

Dansville

Central School District

Guide to
Long-Range Financial Planning
2025-2030



January 2026

Introduction

The **Dansville Central School District Long Range Financial Planning Guide** explains our district’s approach to ensuring fiscal stability and responsible stewardship of resources while advancing our district’s vision, mission, and district goals. One of our district goals is to “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.” Not only does this plan align with this goal, but positions the district to create engaging, enriching, collaborative and supportive student and staff experiences. The actions taken in fiscal stewardship and planning directly represent the district’s commitment to realizing our vision and mission. The DCSD Long Range Financial Planning Guide is accompanied by a Long Range Financial Analysis provided by our fiscal advisors and updated annually to ensure adherence to this planning process. Therefore, details of this plan should be consulted annually and updated as appropriate to evaluate the district’s progress in maintaining long-term fiscal stability.

About Our District’s Community

Dansville Central School District (DCSD) serves a broad rural region in western New York that includes the Village and Town of North Dansville and portions of the Towns of Dansville, Ossian, Sparta, West Sparta, Wayland, Cohocton, and Burns. The district spans parts of Livingston and Steuben Counties, encompassing approximately 200 square miles of scenic farmland, rural hamlets, and a central village hub.

The Village of North Dansville, with a population of approximately 4,700, serves as the commercial and cultural center. The broader Town of Dansville and surrounding townships bring the total district population to roughly 10,000–11,000 residents. The area lies within the Genesee Valley, bordered by rolling hills, productive agricultural land, and access to I-390, positioning it well for regional connectivity to Rochester and Corning.

The local tax base is primarily residential and agricultural, supported by a modest commercial and industrial core within the Village of North Dansville. The 2024 assessment rolls suggest stable equalization rates and consistent property valuation practices, influenced by tax-exempt properties (e.g., hospitals, churches, and state lands). As a result, careful fiscal planning is essential to sustain infrastructure and education investment while maintaining affordable tax rates for residents.

Dansville’s economy features healthcare, education, manufacturing, agriculture, and small business. UR Medicine and Noyes Health serve as leading healthcare providers and major employers. LMC Industrial Contractors anchors the industrial and trades sector, employing hundreds of skilled workers. Agriculture remains a foundational economic pillar across the outlying towns. Tourism and outdoor recreation, particularly near Stony Brook State Park, Letchworth State Park, Swain Ski Resort and along the Genesee Valley Greenway, continue to attract visitors to our region.

About Our Schools

Dansville Central School District serves approximately 1,250 students in three schools — Dansville Primary, Ellis B. Hyde Elementary, and Dansville High School — all located on a single connected campus in the village. The school system functions as both an educational and community hub, hosting arts, athletics, and family events that bring together residents across the district. Workforce development partnerships with Genesee Valley BOCES, regional colleges, and DCSD’s Career and Technical Education initiatives connect students directly to local employment pathways.

Enrollment & Demographics

Over the past several years, Dansville Central School District's total K–12 enrollment has demonstrated a gradual downward trend, moving from 1,355 students in 2023–24 to 1,325 in 2024–25 and 1,250 in 2025–26. This modest decline aligns with broader population shifts occurring in rural areas of Livingston County, where migration patterns and aging population have contributed to smaller cohort sizes entering the district. However, based on stable and, in some years, slightly stronger incoming Pre-Kindergarten and Kindergarten cohorts, the district anticipates enrollment leveling out in future years. Current demographic data illustrates a student population that is predominantly White (92%), with other ethnic groups—including Hispanic or Latino (4%), Multiracial (2%), Black or African American (1%), and Asian or Native Hawaiian/Other Pacific Islander (1%)—representing a small but gradually increasing share of enrollment. The district also serves significant populations of economically disadvantaged students (55%) and students with disabilities (15%), and these groups have remained relatively stable over time.

Facilities Snapshot

Since 2011, all grade levels have received instruction in Dansville Primary (currently 3PK-grade 2), Ellis B. Hyde Elementary (grades 3-6), and Dansville High School (grades 7-12) on our Main Street campus. The district maintains ownership of a building on Clara Barton Street, that historically housed Dansville High School, Dansville Junior High, then Dansville Middle School until it closed in 2011 due to declining student enrollment. The district currently leases portions of that building to Genesee Valley BOCES and Genesee Community College for instructional purposes, and maintains district and community use of common areas including the gymnasium and cafeteria. The district also maintains ownership of a building at 337 Main Street, across from the schools, which houses District Administrative and Business Offices and an athletic field (Ralph Clements Field), located at 88 Clara Barton Street. The most recent capital improvement project was passed in 2025 and has been approved by the NYSED.

