



White Plains City School District

**2023-2024 SUPERINTENDENT'S
PRELIMINARY BUDGET**

Finance Committee MARCH 6, 2023

Board of Education MARCH 13, 2023



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Agenda

Cycle of Planning & Importance

Review District's Strategic Plan

Economic Status & Outlook

Program Evaluation & Reallocation of Resources

Guiding Principles: Development of Plans

Long-Range Financial Plan 2022-23 to 2026-27

Instructional & Non-instructional 2023-24 Budget

Summary of 2023-24 Preliminary Budget

Revenues

Expenditures

Three-Part Budget: Administrative, Program & Capital Budgets

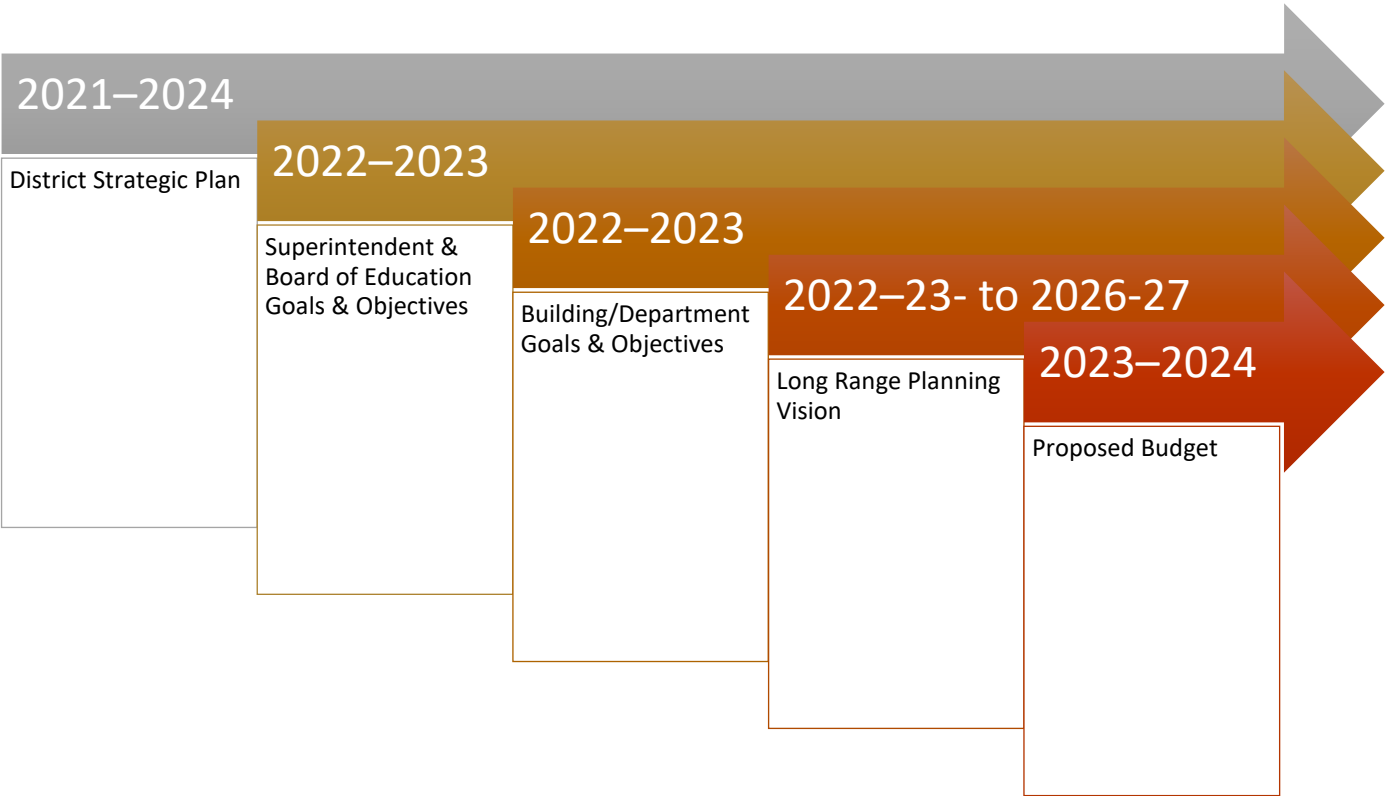
Contingent Budget

Next Steps

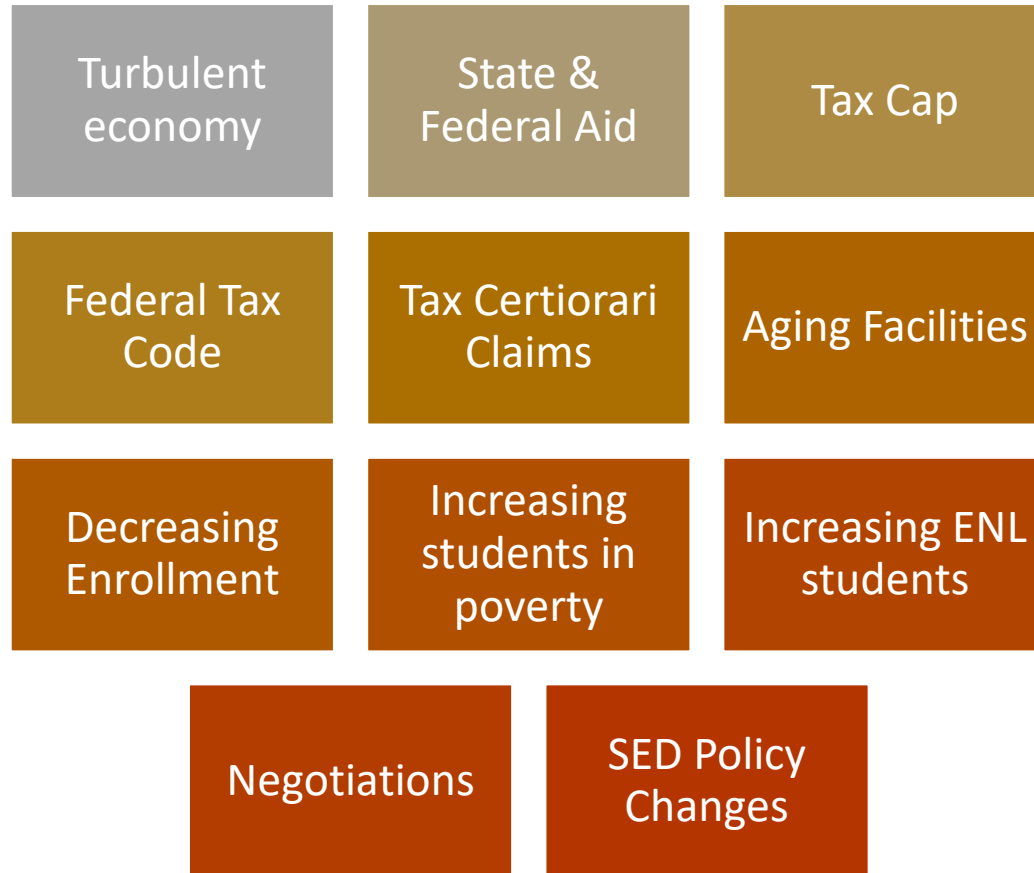


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Cycle of Planning



Why is Planning Important?





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

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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.

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



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Ensure engaging and innovative learning experiences

Educate



