



# *Central School District*

Building the 2025-2026 Annual District Budget:

**Board Budget Workshop #5**  
**April 8, 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:**

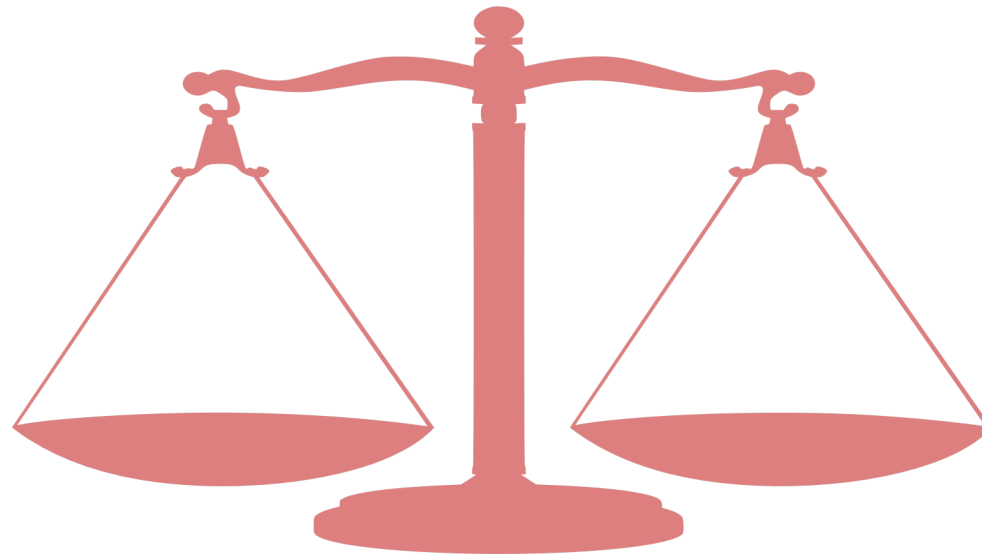
We approach challenges with optimism and focus on solutions, not obstacles. By maintaining a positive attitude, we inspire others, foster resilience, and create an environment where everyone can succeed.

- **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 the final proposed budget for 2025-2026 for Board approval



## Budget Workshop Information Sessions

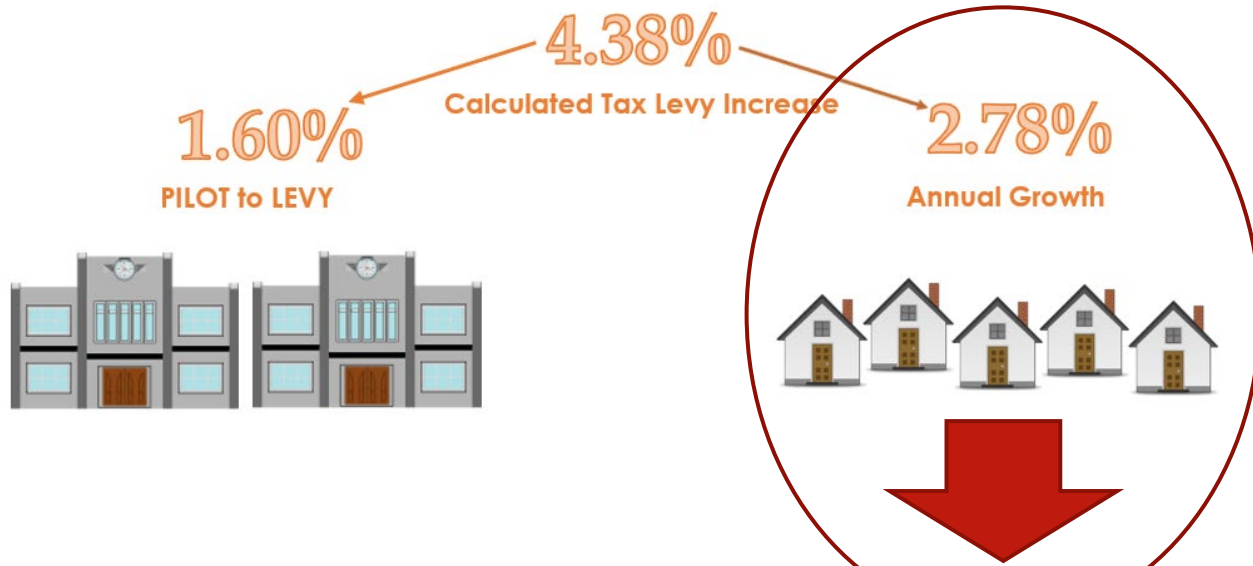
- Reserve Planning
- Tax Levy Calculation
- Expenditure Budget vs. Capital Project Budgeting
- Conf. Day Budget Updates
- Needs based budgeting with buildings and departments
- Pre-Budget Workshops
- Budget Workshops & Updates
- Review of Contingency Budget



