

2025-2026 General Fund Budget Development Update

March 25, 2025

Next Steps (from March 11 meeting):

1. Meet with the Board Finance Committee to present revised Capital, Administrative, Program, and Revenue Budgets.
2. Update the *District Budget Information* webpage.
3. Provide communications to faculty, staff, and community.
4. Continue the development of long-range plans.

Known vs Unknown

as of March 25

Known:

- All current programs remain in place
- All transportation remains in place
- Legal settlement cost

Unknown:

- State aid (April)
- Final CPI for transportation (May)
- Staffing reductions
- Projected end-of-year balances

The Pillars of Our Work:

Our Mission: The Dobbs Ferry School District strives to develop independent, curious, and open-minded learners who think critically, work collaboratively, act ethically, and are knowledgeable about the world around them.

Our Vision: Independent Thinkers Prepared to Change the World.

Critical, interdependent elements of our vision include our *Strategic Points of Focus*.

Our Strategic Points of Focus:

- **Curriculum Development and Implementation**: By creating, adapting, and/or adopting rigorous Tier 1 curriculum that aligns with the International Baccalaureate standards; contains diverse perspectives and experiences; reflects and develops/enhances students' on grade-level abilities in reading, writing, listening and speaking, mathematical understandings, and, as a result, their ability to think critically, we will continuously work to improve student outcomes.
- **Instruction**: By developing/enhancing our instructional staff's teaching abilities through an understanding of how students learn, research-informed instructional techniques and frameworks including the Response to Intervention (RtI)/Multi-Tiered System of Supports (MTSS) model, and effective feedback models from peers and supervisors, we will cause continuous improvement in student outcomes.
- **Assessments**: By developing and enhancing clear understandings of the design and purpose(s) of effective assessments and how they can be utilized to improve instruction, by carefully selecting those assessments that we will use to measure student learning, and by supporting the data literacy of faculty and administration, we will cause continuous improvement in student outcomes.

Our Strategic Points of Focus:

- **Positive School Climate and Culture**: By developing a welcoming school environment that is reflective of the diversity present in the larger community where all students feel included in what they encounter at school, including in their classroom resources, in differing historical perspectives that they learn about, in equitable opportunities for engagement, advancement and achievement, and the adults they interact with each day; by providing explicit instruction and structured interventions in social-emotional learning and executive functions that have a sound basis in educational research; by aligning our work with the International Baccalaureate Learner Profile; and by developing/enhancing our staff's abilities to identify, understand, and improve positive student behavior, we will cause continuous improvement in student outcomes.
- **Recruitment, Retention, and Development of Personnel**: By investing in promising culturally relevant practices for employee recruitment; by intentionally recruiting well-qualified staff that reflect our student demographics; and by providing ongoing, targeted professional learning opportunities and proven methods of evaluation and feedback, we will cause continuous improvement in student outcomes.

Our Strategic Points of Focus:

- **Family and Community Communications and Engagement**: By engaging in consistent and meaningful two-way communication with parents and families, and by inviting parents, families, and the community to participate in important initiatives, we will cause continuous improvement in student outcomes.
- **Long-Range Planning for District Facilities and Finances**: By developing long-range financial and facilities plans that allow us to continue to provide excellent programs and opportunities for students in safe, secure, and welcoming environments, we will cause continuous improvement in student outcomes.

Major Cost Drivers of the District Budget:

- Legal settlement (one-time increase of \$650,000)
- Health care costs for active and retired employees (estimated increase of \$493,725)
- Staffing based on student needs and current labor contracts (estimated increase of \$467,926)
- Services to students with disabilities (estimated increase of \$264,109)
- Transportation costs (estimated increase of \$191,536)
- Debt service on facilities projects (estimated increase of \$158,876)
- Employee retirement contribution rates (estimated increase of \$26,666)

The Administrative Budget Component

Includes*:

- Office and central administrative expenses including travel expenses;
- All compensation, salaries, and benefits of all school administrators and supervisors;
- All expenditures associated with the operation of the Board of Education, the office of the Superintendent of Schools, general administration, and the school business office;
- Any consulting costs not directly related to direct student services and programs, planning, and all other administrative activities.

