



Central School District

Building the 2025-2026 Annual District Budget:

**Board Budget Workshop
March 11, 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 expenditures and revenues
- Review more detailed options for balancing the budget
- Discuss/determine tax levy



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
- Budget Workshop #1

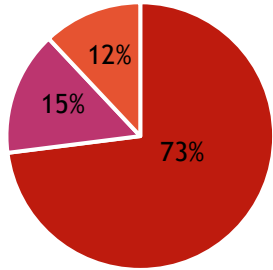
Dansville Central School District 2025-26 Budget Development Calendar

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

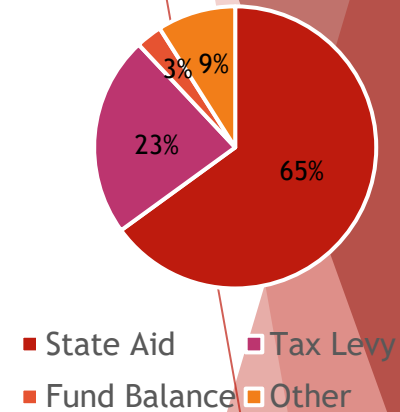
'25-'26 Expenses



- 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	% change (budget to budget)	Description or Rationale
Program	30,970,945	73%	29,496,445	72%	4.99	
Instruction	7,378,415	17.311	7,235,480	17.711	1.975	Salaries, contractual obligations, materials & supplies, tutoring services, BOCES teachings services, BOCES alternative education
Special Education	6,209,400	14.569	5,375,010	13.157	15.524	Salaries, contractual obligations, program & tuition for out-of-district placements, materials & supplies, tutoring services, BOCES services
Extra-Curriculars & Athletics	766,080	1.797	721,325	1.766	6.205	Stipends & salaries, contractual obligations, NYSPHSAA & league costs, supplies & equipment, required trainings, officials
Transportation	3,249,780	7.625	3,060,635	7.492	6.180	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	3.843	1,476,160	3.613	10.967	CTE, DHS technology and business departments, adult education, BOCES summer school - special classes, (some generate state aid...)
Employee Benefits	9,722,325	22.811	9,729,285	23.815	-0.072	ERS/TRS/FICA, health and dental insurance, retirement incentives
Other Program Costs	2,006,900	4.079	1,898,550	4.647	5.707	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%	3.350	
Operation of Plant & Maintenance	2,955,810	6.935	2,917,660	7.142	1.308	Salaries, utilities (gas, electric, water, telephone), service contracts, materials & supplies, equipment
Employee Benefits	902,020	2.116	771,800	1.889	16.872	ERS/TRS/FICA, health and dental insurance, retirement incentives
Debt Service	2,188,140	5.134	2,225,415	5.447	-1.675	Payments on outstanding bonds (also receiving aid & booked as a revenue)
Other Capital Costs	438,000	1.028	348,000	0.852	25.862	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%	1.426	
Board of Education	39,890	0.094	40,165	0.098	-0.685	Professional Development, supplies, NYSSBA & RSA dues & services, Board Docs, elections
District Office Operations	965,660	2.226	899,590	2.202	7.344	Superintendent, District Clerk, Business Office, Payroll, Treasurer, Human Resources, salaries & benefits, other contractual obligations, supplies, tax collection
Legal Expenses & Contracts	1,759,945	4.3129	1,659,205	4.061	6.072	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	3.558	1,591,980	3.897	-4.750	Administrative & secretary salaries, contractual obligations, materials & supplies, equipment, summer curriculum and PD work, staff development, BOCES services, GASB 75
District Printing & Mailing	88,810	0.208	88,810	0.217	0.00	Postage, supplies, and paper
Employee Benefits	796,380	1.868	814,655	1.994	-2.243	ERS/TRS/FICA, health and dental insurance, retirement incentives
TOTAL	42,621,960	100%	40,853,725	100%	4.33	

