



# 2025-26 General Fund Recommended Budget

*April 22, 2025*

# Next Steps:

*(from April 8)*

1. Update Revenue Budget once NYS Budget is adopted
2. Monitor student enrollment in general and special education
3. Review any remaining adjustments with the Board's finance committee
4. Update the *District Budget Information* webpage
5. Provide updated communications to faculty, staff, and community
6. Meet with the Board on April 22 to present revised budget and possible adoption (April 25 is deadline)
7. Continue the development of long-range plans

***Prepare for May 6 public hearing and May 20 public vote.***

# The 2025-26 Budget Bottom Line:

The proposed budget:

1. Reduces seven administrator and staff positions primarily through retirement or resignation
2. Maintains all student programming including courses, clubs, and sports
3. Adds a middle/high school reading teacher for both instruction and coaching
4. Adds indoor winter modified track to our athletics offerings
5. Includes support for the K-8 math program and K-5 reading and writing program
6. Supports ongoing training of staff in all areas of operations
7. Includes a *Capital Outlay Project* that improves our energy efficiency at Springhurst and results in new aid to the district in 2025-26
8. Carries a 3.62% tax levy increase (established by the district) that results in a **projected** decrease in tax rate (established by the town) from \$20.7084/\$1,000 of assessed value to \$20.0551/\$1,000 of assessed value

# 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.

# Budget Goals for the 2025-26 Budget

*The budget will provide support for:*

1. Evidence-based training for faculty and staff in targeted areas of teaching, learning, student support, personnel management, facilities planning, and family engagement (*Administration, Program, and Capital*)
2. Investing in and maintaining rigorous, culturally rich, relevant, externally-validated curriculum models, instructional materials, and technology solutions, that promote improved student outcomes (*Program*)
3. Student support services including:
  - expanded social and emotional learning opportunities,
  - a strong mental health and related services team at each school, and
  - expanded opportunities for student participation in interscholastic athletics and clubs and activities (*Program*)
4. Collective bargaining agreements (contracts) that are supportive of the ongoing improvements in faculty and staff working conditions that are aligned to and directly supportive of the District's Strategic Points of Focus and Goals (*Program, Capital*)
5. Continued investments in facilities and facilities staff to ensure that our buildings support and enhance teaching and learning environments that are safe, secure, healthy, and welcoming (*Capital*)

# Budgeting Actions that Support the Design

- Balancing the need for effective programming, program support, and training for students and staff with the impact of the tax burden on taxpayers
- Maximizing state aid (*BOCES, Building, Transportation, etc.*) to make the best use of every taxpayer dollar
- Continuing to build and manage long-range strategic plans for consistency and stability in district programming and operations
  - Managing financial reserves to allow for consistency and predictability from one budget year to the next
- Communicating our budgeting plans to the community consistently and transparently

# 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 \$462,734)
- Staffing based on student needs and current labor contracts (estimated increase of \$320,321)
- Services to students with disabilities (estimated increase of \$386,932)
- Transportation costs (estimated increase of \$191,536)
- Debt service on facilities projects (estimated increase of \$158,876)

# Proposed Expenditures

Expense Category	2024-25 Adopted	2025-26 Proposed	Variance	
			\$	%
<b>Salaries</b>	30,376,436	30,647,823	271,387	0.89%
<b>Benefits</b>	12,657,299	13,143,678	486,379	3.84%
<b>Debt Service/Transfers</b>	2,793,050	2,961,926	168,876	6.05%
<b>BOCES Services</b>	3,060,005	3,397,556	337,551	11.03%
<b>Facilities &amp; Technology (without Settlement)</b>	3,039,190	2,926,792	-112,398	-3.70%
<b>Transportation</b>	1,863,400	2,053,163	189,763	10.18%
<b>Special Education (non-BOCES)</b>	2,005,774	2,105,500	99,726	4.97%
<b>Central Administration</b>	828,997	952,209	123,212	14.86%
<b>Settlement</b>	0	650,000	650,000	N/A
<b>Other</b>	970,257	1,003,805	33,548	3.46%
<b>Total</b>	<b>57,594,408</b>	<b>59,842,452</b>	<b>2,248,044</b>	<b>3.90%</b>

