



White Plains City School District

2023-2024

ADOPTED PROPOSED BUDGET

APRIL 10, 2023



#WPPROUD

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 Proposed Budget

Revenues

Expenditures

Three-Part Budget: Administrative, Program & Capital Budgets

Contingent Budget

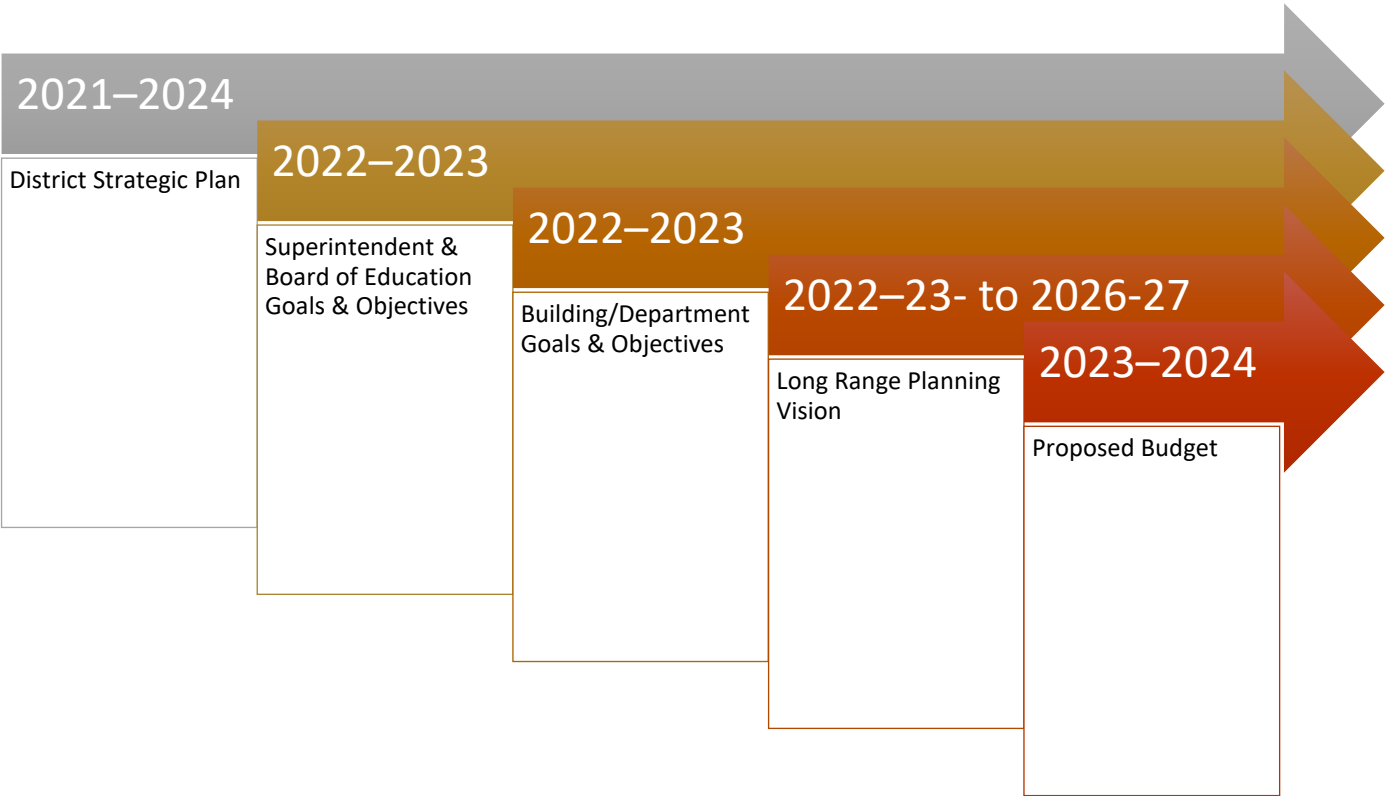
Proposition – Use of Capital Reserve

Next Steps

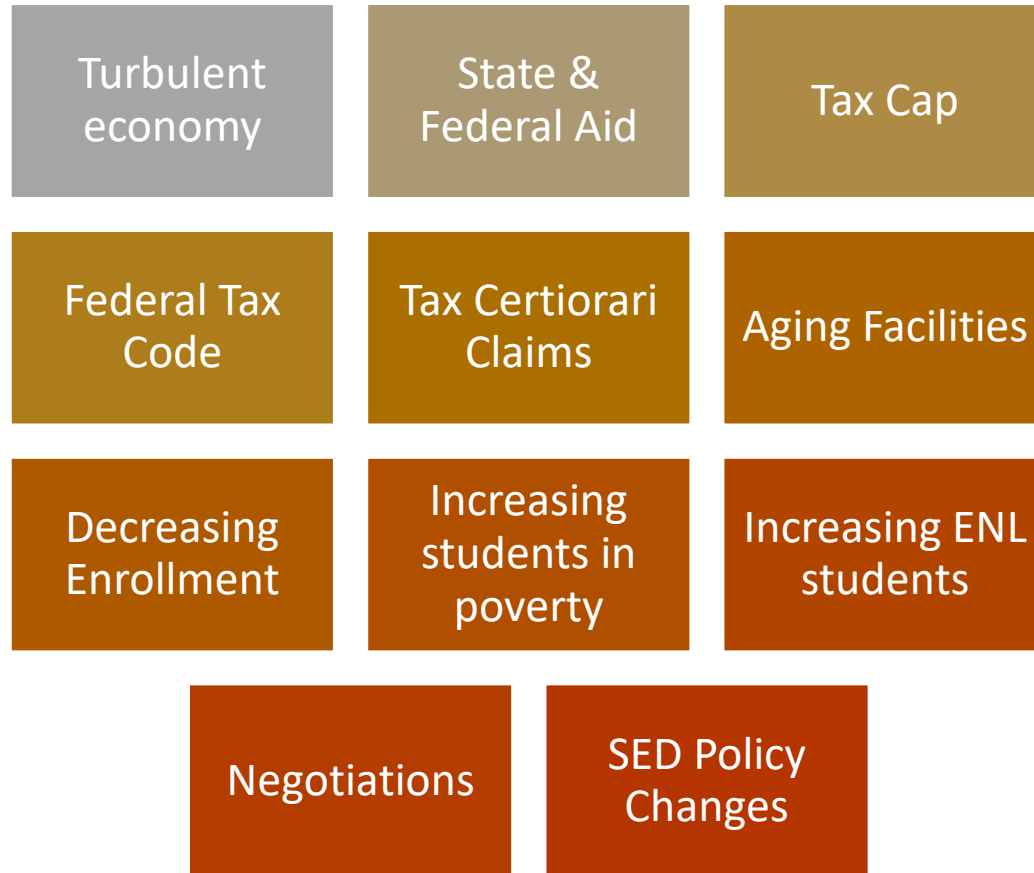


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Cycle of Planning



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