- 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.

Provide necessary structures and resources

Support



- 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.

Collaborate with students, families and community

Partner



- 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.

¹ District professional development will support our strategies.

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

Economic Status & Outlook

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2008

Great Recession
Economic downturn - layoffs

2021–2022

\$14m Foundation Aid – State commits to full funding over the next 3 years
\$16m CARES/FEMA/ARP/CRRSA– 1-time only Federal Aid
\$5.2m reduction in tax levy cap

2023–2027

Permanent State Aid Funding
Disappearance of 1-time only Federal Funding
Implementation of Master Facilities Plan
Economic downturn:

- Continued inflationary increase in costs
- Enrollment trending downward
- Risk of State Aid reductions due to “Economic Emergency”
- Pandemic
- State and Federal Government Policies

2012

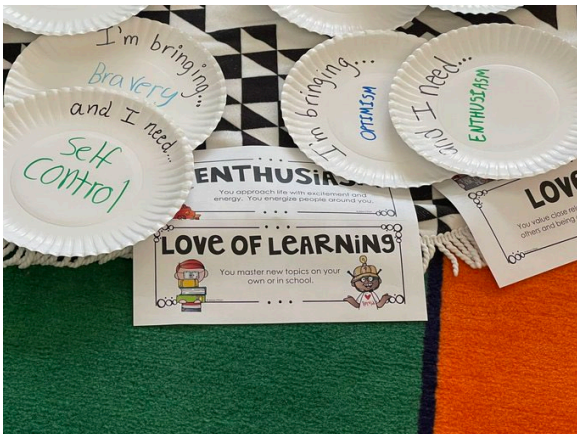
Tax Levy Cap instituted
State Aid -GAP Elimination Adjustment
State reneged on complying with Court Ruling for Foundation Aid

