



2024-25 General Fund Recommended Budget

April 24, 2024

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.

Next Steps from April 16 meeting:

1. Update Revenue Budget once NYS Budget is adopted
2. Prepare for recommendation to the board at the April 24 special meeting
3. Prepare for the May 7 public hearing on the adopted budget
4. Prepare for the May 21 budget vote and board election

Major *Expenditure* Challenges for the 2024-25 Budget

- Staffing based on student needs and current labor contracts
 - 38 additional staff members since 2019-20
 - Absorbing costs of staffing costs previously paid for with COVID federal funds
- Additional services to students with disabilities
- Instructional materials to support new reading and mathematics curricula
- Health care costs for active and retired employees
- Employee retirement contribution rates
- Inflationary increases to transportation, security, custodial, utilities and other contractual costs
- Increased debt service on capital projects
- General liability and property insurance premiums

Major Revenue Challenges for the 2024-25 Budget

- A significant change in state aid
 - 2021-22 to 2022-23 increase = \$1,133,370
 - 2022-23 to 23-24 increase = \$2,050,675
 - 2023-24 to 24-25 projected increase = **\$73,345**
- A significant change in interest earnings
 - 2022-23 to 2023-24 increase = \$340,000
 - 2023-24 – 2024-25 projected increase = **\$50,000**
- A significant change in county sales tax earnings
 - 2022-23 to 2023-24 increase = \$125,000
 - 2023-24 – 2024-25 projected increase = **\$50,000**

Change from 2023-24 to 2024-25 = **-\$2,622,330**

Budget Goals for the 2024-25 Budget

The budget will provide support for:

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

Recommended Expenditures Summary

The 3-part Budget

Expense Category	Current Year	2024-25	Change	
Administrative	\$6,198,644	\$6,142,860	- 0.90% - \$55,784	
Capital	\$6,826,657	\$7,107,622	4.12% + \$280,965	
Program	\$42,179,934	\$44,343,926	5.13% + \$2,163,992	
Total	\$55,205,235	\$57,594,408	\$2,389,173	4.33%

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 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 2024-25 Capital Budget Includes:

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

1. Improves the security entrance and access system at all school buildings
2. Must be approved by the NYS Education Department
3. Results in additional state building aid in 2025-26
4. Aligns to our long-range facilities plan

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***

Staffing Reduction* Impact:

Springhurst Elementary Projected Grade Section Sizes

Grade	2023-24 Enrollment	2023-24 Number of Sections	2023-24 Students per Section	2024-25 Projected Enrollment	2024-25 Projected Number of Sections	2024-25 Projected Students per Section	8-year average of Students per Section	Contractual Limits on Students per Section
K	114	6	19	114	6	19	19	27
1st	101	5	20/21	114	5	22/23	19	28
2nd	109	6	18	101	5	20/21	20	28
3rd	123	6	21	109	5	21/22	21	30
4th	146	7	21	123	6	20/21	21	30
5th	114	6	19	146	6	23	21	30
TOTAL	707	36	-	707	33	-	-	-

****Seven positions have been eliminated, two positions have been repurposed for special education services and one position has been repurposed for K-5 math intervention services.***

Recommended Expenditures

Expense Category	2023-34 Adopted	2024-25 Proposed	Variance	
			\$	%
Salaries	29,822,312	30,376,437	554,125	1.86%
Benefits	12,390,636	12,657,298	266,662	2.15%
Debt Service	2,725,350	2,793,050	67,700	2.48%
BOCES Services	2,527,195	3,011,937	484,742	19.18%
Facilities & Technology	2,912,570	3,039,190	126,620	4.35%
Transportation	1,762,678	1,863,400	100,722	5.71%
Special Education <i>(non-BOCES)</i>	1,250,939	2,005,774	754,835	60.34%
Central Administration	796,053	828,997	32,944	4.14%
Other	1,017,502	1,018,325	823	0.08%
Total	55,205,235	57,594,408	2,389,173	4.33%

Projected Revenues

Revenue Source	2021-22 Adopted	2022-23 Adopted	2023-24 Adopted	2024-25 Projected	2023-24 to 2024-25 Variance	
					\$	%
Property Taxes	40,943,897	41,139,244	42,615,325	44,437,288	1,821,963	4.28%
State Aid	5,686,337	6,819,707	8,870,382	8,943,727	73,345*	0.83%
Tuitions	717,000	751,000	870,000	1,093,500	223,500	25.69%
Sales Taxes	800,000	800,000	925,000	975,000	50,000	5.41%
Health Services	550,000	582,000	582,000	593,000	11,000	1.89%
Interest Earnings	20,000	10,000	350,000	400,000	50,000	14.29%
Other (e.g., BOCES refund, retiree health care payments)	312,000	307,000	314,323	337,000	22,677	7.21%
Appropriated Reserve	0	968,320	500,000	639,893	139,893	27.98%
Retirement Reserve	0	0	0	145,000	145,000	N/A
Unemployment Reserve	0	0	0	30,000	30,000	N/A
Debt Service Reserve	0	0	178,205	0	- 178,205	100.00%
Total	49,029,234	51,377,271	55,205,235	57,594,408	2,389,173	4.33%

Estimated Impact of Tax Levy on Tax Rate

Current Tax Rate = \$20.86 (\$20.8590)

Proposed Tax Levy Increase	Estimated Tax Rate*
4.28%**	\$20.71
4.00%	\$20.65
3.50%	\$20.55
3.00%	\$20.45

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

***District tax cap for 2024-25. Any increase above this would require a 60% supermajority vote in favor of the budget by the community.*

Tax Cap Calculation (based on NYS formula)		
Prior Year Tax Levy		\$42,615,325
	x Tax Base Growth Factor	x 1.0140
		\$43,211,940
	- Allowable Exclusions for Previous Year	- \$949,541
		\$42,262,399
	x Lessor of CPI* (4.12%) or 2%	+ \$845,248
Tax Levy Limit		\$43,107,647
	+ Allowable Exclusions for Current Year	+ \$1,329,641
Maximum Allowable Tax Levy (4.28% Increase)		\$44,437,288

*CPI = Consumer Price Index

Historical Trend of Budget and Tax Levy Increases

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
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	7.45%	3.59%	5.02%
2024-25 <i>(proposed)</i>	4.33%	4.28%	4.28%
10-year average	3.46%	2.36%	3.24%

The 2024-25 Budget Bottom Line:

The proposed budget:

1. Reduces seven staff positions
2. Maintains all student programming including courses, clubs, and sports
3. Includes support for the K-8 math program and K-5 reading and writing program
4. Supports ongoing training of staff in all areas of operation
5. Includes a new *Capital Outlay Project* that improves our building access systems and results in new aid to the district in 2025-26
6. Carries a 4.28% tax levy increase (established by the district) that results in a projected decrease in tax rate (established by the town) from \$20.86/\$1,000 of assessed value to \$20.71/\$1,000 of assessed value

Next Steps:

1. If the proposed budget is approved by the Board on April 24, 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 7 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 7
5. Prepare for the May 21 budget vote and School Board election
6. Continue the development of long-range plans