		1,476,160		CTE, DHS technology and business departments, adult education, BOCES summer school - special classes, (some generate state aid...)
Employee Benefits	9,722,325		9,729,285		ERS/TRS/FICA, health and dental insurance, retirement incentives
Other Program Costs	2,006,900		1,898,550		Library Services, Computer Services, Pupil Personnel Services, & Health Services, Transfer to School Lunch Fund, and Transfer to Special Aid Fund
Capital/Facilities Operations	6,483,970	15%	6,262,875	15%	
Operation of Plant & Maintenance	2,955,810		2,917,660		Salaries, utilities (gas, electric, water, telephone), service contracts, materials & supplies, equipment
Employee Benefits	902,020		771,800		ERS/TRS/FICA, health and dental insurance, retirement incentives
Debt Service	2,188,140		2,225,415		Payments on outstanding bonds (also receiving aid & booked as a revenue)
Other Capital Costs	438,000		348,000		Lease of computer hardware/software (GASB 87 & 96), local share of bus purchase and maintenance equipment, Capital Outlay Project
Administration	5,167,045	12%	5,094,405	13%	
Board of Education	39,890		40,165		Professional Development, supplies, NYSSBA & RSA dues & services, Board Docs, elections
District Office Operations	965,660		899,590		Superintendent, District Clerk, Business Office, Payroll, Treasurer, Human Resources, salaries & benefits, other contractual obligations, supplies, tax collection,
Legal Expenses & Contracts	1,759,945		1,659,205		Legal, fiscal advisors, labor relations, EAP, public relations, liability insurance, student accident insurance, BOCES administrative fees, EDUTECH Computer Services
District Supervision, Curriculum, Instruction & Technology	1,516,360		1,591,980		Administrative & secretary salaries, contractual obligations, materials & supplies, equipment, summer curriculum and PD work, staff development, BOCES services, GASB 75
District Printing & Mailing	88,810		88,810		Postage, supplies, and paper
Employee Benefits	796,380		814,655		ERS/TRS/FICA, health and dental insurance, retirement incentives
TOTAL	42,621,960	100%	40,853,725	100%	