**From Policy 6100*

The Preliminary 2025-26 Administrative Budget

Current Year	2025-26	Change
\$6,142,860	\$7,075,915	15.19% +\$933,055

Projected cost increases due to:

1. Legal settlement
2. Salary and benefits of district office administrators and staff
3. Health insurance of district office administrators and staff
4. General liability insurance premiums

The Capital Budget Component Includes*:

- All transportation capital costs including debt service and lease expenditures;
- Facilities lease expenditures, annual debt service, and total debt for all facilities financed by bonds and notes of the district;
- Costs of construction, acquisition, reconstruction, rehabilitation or improvement of school buildings; and
- All expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repair of school facilities.

**From Policy 6100*

The Preliminary 2025-26

Capital Budget

Current Year	2025-26	Change
\$7,107,622	\$7,571,949	6.53% +\$464,327

Projected cost increases due to:

1. Salary and benefits
2. Utility services
3. Maintenance initiatives*
4. Contractual cost increases (cleaning, landscaping, security)

*See next slide for additional details

The 2025-26 Capital Budget includes:

A \$100,000 “Capital Outlay” Investment Project that:

1. Aligns to our long-range facilities plan
2. Must be approved by the NYS Education Department
3. Results in additional state building aid

The facilities committee is reviewing project options at this time.

The Program Budget Component Includes*:

- Salaries and benefits of teachers and staff;
- Teaching materials and supplies;
- Athletics and student clubs;
- Instructional technology;
- BOCES programs;
- Pupil transportation; and
- Special education costs.

**From Policy 6100*

The Preliminary 2025-26 Program Budget:

Current Year	2025-26	Change
\$44,343,926	\$45,839,782	3.37% +\$1,495,856

Projected costs increases due to:

1. Salaries and benefits of current staffing in all buildings
2. ERS/TRS pension rates
3. Out-of-district programs for students with disabilities
4. Transportation contract costs and BOCES program and service costs
5. Continuation of Illustrative Mathematics and Bookworms curriculum implementation, and Primary Project support program.
6. Additional clubs and athletic teams

Initiatives and Investments Under Consideration in the Program Budget Component:

- Staff adjustments, professional development, and instructional materials to support K-12 literacy initiatives
- Continued development of Multi-Tiered System of Support plans and professional development
- Continued support for English Language Learners, students with disabilities, and economically disadvantaged students
- Additional support for music, theatre, and arts programs
- Additional support for student clubs and athletics

Key Elements of the Revenue Budget:

- State aid including expense-based aids
- County sales tax
- Anticipated interest earnings
- Current fund balance and use of district reserves
- Tax base growth factor
- Tax cap projections

Revenue Scenario

as of 3/25

Revenue Source	2024-25 Adopted	2025-26 Preliminary	Variance	
			\$	%
Property Taxes	44,437,288	TBD \$46,045,918 = tax cap	TBD	TBD 3.62% = tax cap
State Aid	8,943,727	8,943,009	-718	-0.01%
Tuitions	1,093,500	1,093,500**	0	0.00%
Sales Taxes	975,000	1,000,000**	25,000	2.56%
Health Services	593,000	593,000**	0	0.00%
Interest	400,000	450,000**	50,000	12.5%
Other	337,000	347,000**	10,000	2.97%
Appropriated Reserve	814,893	650,000**	-164,893	-20.23%
Total	57,594,408	TBD	TBD	TBD

****Under review. This information will be updated for the April 8 meeting.**

**UNDER
CONSTRUCTION**

The Revenue/Expenditure Gap

as of March 25

@2.00% increase on the tax levy = **\$2,085,103**

@3.00% increase on the tax levy = **\$1,640,730**

@3.62% increase on the tax levy = **\$1,365,219**

To close the gap, we will:

- Continue to review options for reducing expenditures
- Review end-of-year balances for possible cost or tax offsets
- Review reserves for additional allocations
- Continue to refine revenue from interest, sales tax, and tuitions
- Review final NYS budget (April 1) to determine if additional aid is available
- Determine tax levy (3.62% cap)

Next Steps:

1. Update the Board Finance Committee to present revised Capital, Administrative, Program, and Revenue Budgets.
2. Review the impact of the NYS Budget (anticipated April 1)
3. Update the *District Budget Information* webpage.
4. Provide communications to faculty, staff, and community.
5. Continue the development of long-range plans.