



2026-27 General Fund Budget Update

March 24, 2026

Next Steps *from the March 3 Update:*

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

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:

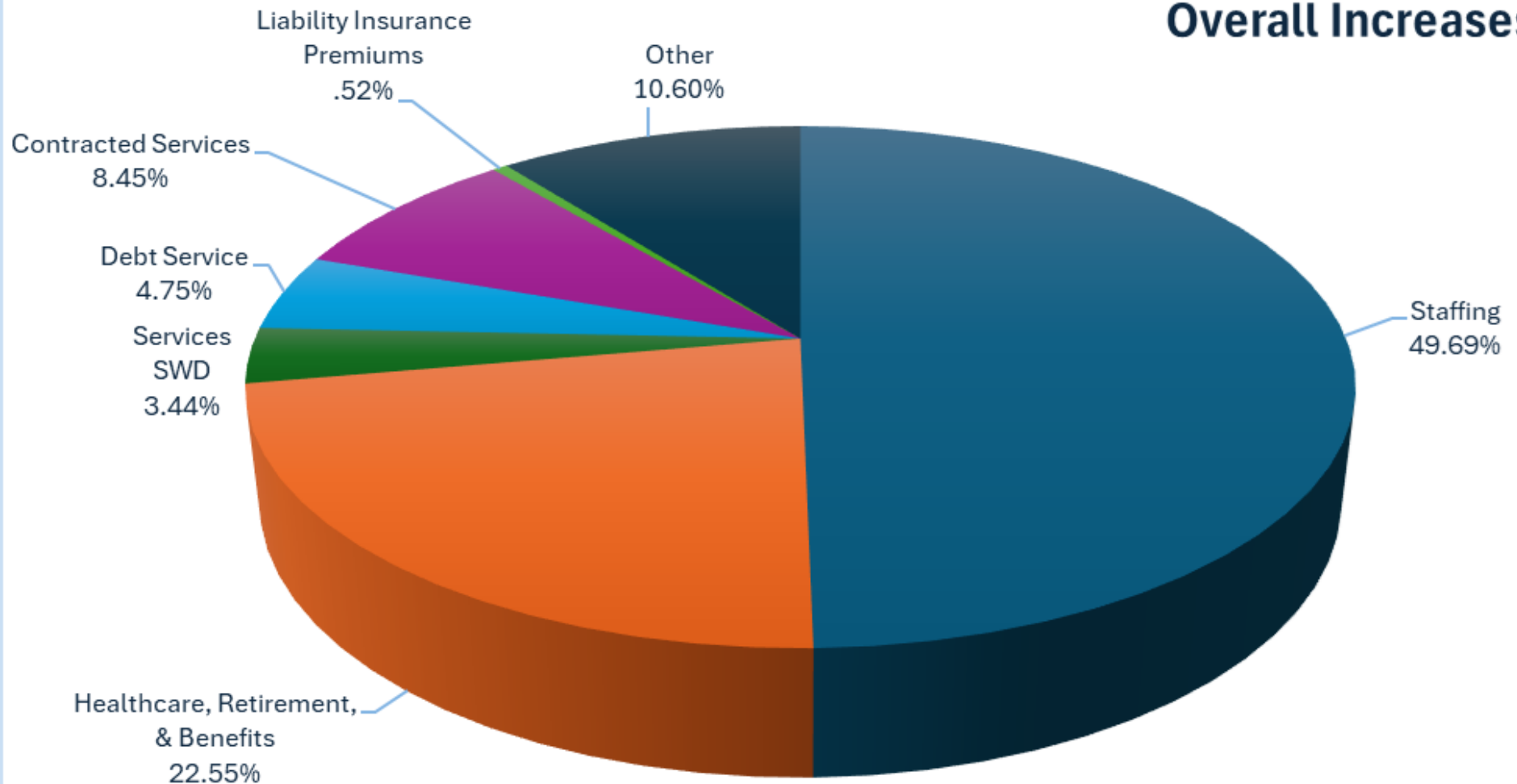
- **Assessments**: By developing and enhancing clear understandings of the design and purpose(s) of effective assessments and how they can be utilized to improve instruction, by carefully selecting those assessments that we will use to measure student learning, and by supporting the data literacy of 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.