March 4	<b>Special Board Meeting – Budget Workshop – No Action Taken</b>
March 11	<ul style="list-style-type: none"> <li>• Continued review of preliminary budget and assumptions with BOE or adoption</li> <li>• Review propositions for ballot (other than budget)</li> <li>• Board review of projected revenue</li> <li>• Final staffing recommendations due from department heads and principals.</li> <li>• Budget Workshop</li> </ul>
March 18	<b>Special Board Meeting – Budget Workshop – No Action Taken</b>
March 25	<ul style="list-style-type: none"> <li>• Continued review of preliminary budget and assumptions with BOE or adoption</li> <li>• Budget Workshop</li> <li>• <b>Adoption of other District proposed propositions</b></li> </ul>
<del>April 1</del>	<del><b>Special Board Meeting – Budget Workshop (if needed) – No Action Taken</b></del>
April 4	<i>First publication of legal notice of school budget hearing and budget vote</i>
April 8	<ul style="list-style-type: none"> <li>• <b>Adoption of proposed 2025-26 Budget by BOE unless already adopted</b></li> <li>• <b>Adoption of other District proposed propositions unless already adopted</b></li> <li>• <b>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</b></li> </ul>



# Tax Levy Calculation - Updated



Assessment	Enhanced STAR		Basic STAR		No STAR	
	Monthly	Annual	Monthly	Annual	Monthly	Annual
\$100,000.000	\$0.43	\$5.16	\$2.16	\$25.87	\$3.09	\$37.10
\$150,000.000	\$1.98	\$23.71	\$3.71	\$44.52	\$4.64	\$55.65
\$200,000.000	\$3.52	\$42.26	\$5.26	\$63.07	\$6.18	\$74.20

