

White Plains City School District



2022-2023 SUPERINTENDENT'S PRELIMINARY BUDGET

FINANCE COMMITTEE MARCH 7, 2022

BOARD OF EDUCATION MARCH 14, 2022

Cycle of Planning & Importance

Review District's Strategic Plan

Economic Status & Outlook

Program Evaluation & Reallocation of Resources

Guiding Principles: Development of Plans

Long-Range Plan 2021-22 to 2025-26/Instructional & Non-Instructional 2022-23 Budget

Summary of 2022-23 Preliminary Budget

Revenues

Expenses

Three-Part Budget: Administrative, Program & Capital Budgets

Contingent Budget

Master Plan Proposals

Next Steps

Agenda

Cycle of Planning



Why is Planning Important?

| | | |
|-----------------------|--------------------------------|-------------------------|
| Turbulent economy | State & Federal Aid | Tax Cap |
| Federal Tax Code | Tax Certiorari Claims | Aging Facilities |
| Decreasing Enrollment | Increasing students in poverty | Increasing ENL students |
| Negotiations | SED Policy Changes | |



What it does...

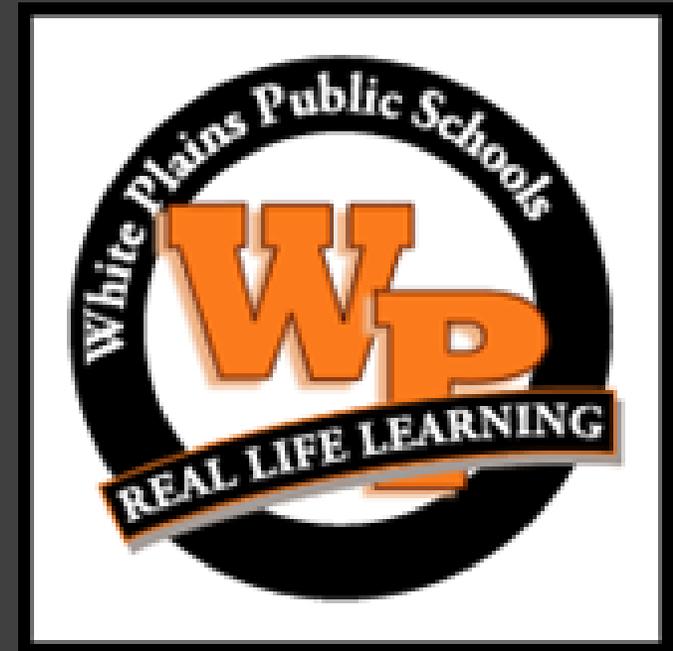
Encourages SDs to be **effective & efficient** in the management of school resources

Encourages the **reallocation of resources** to maximize student outcomes

Critical to maintaining **sound fiscal health**, while maintaining programs for students

Links to multi-year budgets to show decisions necessary to **maintain programs** and **fiscal stability** over the long-term

Assists administrators & school boards in understanding the **long-term impact of decisions** made today





Vision:

We aspire to unlock the infinite and unique potential of each student, every day.

Mission:

Educate and inspire all students, while nurturing their dreams, so they learn continually, think critically, pursue their aspirations and contribute to a diverse and dynamic world.

Core beliefs:

We believe that:

- All people have intrinsic value.
- Celebrating and embracing diversity enrich life.
- All people can learn, grow and contribute.
- Every choice matters, and that people are responsible for their choices.
- Respect, honesty and trust empower.
- When people serve the community, both the individuals and the community benefit.
- High expectations promote high achievement.

Educate



Ensure engaging and innovative learning experiences

- Provide rigorous, engaging, culturally relevant and enriched curriculum that meets the needs of each student and incorporates pandemic-related discoveries and innovations.
- Support the District and Building Equity Committees' continued efforts and recommendations.
- Recruit, hire and retain a highly qualified staff that is diverse, effective and ethnically representative of our school community.

Support



Provide necessary structures and resources

- Provide and expand support for positive social and emotional learning environments and continue to identify opportunities for growth.
- Analyze, assess and improve daily attendance and course passing rates; reduce suspension rates.
- Review and implement a district-wide facilities master plan.

Partner



Collaborate with students, families and community

- Welcome, engage and nurture relationships with our families and community.
- Publicly celebrate and highlight student and district successes.
- Forge and sustain critical partnerships to expand opportunities available for all students.
- Systematize equitable access to information.

2008

Great Recession
Economic downturn - layoffs

2021-22

\$14.1m Foundation Aid - State has committed to fund amount owed over the next 3 years (21-23)
\$16.5m YTD CARES/FEMA/ARP/CRRSA/ARP 611/619 grants– 1-time only Federal Aid
\$5.2m reduction in tax levy cap

Tax Levy Cap instituted
State Aid -GAP Elimination Adjustment
State reneged on complying with Court Ruling for Foundation Aid

