



2026-27 General Fund Budget Update

March 3, 2026

Next Steps from the February 10th Update:

Following the board-approved *Budget Development Calendar*, at the March 3 meeting we will discuss:

- Detail for the *Revenue Budget*
- Revised information on the *Program, Capital, and Administrative* budgets
- Prioritized budget requests based on alignment with district goals and available revenue
- Communications to faculty, staff, and community
- The ongoing development of long-range plans

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:

- Major cost drivers of the budget
- Current projections in the ***Program*** budget
- Revised projections in the ***Administrative*** and ***Capital*** budgets
- Update of ***Revenue*** budget as we currently know it
- Next Steps

Major Cost Drivers of the District Budget:

- Staffing based on student needs and current labor contracts
- Health care costs for active and retired employees
- Employee retirement contribution rates
- Services to students with disabilities
- Debt service on capital projects
- Contracted services costs (transportation, landscaping, cleaning, and security)
- Liability insurance premiums

The Administrative Budget

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 2026-27 Administrative Budget

Prior Year	2025-26	Change
\$6,142,860	\$6,332,031	3.08% +\$189,171
Current Year	2026-27 (2/10)	Change
\$6,332,031	\$6,853,367	8.23% +\$521,336
Current Year	2026-27 (3/03)	Change
\$6,332,031	\$6,797,037	7.34% +\$465,006

Projected cost increases due to:

- Salary & benefits of district office, administrators and staff
- General liability insurance premiums
- Assessments on school properties
- BOCES Administration & Capital costs
- Professional development

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The Capital Budget 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

**From Policy 6100*

The Preliminary 2026-27 Capital Budget

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

Current Year	2026-27 (2/10)	Change
\$7,916,428	\$7,799,476	-1.48% \$(116,952)

Current Year	2026-27 (3/03)	Change
\$7,916,428	\$7,622,582	-3.71% \$(293,846)

Projected cost increases due to:

- Salary and benefits
- Maintenance initiatives
- Contractual cost increases (cleaning, landscaping, security)
- Debt service payments

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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 2026-27 Program Budget:

Prior Year	2025-26	Change
\$44,343,926	\$45,593,993	2.82% \$1,250,067
Current Year	2026-27 (2/10)	Change
\$45,593,993	\$48,525,539	6.43% \$2,931,546
Current Year	2026-27 (3/03)	Change
\$45,593,993	\$48,175,972	5.66% \$2,581,979

Projected costs increases due to:

- Salaries and benefits of current staffing in all buildings
- Employee contributions for pension funds (ERS and TRS)
- Support of K-12 curricular programs
- Out-of-district programs for students with disabilities
- Transportation contract costs and BOCES program and service costs

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Key Elements of the Revenue Budget:

- Property taxes under the NYS tax cap
- State aid including foundation and expense-based aids
- County sales tax
- Anticipated interest earnings
- Current fund balance and use of district reserves

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Preliminary Revenues

as of 3/3/26

Revenue Source	2025-26 Adopted	2026-27 Preliminary	Variance	
			\$	%
Property Taxes	\$45,851,547	\$47,451,668	\$1,600,121	3.49%
State Aid	\$9,137,405	\$10,080,664*	\$943,259	10.32%
Tuitions	\$1,093,500	\$1,093,500	\$0	0.00%
Sales Taxes	\$1,000,000	\$1,025,000	\$25,000	2.50%
Health Services	\$593,000	\$593,000	\$0	0.00%
Interest	\$450,000	\$550,000	\$100,000	22.22%
Other	\$347,000	\$382,000	\$35,000	10.08%
Appropriated Reserve	\$1,370,000	\$950,000	\$(420,000)	-3.07%
Total	\$59,842,452	TBD	TBD	TBD

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The Expenditure/Revenue Gap

- Based on current projections for revenue and the initial expenditure levels, a budget gap of

\$469,759

Administration will review additional options for reducing expenditures with the administrative council and the board's finance committee.

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Next Steps:

Following the board-approved *Budget Development Calendar*, at the March 24 meeting we will discuss:

- Greater detail for the *Revenue Budget*
- *Revised information on the Program, Capital, and Administrative budgets*
- 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