Percent of Overall Increases

Overall Increases



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

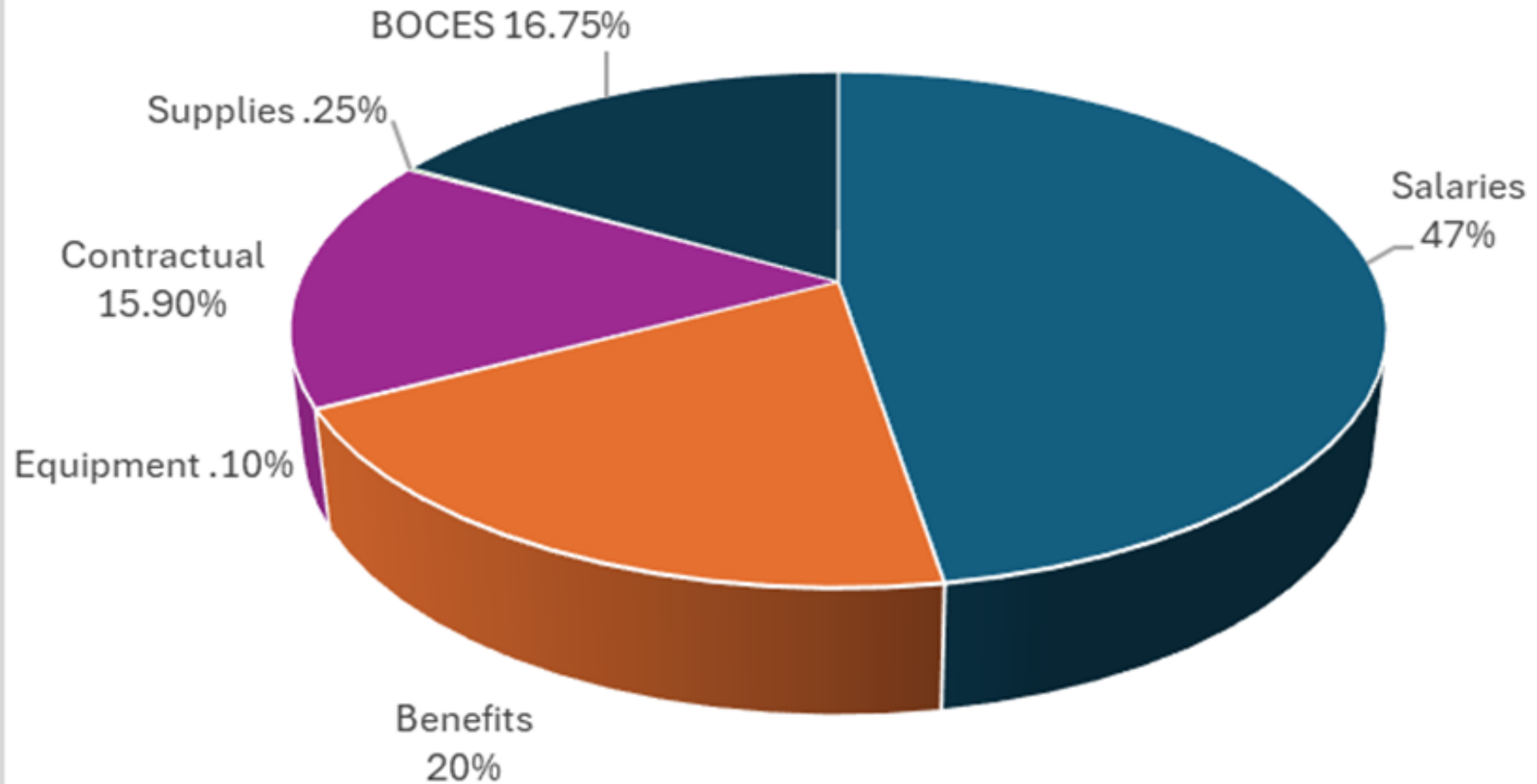
Prior Year	2025-26	Change
\$6,142,860	\$6,332,031	3.08% +\$189,171
Current Year	2026-27 (2/10)	Change
\$6,332,031	\$6,853,367	8.23% +\$521,336
Current Year	2026-27 (3/03)	Change
\$6,332,031	\$6,797,037	7.34% +\$465,006
Current Year	2026-27 (3/24)	Change
\$6,332,031	\$6,771,334	6.93% +\$439,303