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



# 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
<b>Program</b>	<b>30,807,315</b>	<b>72.75%</b>	<b>29,496,445</b>	<b>72.20%</b>	<b>4.444</b>	
Instruction	7,304,040	17.249	7,235,480	17.711	0.948	Salaries, contractual obligations, materials & supplies, tutoring services, BOCES teachings services, BOCES alternative education
Special Education	6,126,655	14.469	5,375,010	13.157	13.984	Salaries, contractual obligations, program & tuition for out-of-district placements, materials & supplies, tutoring services, BOCES services
Extra-Curriculars & Athletics	751,260	1.774	721,325	1.766	4.150	Stipends & salaries, contractual obligations, NYSPHSAA & league costs, supplies & equipment, required trainings, officials
Transportation	3,185,695	7.523	3,060,635	7.492	4.086	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	1,635,555	3.862	1,476,160	3.613	10.798	CTE, DHS technology and business departments, adult education, BOCES summer school - special classes, (some generate state aid...)
Employee Benefits	9,771,505	23.076	9,729,285	23.815	0.434	ERS/TRS/FICA, health and dental insurance, retirement incentives
Other Program Costs	2,032,605	4.800	1,898,550	4.647	7.061	Library Services, Computer Services, Pupil Personnel Services, & Health Services, Transfer to School Lunch Fund, and Transfer to Special Aid Fund
<b>Capital/Facilities Operations</b>	<b>6,418,360</b>	<b>15.16%</b>	<b>6,262,875</b>	<b>15.33%</b>	<b>2.483</b>	
Operation of Plant & Maintenance	2,890,200	6.825	2,917,660	7.142	-0.941	Salaries, utilities (gas, electric, water, telephone), service contracts, materials & supplies, equipment
Employee Benefits	902,020	2.130	771,800	1.889	16.872	ERS/TRS/FICA, health and dental insurance, retirement incentives
Debt Service	2,188,140	5.167	2,225,415	5.447	-1.675	Payments on outstanding bonds (also receiving aid & booked as a revenue)
Other Capital Costs	438,000	1.034	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
<b>Administration</b>	<b>5,118,850</b>	<b>12.09%</b>	<b>5,094,405</b>	<b>12.47%</b>	<b>0.480</b>	
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	2.280	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	4.156	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	1,496,965	3.535	1,591,980	3.897	-5.968	Administrative & secretary salaries, contractual obligations, materials & supplies, equipment, summer curriculum and PD work, staff development, BOCES services, GASB 75
District Printing & Mailing	88,810	0.210	88,810	0.217	0.00	Postage, supplies, and paper
Employee Benefits	767,580	1.813	814,655	1.994	-5.779	ERS/TRS/FICA, health and dental insurance, retirement incentives
<b>TOTAL</b>	<b>42,344,525</b>	<b>100%</b>	<b>40,853,725</b>	<b>100%</b>	<b>3.56</b>	

# Balancing the Budget Revenues

	2025-2026 Proposed Budget	% of total budget	2024-2025 Budget	% of total budget	% change (budget to budget)	Description or Rationale
<b>State Aid</b>	26,913,200	63.56	26,233,855	64.19	2.63	
Foundation Aid (January run estimates)	19,599,305	46.29	18,934,170	46.35	3.51	Based on enrollment (2% due minimum in 2025-2026 expected)
Expense-based Aids & Other	7,313,895	17.27	7,289,685	17.84	0.33	Transportation, BOCES, Capital Project Building Aid, High-cost special education, Library, Technology
<b>Other</b>	1,509,200	3.56	1,646,535	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
<b>Tax Levy</b>	9,697,469	22.90	9,290,475	22.74	4.38	(2.78%) share for homeowners
<b>Reserve Allocations</b>	4,224,656	9.98	3,692,860	9.04	13.46	
Debt Service	490,000	1.16	390,000	0.95	25.64	Used to balance budget in 2024-25
Capital Reserve	285,000	0.67	195,000	0.48	46.15	Transportation/Equipment Reserve to fund local share of new buses and facilities equipment
Unemployment	1,400,000	3.31	862,860	2.11	62.25	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)	779,656	1.84	975,000	1.84	-20.04	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	2.95	1,250,000	3.06	0.00	
<b>TOTAL</b>	<b>42,344,525</b>	<b>100.00</b>	<b>40,853,725</b>	<b>100.00</b>	<b>3.65</b>	



# Budget, Reserves & Fund Balance

	Balance on 6/30/2021	Balance on 6/30/2022	Balance on 6/30/2023	Balance on 6/30/2024	Allocations to 2025-2026
Retirement (TRS & ERS)	\$2,530,406	\$2,730,329	\$3,096,782	\$3,266,993	\$779,656
EBALR	\$546,059	\$546,017	\$560,682	\$591,241	\$20,000
Unemployment	\$905,700	\$1,105,857	\$3,547,845	\$3,671,423	\$1,400,000
Capital Reserve	\$895,156	\$1,235,891	\$597,935	\$3,867,561	\$0
Bus/Equipment	\$593,830	\$693,830	\$845,973	\$883,109	\$285,000
Debt Service Fund	\$982,300	\$1,025,846	\$1,080,758	\$1,296,957	\$490,000
Repair Reserve	\$129,039	\$179,039	\$100,004	\$105,194	N/A
<b>Appropriated Fund Balance</b>	<b>\$1,942,740</b>	<b>\$2,500,000</b>	<b>\$1,500,000</b>	<b>\$1,250,000</b>	<b>\$1,250,000</b>

