



Central School District

Building the 2026-2027 Annual District Budget:

**Board Budget Workshop
March 10, 2026**



WHO WE ARE

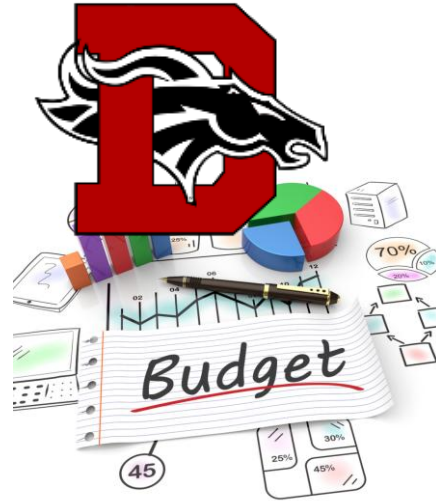
Our shared core purpose, aspirations and expectations are clear:

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.



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

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



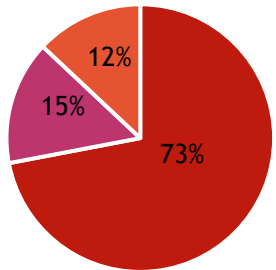
Today's Objectives:

- Update anticipated expenditure needs in the 3-Part Budget
- Review anticipated revenues
 - NYS Aid, Tax Levy, Other
- New Challenges to Expenditures & Revenues
 - Health & Liability Insurance Costs
 - Stronger Connections Grant Expires
 - EV Bus Law (compliance by 2035)
- Gap Analysis: Expenditures vs. Revenues
- Next Steps

