



Central School District

Building the 2026-2027 Annual District Budget:

**Introduction to Budget Planning
1/27/26**



WHO WE ARE

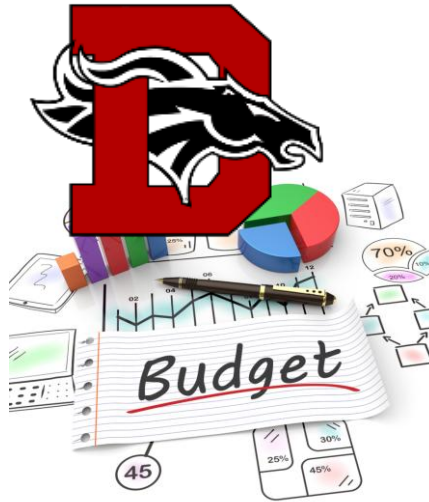
Our shared core purpose, aspirations and expectations are clear:

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.



Tonight's Agenda

- Review DCSD Guide to Long Range Financial Planning
- Balancing a Budget
 - Factors & Considerations
- Expenditure Budget
 - Fixed Costs
 - Approach to what's left
- Anticipated Revenues
 - State Aid
 - Tax Cap Calculation
- Next Steps



The following **Priority Areas** and **Goals** were developed based on feedback from our entire Dansville community and the work of a stakeholder focus group. The District commits to the implementation of actions to address the following Priority Areas, in many cases beginning now and extending through the 2025-2026 school year. The Strategic Plan will be reassessed and updated annually based on progress toward goals. The Board of Education commits to providing the necessary support and resources to achieve its success.

PRIORITY AREA GOALS

Creating Engaging and Enriching Student Experiences	Goal: We will create a supportive and engaging learning environment that prioritizes student academic achievement, mental health, encourages a common language for student well-being, and provides diverse activities and opportunities to foster students' holistic growth.
Creating Collaborative and Supportive Staff Experiences	Goal: Create a collaborative and mutually supportive staff culture that models the unity we seek for our students, motivates everyone to excel, strengthens connections between buildings, and strives to ensure that every staff member feels connected and supported.
District Facilities, Management and Operations	Goal: Establish an operations and facilities framework that provides clarity around our fiscal status, revenue sources, decision-making processes, and budgeting priorities while maintaining high quality facilities and operations to achieve long-term financial stability and community engagement.

Dansville

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Guide to
Long-Range Financial Planning
2025-2030



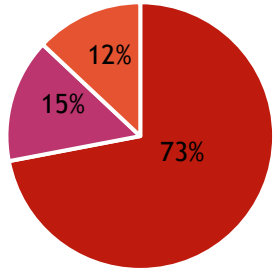
January 2026

- Purpose
- Introduction & District Overview
- District's Approaches to:
 - Building a Balanced Budget
 - Long-Range Projected Expenses
 - Long-Range Projected Revenues & State Aid
 - Existing & Future Building Debt Service
 - Existing & Future Bus Debt Service
 - Tax Cap Analysis
 - Reserve Planning
 - Conclusion

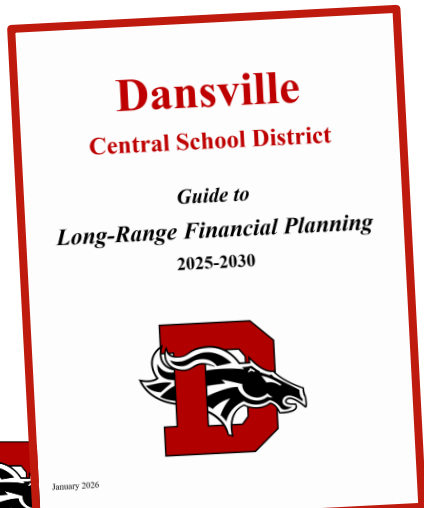


Building a Balanced Budget

'25-'26 Expenses

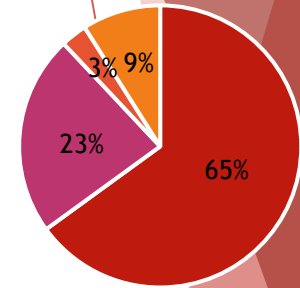


- Program
- Capital/Operational
- Administration



Expenses (3-part budget)	Revenues
Program <ul style="list-style-type: none"> • 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) <ul style="list-style-type: none"> • 65% in Dansville • Varies annually • Based on public school enrollment & relative wealth/economic disadvantage • Final state aid runs in April
Capital/Operational <ul style="list-style-type: none"> • Operation of Facilities & Maintenance costs • Debt Service • Facilities Salaries, Benefits, Contractual Obligations • Security, Heating/Cooling, utilities, etc. 	Tax Levy <ul style="list-style-type: none"> • Approximately 1/4 of our revenues • Calculation of Tax Cap • Determine School Taxes
Administration of District <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 4% unappropriated limit • Reserve allocations must be replaced • Long-term fiscal planning
TOTAL EXPENSES = TOTAL REVENUES	

