



# *Central School District*

Building the 2026-2027 Annual District Budget:

**Board Budget Workshop  
February 10, 2026**



## WHO WE ARE

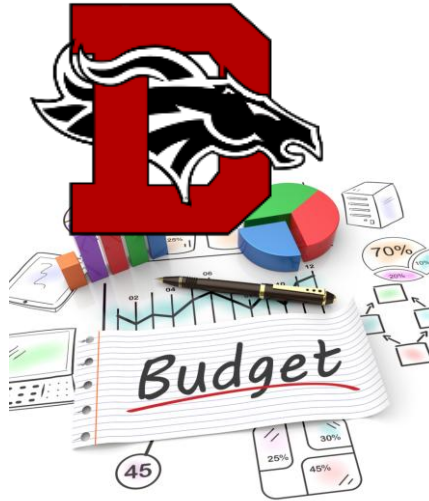
Our shared core purpose, aspirations and expectations are clear:

### 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
- 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

<b>Creating Engaging and Enriching Student Experiences</b>	<b>Goal:</b> 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.
<b>Creating Collaborative and Supportive Staff Experiences</b>	<b>Goal:</b> 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.
<b>District Facilities, Management and Operations</b>	<b>Goal:</b> 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.

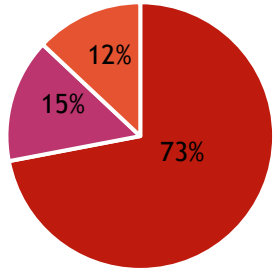
# Today's Objectives:

- Review anticipated expenditure needs in the 3-Part Budget
- Examine impact of fixed costs (knowns)
- Explain process for budgeting for discretionary costs
  - Needs-based budgeting

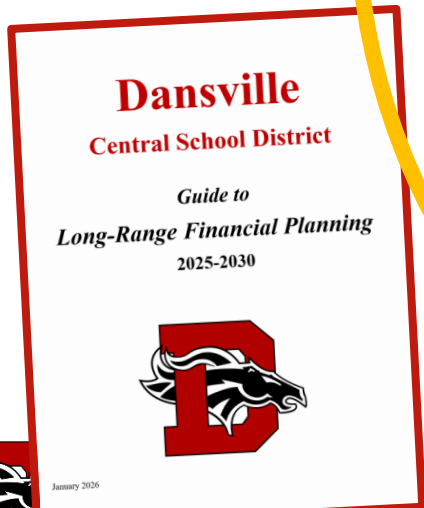


# Building a Balanced Budget

## '25-'26 Expenses

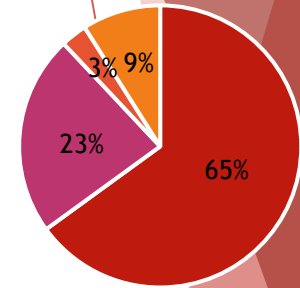


- Program
- Capital/Operational
- Administration



Expenses (3-part budget)	Revenues
<b>Program</b> <ul style="list-style-type: none"> <li>All Instructional Salaries, Benefits, Contractual Obligations</li> <li>Special Education Costs</li> <li>Co-Curricular &amp; Athletic Programs</li> <li>Transportation</li> <li>Materials, Supplies, Field Trips</li> <li>BOCES Programs &amp; Services</li> <li>Other Instructional</li> </ul>	<b>State Aid (Foundation Aid)</b> <ul style="list-style-type: none"> <li>65% in Dansville</li> <li>Varies annually</li> <li>Based on public school enrollment &amp; relative wealth/economic disadvantage</li> <li>Final state aid runs in April</li> </ul>
<b>Capital/Operational</b> <ul style="list-style-type: none"> <li>Operation of Facilities &amp; Maintenance costs</li> <li>Debt Service</li> <li>Facilities Salaries, Benefits, Contractual Obligations</li> <li>Security, Heating/Cooling, utilities, etc.</li> </ul>	<b>Tax Levy</b> <ul style="list-style-type: none"> <li>Approximately 1/4 of our revenues</li> <li>Calculation of Tax Cap</li> <li>Determine School Taxes</li> </ul>
<b>Administration of District</b> <ul style="list-style-type: none"> <li>Board of Education</li> <li>District &amp; Business Office Salaries, Benefits, Contractual Obligations</li> <li>Legal expenses, Public Information</li> <li>Curriculum, Instruction &amp; Technology</li> <li>Professional Development</li> <li>Central Printing &amp; Mailing</li> </ul>	<b>Fund Balance Appropriation</b> <ul style="list-style-type: none"> <li>4% unappropriated limit</li> <li>Reserve allocations must be replaced</li> <li>Long-term fiscal planning</li> </ul>
<b>TOTAL EXPENSES = TOTAL REVENUES</b>	

