

White Plains City School District

2023-2024

NON-INSTRUCTIONAL OPERATIONS BUDGET

FEBRUARY 27, 2023

Agenda

Revenues

Demographic Data (Enrollment)

Staffing

Employee Benefits

History of Tax Certiorari Claims Paid

Debt Service

Operational Department Budgets

Next Steps



Revenues 2023-24

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Revenue Type	2023-24	2022-23	\$Chg.	Comments
Real Property Taxes (Tax Levy & STAR)	\$201,010,602	\$197,235,072	\$3,775,530	Recommendation is to reduce the Maximum Allowable Tax Levy of 4.46% to 1.91%
Other Tax Items (PILOTS, Interest/Penalties on RPT, Tax on Consumer Tax Bills)	6,917,535	6,264,542	652,993	Net change in PILOTS being removed from the tax rolls, per the City of WP
Other Revenue (Day School Tuition, Health Svs. Reimb., interest earnings, Refund of P/Ys, Donations)	2,690,000	2,290,000	400,000	Increase is due to NY Presbyterian Hospital Annual Donation, per agreement with City of WP
State & Federal Aid	44,008,978	36,938,753	7,070,225	Reflects final phase to fully fund Foundation aid, plus an inflationary increase
Transfers In - Debt Service	2,018,279	2,118,279	(100,000)	Debt Service Reserve fund is used to offset P&I payments, which reduces Tax Levy, per the Master Plan/Fiscal Advisor
TOTAL REVENUES	\$256,645,394	\$244,846,646	\$11,798,748	

Tax Levy Limit, as prescribed by Law		Recommended 2023-24	Maximum Allowable 2023-24
BASE FORMULA:			
Prior Year Tax Levy		\$197,235,072	\$197,235,072
Tax Base Growth Factor (from NYS)	x	1.0124	1.0124
Total Tax Levy plus Growth Factor	=	199,680,787	199,680,787
Prior Year PILOTS (Per City of WP)	+	4,164,542	4,164,542
Prior Year Capital Tax Levy Exclusion, Net of Building Aid and Debt Service Reserve Funding	-	(3,847,493)	(3,847,493)
Adjusted Prior Year Levy	=	199,997,836	199,997,836
Allowable Growth Factor (Lesser of CPI 8% or 2%)	x	1.02%	1.02%
	=	203,997,793	203,997,793
Current Year PILOTS (Per City of WP)	-	(4,817,535)	(4,817,535)
Available Carryover limited to 1.5% of Tax Limit prior to exclusions of the current year		424,769	424,769
Tax Levy Limit <u>Before</u> Current Year Exclusions	=	199,605,027	199,605,027
EXCLUSIONS – Current Year Capital Tax Levy Exclusion:			
Debt Service Principal & Interest	+	9,995,190	9,995,190
Less Building Aid	-	(3,571,336)	(3,571,336)
TAX LEVY PLUS EXCLUSIONS	=	206,028,881	206,028,881
TAX LEVY INCREASE		8,793,809	8,793,809
REDUCTION IN TAX LEVY (\$2m Use of Debt Service Reserve Funds + \$3m due to increase in State Aid Funding)	-	(5,018,279)	0.00
NET TAX LEVY	=	201,010,602	206,028,881
NET TAX LEVY INCREASE		\$3,775,530	\$8,793,809
NET TAX LEVY INCREASE PERCENT		1.91%	4.46%

2023-2024

Governor's Executive State Aid Proposal

February 1, 2023

Promise Kept!

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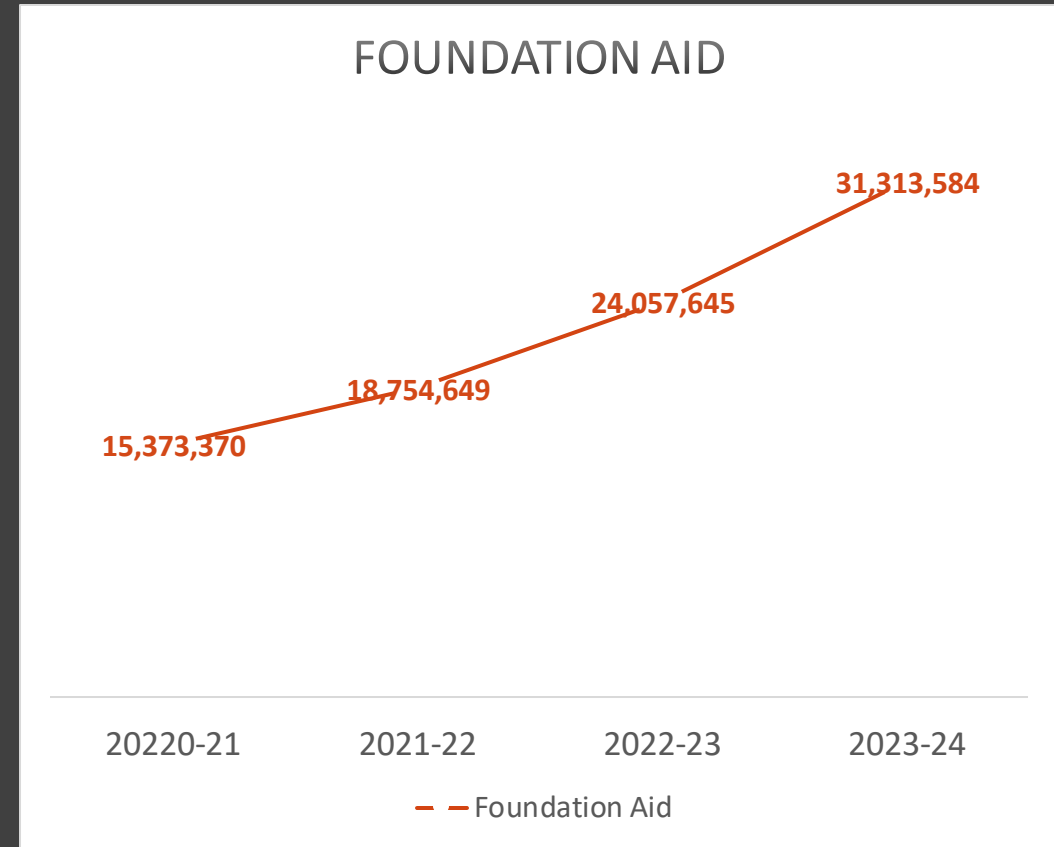
State Aid – Executive Budget Proposal