'25-'26 Revenues



- State Aid
- Tax Levy
- Fund Balance
- Other

Building a Balanced Budget

Options? Considerations?

Expenditures

- Building & Department Spending
- Department Spending
- Retirements/Resignations
- Program changes or reductions
- Other reductions?

Revenues

- Tax Levy options
- Allocation of Reserves?
- State Aid (final runs in April)
- Appropriation of Fund Balance

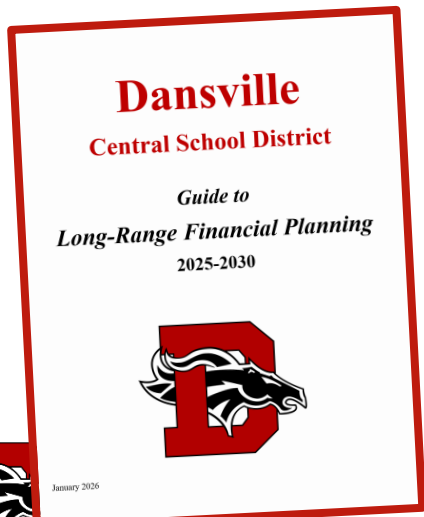
Examine Impact of:

- 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



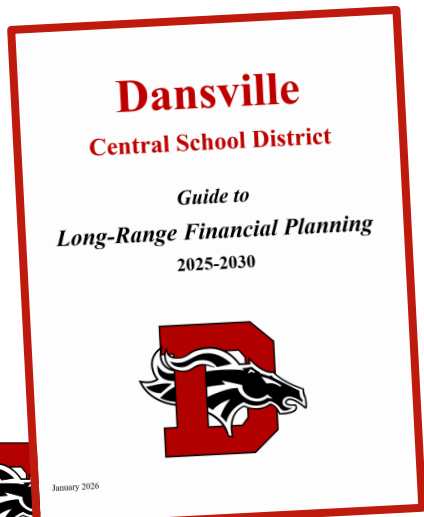
Long-Range Projected Expenses

- Expenditures grow steadily and faster than revenues
- Largest drivers?
 - Staffing, employee benefits, special education costs, transportation requirements, utilities, insurance
 - Unfunded state and federal mandates
 - Contractual obligations
 - Volatility in cost of insurance premiums
 - Impact on discretionary spending (materials, supplies, new programs)



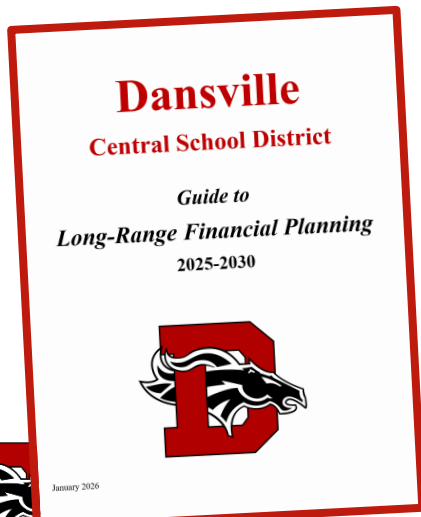
Long-Range Projected Revenues

- Majority of revenue is NYS aid (65%)
- NYS aid projections reflect flat to modest growth
 - January state aid runs reflect 1% increase in foundation aid
 - Year-to-year affected by enrollment, legislative priorities, calculation of relative wealth and poverty
- Local Tax Levy (25%)
- Fund Balance appropriations