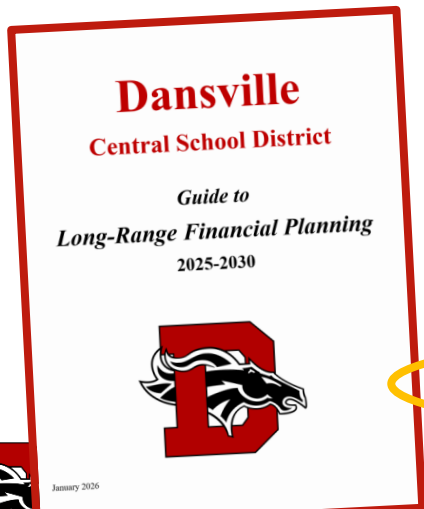


Building a Balanced Budget

'25-'26 Expenses

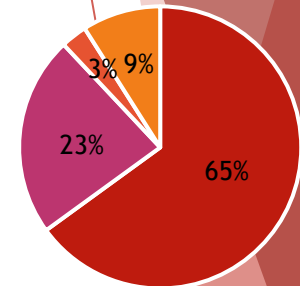


- Program
- Capital/Operational
- Administration



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

'25-'26 Revenues



- State Aid
- Tax Levy
- Fund Balance
- Other

TOTAL EXPENSES = TOTAL REVENUES

Balancing the 2026-2027 Budget

Expenditures (3-part budget) *UPDATES*

	2026-2027 Proposed Budget	% of total budget	2025-2026 Annual Budget	% of total budget	Description or Rationale
Program	32,005,035	72%	30,807,315	73%	
Instruction	7,791,610	17.40	7,304,040	17.25	Salaries, contractual obligations, materials & supplies, tutoring services, BOCES teachings services, BOCES alternative education
Special Education	6,167,610	13.78	6,126,655	14.47	Salaries, contractual obligations, program & tuition for out-of-district placements, materials & supplies, tutoring services, BOCES services
Extra-Curriculars & Athletics	796,695	1.78	751,260	1.77	Stipends & salaries, contractual obligations, NYSPHSAA & league costs, supplies & equipment, required trainings, officials
Transportation	3,189,115	7.12	3,185,695	7.52	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	1,686,810	3.77	1,635,555	3.86	CTE, DHS technology and business departments, adult education, BOCES summer school - special classes, (some generate state aid...)
Employee Benefits	10,301,840	23.01	9,771,505	23.08	ERS/TRS/FICA, health and dental insurance, retirement incentives
Other Program Costs	2,071,355	4.63	2,032,605	4.80	Library Services, Computer Services, Pupil Personnel Services, & Health Services, Transfer to School Lunch Fund, and Transfer to Special Aid Fund
Capital/Facilities Operations	7,216,570	16%	6,418,360	15%	
Operation of Plant & Maintenance	2,953,755	6.60	2,890,200	6.83	Salaries, utilities (gas, electric, water, telephone), service contracts, materials & supplies, equipment
Employee Benefits	951,225	2.12	902,020	2.13	ERS/TRS/FICA, health and dental insurance, retirement incentives
Debt Service	2,928,590	6.54	2,188,140	5.17	Payments on outstanding bonds (also receiving aid & booked as a revenue)
Other Capital Costs	383,000	0.86	438,000	1.03	Lease of computer hardware/software (GASB 87 & 96), local share of bus purchase and maintenance equipment, Capital Outlay Project
Administration	5,552,290	12%	5,118,850	12%	
Board of Education	39,995	0.09	39,890	0.09	Professional Development, supplies, NYSSBA & RSA dues & services, Board Docs, elections
District Office Operations	1,011,005	2.26	965,660	2.28	Superintendent, District Clerk, Business Office, Payroll, Treasurer, Human Resources, salaries & benefits, other contractual obligations, supplies, tax collection,
Legal Expenses & Contracts	1,943,925	4.34	1,759,945	4.16	Legal, fiscal advisors, labor relations, EAP, public relations, liability insurance, student accident insurance, BOCES administrative fees, EDUTECH Computer Services
District Supervision, Curriculum, Instruction & Technology	1,609,920	3.60	1,496,965	7.55	Administrative & secretary salaries, contractual obligations, materials & supplies, equipment, summer curriculum and PD work, staff development, BOCES services, GASB 75
District Printing & Mailing	89,645	0.20	88,810	0.21	Postage, supplies, and paper
Employee Benefits	857,800	1.92	767,580	1.81	ERS/TRS/FICA, health and dental insurance, retirement incentives
TOTAL	\$44,773,895	100%	42,344,525	100%	



Balancing the 2026-2027 Budget Revenues

	2026-2027 Proposed Budget	% of total budget	2025-2026 Budget	% of total budget	% change (budget to budget)	Description or Rationale
State Aid	28,261,106	64.59	26,913,200	63.56	5.01	
Foundation Aid (January run estimates)	19,755,319	45.15	19,599,305	46.29	0.80	Approx. 1% increase in 2026-2027 if nothing changes between January and April
Expense-based Aids & Other	8,505,787	19.44	7,313,895	17.27	16.30	Transportation, BOCES, Capital Project Building Aid, High-cost special education, Library, Technology, UPK
Other	1,397,091	3.19	1,509,200	3.56	-7.43	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	9,928,800	22.69	9,697,469	22.90	2.39	Reflects tax cap (based on CWR, population growth...)
Reserve Allocations	4,224,656	9.53	4,224,656	9.98	-1.30	To Be Determined for 2026-2027
Debt Service	490,000	1.12	490,000	1.16	0	Used to balance budget in 2025-26
Capital Reserve	230,000	0.53	285,000	0.67	-19.30	Transportation/Equipment Reserve to fund local share of new buses and facilities equipment
Unemployment	1,400,000	3.20	1,400,000	3.31	0	Used to balance budget in 2025-26
Employee Benefits	20,000	0.05	20,000	0.05	0	Legal, fiscal advisors, labor relations
Employee Retirement (TRS & ERS)	779,656	1.70	779,656	1.84	0	Used to balance budget in 2025-26 (less 252,960 due to additional aid received for 2025-26 in final budget run from NYS)
Appropriated Fund Balance	1,250,000	2.86	1,250,000	2.95	0	
TOTAL	43,756,653	100.00	42,344.525	100.00	3.33	