## '25-'26 Revenues



- State Aid
- Tax Levy
- Fund Balance
- Other

# Balancing the Budget

## Expenditures (3-part budget)

	2026-2027 Proposed Budget	% of total budget	2025-2026 Annual Budget	% of total budget	Description or Rationale
<b>Program</b>	<b>32,116,295</b>	<b>72%</b>	<b>30,807,315</b>	<b>73%</b>	
Instruction	7,598,885		7,304,040	→	Salaries, contractual obligations, materials & supplies, tutoring services, BOCES teachings services, BOCES alternative education
Special Education	6,278,585		6,126,655	→	Salaries, contractual obligations, program & tuition for out-of-district placements, materials & supplies, tutoring services, BOCES services
Extra-Curriculars & Athletics	726,735		751,260	→	Stipends & salaries, contractual obligations, NYSPHSAA & league costs, supplies & equipment, required trainings, officials
Transportation	3,257,305		3,185,695	→	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	1,712,385		1,635,555		CTE, DHS technology and business departments, adult education, BOCES summer school - special classes, (some generate state aid...)
Employee Benefits	10,486,360		9,771,505		ERS/TRS/FICA, health and dental insurance, retirement incentives
Other Program Costs	2,056,040		2,032,605		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>7,166,235</b>	<b>16%</b>	<b>6,418,360</b>	<b>15%</b>	
Operation of Plant & Maintenance	2,967,235		2,890,200	→	Salaries, utilities (gas, electric, water, telephone), service contracts, materials & supplies, equipment
Employee Benefits	956,530		902,020		ERS/TRS/FICA, health and dental insurance, retirement incentives
Debt Service	2,804,470		2,188,140		Payments on outstanding bonds (also receiving aid & booked as a revenue)
Other Capital Costs	438,000		438,000		Lease of computer hardware/software (GASB 87 & 96), local share of bus purchase and maintenance equipment, Capital Outlay Project
<b>Administration</b>	<b>5,425,150</b>	<b>12%</b>	<b>5,118,850</b>	<b>12%</b>	
Board of Education	39,995		39,890		Professional Development, supplies, NYSSBA & RSA dues & services, Board Docs, elections
District Office Operations	1,015,770		965,660	→	Superintendent, District Clerk, Business Office, Payroll, Treasurer, Human Resources, salaries & benefits, other contractual obligations, supplies, tax collection,
Legal Expenses & Contracts	1,851,925		1,759,945		Legal, fiscal advisors, labor relations, EAP, public relations, liability insurance, student accident insurance, BOCES administrative fees, EDUTECH Computer Services
District Supervision, Curriculum, Instruction & Technology	1,559,655		1,496,965	→	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	868,995		767,580		ERS/TRS/FICA, health and dental insurance, retirement incentives
<b>TOTAL</b>	<b>\$44,707,680</b>	<b>100%</b>	<b>42,344,525</b>	<b>100%</b>	