Foundation Aid:

- Maintains the phase-in of Foundation Aid
- WPCSD will be fully funded with the enacted 2023-24 State Budget
- \$14m (\$3.4m 21-22, \$5.3m 22-23, \$5.3m 23-24)
- \$2m for inflationary increase in 2023-24

Expense Driven Aids:

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



Governor Proposals Impact

High Impact Tutoring Set-Aside – requires districts to use a portion of their Foundation Aid to provide small group or individual tutoring sessions in reading and math to students in 3-8 grades who have been designated as “at risk” for falling below state standards.

- WPCSD set-aside is \$777,219
- Advocacy groups and local legislators are rejecting this proposal:
 - Takes away the intent of foundation aid in providing flexibility to districts
 - Districts historically have offered students these services

PreKindergarten Expansion:

- WPCSD would receive funding for an additional 55 Full-Day slots, total 418 slots
- Problem – UPK Full Day is a maximum of \$5,400 per student, which is not sufficient to pay providers, private PreK providers charge in excess of \$16k
- The State competitive grant (SUFDPK) can only be used to “supplement and not supplant”, which means districts have to use the Universal UPK funds first (\$5,400 per slot) before accessing SUFDPK (\$10,000 per slot)
- Advocacy groups and local legislators are requesting:
 - Funding to be consolidated and amount per slot increased
 - Eliminate the penalty for uncertified teachers

What's not in the Executive Proposal

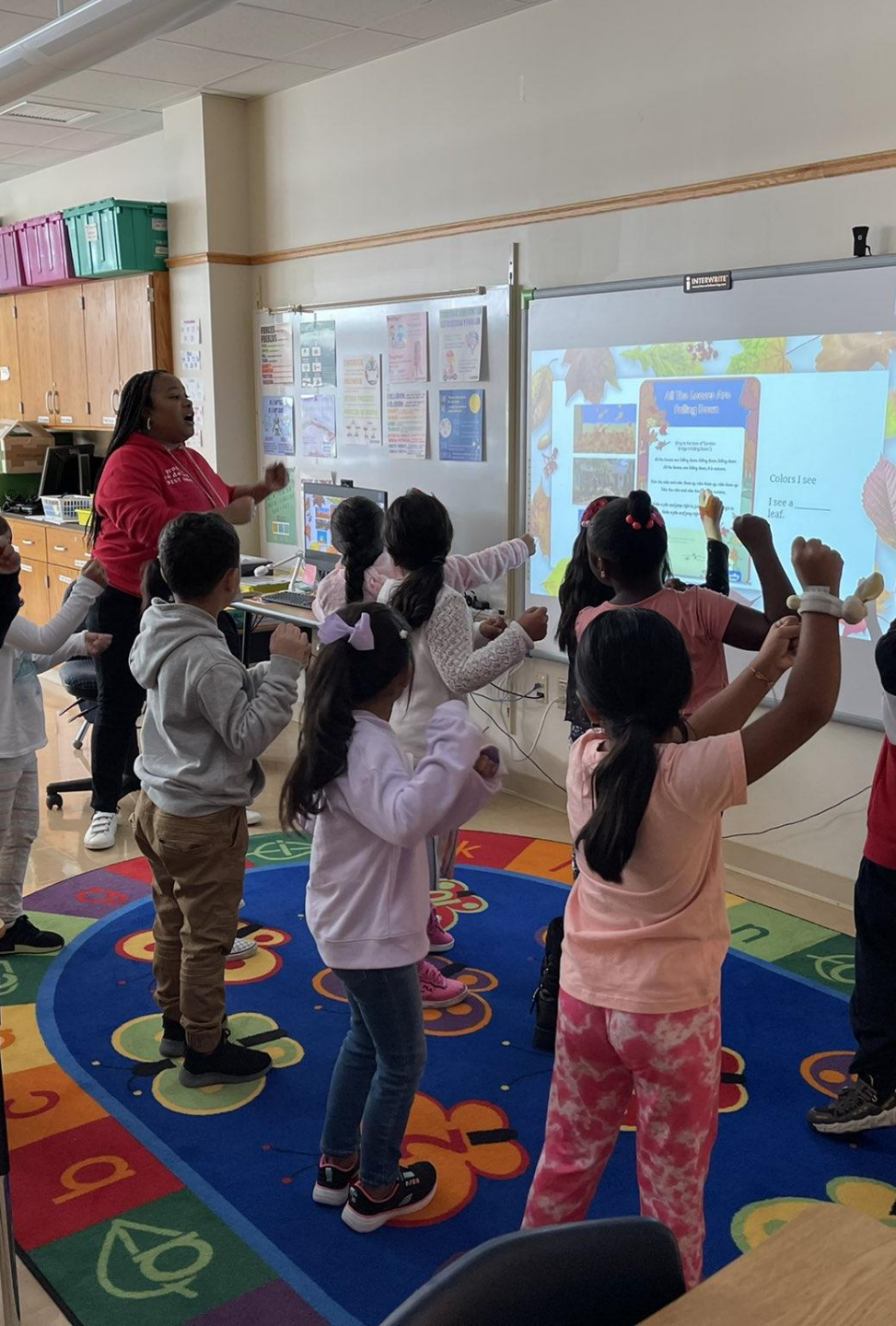
Advocacy Groups & Local Legislators are urging:

- Expansion of Funding Mental Health and Well-being initiatives - More funds needs to be provided for student mental health resources on a per-pupil or expense-driven basis
- Additional Funding to All Schools for Safety and Security – that funding be provided to support safety upgrades, integrated security systems, cybersecurity protection, support for SRO's, raise the earning cap on retired law enforcement and staff training
- Universal Meals supported by the Federal Government expired at the end of 2021-22 school year - The state should step up as other states have and ensure this invaluable service continues to be provided to all New York Students
- Revised Tax Cap:
 - 2% tax levy cap should be revised from the lesser of CPI or 2% to the greater of 2% or CPI
 - Revised the calculation of “available tax levy carryover” – Office of State Comptroller's calculation limits school district's ability to return tax savings to taxpayers

What's not in the Executive Proposal

Advocacy Groups & Local Legislators are urging:

- Fund Balance Flexibility:
 - The Governor is recommending the State increase its reserves to 15% of the total budget, which is a sound financial practice as recommended by the Government Finance Officers Association and the Center on Budget Policies and Priorities
 - School Districts should be afforded the same ability as Counties, Towns, Villages and Cities
 - Currently School Districts are limited to 4% of their budget in unrestricted reserves
- School Funding Transparency Reporting Requirement – This requirement is duplicative (Federal Gov't requires ESSA reporting) and burdensome state-level reporting requirement that should not be extended and allowed to sunset
- Prior-Period Adjustments:
 - Process of late adjustments is inherently unfair – When the district owes money the state takes it immediately, when the state owes a district money it is placed in a “queue” and is only paid on a first come, first serve basis subject to annual appropriation in the state budget
 - Executive proposal for the third year, does not provide for funding
 - The state should pay the current amount of \$300m owed and change the state law to so that districts would immediately receive funds owed and not be subject to an annual appropriation



Demographic Data

Annual Update December 2022

Western Suffolk BOCES, Office of Planning & Research

Enrollment for 2022-23 was projected within 0.3% of actual enrollment

The reduction in enrollment is attributable to the following:

- Decline in Births
- Migration Losses
- Displacement Losses (enrollment of incoming K is less than the exiting 12th grade)

Decreases are projected in each of the next ten years, with a loss of 770 students, or 11.5% is expected by 2032, when 5,904 students are anticipated

Births in Westchester County declined almost 19%+ between 2007 and 2020. Therefore, K cohorts will remain below 500, ranging within 453-474 students during the next five years

Resident students attending non-public schools has declined since 2017 with 1,435 to 1,307

Housing turnover was at the lowest level in 2011, when 313 units were sold. Sales have increased to its highest level in 2021, with 575 sales recorded

Note: Anticipated housing units are not reflected in projections

ENROLLMENT 2018-19 TO 2027-28



Schools	Budget 2022-23	Actual 2022-23	2023-24	2024-25	2025-26	2026-27
Elementary	2,928	2,922	2,887	2,856	2,802	2,757
Secondary	3,769	3,752	3,732	3,660	3,584	3,522
Out of District Placement	59	45	47	47	46	45
Total	6,756	6,719	6,666	6,563	6,432	6,324
Net change		(37)	(53)	(103)	(131)	(108)