Changes since 3/03 based on:

- Restructuring of central administration and elimination of administrative position
- Increases/decreases of BOCES services, returning payroll to the district, and one-time cost for finance program (WinCap)
- Elimination of administrative conference area improvements
- Increase in contractual expenses

The Preliminary 2026-27 Administrative Budget

Administrative Component



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)

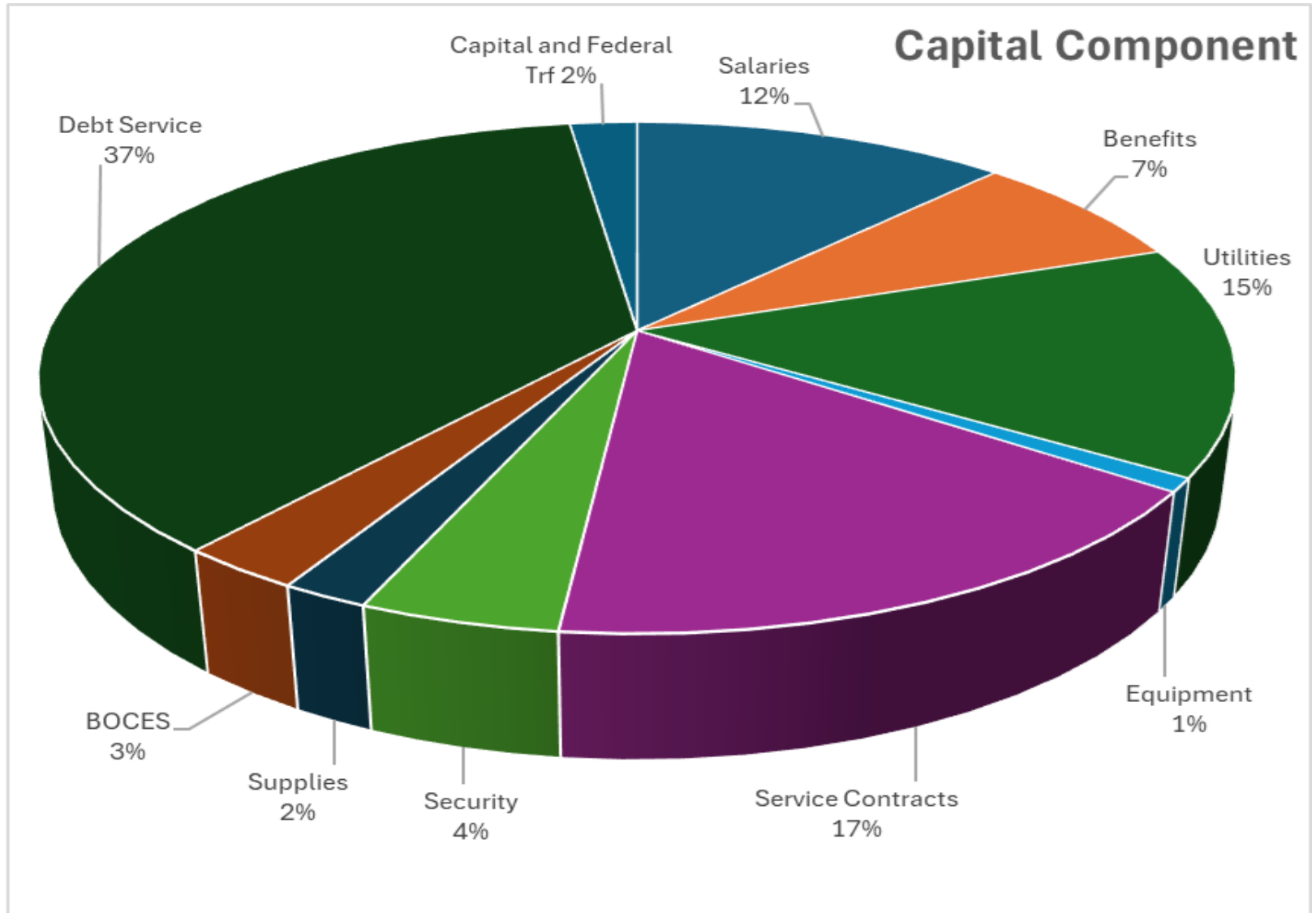
Current Year	2026-27 (3/03)	Change
\$7,916,428	\$7,622,582	-3.71% \$(293,846)