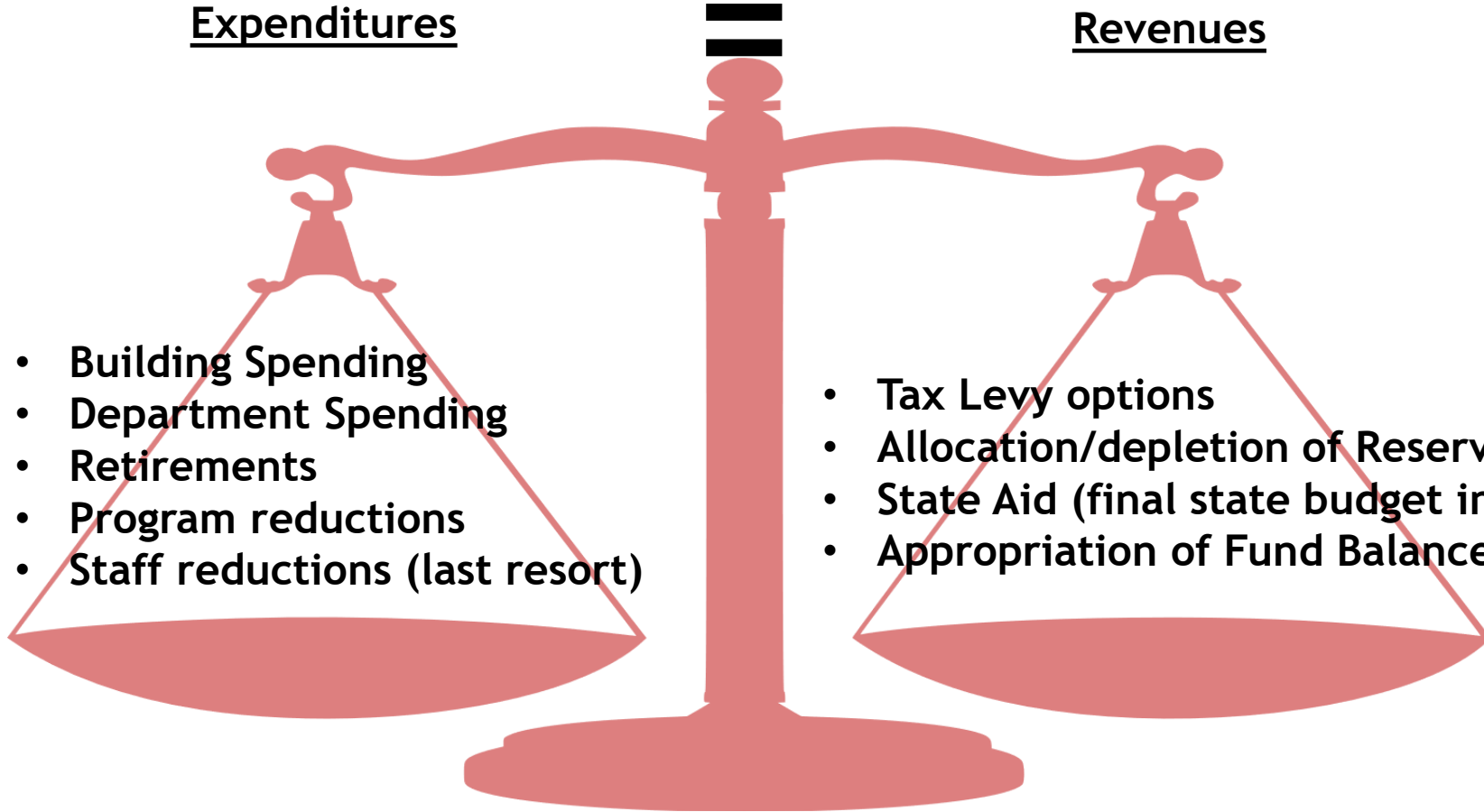
# Balancing the Budget: *Options? Considerations?*

## Expenditures

- Building Spending
- Department Spending
- Retirements
- Program reductions
- Staff reductions (last resort)

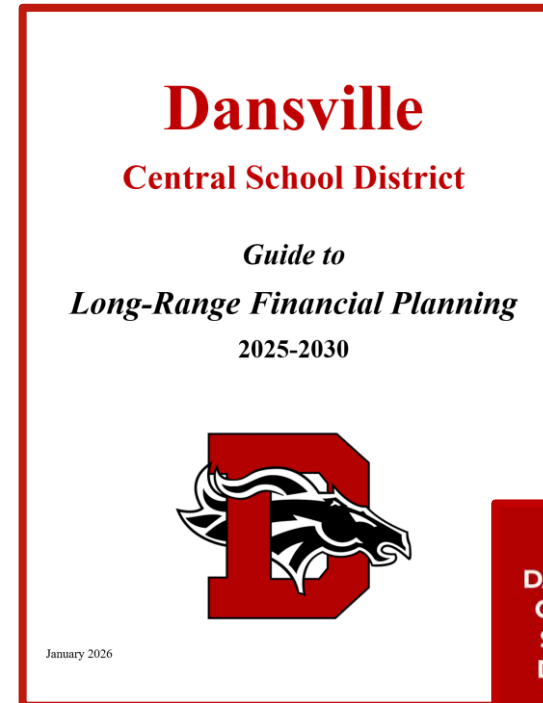
## Revenues

- Tax Levy options
- Allocation/depletion of Reserves
- State Aid (final state budget in April)
- Appropriation of Fund Balance



# Building the Budget: Next Steps

- Calculate 2026-2027 Tax Levy (Cap) & report to NYS
- Budget Workshop #1 (2/10/26)
  - 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





*Central School District*

**QUESTIONS??**