10-year projected loss of students = 902

BEDS Day October 5

Staffing

Category	Preliminary Budget 2022-24	Modified Budget 2022-23	Adopted Budget 2022-23
Teachers & Faculty Support Staff	695.29	698.19	699.19
Teaching Assistants/Teacher Aides/Computer Aides	217.15	218.15	218.26
Nurses	17.40	17.40	17.40
Facilities & Operations	84.50	83.50	83.50
Security	33.37	33.37	32.57
Clerical	88.90	86.90	86.90
Administration	48.00	47.00	47.00
M&C	19.00	18.00	17.00
Food Service Staff (M&C, Clerical & FT annualized)	24.12	24.12	24.13
Total General Fund, Special Aid Fund & School Lunch Fund	1227.73	1226.63	1,225.95
Zero \$ impact – offset by reallocation of resources			

Employee Benefits

Pension Plan Contributions:

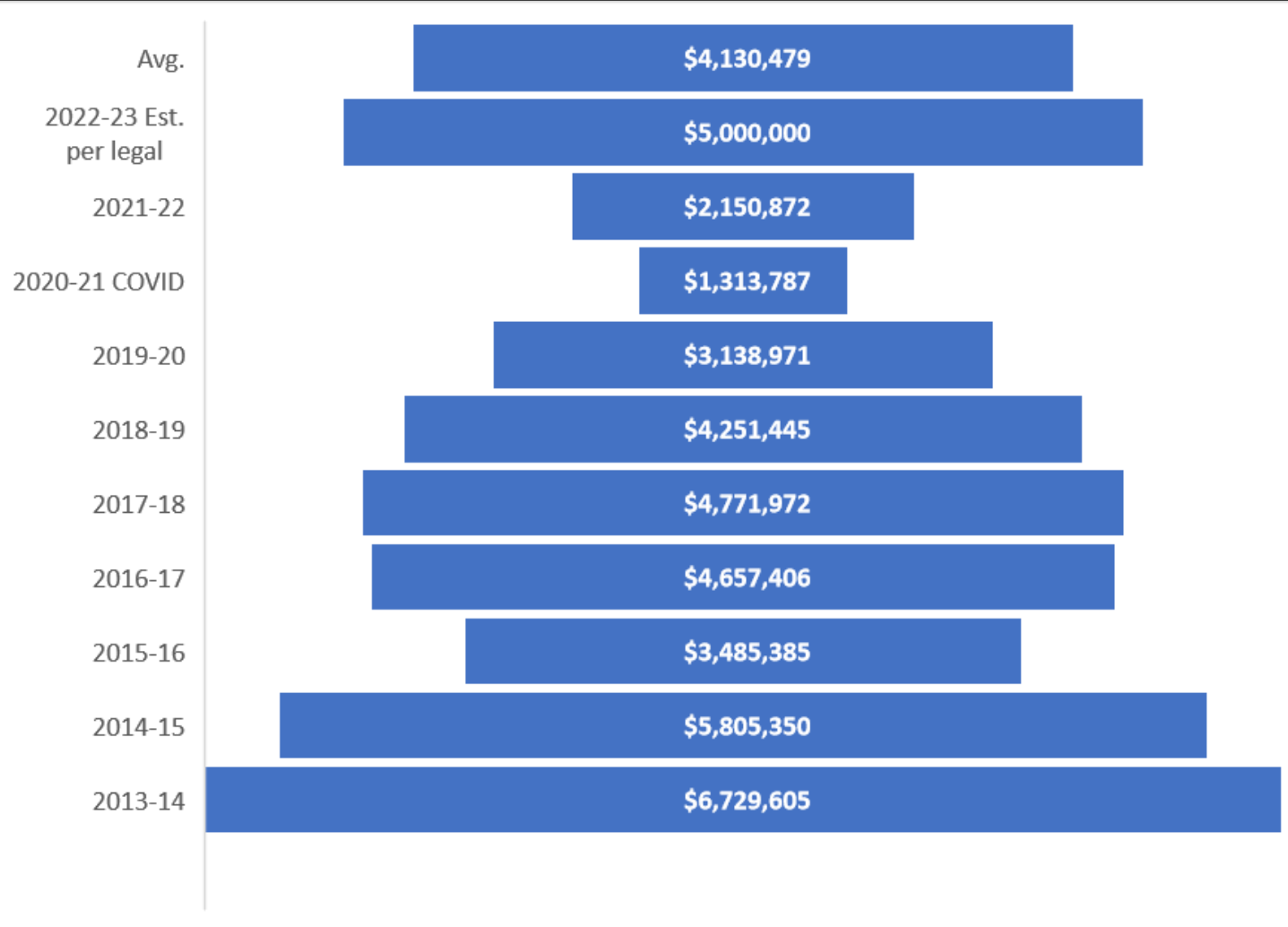
- Teachers' Retirement System (TRS) – contribution rate for 2023-24 is projected to decrease to 9.76% from 10.29%, a 5% decrease
- Employees' Retirement System (ERS) – contribution rate for 2023-24 is projected to increase to 13.10% from 11.6%, 13% increase