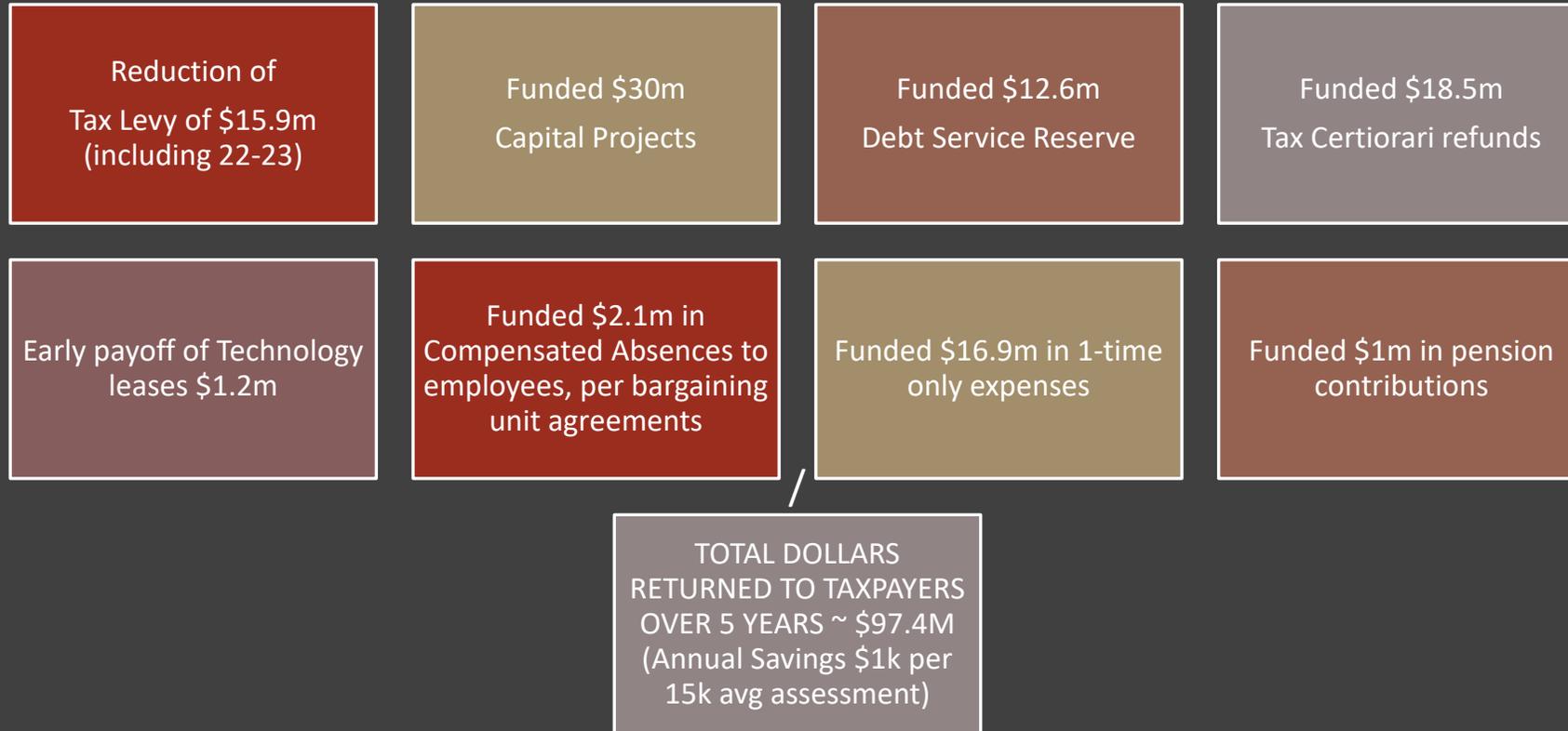
2012

Permanent State Aid Funding
2022-23 \$6.4m reduction in tax levy cap
Disappearance of 1-time only Federal Funding
Implementation of Master Facilities Plan- new program space, increase in facility costs (maintenance, utilities, manpower, etc.)

Economic downturn?
• Continued increase in costs?
• Enrollment trending downward?
• Pandemic?

2022-2026

Economic Status & Outlook



2017-18 to 2021-22

5 Years of Savings Returned to Taxpayers:

Continuous Cycle of Improvement



WHAT IS WORKING? WHAT NEEDS MODIFICATION?
WHAT SHOULD BE STRATEGICALLY ABANDONED?

Cycle of Program Review/Evaluation

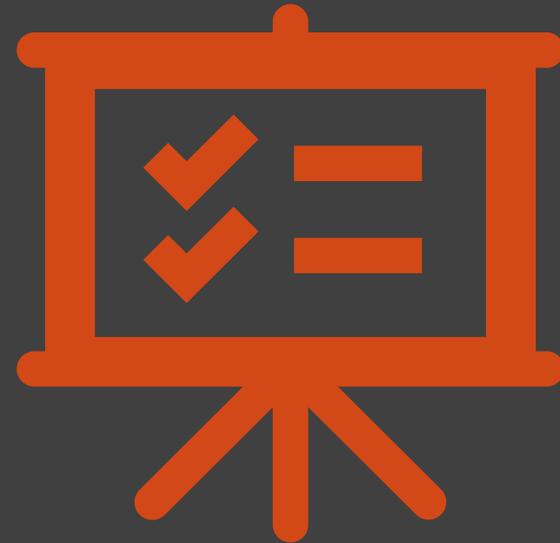
On-going (can be Regent/SED driven) anchored by a protocol and outcome base

