

2023-2024 General Fund Recommended Budget

April 11, 2023

Next Steps (from March 21 meeting):

1. Update Revenue Budget once NYS Budget is adopted (projected for April 1)
2. Provide an overview of the proposed BOCES Administrative Budget
3. Update Expenditures once kindergarten enrollment and associated special education numbers are known
4. Update the *District Budget Information* webpage
5. Provide updated communications to faculty, staff, and community
6. Meet with the Board on April 11 to present final budget for adoption
7. Continue the development of long-range plans

Guiding Our Work:

- ***Our Vision:*** Independent Thinkers Prepared to Change the World.

- ***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.

Guiding Our Work:

- ***Our Core Values:***

- Providing a high-quality and challenging curriculum with the depth, breadth, and relevance appropriate to each learner
- Respecting the unique abilities and learning styles of each student
- Utilizing the most effective and innovative instructional approaches and technological advances
- Encouraging students to meet their challenges – whether academic, athletic, or artistic – with openness, enthusiasm, and a willingness to take risks
- Recruiting, retaining, and developing high quality teachers and staff
- Celebrating and learning from the diversity of our students and the greater Dobbs Ferry community

Guiding Our Work:

- ***Key Areas of Focus***

- Maintaining the current programs for all students
- Developing programs that allow an increasing number of students with disabilities to stay in district
- Expanding our Student Support Services offerings and coordination to meet the increasing needs of students, families/caregivers, and staff
- Providing targeted professional learning for faculty and staff in priority areas
- Addressing facilities needs so as to maintain a safe and healthy environment
- Maintaining our security staffing to assist in a safe, secure, welcoming, and affirming environment
- Cautiously managing our revenue budget so as to avoid creating unmanageable future obligations

Major Cost Drivers of the District Budget:

- Labor Contracts.
 - Three contracts are in negotiations at this time
- District Security Contractual Increases
- Health Care Costs for Active and Retired Employees
- New Curriculum Instructional Materials
- Employer Retirement Contribution Rates
- Debt Service on Capital Projects
- Inflationary Increases in Transportation and Utility Costs

Maintaining Current Programs:

To maintain current programs and personnel in the 2023-24 school year, the following costs must be considered:

- Personnel contracts and associated cost increases in labor, retirement system employer contribution costs, and health care increases

PLUS

- The cost of services contracts including associated inflationary increases (854,425)

PLUS

- Personnel previously funded by COVID stimulus funding (283,300)

PLUS

- Projected out-of-district student program placements (100,000)

EQUALS

\$1,237,725 (= 3.0086% on levy)

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 Proposed 2023-24 Administrative Budget

Current Year	2023-24 (Rollover)	Change
\$5,550,641	\$5,901,565	6.32% +\$350,924

Current Year	2023-24 (based on revenue including the 5.02% tax levy cap)	Change
\$5,550,641	\$6,198,644	11.67% +\$648,003

Projected cost increases due to:

1. Salary and benefits
2. Addition of Coordinator of Student Support Services position.
(*Pending revenue support*)
3. Health insurance.
4. BOCES Administration and Central Data Processing
5. New Personnel Management Office staffing
6. Legal costs

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 Proposed 2023-24 Capital Budget

Current Year	2023-24 (Rollover)	Change
\$6,075,474	\$6,616,239	8.90% +\$540,765

Current Year	2023-24 (based on revenue including the 5.02% tax levy cap)	Change
\$6,075,474	\$6,826,657	12.36% +\$751,183

Projected cost increases due to:

1. Salary and benefits
2. Additional security staff (*Pending revenue support*)
3. Contracted Services
4. Utility services
5. Maintenance initiatives (*Pending revenue support*)
6. Equipment purchases (*Pending revenue support*)

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 Proposed 2023-24 Program Budget:

Current Year	2023-24 (Rollover)	Change
\$39,751,156	\$41,264,129	3.81% +\$1,512,973

Current Year	2023-2024 (based on revenue including the 5.02% tax levy cap)	Change
\$39,751,156	\$42,179,934	6.11% +\$2,428,778

Projected cost increases due to:

1. Salaries and benefits of current staffing in all buildings
1. Addition of special education classes and associated staff
(*Pending revenue support*)
3. Addition of *Primary Project* program. (*Pending revenue support*)
3. Springhurst curriculum implementation and enhancements including Illustrative Mathematics, Science 21, and social-emotional learning programs

The Proposed 2023-24 Program Budget:

Projected cost increases due to:

5. Middle School curriculum implementation of Illustrative Math
6. Middle and High School MYP and DP International Baccalaureate programs
7. Expansion of tutoring options for students in K-12
8. Current student clubs and athletics including newly added bowling and unified sports
9. Targeted professional learning

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

Proposed Expenditures

(based on revenue including the 5.02% tax levy)