Guide to Long Range Financial Planning

Balancing a School Budget Overview

Balancing a school district's expenditure budget to revenues each year requires an intentional and informed approach that ensures recurring costs are supported by recurring revenues while maintaining long-term fiscal stability. Factors that establish district revenues include projecting state aid, estimating allowable tax levy growth, and identifying other annual sources of federal, state, and local revenues.

Factors that establish district expenses include those that are fixed and mandated. Examples include transportation, utilities, special education services, and contractual obligations that must be evaluated and prioritized, as many of these costs are largely outside district control. This analysis helps to establish baseline costs upon which the following considerations are built. Considerations for staffing levels and program expenditures to student needs and enrollment trends, ensure that instructional priorities are maintained. Program enhancements and staff additions should be evaluated carefully and phased in only when supported by sustainable funding.

The district must also review the impact of debt service patterns and factors that determine the calculation of tax cap in order to understand the importance of establishing cycles for long-term fiscal stability and to best position the district to temper the impact of unpredicted events.

Finally, fund balance and reserves are considered to be used strategically and sparingly to address one-time needs, address short-term volatility, or offset the local impact for capital improvement projects, with intention and clarity, consistent with regulations that govern use of reserves. Multi-year financial projections are reviewed to confirm that the proposed budget remains balanced not just for the coming year, but in the years that follow. A balanced annual budget is required by law and the district cannot expend funds beyond the budget amount that is approved by voters annually.

Long-Range Projected Expenses

The district's current and projected expense trends, reflect the reality that expenditures grow steadily and often faster than revenues. The largest drivers—staffing, employee benefits, special education services, transportation, utilities, and debt service—are largely fixed or mandated and provide limited flexibility in the annual budget. Additionally, the district maintains little control over volatility of costs associated with utilities, employee benefits, and special education. Non-discretionary increases associated with locally negotiated contractual salaries, for example, offer greater predictability. These expenses also do not take into consideration for unpredicted, unfunded State or Federal mandates.

It is important to note for planning purposes that even modest annual increases compound over time, narrowing future budget flexibility if not matched with sustainable revenues and fund balance allocations. This reinforces the need for disciplined planning, realistic assumptions, and conservative fiscal decision-making.

Long-Range Projected Revenues & New York State Aid

The district's projected funding over multiple years is built on conservative and uncertain assumptions. The majority of our district's annual revenue is driven by state aid and the local tax levy, both of which are subject to external factors beyond the district's direct control. Taking a conservative approach, it is wise to assume that state aid projections reflect flat or modest growth. This recognizes volatility in the current state budget, changes in aid formulas, enrollment trends, and shifting legislative priorities year-to-year. These assumptions intentionally avoid relying on optimistic aid increases to support ongoing expenditures that may or may not come to fruition. Similarly, tax levy projections are based on establishing a tax levy consistent with the New York State tax levy cap, assuming allowable growth tied to the Consumer Price Index and statutory adjustments, in order to avoid extraordinary increases or overrides in any one year. Other local and miscellaneous revenues are projected conservatively and assumed to remain relatively stable, acknowledging limited growth potential. One-time revenues should be excluded from the recurring base to prevent structural imbalances. Additionally, this does not account for the unpredictable impact of changes to federally funded programs and non-competitive annual grants (i.e. 611/619, UPK, Title grants, Universal School Meals).

Existing and Future Building Debt Service

The district's current and projected debt service reflects a strategic and planned investment in capital improvements designed to protect facilities, address infrastructure needs, and preserve long-term educational assets. Recent capital projects have increased annual debt service obligations; however, these costs were anticipated, stable, and incorporated into the district's long-range financial planning, without adding additional impact or burden to taxpayers.

Debt service payments are structured to remain manageable within the overall budget, with careful attention to timing, amortization schedules, and alignment with cycles of state building aid. As existing debt retires over time, the district should consider offsetting the impact by new issuances through capital improvements,

allowing the district to avoid sharp fluctuations in the tax cap calculation leading to long-term fiscal stability and predictability.

Additionally, ongoing capital investments reduce the risk of deferred maintenance, emergency repairs, and escalating future costs. By addressing facility needs proactively, the district is protecting taxpayer investments while ensuring continued safe, functional, and efficient learning environments for students and staff.