Reviews in Process 2021-22:

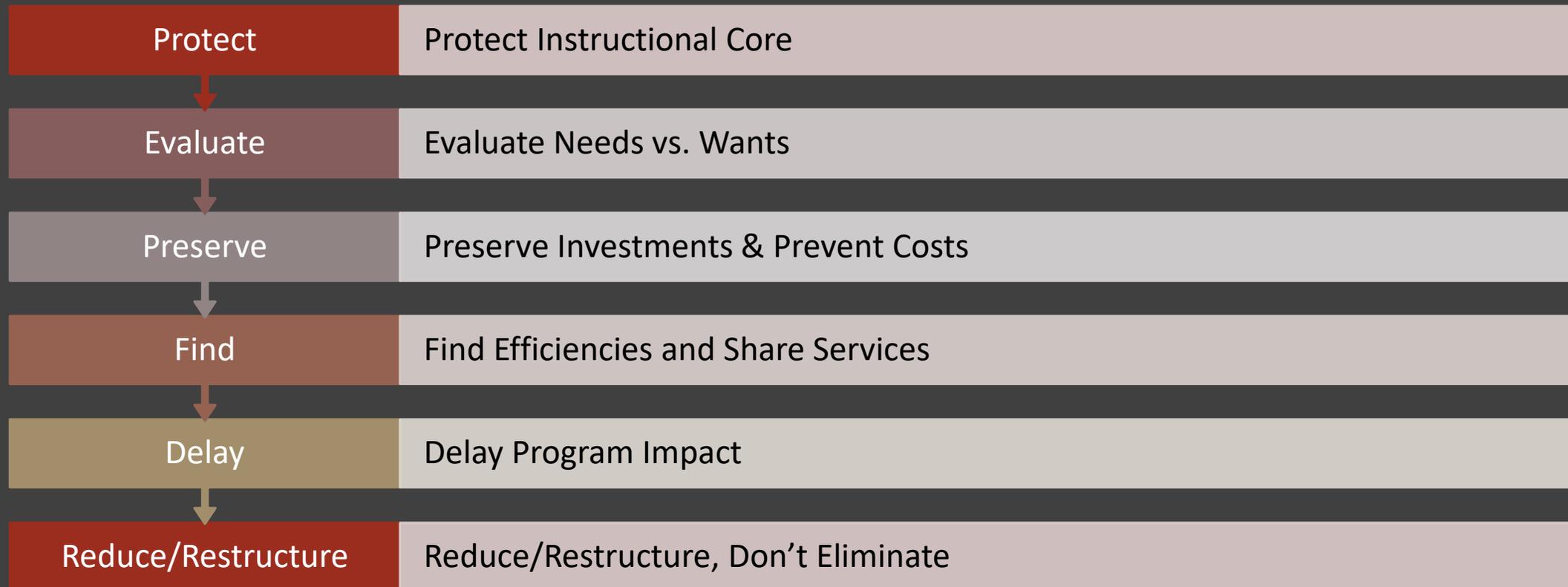
- Mathematics Curriculum K-5 – Year 4
- Dual Language Program Review – Year 4
- Social Studies Curriculum Review K-12 – Year 4
- Writing Curriculum Review – Year 3
- Physical Education K-12 – Year 1
- Science K-5 – Year 1
- Science 6-12 – Year 1
- Science of Reading K-2 – Year 1
- School Lunch Program – Year 2
- Facility and Maintenance Program Assessment – Year 1
- Community Communications Audit – Year 1
- Pre-K Program – Year 1

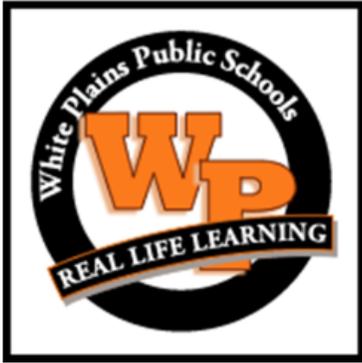
Next Steps 2022-23:

- Inclusive Practices Review
- Review Response to Intervention Practices and Protocols



Guiding Principles: Development of Plans





White Plains City School District
Instructional Budget Presentation
2022-2023

Presented to the Board of Education on February 15, 2022

[White Plains City School District Instructional Budget 2022-2023 FNL BOE.pptx \(sharepoint.com\)](#)

White Plains City School District

LONG-RANGE PLAN UPDATE

2021-22 TO 2025-26

FINANCE COMMITTEE JANUARY 3, 2022

BOARD OF EDUCATION JANUARY 10, 2022

[Final Long-Range Plan 2021-22 to 2025-26 Edited 1.4.22.pptx \(sharepoint.com\)](#)