Special Education Funding

Expenditures (approximately \$5.5M in 2023-2024)

- Private Agencies
- BOCES programs
- District programs
- Related Services
- Salaries, benefits, other instructional needs

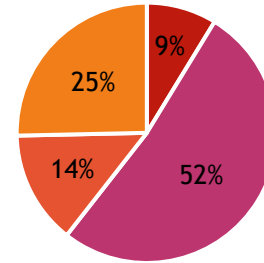
Funding Sources

- IDEA (611/619) non-competitive grants based on # of SWD's (federal flow-through)
- High cost aid (state aid)
- Private & public excess cost aid (state aid)
- Medicaid reimbursement for qualified students
- General Fund
- *Provision of Section 504 accommodations & services are not federally or state funded*

Other Scenarios

- McKinney-Vento (Homeless)
- Parentally-placed out-of-district

Special Education Expenditures



- IDEA (Federal/State)
- District Programs
- Other public & private
- BOCES



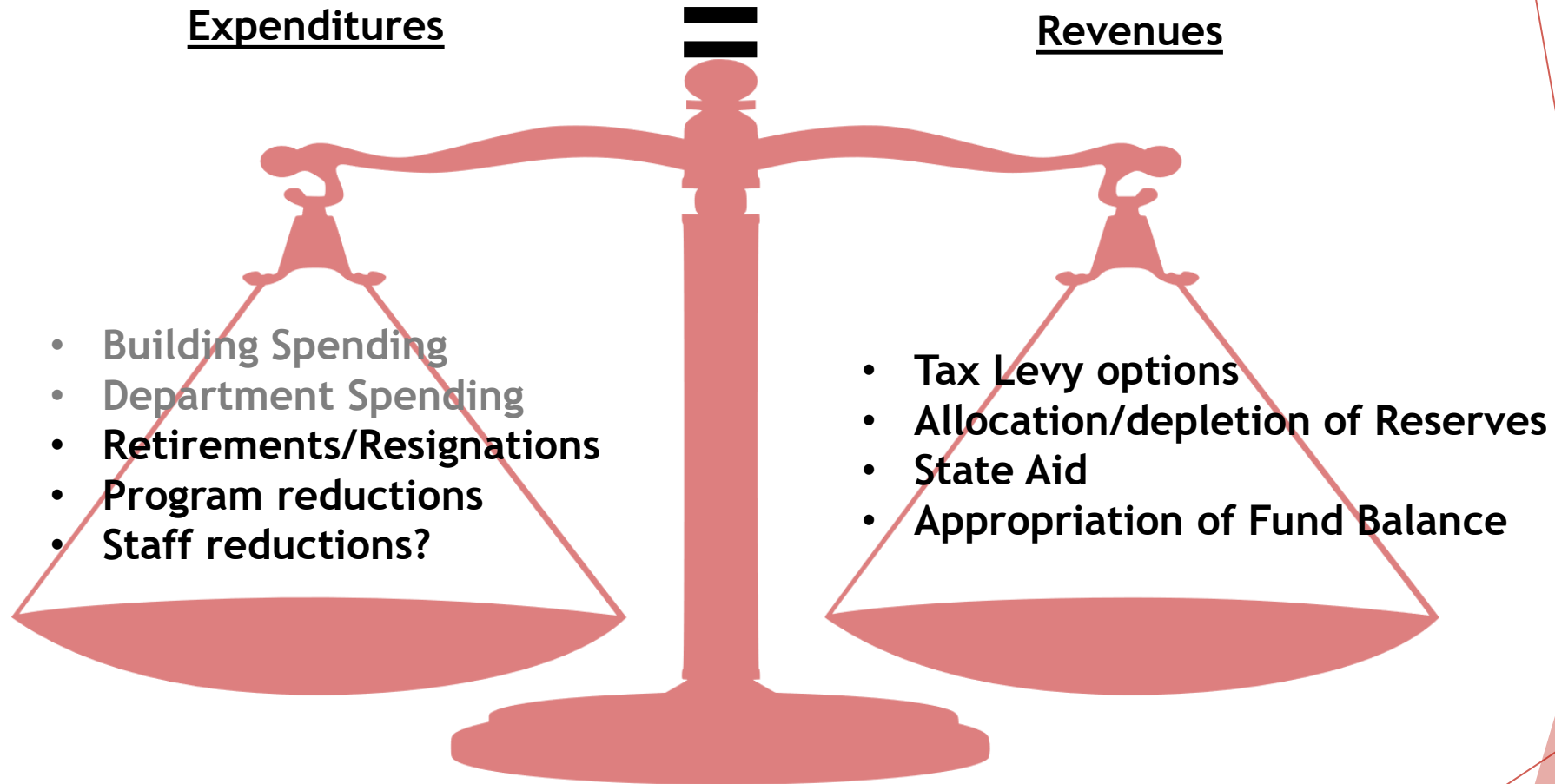
Balancing the Budget

Revenues

	2025-2026 Proposed Budget	% of total budget	2024-2025 Budget	% of total budget	% change (budget to budget)	Description or Rationale
State Aid	26,913,200	64.62	26,233,855	64.19	2.63	
Foundation Aid (January run estimates)	19,599,305	47.06	18,934,170	46.35	3.51	Based on enrollment (2% due minimum in 2025-2026 expected)