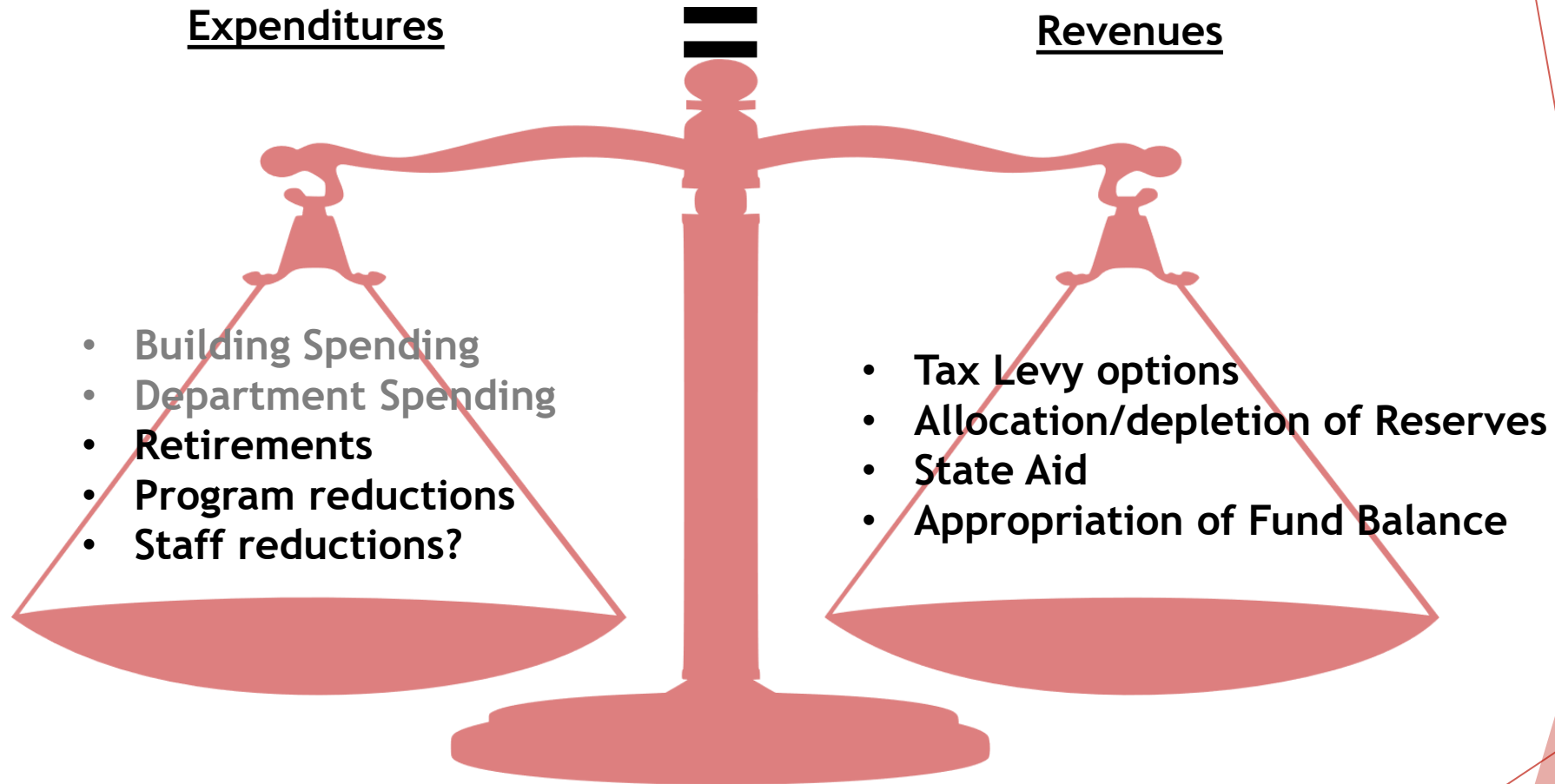
Balancing the Budget

Revenues

	2025-2026 Proposed Budget	% of total budget	2024-2025 Budget	% of total budget	Description or Rationale
State Aid	26,913,200	65%	26,233,855	64%	
Foundation Aid (January run estimates)	19,599,305		18,934,170		Based on enrollment (2% due minimum in 2025-2026 expected)
Expense-based Aids & Other	7,313,895		7,289,685		Transportation, BOCES, Capital Project Building Aid, High-cost special education, Library, Technology
Other	1,509,200	3%	1,475,135	3%	PILOT, interest and penalties on taxes, day school tuition, interest and earnings on bank accounts, rental of real property, BOCES prior year refund, fuel revenue from Town and Village
Tax Levy	9,697,469	23%	9,290,475	23%	(2.78%) share for homeowners
Reserve Allocations	3,529,900	9%	3,692,860	9%	
Debt Service	390,000		390,000		Used to balance budget in 2024-25
Capital Reserve	285,000		195,000		Transportation/Equipment Reserve to fund local share of new buses and facilities equipment
Unemployment	862,860		862,860		Used to balance budget in 2024-25
Employee Benefits	20,000		20,000		Legal, fiscal advisors, labor relations
Employee Retirement (TRS & ERS)	722,040		975,000		Used to balance budget in 2024-25 (less 252,960 due to additional aid received for 2024-25 in final budget run from NYS)
Appropriated Fund Balance	1,250,000		1,250,000		
TOTAL	41,649,769	100%	40,853,725	100%	