White Plains City School District

2022-2023

NON-INSTRUCTIONAL OPERATIONS BUDGET

FEBRUARY 28, 2022

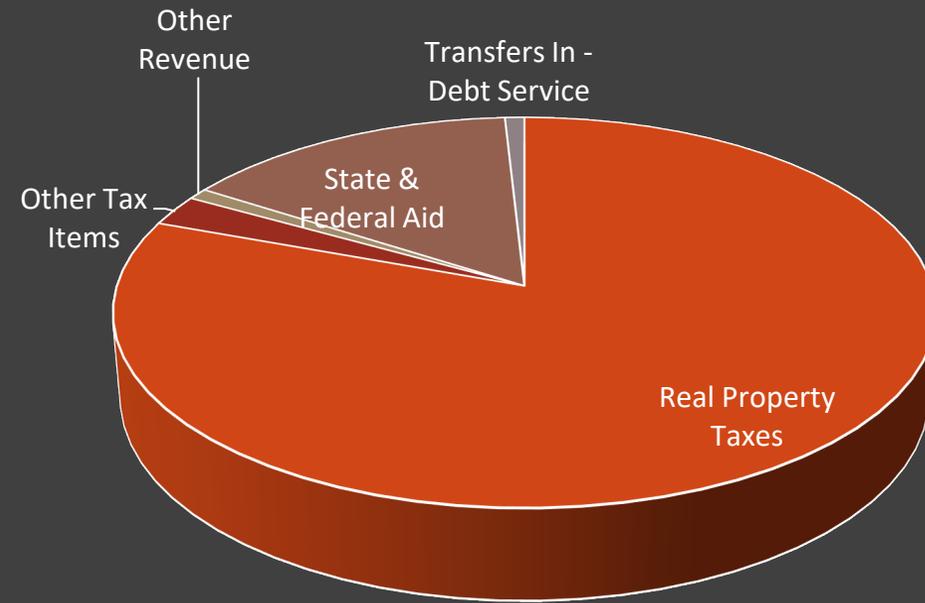
[2022-23 Non-Instructional Budget Presentation.pptx \(sharepoint.com\)](#)

Summary Preliminary Budget 2022-23

| | Preliminary Budget 2022-23 | Adopted Budget 2021-22 |
|--|----------------------------------|------------------------------|
| Maximum Tax Levy, as prescribed by Law | \$203,625,613 | \$202,403,334 |
| Recommended reduction to Tax Levy | (6,390,541) | (5,168,262) |
| Net Tax Levy to be Raised | \$197,235,072 | \$197,235,072 |
| Tax Levy Percentage Increase | 0.00% | 1.23% |
| State & Federal Aid | 36,938,753 | 22,282,104 |
| Other Revenue | 10,672,821 | 10,110,224 |
| TOTAL REVENUES BUDGET | \$244,846,646 | \$229,627,400 |
| TOTAL APPROPRIATIONS BUDGET | \$244,846,646 | \$229,627,400 |

2022-23 Major Sources of Revenues

| Revenue Type | \$ | % of Budget |
|---|----------------------|----------------|
| Real Property Taxes (Tax Levy & STAR) | \$197,235,072 | 80.55% |
| Other Tax Items (PILOTS, Interest/Penalties on RPT, Tax on Consumer Tax Bills) | 6,264,542 | 2.56% |
| Other Revenue (Day School Tuition, Health Svs. Reimb., interest earnings, Refund of P/Ys). | 2,290,000 | .93% |
| State & Federal Aid | 36,938,753 | 15.09% |
| Transfers In - Debt Service | 2,118,279 | .87% |
| Total Revenues | \$244,846,646 | 100.00% |



