

2025-26 Preliminary Revenue Budget Update

February 4, 2025

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: We will continuously work to create the best possible conditions for effective teaching and learning by focusing on the following areas:

- **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 the and develops/enhances students' on grade-level abilities in reading, writing, listening and speaking, mathematical understandings; and, as a result, students' thinking abilities as applied to a variety of complex problems, 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 continuously work to improve student outcomes.

Our Strategic Points of Focus:

- **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 continuously work to improve student outcomes.
- **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 continuously work to improve student outcomes.

Our Strategic Points of Focus:

- **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 students' and by ongoing, targeted professional learning opportunities, and proven methods of evaluation and feedback, we will continuously work to improve student outcomes.
- **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 continuously work to improve student outcomes.
- **Long-Range Planning for District Facilities, Finances, and programing**: 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 continuously work to improve student outcomes.

Key Areas to Be Discussed:

Aligned to District Policies 6000 and 6100

- Overview of **Revenue** budget as we currently know it
- Next Steps

Key Elements of the Revenue Budget:

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

Preliminary Revenues

Revenue Source	2024-25 Adopted	2025-26 Preliminary	Variance	
			\$	%
Property Taxes	44,437,288	44,437,288*	0	3.62%
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	12.50%
Other	337,000	347,000	10,000	2.97%
Appropriated Reserves	814,893	650,000	-164,893	-20.23%
Total	57,594,408	57,513,797	-80,611	-.00139%

* Tax levy TBD

Tax Cap Calculation (based on NYS formula)		
Prior Year Tax Levy		\$44,437,288
	x Tax Base Growth Factor	x 1.0144
		\$45,077,185
	- Allowable Exclusions for Previous Year	- \$1,329,641
		\$43,747,544
	x Lessor of CPI* (2.95%) or 2%	+ \$874,951
Tax Levy Limit		\$44,6222,495
	+ Allowable Exclusions for Current Year	+ \$1,423,453
Maximum Allowable Tax Levy (3.63% Increase)		\$46,045,948 = +\$1,608,660

*CPI = Consumer Price Index

Preliminary State Aid

Aid Type	2024-25 Adopted	2025-26 Gov Budget	Variance	
			\$	%
Foundation Aid	5,431,191	5,628,270	197,079	3.63%
Excess Cost Aid	284,103	218,879	-65,224	-22.96%
Building Aid	1,432,577	1,493,871	61,294	4.28%
Transportation Aid	600,257	528,792	-71,465	-11.91%
Hardware & Tech	22,140	22,989	849	3.83%
BOCES Aid	934,029	810,439	-123,590	-13.23%
Textbook Aid	139,430	139,769	339	0.24%
High Tax Aid	100,000	100,000	0	0.00%
Total	8,943,727	8,943,009	-718	-0.01%

**UNDER
CONSTRUCTION**

Appropriated Reserves

Reserve	2024-25 Adopted	2025-26 Preliminary	Variance	
			\$	%
Fund Balance	639,893	500,000	-139,893	-21.86%
Unemployment	30,000	0	-30,000	-100.00%
Retirement	145,000	0	-145,000	-100.00%
Liability	0	150,000	150,000	N/A
Debt Service	0	0	0	0.00%
Total	814,893	650,000	-164,893	-20.23%

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Next Steps:

Following the Board-approved Budget Development Calendar, we will:

- Prepare the *Program* budget presentation and review with Board of Education Finance Committee
- Refine the *Capital* and *Administrative* budgets
- Refine the Revenue budget
- Prioritize budget requests based on alignment with district goals and available revenue
- Provide communications to faculty, staff, and community
- Continue the development of long-range plans