2022-23

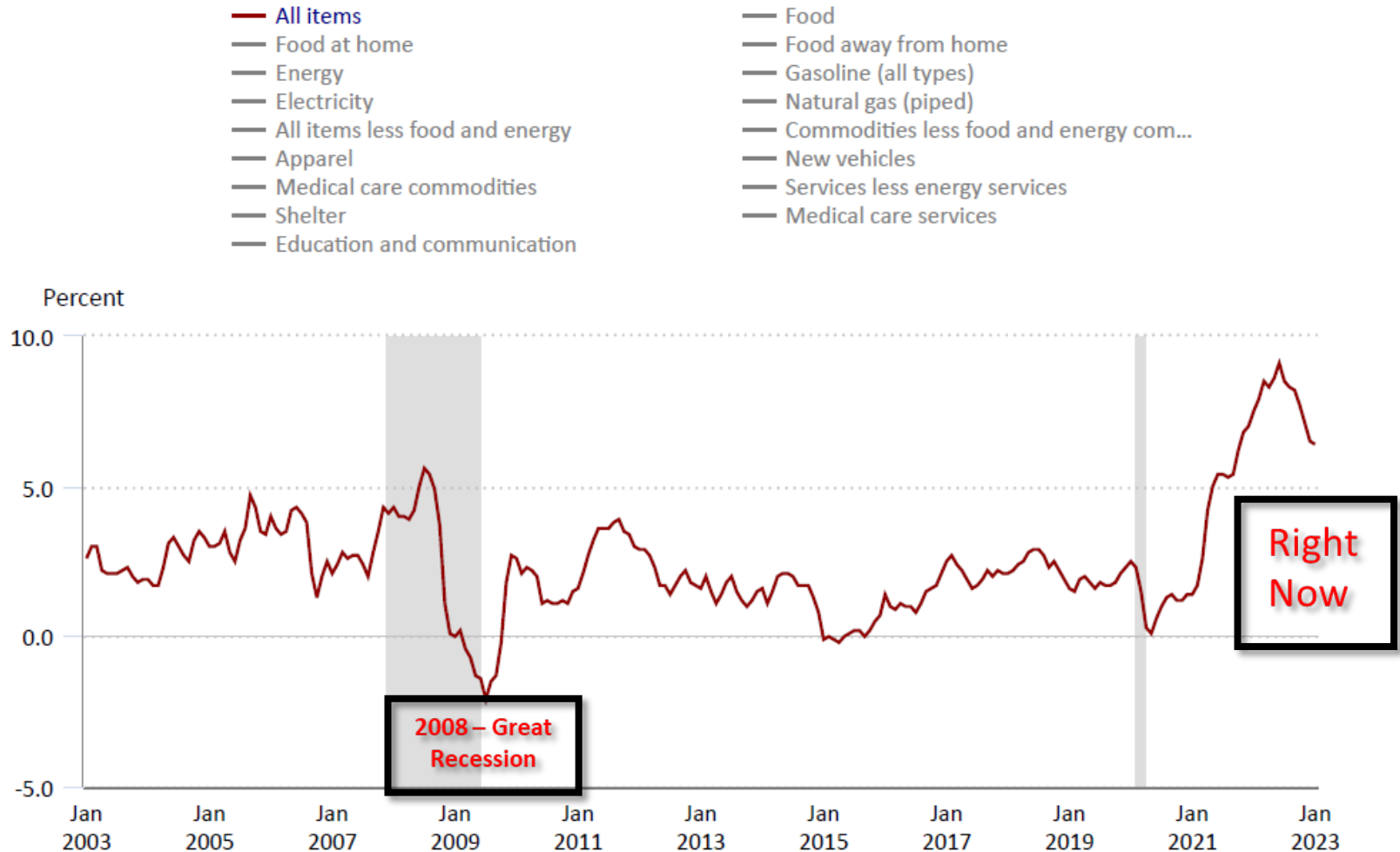
\$6.4m reduction in tax levy cap
\$98m in Capital Projects approved

ECONOMIC OUTLOOK

- ❖ IMPORTANT – inflation is far in excess of the Tax Levy Limit of 2%
- ❖ Increased pressure on community & district due to rising cost of fuel oil, gas, electricity, food ... everything!



12-month percentage change, Consumer Price Index, selected categories, not seasonally adjusted



2017-18 to October 2022 6 Years of Savings Returned to Taxpayers:

Reduction of
Tax Levy of \$15.9m

Funded \$55m
Capital Projects

Funded \$12.6m
Debt Service Reserve

Funded \$16m
Tax Certiorari refunds

Early payoff of
Technology leases \$1.2m

Funded \$2.1m in
Compensated Absences
to employees, per
bargaining unit
agreements

Funded \$16.9m in 1-
time only expenses

Funded \$1m in pension
contributions

**TOTAL DOLLARS
RETURNED TO
TAXPAYERS OVER 6
YEARS ~ \$120M**
(Est. Avg. Annual Savings
\$1k per 15k avg assessment)



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Continuous Cycle of Improvement



What is working? What needs modification?

What should be strategically abandoned?