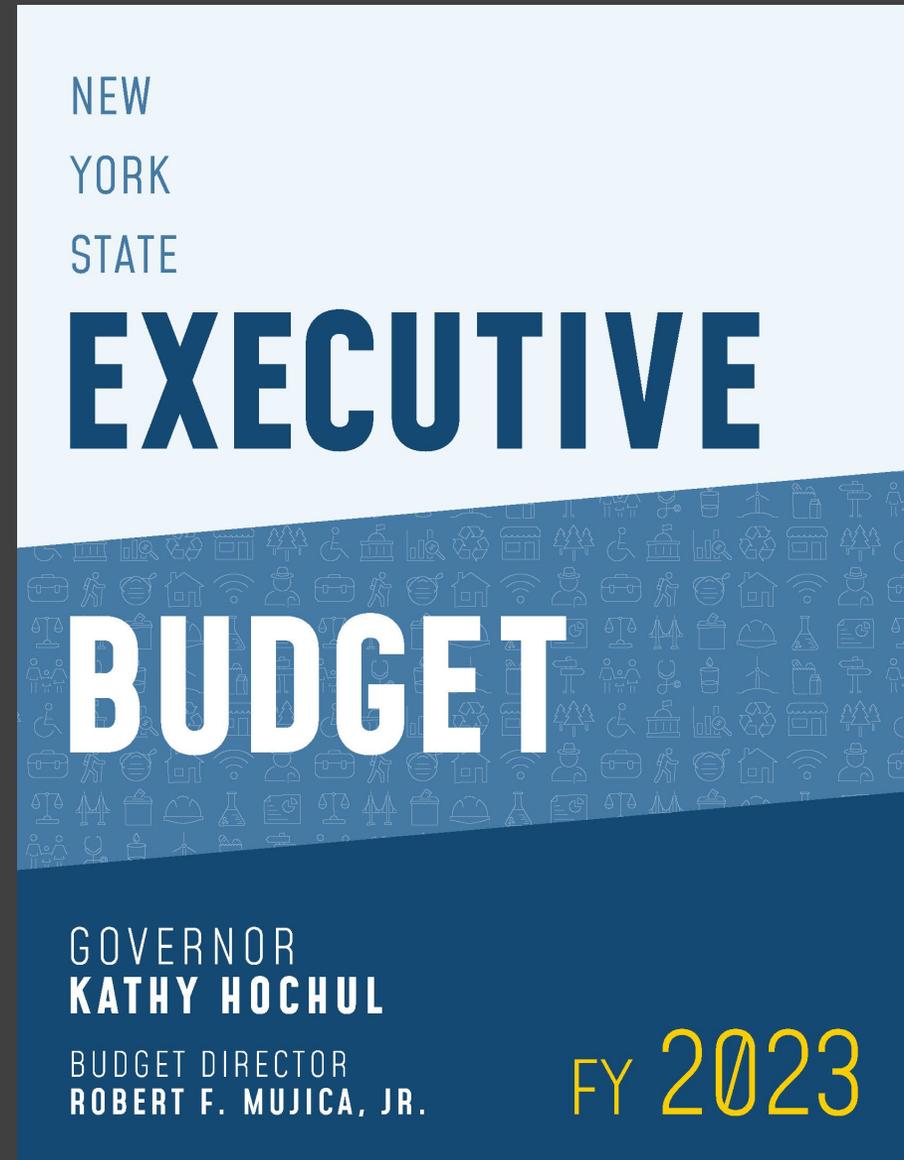
| Tax Levy Limit, as prescribed by Law | | Recommended 2022-23 | Maximum Allowable 2022-23 |
|---|---|--------------------------------|--------------------------------------|
| BASE FORMULA: | | | |
| Prior Year Tax Levy | | \$197,235,072 | \$197,235,072 |
| Tax Base Growth Factor (from NYS) | x | 1.0087 | 1.0087 |
| Total Tax Levy plus Growth Factor | = | 198,951,017 | 198,951,017 |
| Prior Year PILOTS (Per City of WP) | + | 3,354,945 | 3,354,945 |
| Prior Year Capital Tax Levy Exclusion, Net of Building Aid and Debt Service Reserve Funding | - | (4,438,920) | (4,438,920) |
| Adjusted Prior Year Levy | = | 197,867,042 | 197,867,042 |
| Allowable Growth Factor (Lesser of CPI 4.70% or 2%) | x | 1.02% | 1.02% |
| | = | 201,824,383 | 201,824,383 |
| Current Year PILOTS (Per City of WP) | - | (4,164,542) | (4,164,542) |
| Tax Levy Limit <u>Before</u> Current Year Exclusions | = | 197,659,841 | 197,659,841 |
| EXCLUSIONS – Current Year Capital Tax Levy Exclusion: | | | |
| Debt Service Principal & Interest | + | 10,032,129 | 10,032,129 |
| Less Building Aid | - | (4,066,357) | (4,066,357) |
| TAX LEVY PLUS EXCLUSIONS | = | 203,625,613 | 203,625,613 |
| TAX LEVY INCREASE | | 6,390,541 | 6,390,541 |
| REDUCTION IN TAX LEVY (\$2.1m Use of Debt Service Reserve Funds + \$4.3m due to increase in State Aid Funding) | - | (6,390,541) | 0.00 |
| NET TAX LEVY | = | 197,235,072 | 203,235,072 |
| NET TAX LEVY INCREASE | | \$0.00 | \$6,390,541 |
| NET TAX LEVY INCREASE PERCENT | | 0.00% | 3.24% |

2022-2023

Governor's Executive State Aid Proposal

January 19, 2022

**GOOD NEWS!!
THE STATE IS
INVESTING IN
EDUCATION**



State Aid – Executive Budget Proposal

Foundation Aid:

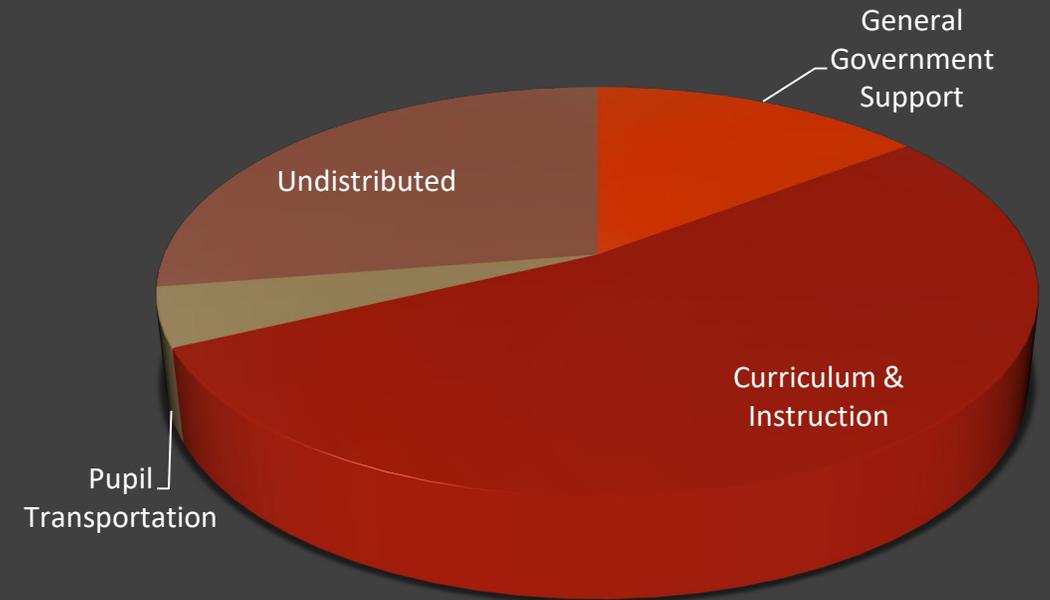
- Maintains the phase-in of Foundation Aid
- WPCSD will be fully funded by 2023-24
- \$14.1m (\$3.3m 21-22, \$5.4m 22-23, \$5.4m 23-24m)
- \$5m restoration of prior year Local District Funding Adjustment (20% of state aid)