Expense-based Aids & Other	7,313,895	17.56	7,289,685	17.84	0.33	Transportation, BOCES, Capital Project Building Aid, High-cost special education, Library, Technology
Other	1,509,200	3.62	1,475,135	4.03	-8.34	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	23.28	9,290,475	22.74	4.38	(2.78%) share for homeowners
Reserve Allocations	3,529,900	8.48	3,692,860	9.04	-4.41	
Debt Service	390,000	0.94	390,000	0.95	0.00	Used to balance budget in 2024-25
Capital Reserve	285,000	0.68	195,000	0.48	46.15	Transportation/Equipment Reserve to fund local share of new buses and facilities equipment
Unemployment	862,860	2.07	862,860	2.11	0.00	Used to balance budget in 2024-25
Employee Benefits	20,000	0.05	20,000	0.05	0.00	Legal, fiscal advisors, labor relations
Employee Retirement (TRS & ERS)	722,040	1.73	975,000	1.84	-20.00	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	3.00	1,250,000	3.06	-45.76	
TOTAL	41,649,769	100.00	40,853,725	100.00	1.95	



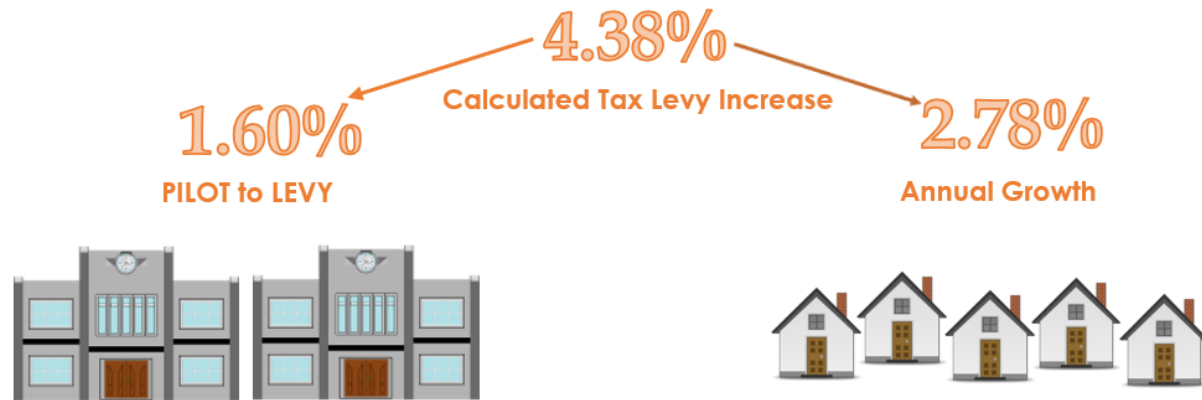
Balancing the Budget: *Options? Considerations?*