Current Year	2026-27 (3/24)	Change
\$7,916,428	\$7,633,049	-3.58% \$(283,379)

Changes since 3/03 based on:

- Removal of additional maintenance worker and security position
- Increase in BOCES costs
- Removal of mowing equipment
- Elimination of gymnasium floor improvements

The Preliminary 2026-27 Capital Budget



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

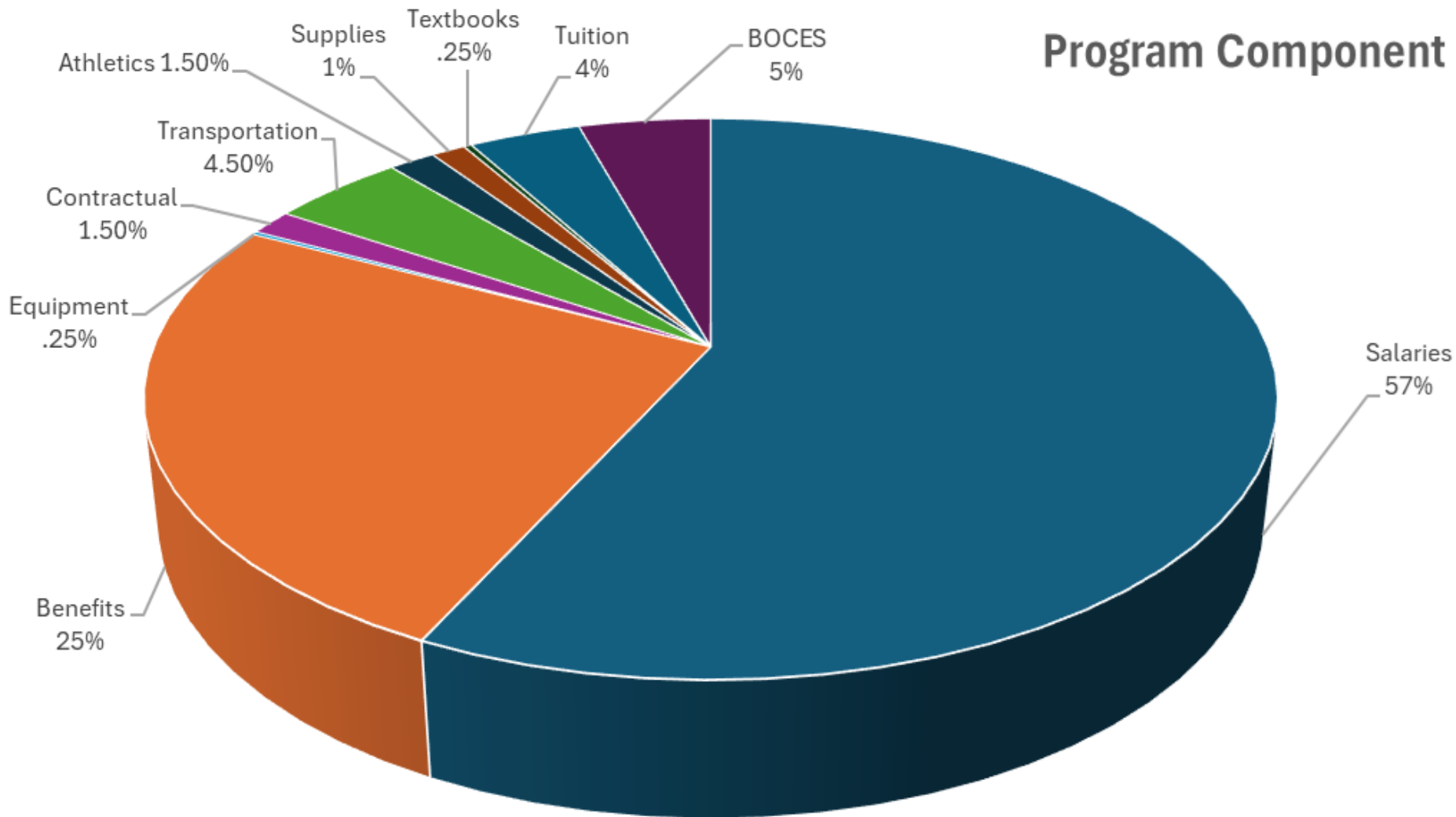
Prior Year	2025-26	Change
\$44,343,926	\$45,593,993	2.82% +\$1,250,067
Current Year	2026-27 (2/10)	Change
\$45,593,993	\$48,525,539	6.43% +\$2,931,546
Current Year	2026-27 (3/03)	Change
\$45,593,993	\$48,175,972	5.66% +\$2,581,979
Current Year	2026-27 (3/24)	Change
\$45,593,993	\$47,992,501	5.26% +\$2,398,508