Health Insurance & Waiver – composite premium rate will increase by 8.00% for 2023-24

Other Benefits – are based on trends, with an average increase of 3-5%

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History of Tax Certiorari Claims Paid



- District is self-funded for Tax Certiorari refund claims
- 10-year average of claims paid are \$4.1m
- For 2022-23, legal counsel has estimated refunds to be paid at \$5m; and the Tax Certiorari Reserve at \$63m based on outstanding claims

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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 \$9.9m
- Funds remaining at the end of a capital project financed with Debt are required to be deposited into the Debt Service Reserve Fund (DSF) and used to offset future debt payments
- The District will transfer 1-time only savings of \$1.1m to the DSF, per the Master Planning Funding Strategy to maintain the local share of debt service at tax neutral status
- 2023-24 the District will use \$2.0 million from the DSF to offset debt payments and thereby reducing the tax levy

DEBT SERVICE 2023-2024 THROUGH 2031-2032						
<u>EXISTING DEBT:</u>						
DATED ISSUED	MATURITY DATES	NET INTEREST RATE	ISSUE AMOUNTS	PAYMENT DATES	Description	CALL DATES
<u>SERIAL BONDS:</u>						
8/3/2016	6/5/2032	1.12%	\$ 50,535,000	May - P+I, Nov. - I	Refunding 2008/2009	5/15/2024
8/3/2016	6/15/2026	1.26%	\$ 37,685,000	June P+I, Dec. - I	Redeemed BANS	No recall date
<u>Capital Lease</u>						
5/21/2020	4/21/2026	1.50%	\$ 10,850,000	Qtrly P+I	Energy Performance Contract	Refinanced 5/21/2020
<u>DEBT SERVICE PAYMENT SCHEDULE as of June 30, 2023 (Does not include anticipated Debt Issuance):</u>						
SCHOOL YEAR	PRINCIPAL	INTEREST	TOTAL PRINCIPAL & INTEREST	Portion Funded through Debt Service Reserve [Revenues]	Funded by General Fund Appropriations	
2023-2024	\$ 8,347,898	\$ 1,528,507	\$ 9,876,404	\$ 2,018,279	\$ 7,858,125	
2024-2025	8,701,216	1,183,889	9,885,104	2,337,923	7,547,181	
2025-2026	9,034,735	858,170	9,892,904	3,151,233	6,741,672	
2026-2027	3,745,000	524,625	4,269,625	202,562	4,067,063	
2027-2028 through 2031-2032	17,185,000	1,041,075	18,226,075	2,582,104	15,643,972	
	\$ 47,013,848	\$ 5,136,265	\$ 52,150,113	\$ 10,292,101	\$ 41,858,013	

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Debt Service Summary 2023-24

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Operational Department Budgets

2023-2024 BUDGET

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Athletic Department

Increase student participation in interscholastic sports

Increase number of Scholar Athletes

Pool Operator – Evaluate current lifeguard & pool operator positions

Athletic Trainer realignment

Continue and increase participation of the Summer Sports Academy

Recruitment and Retention of quality coaches

Explore Emerging Sports: Girls Wrestling, Boys Volleyball, Girls Flag Football, Unified Sports

Continue Rebrand/Remake of Athletic Department – In collaboration with facilities long term planning, i.e. walls, gyms, padding, bleachers, scoreboards, fencing, concession, locker rooms, fields, storage

Budget neutral

Business Office

Fill vacant accountant position

Provide additional support staff in payroll and accounting to meet the needs of the departments, maintain sustainable working hours, provide professional growth, cross-training, sense of ownership and pride in work performed:

- 1.00 FTE Payroll Clerk in 2022-23
- 1.00 FTE Payroll Clerk in 2023-24
- 1.00 Accounting Clerk in 2023-24
- Per LRP requests – reallocation of resources, budget neutral

Issuance of RFP and selection of external auditors – required every five years

Work with investment advisor to maximize earnings

Continue Capital Project Fund work on Master Plan (\$106m), including reporting and recordkeeping

Complete mandated reporting, i.e., ERS Gold Star Transition, which will require a team comprised of HR and Payroll



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Creation of an Office of Research, Assessment and Growth

District is in the process of evaluating the feasibility of creating an Office of Accountability, whether it is staffed internally with an Administrator/Outcomes Auditor and clerical support or contracted

Budget neutral through a reallocation of existing resources



Facilities & Operations

SUSTAINABILITY - Sustainable work environment to manage operations with best practices to reduce the district's footprint:

- 2023-24 focuses on the district's aging structures, equipment maintenance, safety & security improvements, and addressing the need to combat escalating energy costs

BUILDING ASSETS - Maintain district's buildings and assets to ensure efficient use of resources:

- Predictive and Preventive Maintenance Program - scheduled replacement assets that are at the end of their useful life - Update old assets (Boilers, Windows)