Workshop #1 Total Deficit = **\$972,191**



Understanding Tax Levy Calculation



	Enhanced STAR		Basic STAR		No STAR	
Assessment	Monthly	Annual	Monthly	Annual	Monthly	Annual
\$100,000.000	\$0.65	\$7.80	\$2.39	\$28.66	\$3.14	\$37.68
\$150,000.000	\$2.33	\$27.94	\$4.07	\$48.79	\$4.71	\$56.52
\$200,000.000	\$4.01	\$48.08	\$5.74	\$68.93	\$6.27	\$75.24

*Current ESTIMATES based on equalized values across the district based on prior year assessments.



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, 4 teachers, 2 support staff, 2 bus drivers approved thus far
- ▶ Increase allocation/depletion of Reserves and/or Fund Balance
 - ▶ \$972,191

One?

Some?

Combination?



Closing the budget gap - all in tax

- ▶ Ask voters to support a tax increase above the cap (super majority 60%)

- ▶ 4.38% tax increase = \$9,697,469

- ~~▶ 14.85% tax increase = \$10,670,110~~

4.38%

	Enhanced STAR		Basic STAR		No STAR	
Assessment	Monthly	Annual	Monthly	Annual	Monthly	Annual
\$100,000.000	\$0.65	\$7.80	\$2.39	\$28.66	\$3.14	\$37.68
\$150,000.000	\$2.33	\$27.94	\$4.07	\$48.79	\$4.71	\$56.52
\$200,000.000	\$4.01	\$48.08	\$5.74	\$68.93	\$6.27	\$75.24

14.85%

	Enhanced STAR		Basic STAR		No STAR	
Assessment	Monthly	Annual	Monthly	Annual	Monthly	Annual
\$100,000.000	\$3.01	\$36.12	\$11.06	\$132.71	\$15.55	\$186.55
\$150,000.000	\$10.78	\$129.39	\$18.83	\$225.99	\$23.32	\$279.83
\$200,000.000	\$18.56	\$222.67	\$26.61	\$319.26	\$31.09	\$373.10



Closing the budget gap - Staff & Program

- ▶ Staff and Program reductions
 - ▶ Teacher (\$75k) = approximately 13 cuts (\$975,000)
 - ▶ Support Staff (\$52k) = approximately 19 cuts (\$988,000)
 - ▶ Transportation Runs: 3PreK, Amish, or 5:30 runs
 - ▶ Retirement/Resignation Attrition = approximately \$553,300
 - ▶ 1 administration, 4 teachers, 2 support staff, 2 bus drivers approved thus far

Optional Transportation*	Ridership	Number of buses & runs	Potential Cost Savings
3PK AM & PM runs	10 students/bus	5 buses, 10 runs	\$150,000 (not aidable unless transported with all students)
Amish runs	52 students	1 bus, 2 runs	\$50,000 (generates aid)
5:30 runs	4-12 students total	2 buses, 1 run/bus	\$48,000 (generates aid?)
Parochial schools outside required radius (15 mi.)	7 students	2 buses, 4 runs	\$32,000 (generates aid)
TOTAL			\$280,000** (\$169,500)

*Eliminations would have no impact on our current staff since we're already short drivers.