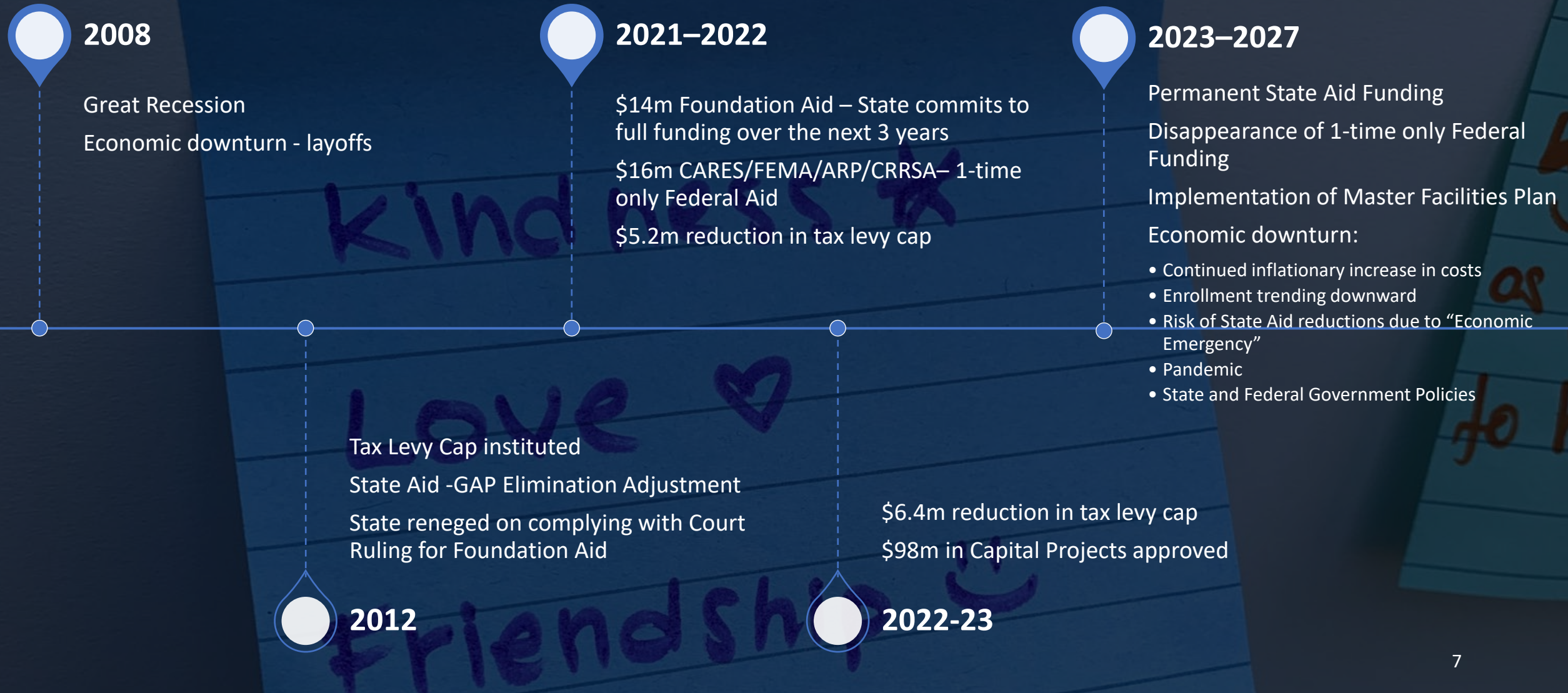


- Welcome, engage and nurture relationships with our families and community.
- Publicly celebrate and highlight student and district successes.
- Forge and sustain critical partnerships to expand opportunities available for all students.
- Systematize equitable access to information.

¹ District professional development will support our strategies.

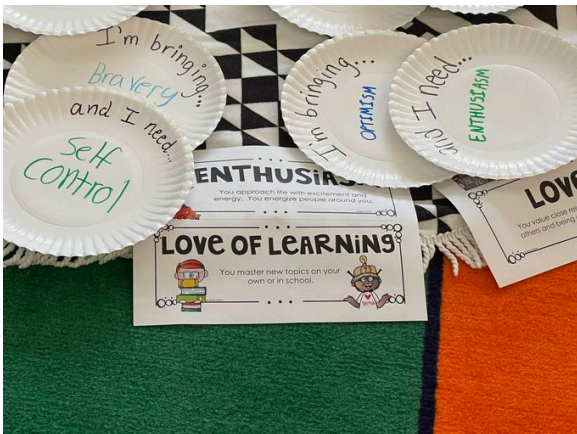
• We aspire to unlock the infinite and unique potential of each student, every day •