Expense Driven Aids:

- Proposal is to fully fund expense driven aids, i.e., transportation, building, BOCES, instructional material aids

Major Areas of Expense

| Expense Type | \$ | % of Budget |
|---|----------------------|----------------|
| General Government Support (BOE, Central Administration, F&O, Central Services, Insurance, Legal, Special Items) | \$35,689,667 | 14.58% |
| Curriculum & Instruction (Staff Development, Teaching Regular School, Special Education, Summer School, Occupational Education, Library, Technology and Pupil Services) | 130,459,192 | 53.28% |
| Pupil Transportation | 11,308,046 | 4.62% |
| Undistributed (Employee Benefits, Debt Service, Transfers to Other Funds) | 67,389,741 | 27.52% |
| Total | \$244,846,646 | 100.00% |





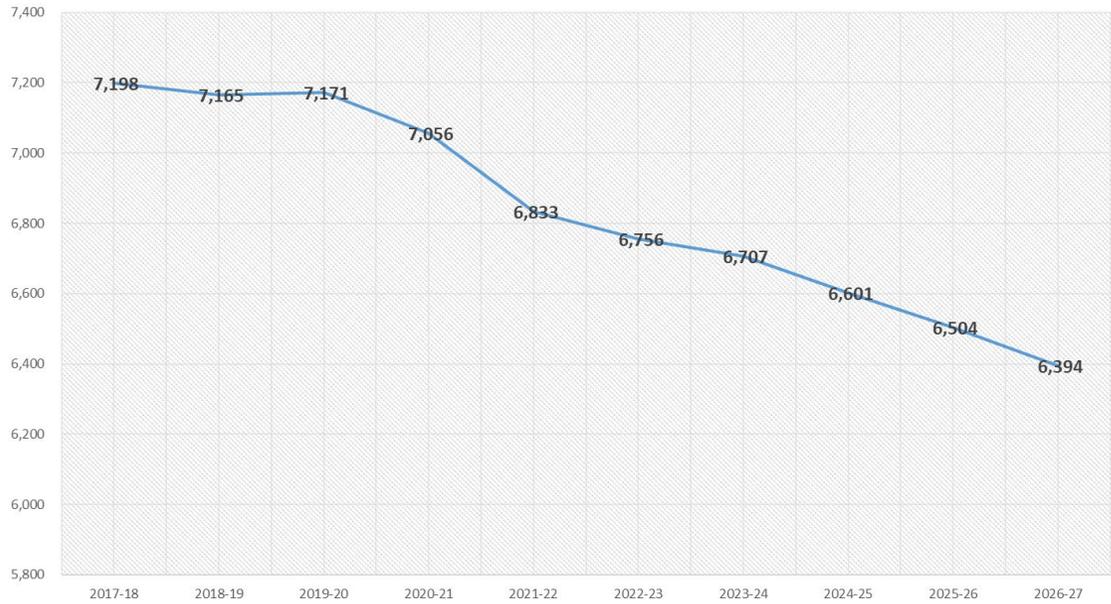
Demographic Data

ANNUAL UPDATE - DECEMBER 2021

WESTERN SUFFOLK BOCES, OFFICE OF PLANNING & RESEARCH

Enrollment K-12

ENROLLMENT 2017-18 TO 2026-27



| | Budget 2021-22 | Actual 2021-22 | 2022- 23 | 2023- 24 | 2024- 25 | 2025- 26 | 2026- 27 |
|------------------------------------|-------------------|-------------------|--------------|--------------|--------------|--------------|--------------|
| Elementary | 3,118 | 2,940 | 2,928 | 2,899 | 2,875 | 2,841 | 2,782 |
| Secondary | 3,902 | 3,839 | 3,769 | 3,749 | 3,667 | 3,604 | 3,553 |
| Out of District placed Students | 64 | 54 | 59 | 59 | 59 | 59 | 59 |
| Total | 7,084 | 6,833 | 6,756 | 6,707 | 6,601 | 6,504 | 6,394 |

Staffing



All Staff – Full-Time Equivalent (FTE)

** District held the addition of approved positions in 2020-21 and they were not included in the District's 2021-22 Adopted Budget. Upon the Final State Approved Budget and the increase in Foundation Aid, certain positions were reinstated in 2021-22.*