**Significant savings only realized in year one for those the generate aid.



Closing the budget gap - Staff & Program

- ▶ 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/Resignation Attrition = approximately ~~\$553,300~~ \$250,000
 - ▶ 1 administration, 4 teachers, 2 support staff, 2 bus drivers approved thus far

Vacated Positions due to retirement or resignation	FTE	Recommendation	Potential Cost Savings
Director of Curriculum, Instruction & Technology	1.0	Assign a principal as Curriculum Coordinator, assign (or add) 1.0 technology aide	<i>Approx. \$60,000</i>
Librarian	1.0	Replace 1.0 FTE	Minimal (\$0)
HS Special Education	2.0	Replace 1.0 FTE, Reduce 1.0 FTE	Approx. \$75,000
HS AIS Teacher	1.0	Reduce 1.0 FTE	Approx. \$75,000
DPS Teacher	1.0	Replace 1.0 FTE	Minimal (\$0)
HS Secretary	1.0	Reduce 1.0 FTE	<i>Approx. \$55,000</i>
DPS Secretary/Registrar	1.0	Replace 1.0 FTE	Minimal (\$0)
Bus Drivers	2.0	Reduce 2.0 FTE	Approx. \$100,000
TOTAL	10.0	Reduction of 6.5 FTE	Approx. \$250,000

No layoffs
of our
current staff



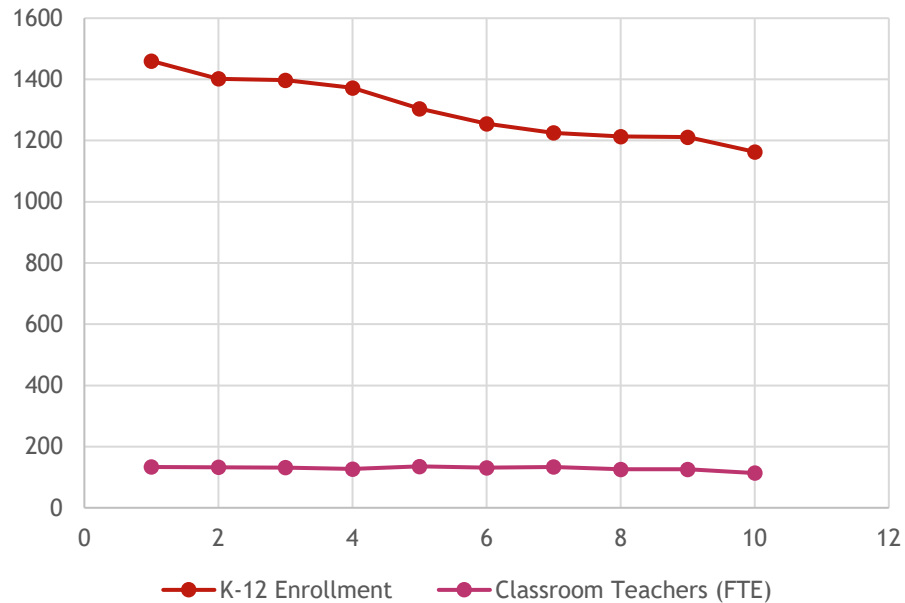
Our Community Supports Our Schools

School Year	School Budget Proposition				Bus Purchase Proposition			
	Yes	No	Total	% Pass	Yes	No	Total	% Pass
2020-21	943	437	1380	68.33%	870	503	1373	63.36%
2021-22	280	86	366	76.50%	252	109	361	69.81%
2022-23	348	162	510	68.24%	346	163	509	67.98%
2023-24	178	64	242	73.55%	171	68	239	71.55%
2024-25	493	240	733	67.26%	437	299	736	59.38%