Since debt service directly affects the tax cap calculation, future capital projects should be sequenced to avoid an adverse impact or pressure on tax levy. Future project debt should be considered strategically to replace retiring debt to avoid placing undue burden on taxpayers.

The district's current debt service profile demonstrates a balanced approach to facility stewardship, combining responsible borrowing, long-term planning, and financial discipline to support both current operations and future sustainability.

Existing and Future Bus Debt Service

The district's existing and projected bus debt service reflects a deliberate, long-term bus replacement strategy designed to ensure student safety, operational reliability, and fiscal stability. Rather than allowing the fleet to age unevenly and require large, infrequent purchases, the district follows a planned replacement cycle that spreads costs predictably over time.

This approach stabilizes annual debt service by avoiding sharp spikes in borrowing and minimizing year-to-year volatility in the budget. As older bus debt retires, new debt is layered in gradually, helping maintain consistent debt service levels and reducing pressure on the tax levy. It also protects the district from escalating maintenance costs, service disruptions, and emergency purchases that typically occur when fleets age beyond recommended service life. Additionally, a long-term replacement cycle supports eligibility for state transportation aid, improves fleet safety and efficiency, and allows the district to plan proactively rather than reactively.

The district will evaluate the impact of New York State's bus electrification mandate which must be fully realized by 2035. A gradual transition should be considered to minimize the impact of higher bus costs on future calculation of tax cap impacting tax levy and stabilization of long-term debt.

Tax Cap Analysis

The district makes strategic use of capital exclusions, careful timing of debt, and conservative revenue assumptions in an effort to stabilize the resulting tax levy and reduce year-to-year volatility. With respect for the position of taxpayers, the district balances the need to sustain high quality educational program, facilities, and services while preserving long-term fiscal stability with reasonable tax levies. Since the tax levy limit establishes the starting point for all future tax cap calculations, the district should consider the impact on future allowable increases before establishing the tax levy each year as another means of achieving long-term stability. It is important to remember that if the district establishes a tax levy below the calculated tax cap limit, all future potential increases are now calculated from a smaller base, thus having a compounding effect on potential lost revenue long-term.

Reserve Planning

Reserve funds are a critical component of the Dansville Central School District's long-term fiscal planning and responsible stewardship of public resources. Reserve funds function as legally defined savings mechanisms, governed by New York State General Municipal Law and Education Law, and are established for specific purposes to support both short-term stability and long-term sustainability.

Reserves are funded through year-end fund balance in excess of the State-allowed 4% unappropriated fund balance limit. By strategically allocating excess funds into reserves, the district complies with statutory requirements while planning proactively for future obligations and mitigating budget volatility. Appropriation of fund balance may also be considered conservatively and with respect to anticipated expenditures appropriate. Each reserve is established for a specific legal purpose and supports anticipated obligations related to employee benefits, facilities, debt service management, and potential legal exposure. These reserves allow the district to address known and unforeseen costs while maintaining budget, operations, and tax levy stability. Additionally, it enhances the district's bond rating, and reduces long-term borrowing costs.

Conclusion

This Long Range Financial Planning Guide is a living document to guide a consistent approach to budgeting, in partnership with annual updates to our Long Range Financial Analysis provided by our fiscal advisors and auditors. It ensures the district remains financially stable, transparent, and aligned with our mission to provide equitable opportunities, strong academic programs, and safe, sustainable learning environments for all students. The district will provide annual updates to our community through a series of Budget Workshop presentations at Board of Education meetings and an annual public hearing of the proposed budget.

In the short and long-term, our district will continue to consider ever-changing factors that impact fiscal decision-making such as enrollment, changes in state aid formulas, new unfunded state and federal mandates, new requirements for program in literacy, numeracy, and graduation pathways to name a few. We will also be faced with economic shifts including inflation, interest rates, changes to insurance, labor negotiations, and tax base growth uncertainly. These factors will be concurrent with increased student needs – mental health, food insecurity, homelessness, special education needs, and overall academic achievement.

Over the next several years, the district will continue to commit to open communication and transparency regarding our fiscal challenges and opportunities. We will guide our decision making with the tenants set forth in our Blueprint for Excellence Strategic Plan. We will continue to partner with fiscal advisors and auditors to guide the process and ensure that we remain accountable, diligent and consistent in approach. Finally, we will stay grounded in our vision to, “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,” in order to realize our mission to, “collaboratively prepare every student for their successful future.”