Economic Status & Outlook

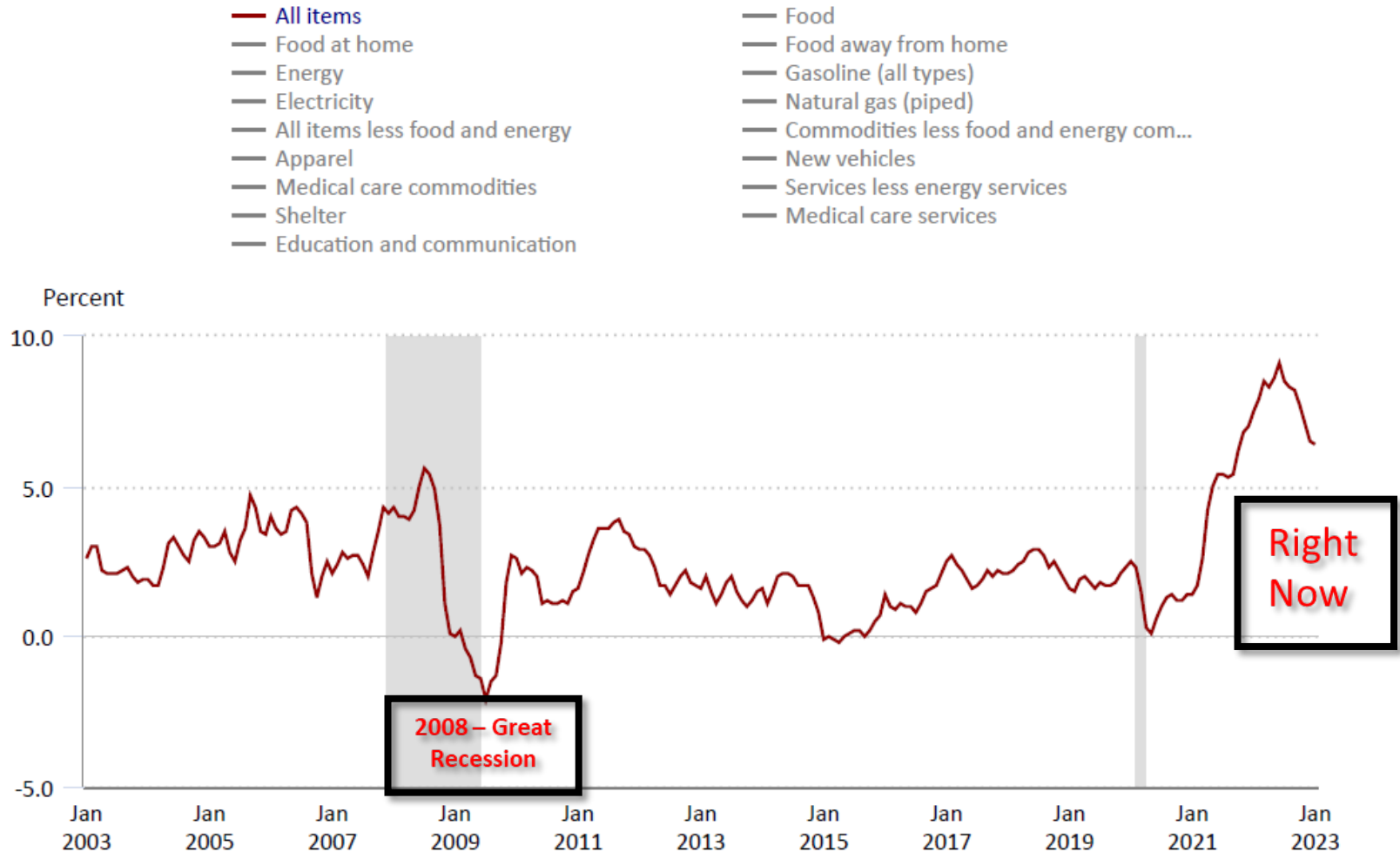


ECONOMIC OUTLOOK

- ❖ 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

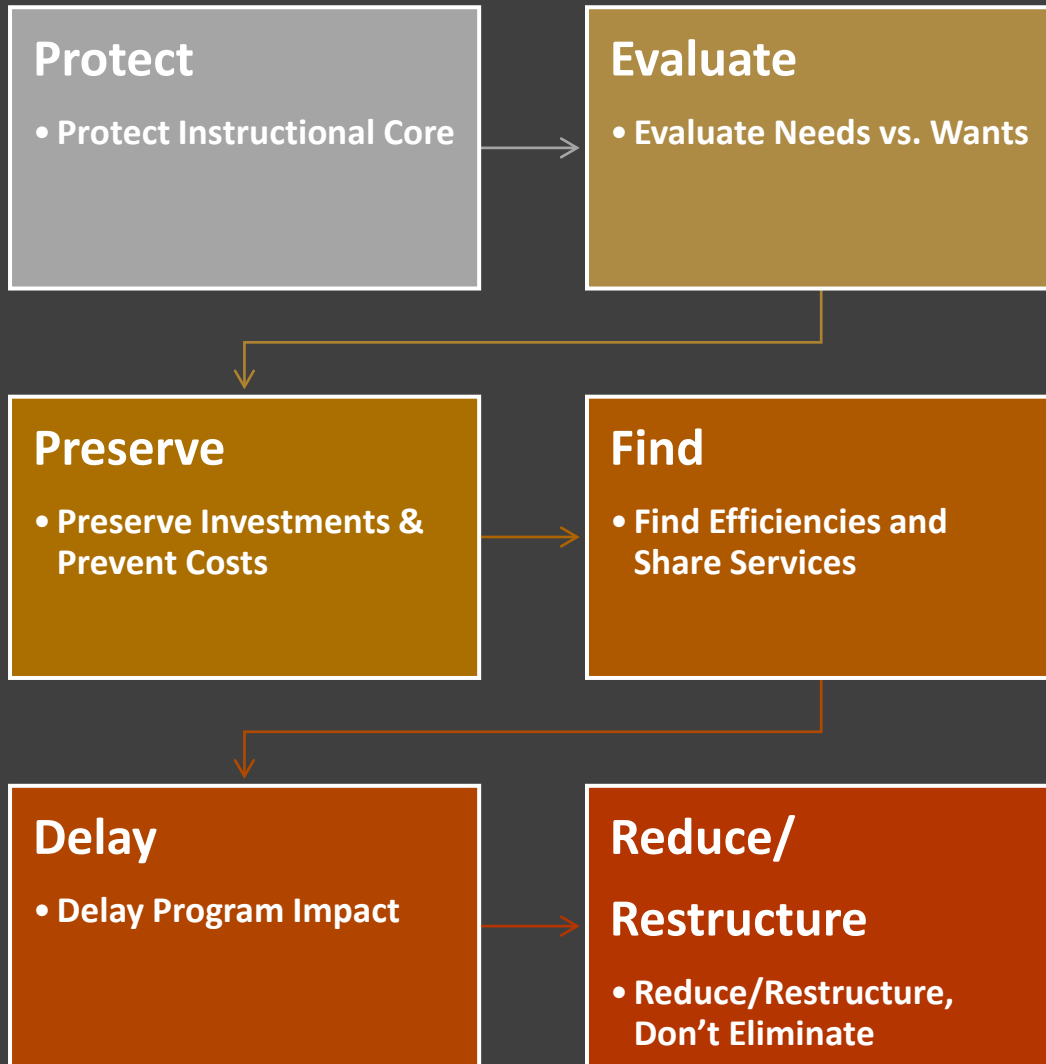
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- On-going curricular and programmatic (can be Regent/SED driven) review, anchored by a protocol and outcome based
- Academic achievement
- Extra-curricular/athletic participation
- Additional programming: after school/summer
- Universal approaches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