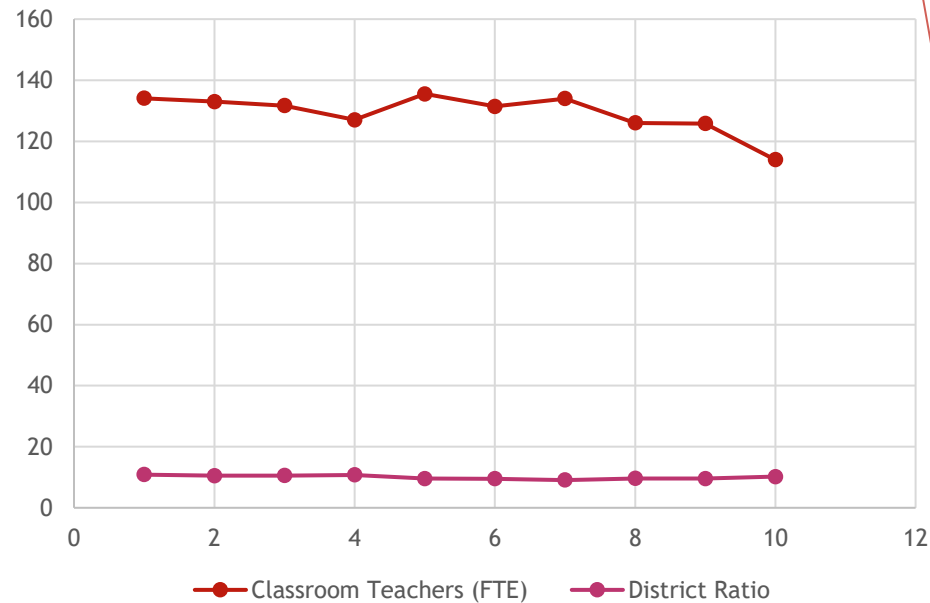
Other Comparisons & Considerations

Enrollment & Professional Staff Trends



- Graduation Measures
- High Quality Programming
- Mental Health Needs

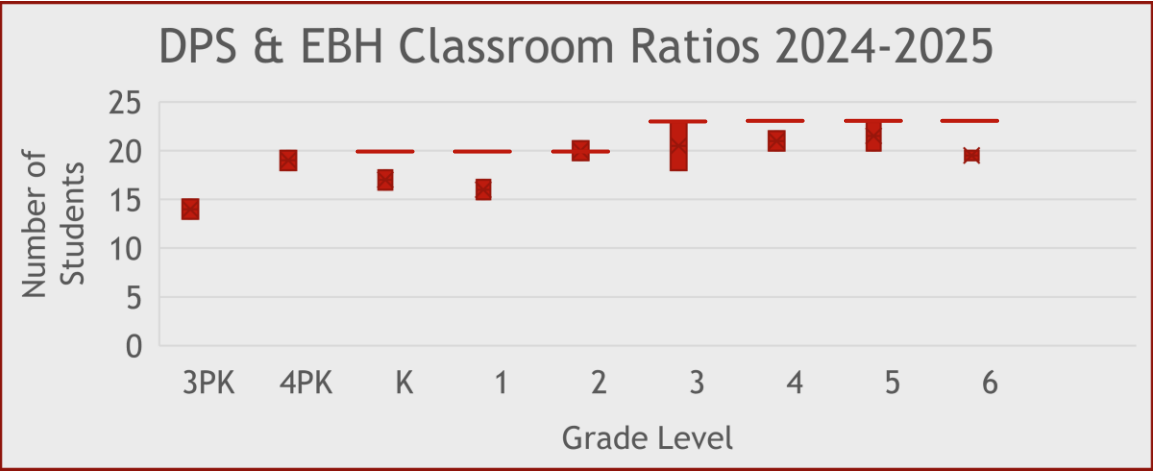
Professional Staff & Student/Teacher Ratio