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Continuous Improvement

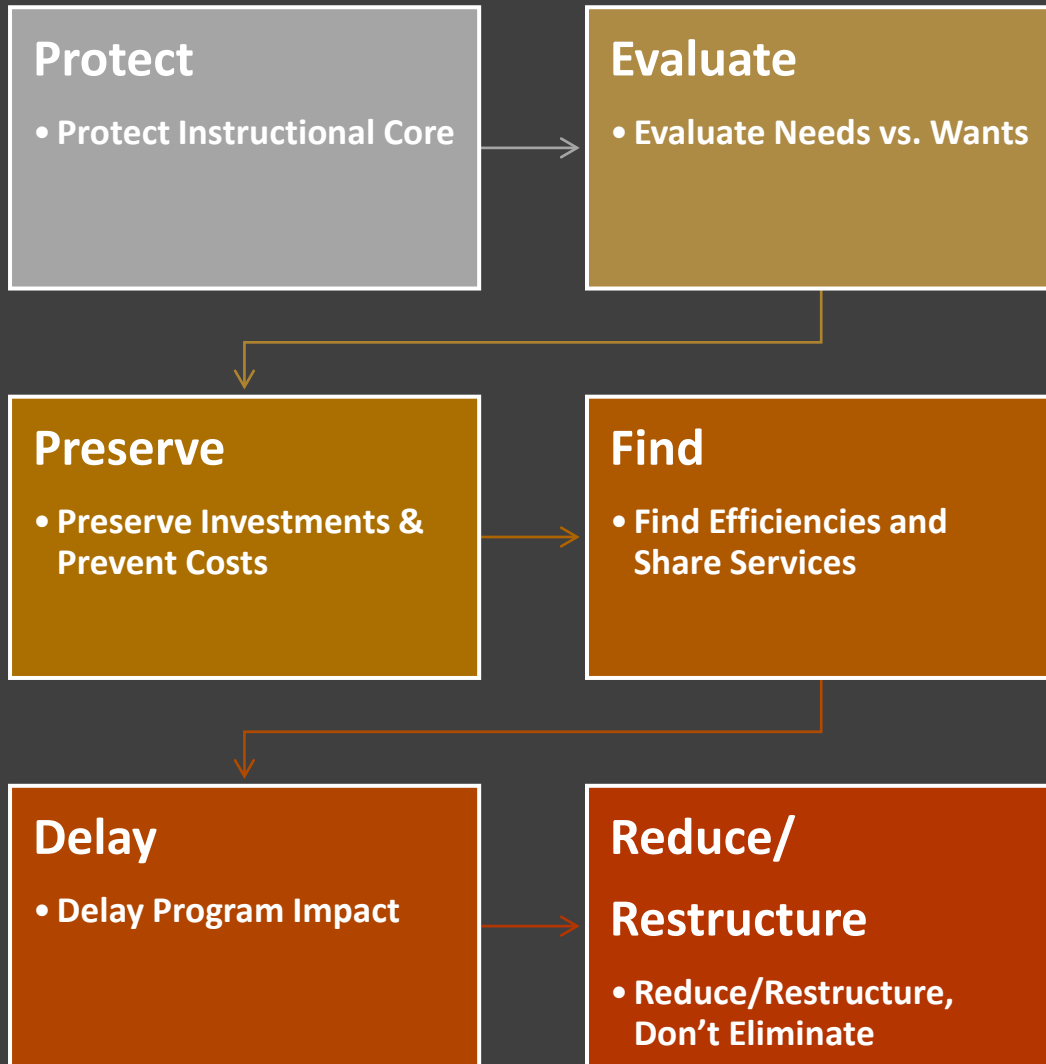
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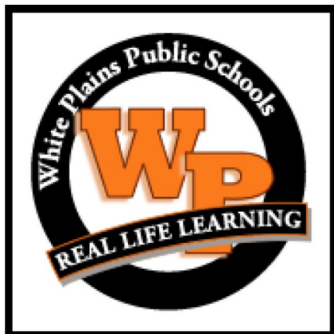
- On-going curricular and programmatic (can be Regent/SED driven) review, anchored by a protocol and outcome based
- Academic achievement
- Extra-curricular/athletic participation
- Additional programming: after school/summer
- Universal approaches to educational experience
- Staffing and services
- Resource deployment
- Future planning

SEMIFINALISTS

WHITE PLAINS HIGH SCHOOL

Guiding Principles: Development of Plans





White Plains City School District

Instructional Budget Presentation 2023-2024

Presented to the Board of Education on February 13, 2023



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White Plains City
School District

2023-2024
NON-INSTRUCTIONAL OPERATIONS BUDGET
FEBRUARY 27, 2023

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White Plains City
School District