SEMIFINALISTS

WHITE PLAINS HIGH SCHOOL

Guiding Principles: Development of Plans





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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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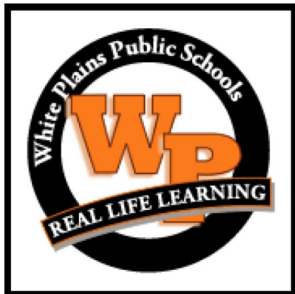


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White Plains City School District

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

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White Plains City School District Instructional Budget Presentation 2023-2024

Presented to the Board of Education on February 13, 2023

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White Plains City School District

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



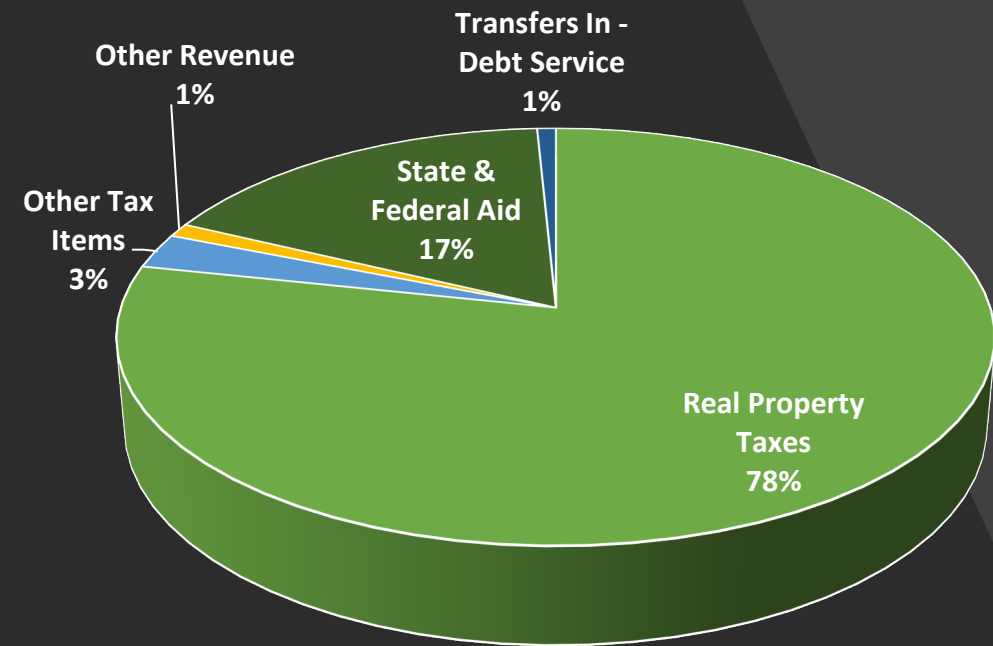
Summary Proposed Budget 2023-24

#WP PROUD

| | Proposed 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

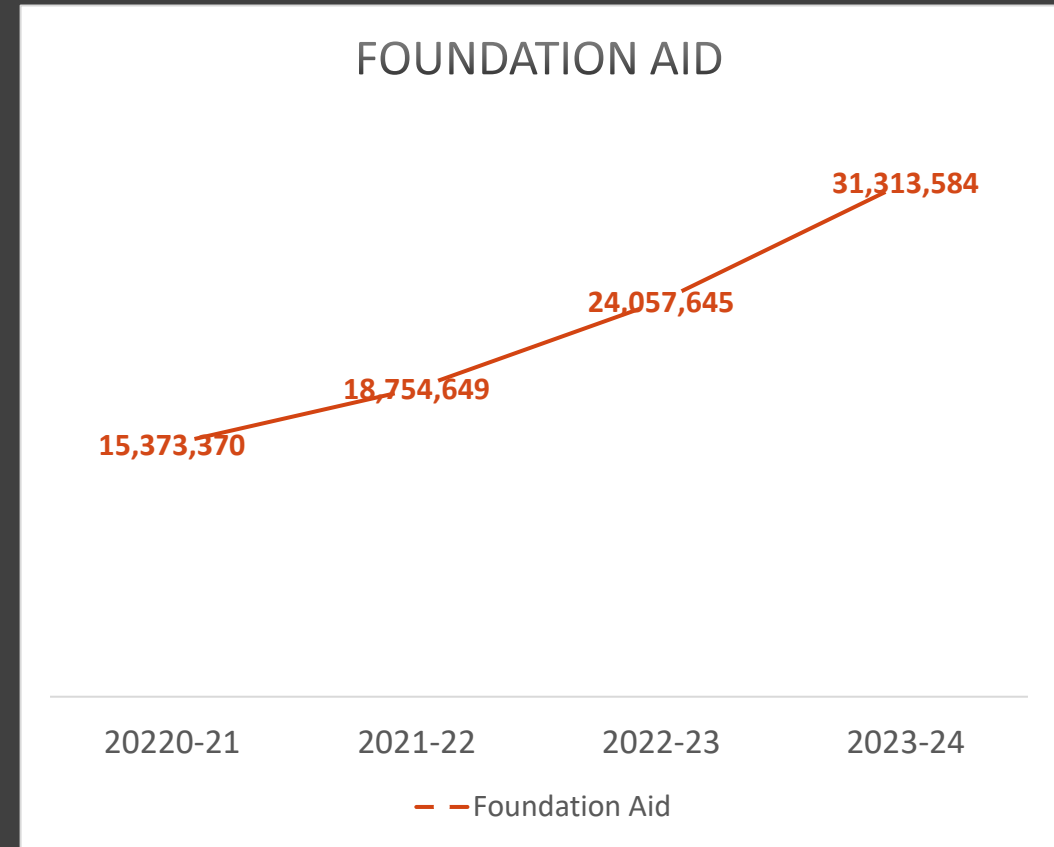
Foundation Aid:

- 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:

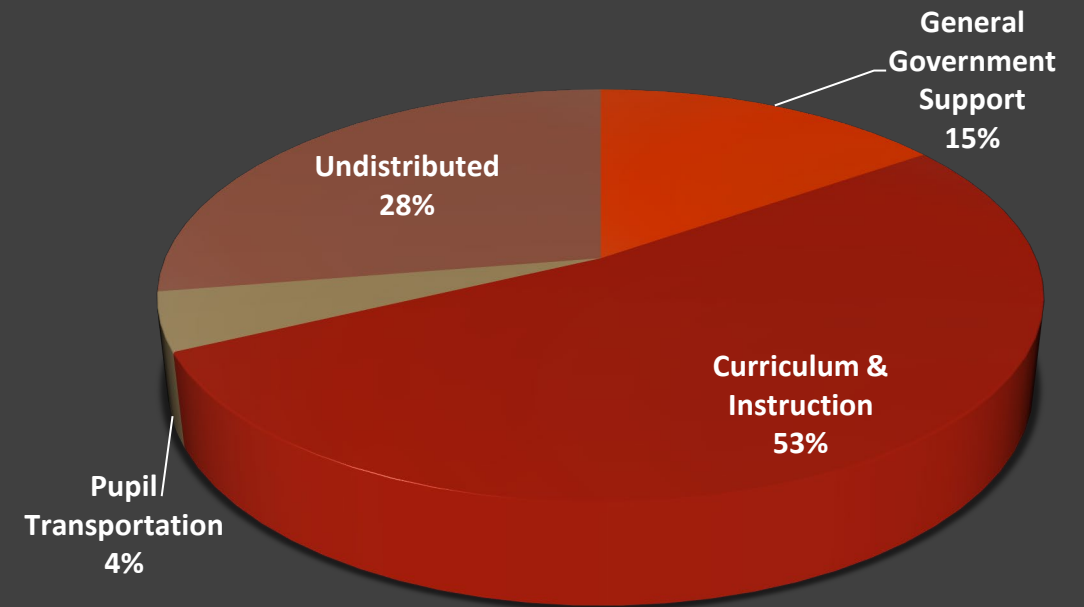
- Proposal is to fully fund expense driven aids, i.e., transportation, building, BOCES, instructional material aids

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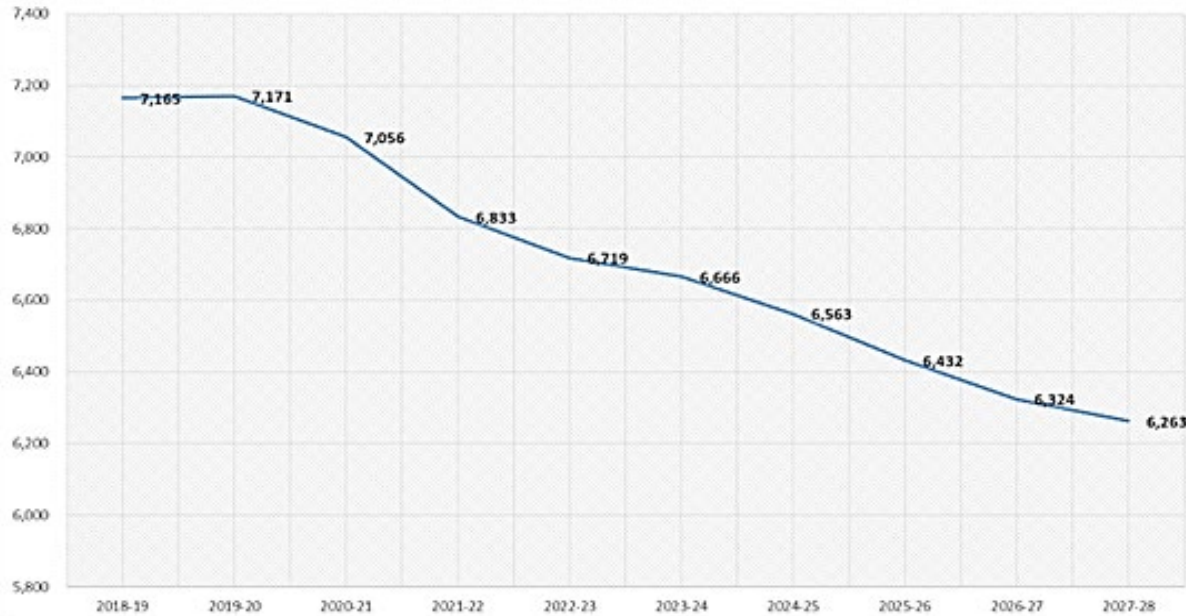
Major Areas of Expense