*** Includes recommended additional staffing per Long-Range Plan*

| Staffing Category | Preliminary Budget 2022-23** | Modified Budget* 2021-22 | Adopted Budget 2021-22 |
|---|------------------------------|--------------------------|------------------------|
| Teachers & Faculty Support Staff | 699.19 | 674.96 | 670.16 |
| Teaching Assistants/Teacher Aides/Computer Aides | 218.26 | 218.26 | 218.41 |
| Nurses | 17.40 | 17.40 | 17.40 |
| Facilities & Operations | 83.50 | 83.50 | 83.50 |
| Security | 32.58 | 27.58 | 25.58 |
| Clerical | 86.90 | 82.50 | 80.41 |
| Administration | 47.00 | 45.00 | 44.00 |
| M&C | 17.00 | 17.00 | 16.00 |
| Food Service Staff (M&C, Clerical & FT annualized) | 24.13 | 24.13 | 24.13 |
| Total General Fund, Special Aid Fund & School Lunch Fund | 1,225.95 | 1190.33 | 1179.59 |

Additional Budget Factors

Employee Benefits:

- Teachers' Retirement System (TRS) – contribution rate for 2022-23 is projected to increase to 10.00% - 10.50% from 9.80%, 7% increase
- Employees' Retirement System (ERS) – contribution rate for 2022-23 is projected to decrease from 16.2% to 11.6%, 28% decrease
- Health Insurance & Waiver – composite premium rate will increase by 1.50% for 2022-23, substantially below market trends
- Other Benefits – are based on trends, with an average increase of 3-5%

Debt Service:

- Debt Service consists of two Serial Bonds and one Energy Performance Lease issued for capital construction improvements
- Annual Principal and Interest payments are approximately \$9.8m
- 2021-22 through 2025-26, the District will use \$2.1 million annually from the DSR to offset debt payments and thereby reducing the tax levy

Facility Projects:

- Various DW projects based on Long-Range Infrastructure plan - \$3.3m
- Continuation of LED Lighting Efficiency Program – 1-time only, \$1.5m
- Transfer-Out to Capital Projects Fund - \$1.5m High School Track Replacement

Other Than Personnel Costs (OTPS):

- As per Long-Range Plan the addition of various contracted services, software, supplies, equipment, etc.

Tax Certiorari Refunds:

- District is self-funded for Tax Certiorari Refund claims
- 10-year average of claims paid are \$3.5m
- For 2021-22, legal counsel has estimated refunds to be paid at \$5m;
- and the Tax Certiorari Reserve at \$60m based on outstanding claims

Continue to support 1-time only expenses in 2021-22 to avoid addition to future budgets

Personnel costs are in accordance with bargaining unit agreements

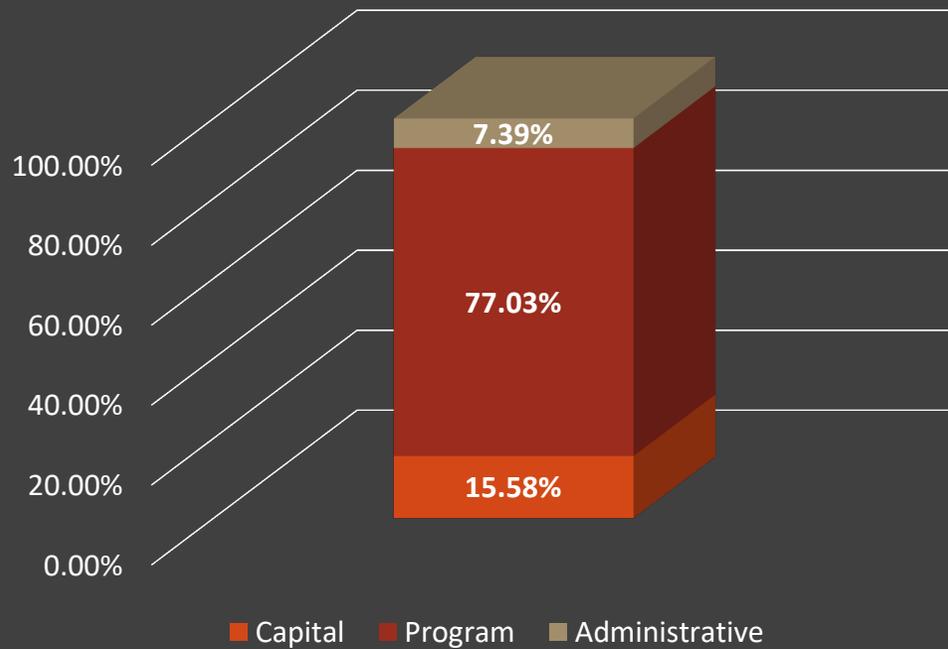
Other contractual annual increases:

- Utilities - blended increase of 10%+
- Property Insurance – increase of 6%+
- Other contractual increases range from 2% to 5% for areas such as BOCES services, transportation, etc.