\*Table does not include EOY payments for 2024-2025

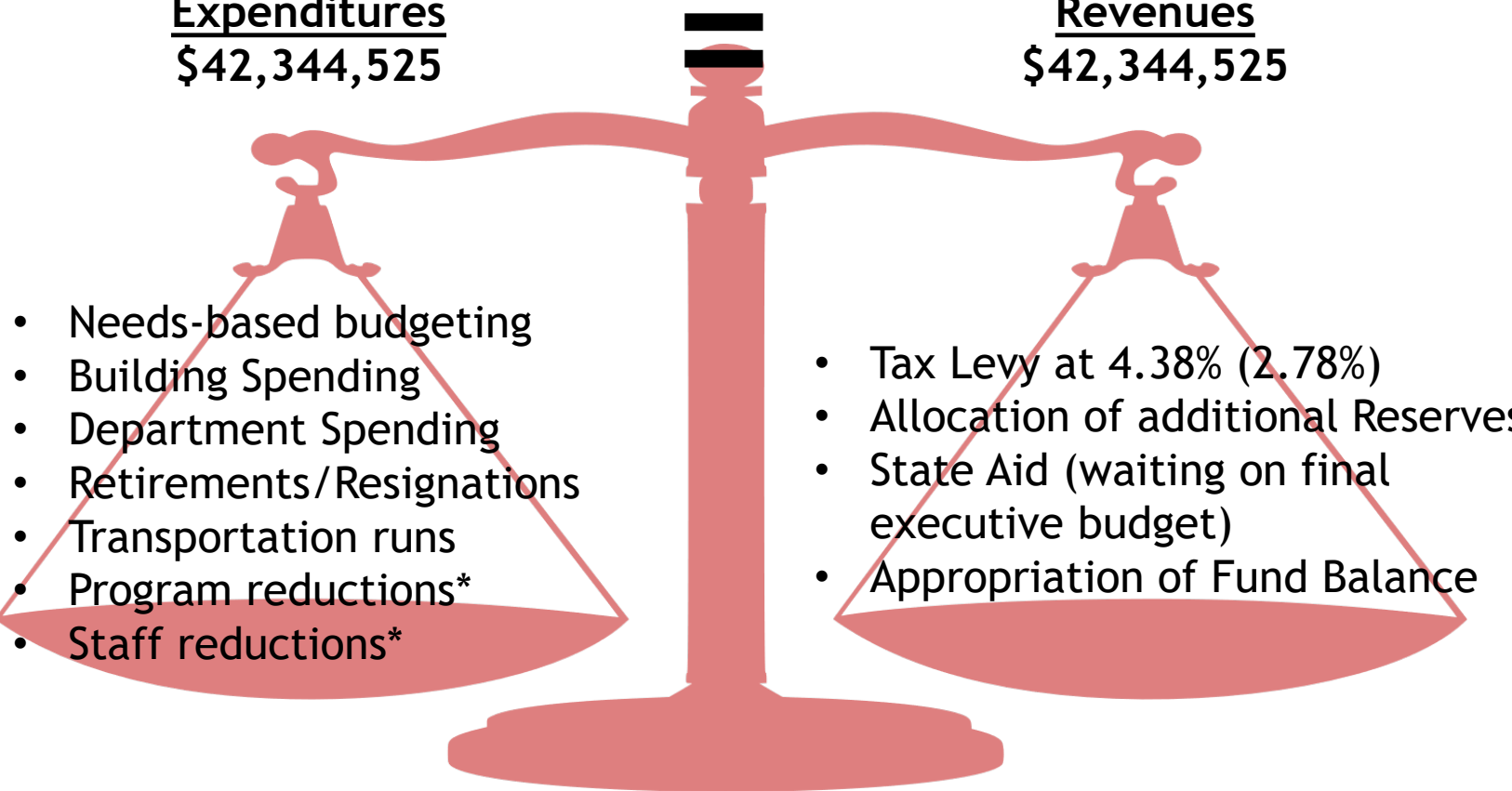
	2020-2021	2021-2022	% change	2022-2023	% change	2023-2024	% change	2024-2025	% change	2025-2026	% change
School Budget	(\$33,616,146) \$34,216,146	\$36,134,180	+7.5%	\$38,654,545	+7.0%	\$39,554,735	+2.3%	\$40,853,725	+3.3%	<b>\$42,344,525</b>	<b>+3.6%</b>
Unappropriated Fund Balance	\$1,344,646	\$1,445,367	+7.5%	\$1,546,182	+7.0%	\$1,582,189	+2.3%	\$1,634,149	+3.3%	\$1,693,781	+3.6%