| 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% |



#WPPROUD

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 | Proposed 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 | 1225.95 |
| Zero \$ impact – offset by reallocation of resources | | | |

Instructional Program Expansion and Supports

PreK: NYS expansion for 4-year-olds

Literacy K-5: American Reading Company

New Courses: English 4 Early College Experience, Science Fiction and Literature and Film, ENL emergent Literacy & English, SUPA African American History, Environmental Engineering (PLTW), SUPA Introduction to the Art and Craft of Animation, Foundations of Elementary Education

ENL K-12: Multilingual Literacy 3-12, Bridges to Success Curriculum, offer extended day programs, PD, Clarkson University for teacher certifications, parent workshops, increase representation Manhattanville Changing Suburbs Institute

Social Studies: Partner with CAST, Facing History & ourselves, PD, continuum of Holocaust instruction K-12, upgrade resources, expand Seal of Civic Readiness program

Science & Engineering 6-12: Provide PD in Phenomena-based curricular and 3-dimensional assessments

Computer Science Pathways K-12: Implementation of NY Computer Science & Digital Fluency Standards

Wellness, Physical, Education & Health: Update of fitness rooms grades 6-12, new health education textbooks/digital resources HS, development of curriculum maps K-12

Funded through reallocation of resources, no new monies

Instructional Program Expansion and Supports

Mathematics K-5: New assessment tools, extended day learning opportunities to provide intervention & enrichment

Math 6-12: Increase math specialist at EV to 1.00 FTE, PD in Universal Design, Algebra I Regents Prep, new assessment tools

ELA 6-12: Expansion of classroom resources for Writers Workshop and Critical Literacy, new assessment tools

DW College Readiness AVID

Dual Language K-8+: American Reading company, PD, NYU RBERN Institute

Science & Engineering K-5: Science 21, PD, NYS Science Learning Assessment, integrate 4 science investigations in grades 3,4, & 5, purchase related instructional materials

STEM K-5: Expand STEM learning opportunities, expand PLTW, teachers participate in the STEM Ambassadors program

Instructional Technology K-12: Continued PD, continued digital citizenship & literacy skills

Fine Arts K-12: Beyond Broadway Dance Residency 6-weeks at each elementary school

Funded through reallocation of resources, no new monies

Operations Program & Supports

Athletics: Encouragement of increased student participation, recruitment of quality coaches, exploration of emerging sports.

Office of Research, Assessment & Growth: Evaluating the feasibility of the developing this office.

Security & Safety: New Alert Notification system, EV installation of Verkada cloud-based camera system, continue drilling and training, exploration of additional Student Resource Officer, HS night supervisor, research device detection systems.

Information Technology: Cyber Security, implementation of Multi-Factor Authentication, continued implementation of BenQ TVs, and renewal of technology equipment through BOCES Lease Purchase agreement.

Office of Purchasing: Standardization of furniture purchases, inventory of surplus assets, increased efficiencies by electronically sending purchase orders.

Operations: Increase in staffing to meet the needs of the district, i.e., payroll, accounting, and facilities offices.

Facilities & Operations: Implementation of new facilities management software platform, continuing LED lighting initiative, various DW maintenance & operations projects \$3m, Transfer to capital projects fund for HS Security Doors and HVAC projects \$1.5m.

Food & Nutrition Program: Implementation of chef and registered dietician services, training to do more scratch cooking, plant-based meal menu options, increase in fresh fruits & vegetables, Spanish speaking support staff to assist parents, expansion of summer meals and after school programs.

Transportation: Installation of Zpass Verify on all buses, continuing to explore with bus contractor implementation of zero emissions buses by 2035, continuing to explore Stop Arm Cameras with the City and County.