Changes since 3/03 based on:

- Increase in BOCES Services costs
- Retirements known as of March 24, 2026
- Removal of positions not filled (e.g., FLES)
- Addition of special education teacher and 2 teacher assistants

**UNDER
CONSTRUCTION**

The Preliminary 2026-27 Program Budget



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

**UNDER
CONSTRUCTION**

Tax Cap Calculation (based on NYS formula)

Prior Year Tax Levy		\$45,851,547
x	Tax Base Growth Factor	x 1.0162
		\$46,594,342
-	Allowable Exclusions for Previous Year	- \$1,423,453
		\$45,170,889
x	Lessor of CPI* (2.63%) or 2%	+ \$903,418
Tax Levy Limit		\$46,074,307
+	Allowable Exclusions for Current Year	+ \$1,377,361
Maximum Allowable Tax Levy (3.49% Increase)		\$47,451,668

*CPI = Consumer Price Index

Preliminary Revenues

as of 3/24/26

**UNDER
CONSTRUCTION**

Revenue Source	2025-26 Adopted	2026-27 Preliminary	2026-27 3/24/26	% of Revenue Budget	Variance	
					\$	%
Property Taxes*	\$45,851,547	\$47,451,668	\$47,451,668	76.48%	\$1,600,121	3.49%
State Aid **	\$9,137,405	\$10,080,664	\$10,000,631	16.12%	\$863,226	9.45%
Tuitions	\$1,093,500	\$1,093,500	\$1,093,500	1.76%	\$0	0.00%
Sales Taxes	\$1,000,000	\$1,025,000	\$1,025,000	1.65%	\$25,000	2.50%
Health Services	\$593,000	\$593,000	\$593,000	.96%	\$0	0.00%
Interest	\$450,000	\$550,000	\$550,000	.89%	\$100,000	22.22%
Other	\$347,000	\$382,000	\$382,000	.61%	\$35,000	10.08%
Appropriated Reserve	\$1,370,000	\$950,000	\$950,000	1.53%	\$(420,000)	-3.07%
Total	\$59,842,452	TBD	TBD		TBD	TBD

* This represents the districts 2026-27 tax cap.

**Pending adoption of the NYS budget that is due on April 1.

The Expenditure/Revenue Gap

Based on current revenue projections and the initial expenditure levels, the District is facing a projected budget gap of

\$365,577

(a decrease of \$104,182 since March 3)

Pending the outcome of the proposed retirement incentive for instructional and support staff, and the adoption of the NYS budget, the administration will review any additional expenditure-reduction options in consultation with the Administrative Council and the Finance Committee.

Next Steps:

Following the board-approved *Budget Development Calendar*, at the April 14 meeting we will discuss:

- The proposed 2026-27 *Revenue Budget*
- *The proposed Program, Capital, and Administrative budgets*
- The propositions on the May 19 ballot