Administrative, Program & Capital Budgets (APC) Components: % of Total Budget

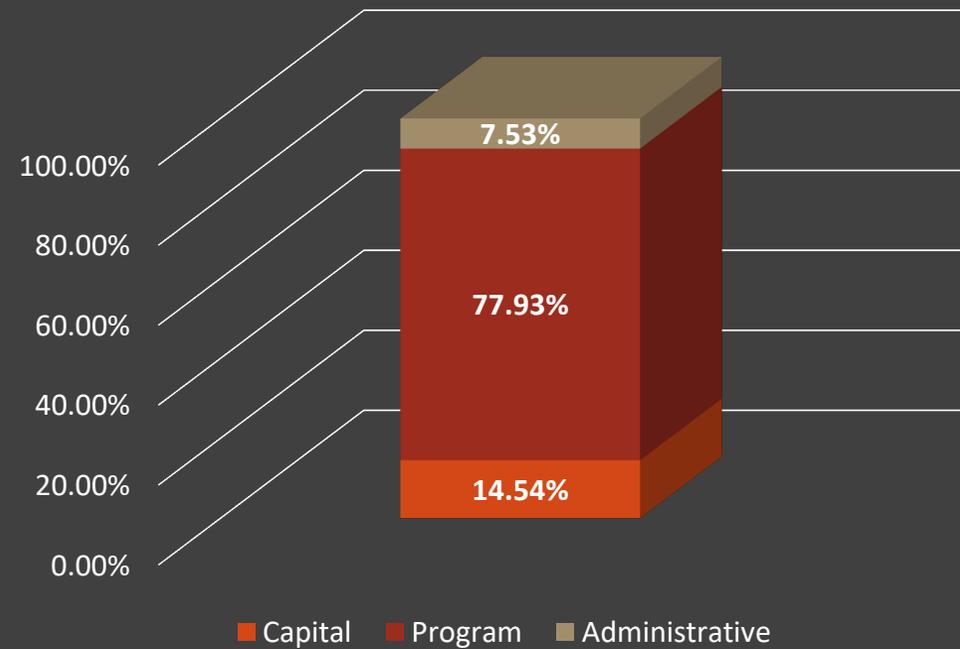
2022-2023

PRELIMINARY BUDGET



2021-2022

ADOPTED BUDGET



APC Budget Components

| Total Budget | Administrative | Program | Capital |
|---------------|--|---|---|
| \$244,846,646 | \$18,072,659 | \$188,596,849 | \$38,177,138 |
| 100% | 7.39% | 77.03% | 15.58% |
| | Board of Education District Clerk/Meeting Superintendent Business Operations Legal Services Personnel Public Information Central Services Insurance/Assessments BOCES Administration/Capital Curriculum Administration Building/Department Supervision Associated Benefits | Teaching & Instruction Special Education Special Schools Transportation Staff Development School Library Computer Instruction Guidance Health Services Psychological Services Co-Curricular Athletics Associated Benefits | Operations & Maintenance Capital Projects Bonded Debt Short-term Debt Associated Benefits |



When a Budget Fails: Contingency Budget

What is a Contingency Budget?

What happens if the budget is NOT passed by the voters = 50% +1 Vote?



After second vote, District must adopt a Contingent Budget (Chapter 463 of the Laws 1997):

- *Increase in Tax Levy is not permitted*

(Note: 2022-23 recommended Tax Levy increase is Zero percent, therefore no further reduction required)

- *Non-contingent expenses must be removed*
- *Administrative cap applies*

For 2022-23, a contingent budget would result in a reduction of \$1m to \$243,821,077.



Long-Range Master Facilities Plan

MASTER PLAN COMMITTEE 2018

[Master Plan Presentation January 18, 2022](#)

[Master Plan Video Recording January 18, 2022](#)

Phase I Recommendations

Ventilation, Filtration & Air Conditioning - \$26.3m May 2022:

- Federal and State Funded Grants (NYDASNY/CRRSA/ARP)- \$13.65m
- 2019 Capital Reserve Funds \$12.65m, requires authorization to use by voters
- **Zero cost to the taxpayer**

Renovations, Improvements & Educational Program Space - \$71.4m May 2022:

- 2019 Capital Reserve Fund \$11.4m, requires authorization to use by voters
- Issuance of Serial Bond \$60m, requires authorization by voters
- **Tax Neutral to taxpayers**, i.e., will not increase taxpayer burden to support new debt (old debt is expiring, use of debt service reserves and increased building aid will maintain the existing local taxpayer share).

Establishment of New Capital Reserve - \$0.00 May 2022

- To be used to fund Phase II of Long-Range Master Plan Capital Construction Costs
- Funded through unexpended funds (savings) in general fund and other legally available funds
- Total Reserve \$50m
- Period to be funded, over 15 years
- **Reduces taxpayer burden**

~~Presentation of LRP to Finance Committee January 3, 2022~~

~~Presentation to LRP Board of Education January 10, 2022~~

~~Instructional Budget Presentation to BOE – February 15, 2022~~

~~Non-Instructional Presentation to BOE February 28, 2022~~

~~Superintendent's Preliminary Budget to Finance Committee March 7, 2022~~

~~Superintendent's Preliminary Budget to Board of Education March 14, 2022~~

~~Board of Education Budget Workshop March 21, 2022~~

Board of Education Budget Adoption April 4, 2022

Board of Education Budget Hearing May 9, 2022

School Budget Vote, Propositions & School Board Election

Next Steps – 2022-23 Budget Development

QUESTIONS?