# Proposed Expenditures Summary

April 8, 2025

Expense Category	Current Year	2025-26	Change	
<b>Administrative</b>	\$6,142,860	\$6,982,031	13.66%	<b>+\$839,171</b>
<b>Capital*</b>	\$7,107,622	\$7,266,428	2.23%	<b>+\$158,806</b>
<b>Program</b>	\$44,343,926	\$45,593,993	2.82%	<b>+\$1,250,067</b>
<b>Total</b>	\$57,594,408	\$59,842,452	\$2,248,044	3.90%

April 22, 2025

Expense Category	Current Year	2025-26	Change	
<b>Administrative</b>	\$6,142,860	\$6,332,031	3.08%%	<b>+\$189,171</b>
<b>Capital*</b>	\$7,107,622	\$7,916,428	11.38%	<b>+\$808,806</b>
<b>Program</b>	\$44,343,926	\$45,593,993	2.82%	<b>+\$1,250,067</b>
<b>Total</b>	\$57,594,408	\$59,842,452	\$2,248,044	3.90%

# 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	\$6,332,031	3.08% +\$189,171

## **Projected cost increases due to:**

1. Salary and benefits of district office administrators and staff
2. Health insurance of district office administrators and staff
3. 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
- All expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repair of school facilities
- Legal Settlement

*\*From Policy 6100*

# The Preliminary 2025-26 Capital Budget

Current Year	2025-26	Change
\$7,107,622	\$7,916,428	11.38% +\$808,806

## **Projected cost increases due to:**

1. Salary and benefits
2. Legal settlement (\$650,000)\*
3. Maintenance initiatives\*\*
4. Contractual cost increases (cleaning, landscaping, security)

\*Moved from Administrative Component on the advice of counsel and auditors

\*\*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	\$45,593,993	2.82% +\$1,250,067

## 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

# Proposed Revenues

as of 4/22/25

Revenue Source	2024-25 Adopted	2025-26 Preliminary	Variance	
			\$	%
<b>Property Taxes</b>	44,437,288	<b>\$46,045,943</b>	<b>\$1,608,655</b>	<b>3.62%</b>
<b>State Aid</b>	8,943,727	8,943,009*	-718	-0.01%
<b>Tuitions</b>	1,093,500	1,093,500	0	0.00%
<b>Sales Taxes</b>	975,000	1,000,000	25,000	2.56%
<b>Health Services</b>	593,000	593,000	0	0.00%
<b>Interest</b>	400,000	450,000	50,000	12.5%
<b>Other</b>	337,000	347,000	10,000	2.97%
<b>Appropriated Reserve</b>	814,893	1,370,000**	555,107	68.12%
<b>Total</b>	<b>57,594,408</b>	<b>59,842,452</b>	<b>2,248,044</b>	<b>3.90%</b>

\*The NYS Budget has not yet been adopted. Additional building aid may change the tax cap amount.

\*\*This includes \$650,000 towards the legal settlement and \$500,000 to offset taxes, plus use of Tax Cert & ERS Reserves

# Estimated Impact of Tax Levy on Tax Rate

*Current Tax Rate/1000 of assessed value = \$20.7084*

<b>Proposed Tax Levy Increase</b>	<b>Estimated Tax Rate*</b>
3.62%	\$20.0551
3.50%	\$20.0328
3.25%	\$19.9844
3.00%	\$19.9360

*\*Final tax rate is determined by the Town of Greenburgh*

## 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	- \$1,326,454
		\$43,750,731
x	Lessor of CPI* (2.9%) or 2%	+ \$875,015
Tax Levy Limit		\$44,625,746
+	Allowable Exclusions for Current Year	+ \$1,423,453
<b>Maximum Allowable Tax Levy (3.63% Increase)</b>		<b>\$46,049,199</b>

\*CPI = Consumer Price Index

# Historical Trend of Budget and Tax Levy Increases

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
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	7.45%	3.59%	5.02%
2024-25	4.33%	4.28%	4.28%
2025-26 ( <i>proposed</i> )	3.90%	3.62%	3.63%
10-year average	3.63%	2.50%	3.35%

## Next Steps:

1. If the proposed budget is approved by the Board on April 22, the District will begin the NYSED reporting process and community engagement process. This includes:
  - Submitting the Property Tax Report Card to NYSED
  - The development of the district's budget newsletter
  - The completion of the district's budget statement summary
  - Preparation for the May 6 Public Hearing on the Budget
2. Update the *District Budget Information* webpage
3. Provide updated communications to faculty, staff, and community
4. Hold the Public Hearing on May 6
5. Prepare for the May 20 budget vote and school board election
6. Continue the development of long-range plans