Long-Range Plan Update
2022-23 to 2026-27
Finance Committee
January 3, 2023



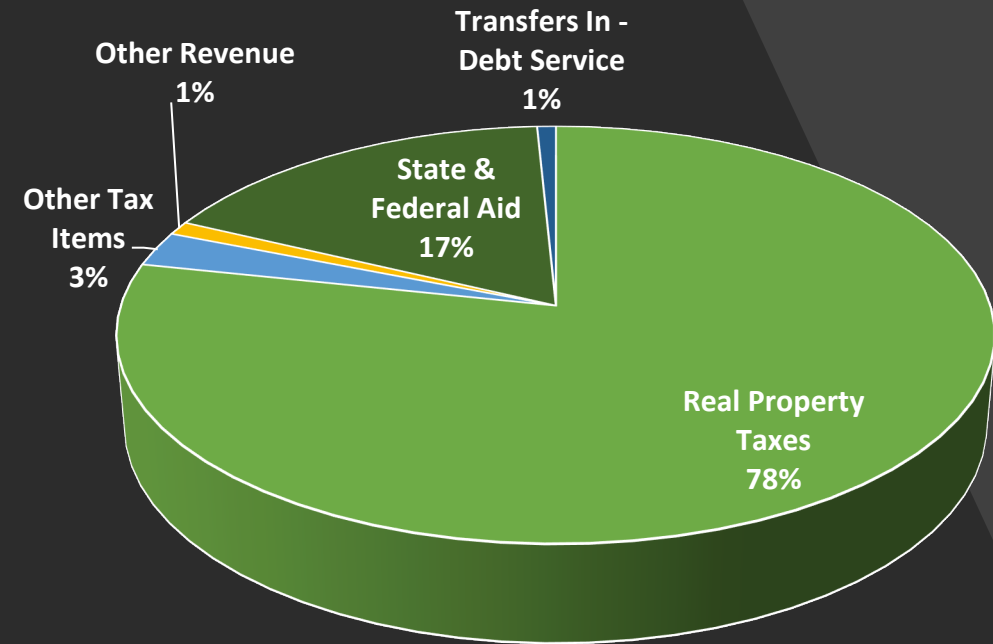
Summary Preliminary Budget 2023-24

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	Preliminary Budget 2023-24	Adopted Budget 2022-23
Maximum Tax Levy, as prescribed by Law	\$206,028,881	\$203,625,613
Recommended reduction to Tax Levy	(5,018,279)	(6,390,541)
Net Tax Levy to be Raised	201,010,602	197,235,072
Tax Levy Percentage Increase	1.91%	0.00%
State & Federal Aid	44,008,978	36,938,753
Other Revenue	11,625,814	10,672,821
TOTAL REVENUES BUDGET	\$256,645,394	\$244,846,646
TOTAL APPROPRIATIONS BUDGET	\$256,645,394	\$244,846,646

2023-24 Major Sources of Revenues

Revenue Type	\$	% of Budget
Real Property Taxes (Tax Levy & STAR)	\$201,010,602	78.32%
Other Tax Items (PILOTS, Interest/Penalties on RPT, Tax on Consumer Tax Bills)	6,917,535	2.70%
Other Revenue (Day School Tuition, Health Svs. Reimb., interest earnings, Refund of P/Ys, Donations).	2,690,000	1.05%
State & Federal Aid	44,008,978	17.14%
Transfers In - Debt Service	2,018,279	.79%
Total Revenues	\$256,645,394	100.00%