Maximum Tax Levy Increase

Prior Year Tax Levy	\$ 9,697,469	A
Less: Reserve (if applicable)	\$ -	
x Tax Base Growth Factor	1.0039	
	\$ 9,735,289	
Plus: PILOT Receivable (Prior Year)	\$ 18,404	
Less: Capital Exclusion (Prior Year)	\$ -	
	\$ 9,753,693	
x Allowable Levy Growth Factor	1.0200	
Subtotal	\$ 9,948,767	
Less: PILOT Receivable (Current Year)	\$ (19,697)	
Plus: Available Carryover	\$ -	
	\$ 9,929,070	B
Plus: Current Year Capital Exclusion	\$ -	
Plus: Tort Exclusion	\$ -	
Plus: Retirement System Exclusion		
Total Allowable Tax Levy Limit	\$ 9,929,070	C
Maximum Levy Increase Allowed w/in Cap	\$ 231,601	D = (C-A)
Percentage	2.39	



Understanding Tax Levy Impact

Assessed Value of your Home	Monthly Increase*	Annual Increase*
\$100,000	\$2.40/mo.	\$28.83
\$150,000	\$3.60/mo.	\$43.25
\$200,000	\$4.81/mo.	\$57.66



- Current estimates are based on equalized values across the district without STAR exemptions.
- Enhanced and Basic STAR exemptions will reduce these values.
- A tax levy of 2.39% (going to the cap) generates \$231,601 in new revenue to help balance the budget.



Challenges in 2026-2027: *Stronger Connections Grant Expires*

- ▶ A federal grant created through the Safer Communities Act of 2022 to provide funding to high-need school districts to address student mental health supports, community/family supports, and professional development
- ▶ 3-year grant starting in 2022-2023, funded:
 - ▶ Center for Youth (1.0 FTE) - **not in general fund**
 - ▶ Behavior Analyst - **not in general fund**
 - ▶ Case Worker - maintained in general fund
 - ▶ EBH Counselor - maintained in general fund
 - ▶ Professional Development
- ▶ How much added revenue did it bring that we no longer have?
 - ▶ Averaged **\$370,000 each year** for the last three years totaling: **\$1.1 million**



Challenges in 2026-2027: *Market increases in Employee Health Insurance*

- ▶ Legacy Costs due to increases in Medicare
 - ▶ Increased \$180,040
 - ▶ Average year-over-year increase = 50.0%
 - ▶ 6-month billing period increased 80%
 - ▶ Based on 148 retirees on Medicare
- ▶ Legacy Costs due to increases in Retiree Health Insurance
 - ▶ Increased \$111,690
 - ▶ Average year-over-year increase = 11.35%
 - ▶ Based on 40 retirees on district health insurance
- ▶ Employee Health Insurance Premiums
 - ▶ District pays 98-100% for High Deductible plan across all individual & employee units, 80-90% for Healthy Blue, Blue Point 2 where allowed by contract
 - ▶ Increased \$711,945
 - ▶ Average year-over-year increase = 14%



Challenges in 2026-2027: *Market increases in Liability Insurance & Utilities*

- ▶ Increases in Liability
 - ▶ Increased \$20,000
 - ▶ Average year-over-year increase = 10%
 - ▶ Covers facilities & vehicles
- ▶ Increases in Utilities
 - ▶ Increased \$72,943
 - ▶ Average year-over-year increase = 11%
 - ▶ Natural gas, electric, water/sewer & phone
- ▶ Increased in vehicle fuel
 - ▶ Increased \$29,500
 - ▶ Average year-over-year increase = 10%



Closing the Budget Gap

- ▶ **Staff reductions (Unrealistic)**
 - ▶ Faculty (\$75K) = approximately 14 positions
 - ▶ Support Staff (\$52K) = approximately 20 positions
- ▶ **Other Considerations**
 - ▶ Transportation Runs: 3PreK, Amish
 - ▶ Retirement/Resignation Attrition (in process of evaluating recommendations)

Optional Transportation*	Ridership	Number of buses & runs	Potential Cost Savings
3PK AM & PM runs	24 students/bus	3 buses, 1 SUV = 6 runs	\$90,300 (not aidable unless transported with all students)
Amish runs	55 students	1 bus, 5 runs	\$35,700 (generates aid)
TOTAL			\$126,000**

*Eliminations would have no impact on our current staff since we could bring back runs currently contracted with C&F Transport.