Balancing the Budget: *Options? Considerations?*



Workshop #1 Total Deficit = \$972,191

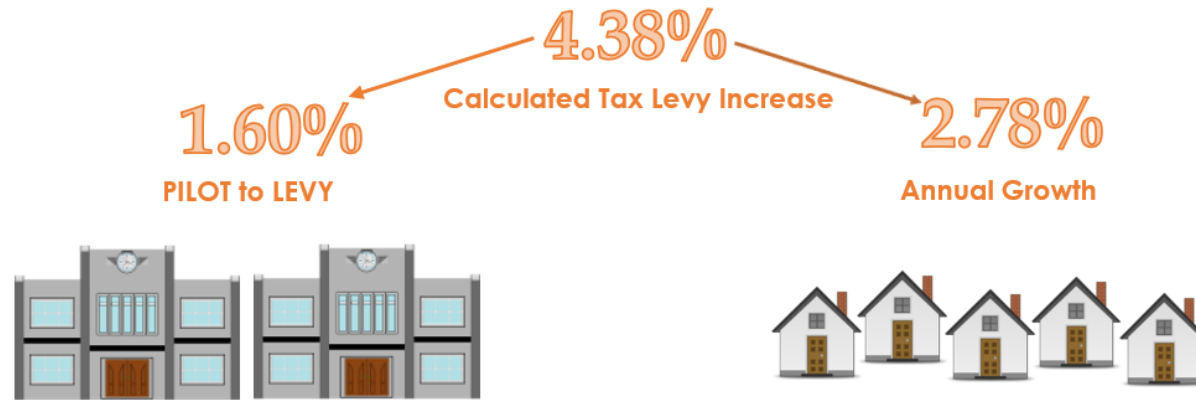


Maximum Tax Levy Increase

Prior Year Tax Levy	\$ 9,290,475	A
Less: Reserve (if applicable)	\$ -	
x Tax Base Growth Factor	1.0056	
	\$ 9,342,502	
Plus: PILOT Receivable (Prior Year)	\$ 167,475	
Less: Capital Exclusion (Prior Year)	\$ -	
	\$ 9,509,977	
x Allowable Levy Growth Factor	1.0200	
Subtotal	\$ 9,700,176	
Less: PILOT Receivable (Current Year)	\$ (18,404)	
Plus: Available Carryover	\$ 15,697	
	\$ 9,697,469	B
Plus: Current Year Capital Exclusion	\$ -	
Plus: Tort Exclusion	\$ -	
Plus: Retirement System Exclusion		
Total Allowable Tax Levy Limit	\$ 9,697,469	C
Maximum Levy Increase Allowed w/in Cap	\$ 406,994	D = (C-A)
Percentage	4.38	



Understanding Tax Levy Calculation



Assessed Value of your Home	Monthly Increase*	Annual Increase*
\$100,000	\$3.14/mo.	\$37.68
\$150,000	\$4.71/mo.	\$56.52
\$200,000	\$6.27/mo.	\$75.24



*Current ESTIMATES based on equalized values across the district without STAR exemptions.
Enhanced and Basic STAR exemptions will reduce these values.



Closing the budget gap

- ▶ Ask voters to support a tax increase above the cap (super majority 60%)
 - ▶ 1% tax increase = \$92,904.75
 - ▶ $4.38\% + 10.47\% = 14.85\%$ tax increase
- ▶ Staff and Program reductions
 - ▶ Teacher (\$75k) = approximately 13 cuts (\$975,000)
 - ▶ Support Staff (\$52k) = approximately 19 cuts (\$988,000)
 - ▶ Transportation Runs: 3PreK, 3:30, or 5:30 runs = \$30,000 (5:30 only)
 - ▶ Retirement Attrition = approximately \$553,300
 - ▶ 1 administration, 3 teachers, 1 support staff, 2 bus drivers approved thus far
- ▶ Increase allocation/depletion of Reserves and/or Fund Balance
 - ▶ \$972,191

One?

Some?

Combination?

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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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	First publication of legal notice of school budget hearing and budget vote
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

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??