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

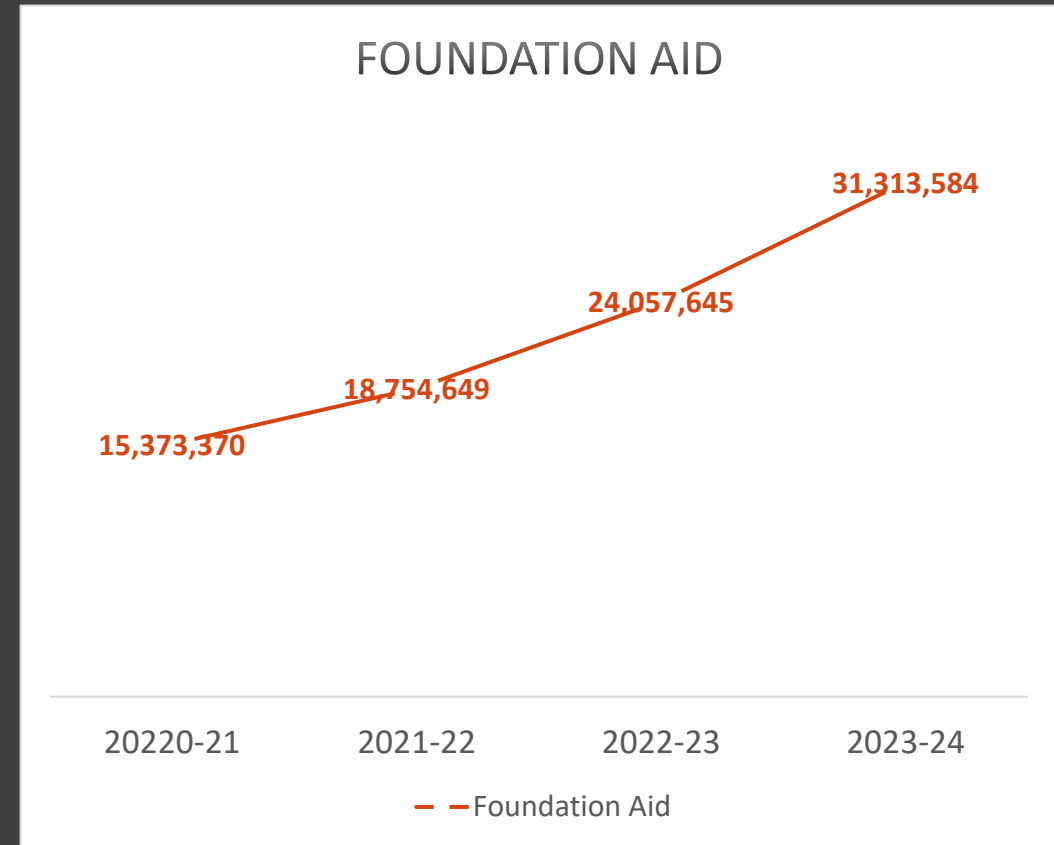
Foundation Aid:

- 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:

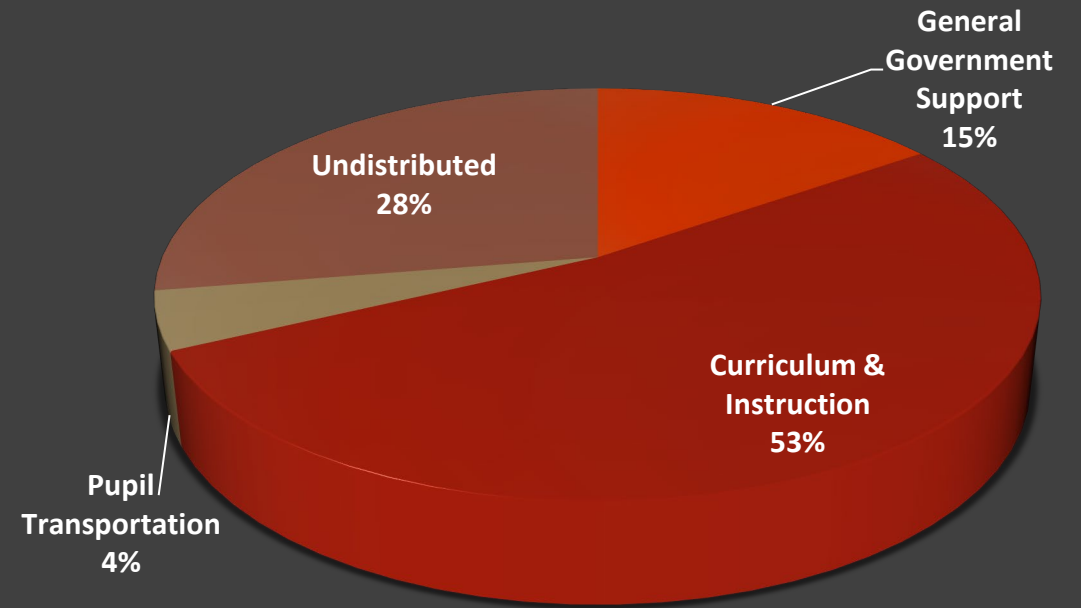
- Proposal is to fully fund expense driven aids, i.e., transportation, building, BOCES, instructional material aids