FACILITIES MAINTENANCE & WORK ORDERS - New Facilities Management software platform will provide greater efficiency and ease of use with better communication: work orders, facility use, track mechanical assets and schedule preventative maintenance, track and inventory warehouse parts

IMPLEMENTING SUSTAINABILITY STRATEGIES:

- Continue LED lighting initiative with replacement of stage and auditorium lighting, completing classrooms and stairwells
- Invest in latest technology, EcoStruxure, to enable the integration of all HVAC and power systems allowing for increased efficiencies.
- Continue steam trap testing
- Repairs and preventative maintenance to ensure efficient transfer of heat

IMPLEMENTATION OF F&O PROGRAM ASSESSMENT RECOMMENDATIONS – Addition of Facilities/Maintenance Supervisor 1.00 FTE

Budget neutral, within the existing F&O operating budget

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Maintenance Priority Projects 2023-24

Location	Summary of Work
Districtwide	Building Condition Survey- thermal scans of walls & roofs, system & structural inspections and underground piping inspections -(Prior BCS in 2015)
Highlands Middle School	Exterior masonry inspection & repointing to identify issues due to weatherization and aging
George W., Mamaroneck Ave. & Ridgeway	Steam trap testing and repairs
High School – Main Office and Media Center Roof	Roof maintenance and recoating
Mamaroneck Avenue	ADA improvements – upgrade elevator and controls
Eastview Middle School	Verkada camera system installation
Post Road	BMS upgrade to new EcoStruxure Purchase and install of five 3-ton heat pump units
Ed House	Ventilation improvements and health/safety upgrade to fire alarm system
High School	Installation of security doors and security stations to isolate sections of Building D & E

Operations Projects 2023-24

School Location	Priority 1	Priority 2	Priority 3
Church Street	Replace Playground Matting	Drainage Improvements in Courtyard	Speakers in the Restrooms
Eastview	PreK Restroom Renovation	Room 121 Restroom Renovation	Masonry Repairs Main Ent., Sidewalks, Drainage
George Washington	Split Room 119 to Create Additional Space	New Ceiling Lighting in Hallway 1	Resurface Blacktop & Drainage
Highlands	PA System for Parker Field	Widen Exterior Door Receiving Area	Fencing Around Playground
High School	Renovate Courtyard A-Wing	New Digital Sign for Bryant Avenue	Widen Corridor to H Cafeteria
Mamaroneck	Create Staff Restroom in Lunchroom Area	Renovate Staff Restroom on 2nd Floor	Inclusive Playground



Transfer Out Capital Projects Fund - \$1.5m

Annual funding to be used to support current HVAC ventilation projects due to rising costs

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Maintenance Projects for Consideration

Description	Year 2022-2023
High School – Field 10 Regrading & Sod	\$275K
Ed House Ventilation and Building Improvements	\$300K + plus left-over capital projects funds
GW & MAS Staff Restroom Renovations	\$225K
Sewer Line Replacement & Relining: GW,HLDS and EV	\$200K

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Safety and Security



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New Alert Notification System InformaCast activated

- Lockdown, 911 and Fire emergency systems are linked
- Expanded notifications to include mobile staff (Grounds, MTC, PE Teachers)
- Deaf and hard of hearing staff members included as users of the notification system

Eastview M.S. Verkada cloud-based camera system installation

Advanced Lockdown Drills conducted

- Engaging staff members in drill initiations, unannounced drills and real-life scenarios

State Emergency Plans developed and updated

- Districtwide emergency plans
- Building level emergency plans

CPI (Crisis, Prevention & Intervention) Training

- Stop the Bleed
- State Security Certifications

SRO - Additional Support Exploration

HS Security Night Supervisor

HS Security Entry Door Detection System Research

HS Security Doors – to isolate access to building after hours

Budget Neutral – Reallocation of Resources

Food & Nutrition Program - School Lunch Fund



Culinary Focus:

- District Chef Services -by Brigaid Starting February 2023 (funded through program revenues and one time only federal funds)
- Scratch cooking focus; plant-based menu options; increase fresh fruits and vegetables offered
- Farm to School Grant Awarded for Spring 2023; incorporating local NY State agricultural products into menu
- Culinary skills training for staff; best use of commodity products
- HS – increase prepared-to-order stations; sustainable packaging; engage students in menu development – Student Advisory Committee

Staffing Evaluation

- Office structure – addition of account clerk (OAI – Spanish speaking) to assist with processing of invoices; expand access to families needing assistance with applications, funded through program revenues
- Align with school meal periods; participation levels; service methods

Expanding Access to School Meals

- Summer meals program & expand After School meals program
- Implement all options allowed to increase access to families and help reduce food insecurity
- Pilot Supper program through CACFP (Child and Adult Care Food Program) to improve After School meal options; offer Grab & Go meals to Athletes

Registered Dietitian Consultant

- Menu evaluation; menu modifications; staff training; District-wide wellness and Farm to School support; (funded through program revenues and one time only federal funds)