## Balancing the Budget:

Expenditures  
\$42,344,525

Revenues  
\$42,344,525

- 
- Needs-based budgeting
  - Building Spending
  - Department Spending
  - Retirements/Resignations
  - Transportation runs
  - Program reductions\*
  - Staff reductions\*

- Tax Levy at 4.38% (2.78%)
- Allocation of additional Reserves
- State Aid (waiting on final executive budget)
- Appropriation of Fund Balance

Pre-Budget Workshop = \$1,702,350  
Workshop #1 Budget Gap = \$972,191  
Workshop #2 Budget Gap = \$838,821  
Workshop #3 Budget Gap = \$659,846  
Workshop #4 Budget Gap = \$694,756  
**Current Recommendations = \$0**

**\*No layoffs to  
returning faculty  
and staff**



# Contingency Budget

	<u>2024-2025 BUDGET</u>	<u>2025-2026 PROPOSED</u>	<u>2025-2026 CONTINGENCY</u>
Total Budgeted Amount	\$40,853,725	\$42,344,525	\$41,823,600
Increase/decrease over/under/previous year	\$1,298,990	\$1,490,800	\$969,875
Percentage increase/decrease in each proposed budget	3.3%	3.6%	2.4%
Total Proposed School Year Tax Levy	\$9,290,475	\$9,697,469	\$9,209,475

Administrative component	\$5,094,405	\$5,118,850	\$5,089,080
Program component	\$29,496,445	\$30,807,315	\$30,670,465
Capital component	\$6,262,875	\$6,418,360	\$6,064,055

- A Contingency Budget would be \$523,925 less than the Proposed Budget
- Equipment removed excluding state aided computer equipment
- Management Confidential personnel raises removed and FICA / Medi and ERS adjusted
- Transfer for Capital Outlay removed
- Transfer for the buses removed
- Restrictions to community use of facilities
- “Non-essential” extra-curricular activities to the core curriculum affected

# 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 contingency budget
  - Board consensus on proposed budget

- Final Budget Workshop & BOE Meeting (4/8/25)
  - Present final proposed budget factoring April State Aid final runs
  - Adopt all ballot propositions
  - Long-term fiscal planning

- NYS Executive Budget
  - April State Aid runs - still waiting
- Annual Budget Hearing
  - May 13, 2025
- Annual Budget Vote & Board Election
  - May 20, 2025
- Long-term Fiscal Analysis & Planning



# A look at the ballot:

## **PROPOSITION #1: 2025-2026 School Budget**

**RESOLVED**, that the Board of Education of the Dansville Central School District is hereby authorized to expend the sum of \$42,344,525 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: Purchase of School Buses and Vehicles**

**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: Reserve Fund Expenditure**

**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





*Central School District*



**QUESTIONS  
&  
DISCUSSION**