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

[NYSED Regulations on Transportation](#)



Closing the Budget Gap

- ▶ Faculty & Staff reductions via attrition (retirements and resignations)

- ▶ approximately \$1,006,100

- ▶ Not realistic

Vacated Positions due to retirement or resignation	FTE	Recommendation	Potential Cost Savings (salary + benefits)
HS Math	1.0		\$113,600
HS Social Studies	1.0		\$122,600
HS Special Education	1.0		\$115,300
HS AIS Teacher	1.0		\$75,000
HS Paraprofessional	1.0		\$49,800
DPS Teachers - Grade 1	2.0		\$209,000
AIS Teacher	1.0		\$109,100
EBH Paraprofessional (Sp. Ed.)	1.0		\$50,000
DPS School Psychologist	1.0		\$111,700
DPS Paraprofessional (Sp. Ed.)	1.0		\$50,000
TOTAL	11.0		\$1,006,100

- ▶ Other

- ▶ Teacher of the Deaf (0.5 FTE need)

- ▶ UPK enrollment



Budget, Reserves & Fund Balance

	Balance on 6/30/2022	Balance on 6/30/2023	Balance on 6/30/2024	Balance on 6/30/2025	Balance on 3/1/2026	Allocations to 2026-2027	Additional to 2026-2027 to balance?
Retirement (TRS & ERS)	\$2,730,329	\$3,096,782	\$3,266,993	\$3,405,362	\$3,340,919		
EBALR	\$546,017	\$560,682	\$591,241	\$618,171	\$645,325		
Unemployment	\$1,105,857	\$3,547,845	\$3,671,423	\$3,816,221	\$2,509,065		
Capital Reserve	\$1,235,891	\$597,935	\$3,867,561	\$6,687,919	\$2,142,773		
Bus/Equipment	\$693,830	\$845,973	\$883,109	\$1,178,618	\$909,642		
Debt Service Fund	\$1,025,846	\$1,080,758	\$1,296,957	\$1,446,575	\$975,884		
Repair Reserve	\$179,039	\$100,004	\$105,194	\$109,985	\$112,740		
Appropriated Fund Balance	\$2,500,000	\$1,500,000	\$1,250,000	\$1,250,000			

*Table does not include EOY payments for 2025-2026

	2021-2022	% change	2022-2023	% change	2023-2024	% change	2024-2025	% change	2025-2026	% change	2026-27	% change
School Budget	\$36,134,180	+7.5%	\$38,654,545	+7.0%	\$39,554,735	+2.3%	\$40,853,725	+3.3%	\$42,309,615	+3.5%		
Unappropriated Fund Balance	\$1,445,367	+7.5%	\$1,546,182	+7.0%	\$1,582,189	+2.3%	\$1,634,149	+3.3%	\$1,692,385	+3.5%		



Balancing the Budget: *Options? Considerations?*

Expenditures

- Building Spending (flat)
- Department Spending (flat)
- Retirements/resignations
- *Program reductions*
- *Staff reductions (last resort)*

Revenues

- Tax Levy (2.39%)
- Add'l. allocation/depletion of Reserves
- State Aid (1%) final state budget in April
- Appropriation of Fund Balance

3/10/26 Total Deficit = \$1,017,242



A preliminary 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 \$ _____ for the school budget for the 2026-27 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 \$599,000, less trade-in value, if any, and to appropriate and expend from the existing school bus and equipment purchase reserve fund \$108,000 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 \$491,000 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 \$80,000 from the existing school bus and equipment purchase reserve fund for the acquisition of one (1) tractor, at an estimated maximum cost of \$80,000.

PROPOSITION #4: Energy Performance Contract

RESOLVED, that the Board of Education of the Dansville Central School District is hereby authorized to construct and install energy efficiency improvements to the school district buildings, including original furnishings, equipment, machinery, apparatus, appurtenances, and incidental improvements an expenses in connection therewith, at a maximum estimated cost of \$ _____ and that \$ _____ , or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said school district.