Health Services Department

Consistently provide fundamental services to set students up for success

Strengthen needed structures to sustain health in students, staff, and community

Collaborate with families and neighborhood partners to extend care beyond school hours and throughout the year

Utilize One-Time Only Purchases to support the replacement of audiometers, automatic external defibrillators and wheelchairs - \$25k 2022-23

Use existing resources to replace worn recovery couches

Maintain and repair costly medical equipment to ensure proper function

Identify appropriate storage room and maintain master inventory of medical equipment

Evaluate existing staffing to ensure it meets the needs of the district

Office Of Purchasing, Risk Mgt., Records Mgt., Asset Inventory & Copiers/Print Center

nVision Punchout/Online Ordering – vendors will be receiving purchase orders electronically

Verifications/Contracts – create a workflow for all insurances and fingerprinting clearances to be obtained timely

Webpage redesign – provide for easier access, update all fillable forms posting updated BIDs/RFPs

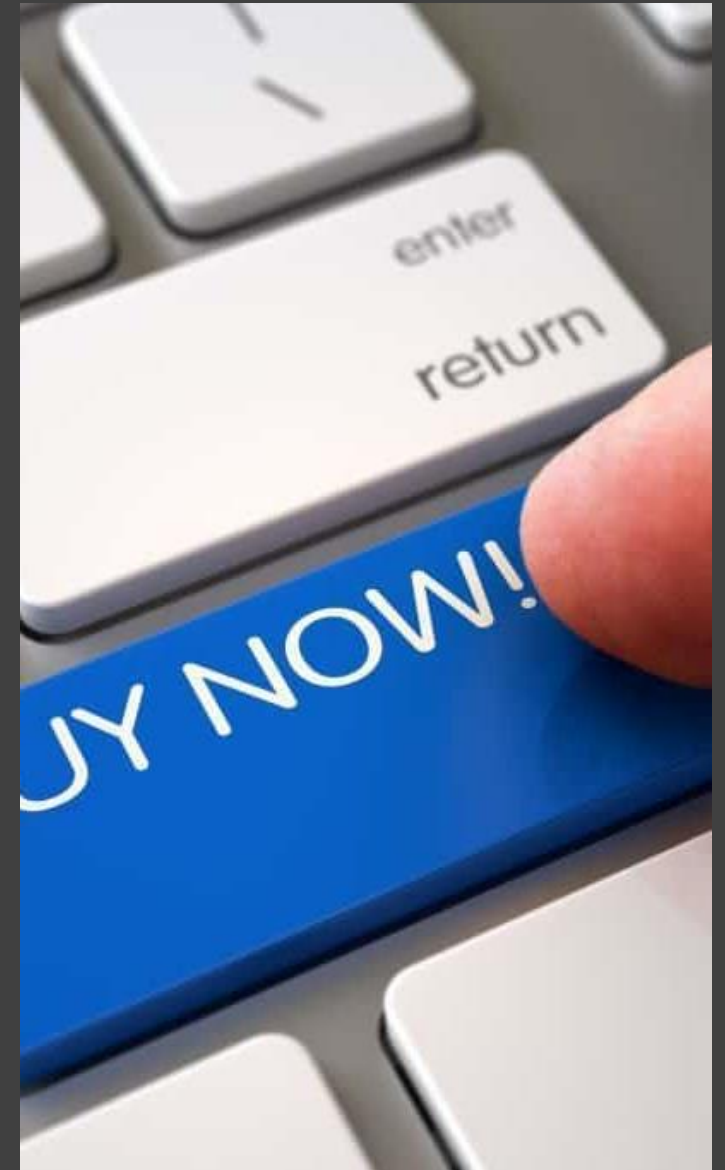
Furniture Standardization – create a catalog of all standardized furniture that has been pre-approved for purchase

Surplus Assets – create a catalog of all surplus furniture and post on Purchasing website, with the goal of reusing or repurposing gently used furniture throughout the district

Print and Copy Leases – create guidelines and put protocols into place on all district copiers and desk top printers to eliminate copy overages

Succession Planning – goal is to work with HR to change OAll title to Purchasing Assistant to begin training, budget neutral

Records Management - Digitize student immunization and concussion medical records that are now required to be retained permanently, along with updating and distributing the records retention manual



Office of Information Technology

Cyber Security:

- Continuation of audits and penetration testing
- Continuation of best practices and additional security trainings
- Continued review of software and hardware systems that can be moved to BOCES LHRIC

Continued implementation of Multi-Factor Authentication.

Preparation for the new High School Addition and replacement of Dammann House:

- Working with HS Building Addition Committee
- Assist in the development of the network infrastructure design and securing professional service contracts

Succession planning for Director of IT – January 2024:

- Work with IT staff to create a comprehensive transition plan
- Recommend overlap time with New Director, to assist with transition, transfer of knowledge and training due to the complexities of the office

Continue Implementation of BenQ TVs utilizing 1-time only funding from 2022-23 for Elementary Schools - \$1m

Installment Purchase Agreement Lease (IPA #7) - \$1.7m – annually refresh cycles of computer equipment (student Ipads, computer labs, Mac labs, desktops, network controllers, etc.)