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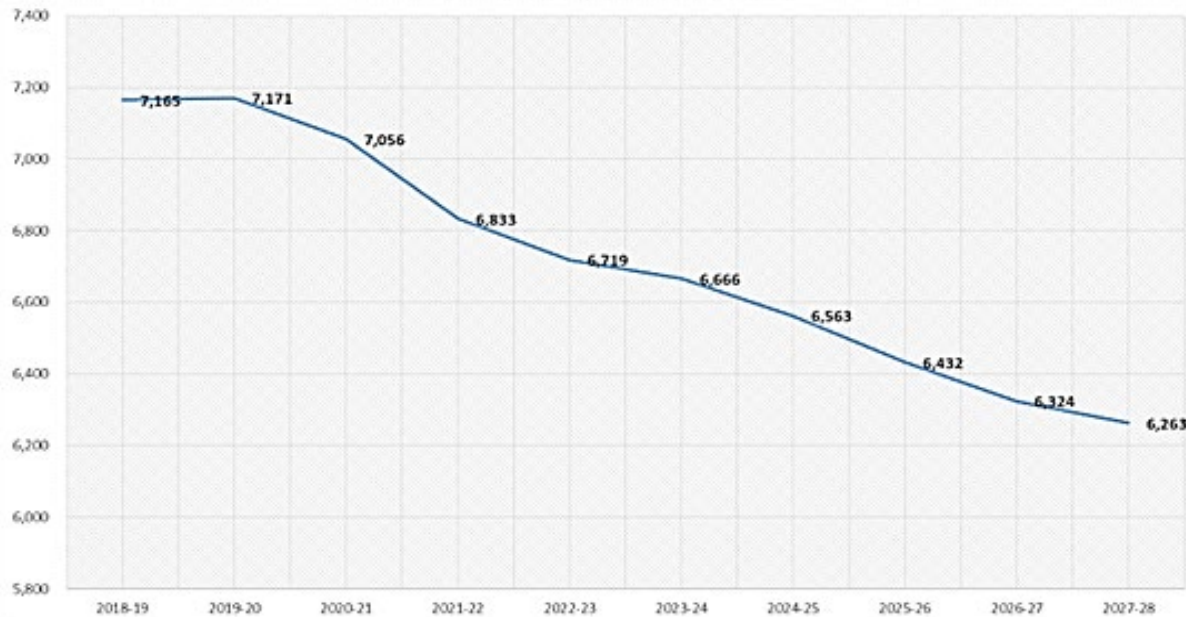


Major Areas of Expense

Expense Type	\$	% of Budget
General Government Support (BOE, Central Administration, F&O, Central Services, Insurance, Legal, Special Items)	\$39,230,647	15.29%
Curriculum & Instruction (Staff Development, Teaching Regular School, Special Education, Summer School, Occupational Education, Library, Technology and Pupil Services)	134,984,652	52.60%
Pupil Transportation	11,633,575	4.53%
Undistributed (Employee Benefits, Debt Service, Transfers to Other Funds)	70,796,520	27.58%
Total	\$256,645,394	100.00%



ENROLLMENT 2018-19 TO 2027-28



Demographic Data Annual Update December 2022 Western Suffolk BOCES, Office of Planning & Research

- Enrollment projected within .3% of actual enrollment K-12
- Reduction in enrollment attributable to decline in births, migration losses, displacement losses
- 10 Year Projected loss of students 773 or 11.5% by 2032

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)



Note: Anticipated housing units are not reflected in projections

Staffing

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Category	Preliminary Budget 2023-24	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	87.90	85.90	86.90
Administration	48.00	47.00	47.00
M&C	20.00	19.00	17.00
Food Service Staff	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			

Additional Budget Factors 2023-24

Employee Benefits:

- Teachers' Retirement System (TRS) – contribution rate will decrease to 9.76% from 10.29%, 5% change
- Employees' Retirement System (ERS) – contribution rate will increase to 13.10% from 11.60%, 13% change
- Health Insurance & Waiver – will increase by 8.00%, substantially below market trends
- Other Benefits – are based on trends, with an average increase of 3-5%

Debt Service:

- Debt Service - (2) Serial Bonds and (1) Energy Performance Lease issued for capital construction improvements
- Annual Principal and Interest payments are \$9.9m
- Use of \$2m from Reserve to offset debt payments and reduce the tax levy

Tax Certiorari Refunds

- District is Self-Funded for Refund Claims
- Legal counsel estimates 22-23 refunds at \$5m and the Tax Certiorari Reserve at \$63m based on outstanding claims at year-end

Facilities & Safety/Security:

- Various DW projects based on Long-Range Infrastructure plan - \$3m
- Transfer-Out to Capital Projects Fund - \$1.5m HS Security Doors & HVAC Projects
- Additional SRO support, funded through existing resources

Continue support of 1-time only expenses in 2022-23 to avoid addition to future budgets, based on Fund Balance Projections:

- Additional Facility Projects - \$1m
- Replacement of Smartboards with BenQ TVs - \$1m
- Replacement of Medical Equipment - \$25k
- Textbooks – \$36k
- Debt Service Reserve - \$1.1m