PROPOSITION #5: Electric School Bus Purchase

RESOLVED, that the Board of Education of the Dansville Central School District is hereby authorized to undertake the acquisition of one (1) large electric school bus, at an estimated maximum aggregate cost of \$499,250 less a NYSERDA grant of \$257,250, and to appropriate and expend from the existing school bus and equipment purchase reserve fund \$47,000 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 \$195,000 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.



**Annual Budget
Hearing &
BOE Meeting:**

**Tuesday, 5/12/26
at 6:30pm**

**Annual Budget
Vote:**

**Tuesday, 5/19/26
8:00am-8:00pm**



EV Bus this year or next?

Scenario 1 - All Diesel (3 large, 1 small, & 1 SUV)	Scenario 2 - Diesel + 1 EV (3 large, 1 small, & 1 SUV)
<p data-bbox="173 415 486 461"><u>Prop 1 - Diesel</u></p> <p data-bbox="173 468 784 514">\$768,391 Total Bus Purchase</p> <p data-bbox="270 525 721 571">\$619,000 Serial Bond</p> <p data-bbox="270 582 665 628">\$149,391 Reserves</p> <p data-bbox="372 853 797 979">\$25,501</p> <ul data-bbox="198 1062 996 1358" style="list-style-type: none">• If the propositions passes, we utilize a \$257,250 NYSERDA Voucher• If the proposition fails, we earn 2 points on the EV Bus Waiver due in Spring 2027 (3 points needed)	<p data-bbox="1072 415 1921 461"><u>Prop 1 - Diesel (2 large, 1 small, 1 SUV)</u></p> <p data-bbox="1072 468 1684 514">\$568,069 Total Bus Purchase</p> <p data-bbox="1169 525 1620 571">\$459,000 Serial Bond</p> <p data-bbox="1169 582 1564 628">\$109,069 Reserves</p> <p data-bbox="1072 701 1505 746"><u>Prop 2 - EV (1 large)</u></p> <p data-bbox="1072 753 1684 799">\$483,073 Total Bus Purchase</p> <p data-bbox="1169 811 1620 856">\$180,000 Serial Bond</p> <p data-bbox="1169 868 1538 913">\$45,823 Reserves</p> <p data-bbox="1169 925 1569 971">\$257,250 NYSERDA</p> <hr data-bbox="1072 1006 1939 1011"/> <p data-bbox="1072 1043 1620 1089"><u>Prop 1 & 2 - Diesel + 1 EV</u></p> <p data-bbox="1072 1096 1722 1142">\$1,051,142 Total Bus Purchase</p> <p data-bbox="1169 1153 1620 1199">\$639,000 Serial Bond</p> <p data-bbox="1169 1210 1564 1256">\$154,892 Reserves</p> <p data-bbox="1169 1268 1569 1313">\$257,250 NYSERDA</p>



Building the Budget: District Next Steps

- Present to Faculty & Staff on 3/13/26
Conference Day
- Continue to examine anticipated
expenses
- Await Legislative One-House Budgets &
Final NYS Executive Aid Runs
- Determine responsible use of fund
balance & reserves
- Make final recommendations to the
Board on 3/24/26

Dansville Central School District

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



January 2026



**DANSVILLE
CENTRAL
SCHOOL
DISTRICT**

**2025
-2027**

**BLUEPRINT FOR
EXCELLENCE**

STRATEGIC PLAN

<https://www.dansvillecsd.org/>

337 Main Street
Dansville, NY 14437
(563) 335-4000



Building the Budget: BOE 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 with allowable limits set by NYS Comptroller
- Budget Workshop #3 (3/24/26)
 - Finalize 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 Central School District

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



January 2026

DANSVILLE
CENTRAL
SCHOOL
DISTRICT

2025
-2027

BLUEPRINT FOR
EXCELLENCE

STRATEGIC PLAN

<https://www.dansvillecsd.org/L>

337 Main Street
Dansville, NY 14437
(585) 335-4000





Central School District

QUESTIONS??