Office of Pupil Transportation

Zpass Verify (installed by National Express):

- Assists in tracking daily ridership that will increase safety of students and provide more cost-effective bus services
- Full implementation 2023-24

Zero Emissions School Buses:

- NYS is requiring that all new school bus purchases be zero-emission vehicles by 2027, with all school buses being zero emissions by 2035
- The District is partnering with National Express to apply for available funding and to develop a plan to be in compliance with this state mandate

Stop Arm Cameras – the district is exploring with the City of White Plains this new technology

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Next Steps – 2023-24 Budget Development

~~Presentation of LRP to Finance Committee January 3, 2023~~

~~Presentation to LRP Board of Education January 9, 2023~~

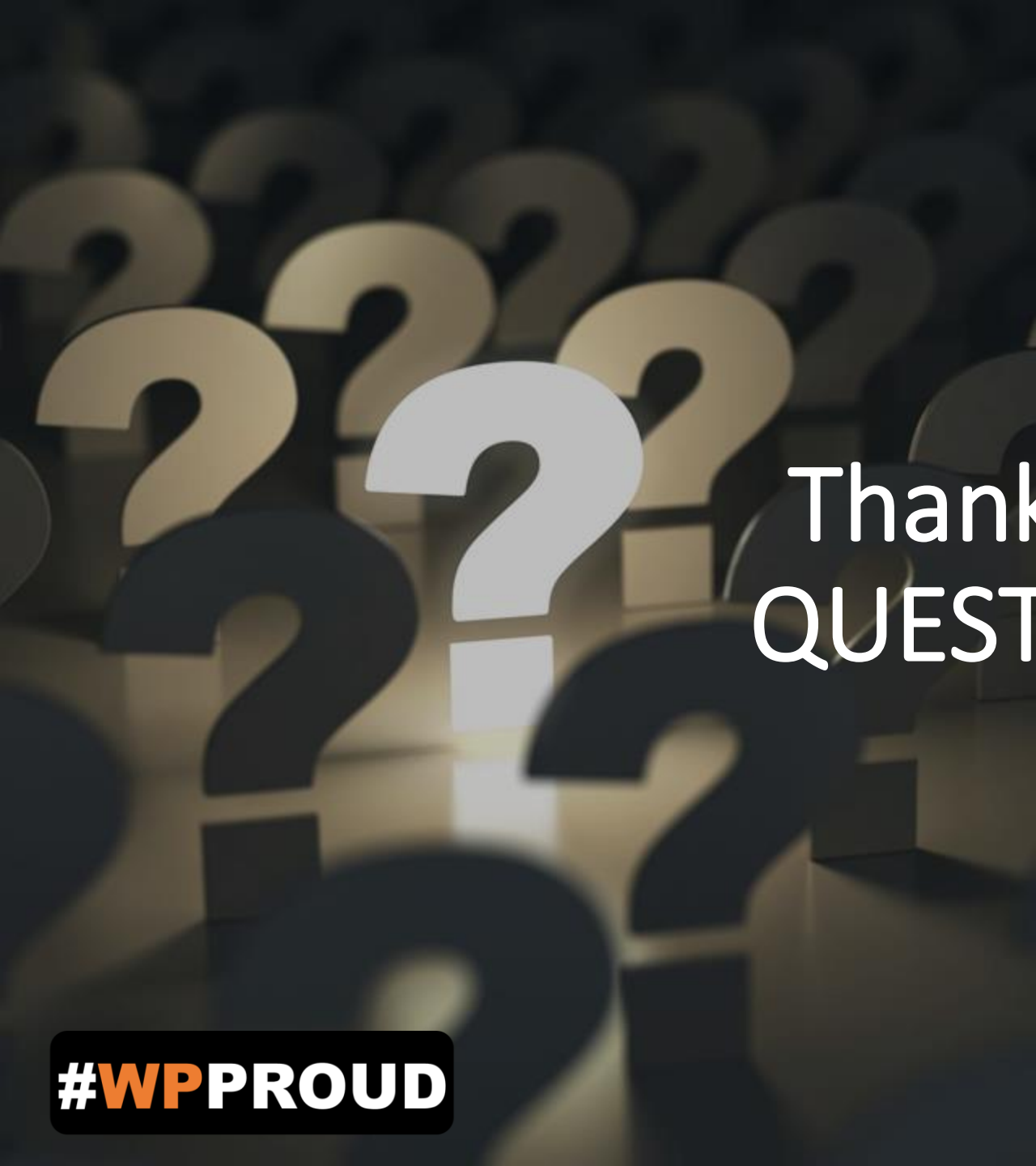
~~Instructional Budget Presentation to BOE – February 13, 2023~~

~~Non-Instructional Presentation to BOE February 27, 2023~~

~~Superintendent's Preliminary Budget to Finance Committee March 6, 2023~~

~~Superintendent's Preliminary Budget to Board of Education March 13, 2023~~

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Thank you!
QUESTIONS?

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