Expense Category	2022-23 Adopted	2023-24 Proposed	Variance	
			\$	%
Salaries	27,797,446	29,822,312	2,024,866	7.28%
Benefits	11,942,589	12,390,636	448,047	3.75%
Debt Service*	2,551,495	2,725,350	173,855	6.81%
BOCES Services	2,173,554	2,527,195	353,641	16.27%
Operations,Maint & Tech	2,474,670	2,912,570	437,900	17.70%
Transportation	1,591,485	1,762,678	171,193	10.76%
Special Education (non BOCES)	1,155,650	1,250,939	95,289	8.25%
Central Administration	783,920	796,053	12,133	1.55%
Other	906,462	1,017,502	111,040	12.25%
Total	51,377,271	55,205,235	3,827,964	7.45%

* Includes \$178,00 BAN increase for current project

Proposed Expenditures Summary

(based on revenue including the 5.02% tax levy)

Expense Category	2022-23 Adopted	2023-24 Proposed	Increase	
			\$	%
Administrative	5,550,641	6,198,644	648,003	11.67%
Program	39,751,156	42,179,934	2,428,778	6.11%
Capital	6,075,474	6,826,657	751,183	12.36
Total	51,377,271	55,205,235	3,827,964	7.45%

Tax Cap Calculation		
Prior Year Tax Levy		\$41,139,244
x	Tax Base Growth Factor	x 1.0307
		\$42,402,219
-	Allowable Exclusions for Previous Year	- \$1,553,411
		\$40,848,808
x	Lessor of CPI (7.17%) or 2%	+ \$816,976
Tax Levy Limit		\$41,665,784
+	Allowable Exclusions for Current Year	+ \$1,540,659
Maximum Allowable Tax Levy <i>(5.02% Increase)</i>		\$43,206,443

Preliminary Revenues: 5.02% Tax Levy Increase

Revenue Source	2022-23 Adopted	2023-24 Preliminary	Variance	
			\$	%
Property Taxes	41,139,244	43,206,443	2,067,199	5.02%*
State Aid*	6,819,707	8,279,264	1,459,557	21.40%
Tuitions	751,000	870,000	119,000	15.85%
Sales Taxes	800,000	925,000	125,000	15.63%
Health Services	582,000	582,000	0	0.00%
Interest	10,000	350,000	340,000	3,400%
Other	307,000	314,323	7,323	2.39%
Appropriated Reserve	968,320	500,000	-468,320	-48.36%
Debt Service Reserve	0	178,205	178,205	N/A
Total	51,377,271	55,205,235	3,827,964	7.45%

**Pending Passage of NYS
Budget*

Projected Impact on Tax Rate

- Current Tax Rate = **\$21.68**
(\$21.6749)
- *Projected* Tax Rate with Tax Levy
Increase of 5.02%* = **\$21.15**
(\$21.1492)

Projected Impact of 5.02% Tax Levy on Program and Operations:

- Supports all current programs and operational support
- Adds elementary special education classes and associated teachers and teaching assistants
- Adds *Primary Project* program for students in grades K-3
- Maintains a full-time student assistance counselor
- Maintains current personnel previously paid for through federal funding including:
 - School psychologist
 - Part-time AIS teacher
 - Kindergarten teaching assistants
- Adds a K-5 Coordinator of Student Support Services administrative position
- Fills vacant evening security staff position at the middle school
- Adds part-time cafeteria monitors at Springhurst
- Supports additional facilities maintenance initiatives

Historical Trend of Tax Base Growth

Year	Tax Base Growth Factor
2017-18	1.0086
2018-19	1.0218
2019-20	1.0179
2020-21	1.0194
2021-22	1.0097
2022-23	1.0093
2023-24	1.0307*
7-year average	1.0168

**Eighth highest growth in NYS, second in Westchester County.*

Historical Trend of Budget and Tax Levy Increases

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
2014-15	2.30%	1.80%	2.10%
2015-16	2.20%	2.20%	2.50%
2016-17	1.00%	0.00%	0.00%
2017-18	1.70%	2.50%	3.30%
2018-19	3.98%	0.97%	3.69%
2019-20	3.76%	2.80%	4.04%
2020-21	1.25%	3.87%	3.87%
2021-22	4.17%	2.86%	2.86%
2022-23	4.79%	0.48%	2.84%
2023-24 <i>(proposed)</i>	7.45%	5.02%	5.02%
10-year average	3.26%	2.25%	3.02%

Next Steps:

1. If the proposed budget is approved by the Board on April 11, the District will begin the SED reporting process and community engagement process, which include:
 - The development of the District's Budget Newsletter
 - Preparation for the May 2 Public Hearing on the Budget
2. **Update the Revenue Budget once the NYS Budget is passed**
3. Update the *District Budget Information* webpage
4. Provide updated communications to faculty, staff, and community
5. Hold the Public Hearing on May 2
6. Prepare for the May 16 budget vote and School Board election
7. Continue the development of long-range plans