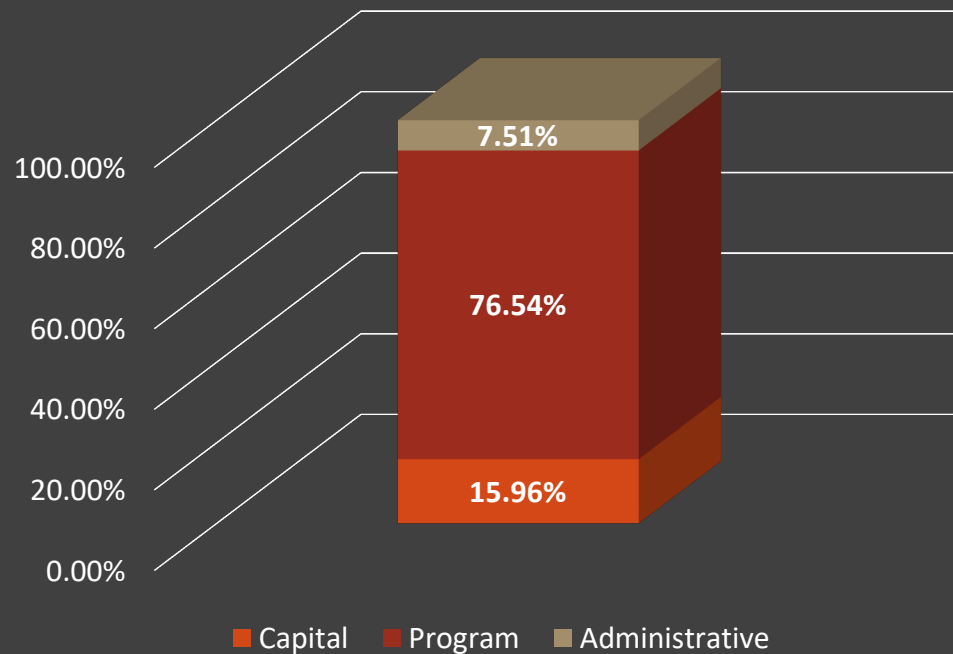
Other contractual annual increases:

- Utilities – over 45% increase
- Property Insurance – 15% increase
- Other contractual increases range from 3% to 5%, BOCES, Pupil Transportation
- Personnel costs are in accordance with CBAs

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

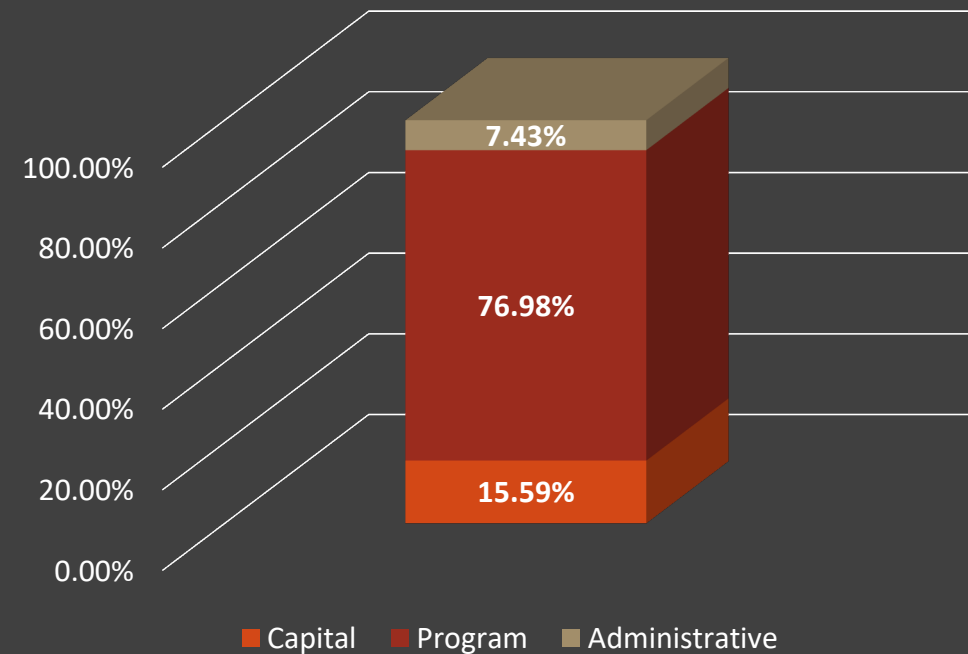
2023-2024

PRELIMINARY BUDGET



2022-2023

ADOPTED BUDGET



APC Budget Components

Total Budget	Administrative	Program	Capital
\$256,645,394	\$19,269,245	\$196,424,739	\$40,951,410
100%	7.51%	76.54%	15.96%
	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

What is a Contingency Budget?

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



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

- *No Increase in the Tax Levy is permitted*
- *Non-contingent expenses must be removed*
- *Administrative cap applies*

For 2023-24, a contingent budget would result in a reduction of \$3,775,529 or 1.91% to a new budget total of \$252,869,864



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~~

~~Board of Education Budget Workshop March 27, 2023, if necessary~~

~~Board of Education Budget Adoption April 10, 2023~~

~~Board of Education Budget Hearing May 8, 2023~~

~~School Budget vote, Propositions & School Board Elections May 16, 2023~~