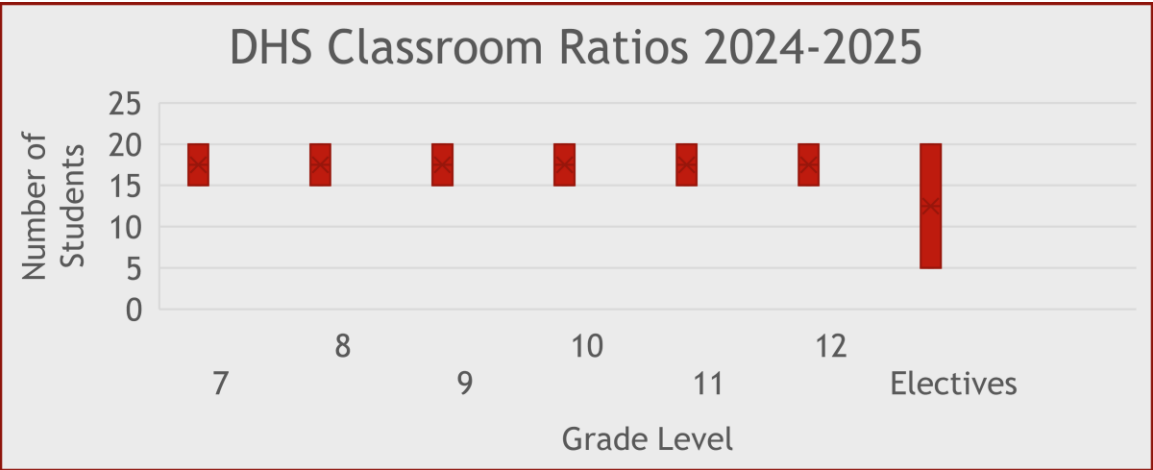
- Ratio has remained steady despite declining enrollment due to changes in staffing and remains consistent with the GV BOCES region



Other Comparisons & Considerations



— NYS Average



A look at the ballot:

PROPOSITION #1: 2024-25 School Budget

RESOLVED, that the Board of Education of the Dansville Central School District is hereby authorized to expend the sum of \$42,621,960 for the school budget for the 2025-26 school year and to levy the necessary tax on the taxable property of the school district.

PROPOSITION #2: School Bus Purchase

RESOLVED, that the Board of Education of the Dansville Central School District is hereby authorized to undertake the acquisition of three (3) large school buses, one (1) small wheelchair accessible school bus and one (1) SUV/Van, all at an estimated maximum aggregate cost of \$795,000, less trade-in value, if any, and to appropriate and expend from the existing school bus and equipment purchase reserve fund \$145,000 for such cost, and that the balance of such cost, or so much thereof as may be necessary, shall be raised by the levy of a tax to be collected in annual installments; and, in anticipation of such tax, debt obligations of the school district as may be necessary not to exceed \$650,000 shall be issued, or the School District may enter into an installment purchase contract if the Board of Education determines that it is in the best interest of the School District to finance the purchase in that method.

PROPOSITION #3: School Equipment Purchase

RESOLVED, that the Board of Education of the Dansville Central School District is hereby authorized to expend \$140,000 from the existing school bus and equipment purchase reserve fund for the acquisition of one (1) wide-area lawnmower, at an estimated maximum cost of \$140,000.



Annual Budget Hearing & BOE Meeting:
Tuesday, 5/13/25 at 6:30pm

Annual Budget Vote:
Tuesday, 5/20/25 from 8:00am-8:00pm



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
- Explain ballot propositions

- Budget Workshop #3 (3/18/25)
 - Discuss/determine tax levy
 - Review any updates to Expenditure Budget
 - Explain recommendations to balance budget
 - Examine responsible allocation of district reserves within allowable limits set by NYS Comptroller

- Budget Workshop #4 & BOE Meeting (3/25/25)
 - Review recommendations to balance budget
 - Adopt other District Ballot Propositions

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	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



Questions from 3/4/25

- Evaluate Transportation Runs - information on Amish runs? ☒
- Retirement Projections
- Long-term fiscal plan - **future workshop**
- Special Education funding ☒
- Role of Reserves - **3/18/25**
- Enrollment Data & Trends ☒
- Additional information on tax cap if exceeded ☒
- Contingency Budget - **3/25/25**
- Historical budget approval ☒
- Add Basic and Enhances STAR exemption calculations ☒





Central School District

QUESTIONS
&
DISCUSSION