Building Debt Service

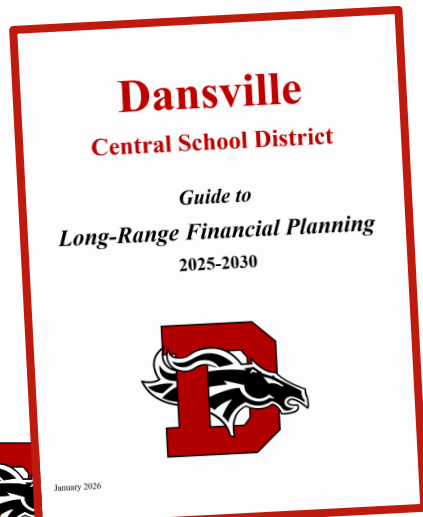
- Debt related to capital facilities improvements
 - Strategic and planned investments to improve and protect existing facilities and long-term educational assets
 - Maintain stability in debt service obligations
 - No additional burden on taxpayers
 - Stabilizes tax cap calculation
- Responsible planning reduces deferred maintenance and repairs



- *Current levels of debt service profile reflect a balanced approach to responsible borrowing and fiscal discipline to support future sustainability of facilities*

Bus Debt Service

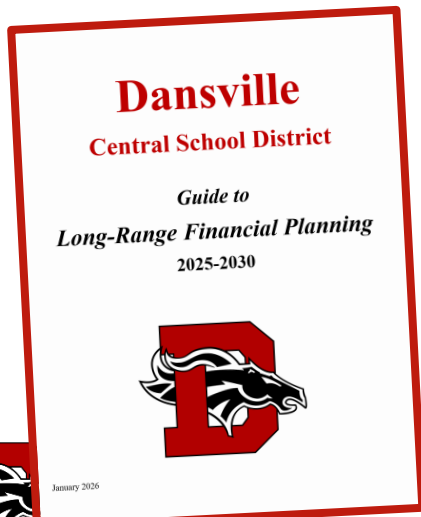
- Debt related to purchase of school buses
 - Reflects long-term replacement cycle to stabilize debt service and ensure safe and efficient methods of transportation of students
 - Expenditures voted annually
 - Stabilizes tax cap calculation
 - Ensures stable and predicable cycle of state transportation aid
- Responsible planning reduces deferred maintenance and repairs



- *District needs to evaluate the impact of NYS's bus electrification mandate to plan for increased costs related to fleet transition.*

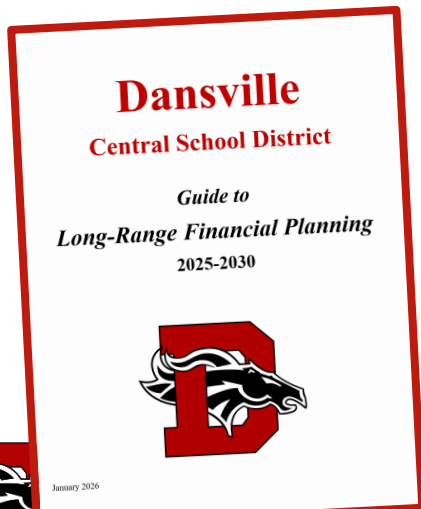
Tax Cap Analysis

- Goal is to stability tax levy and reduce year-to-year volatility
- Balance the need to ensure high quality program, facilities and services and preserve long-term fiscal stability while maintaining reasonable tax levies
- When the actual levy falls below the calculated tax cap it compounds lost revenue long term



Reserve Planning

- NYS Municipal and Education Law allows for reserves to be established for specific purposes to support long-term stability and sustainability
- Funded through year-end fund balance in excess of the state allowed 4% unappropriated fund balance limit
- Current District Reserves:
 - Unemployment
 - TRS and ERS (Retirement Reserves)
 - Employee Benefit Accrued Liability
 - Capital (currently maintain two)
 - Repair Reserve
 - Debt Service Fund



Building the Budget: Next Steps

- Calculate 2026-2027 Tax Levy (Cap) & report to NYS
- Budget Workshop #1 (2/10/26)
 - Discuss tax levy
 - First look at Expenditure Budget estimates
- Budget Workshop #2 (3/10/26)
 - 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 (3/24/26)
 - Discuss/determine tax levy
 - Review any updates to Expenditure Budget
 - Explain recommendations to balance budget
 - Explain ballot propositions
- Budget Workshop #4 & BOE Meeting (4/14/26)
 - Factor in April State Aid
 - Finalize budget & adopt ballot

Dansville

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*Guide to
Long-Range Financial Planning
2025-2030*



January 2026





Central School District

QUESTIONS??