Funded through reallocation of resources, no new monies

Additional Budget Factors

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

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

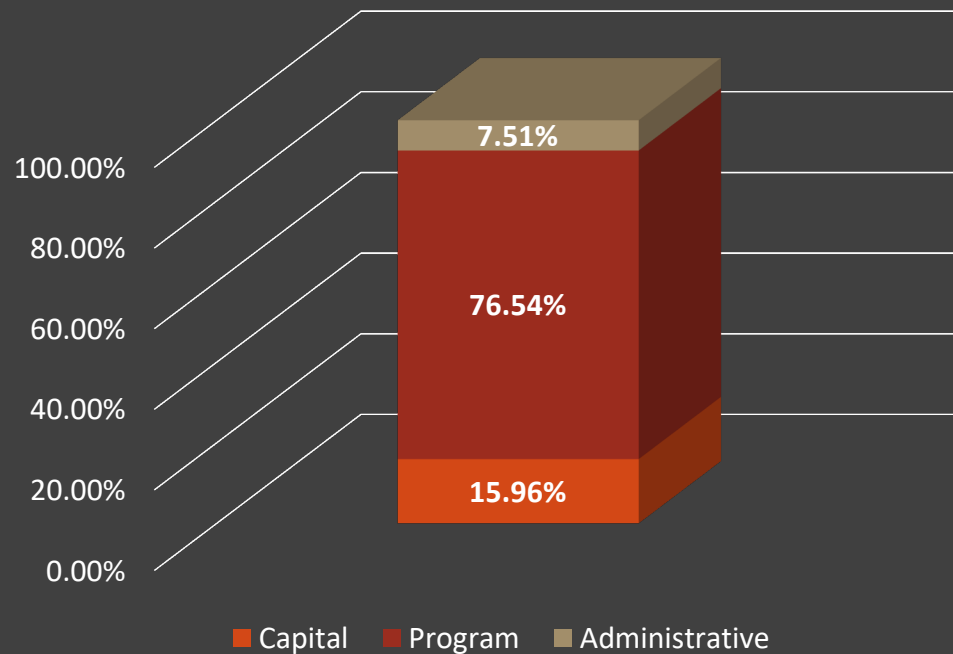
Continue support of 1-time only expenses in 2022-23 to avoid addition to future budgets, based on Fund Balance Projections:

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

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

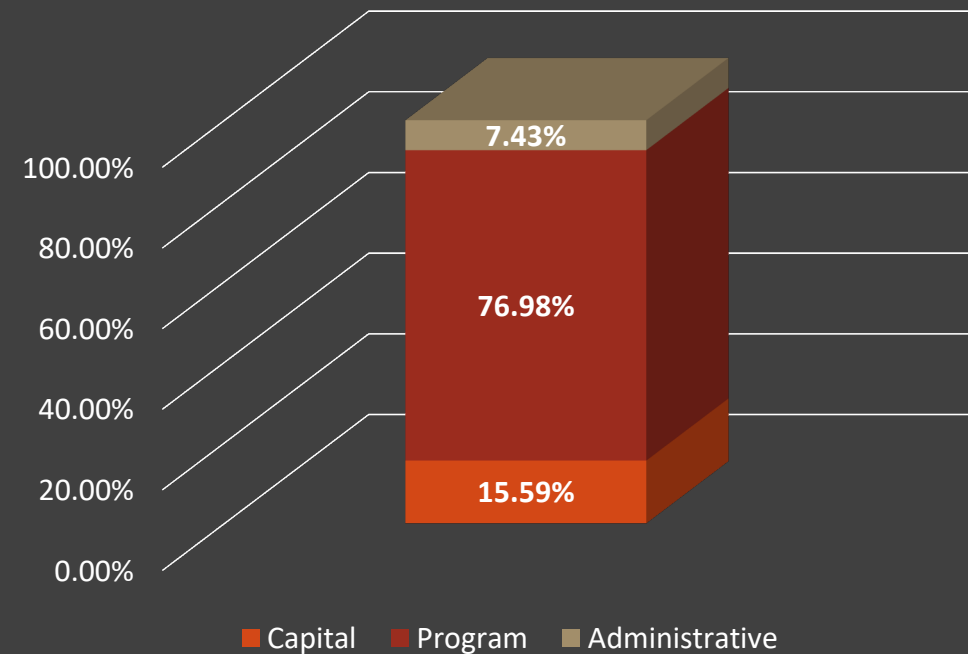
2023-2024

PROPOSED 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 1.54% to a new budget total of \$252,869,864



Construction Update



Presenter – H2M

Saverio Belfiore, AIA
Vice President | Market Director, Education

March 13, 2023

Presenter – H2M

Mike Lantier
Assistant Vice President | Deputy Mkt
Director – Education

Presenter – H2M

Cole Podolsky
Senior Project Designer

Presenter – Triton

Kevin Sawyer
Vice President, Project Executive

John Hansen
Preconstruction, Manager

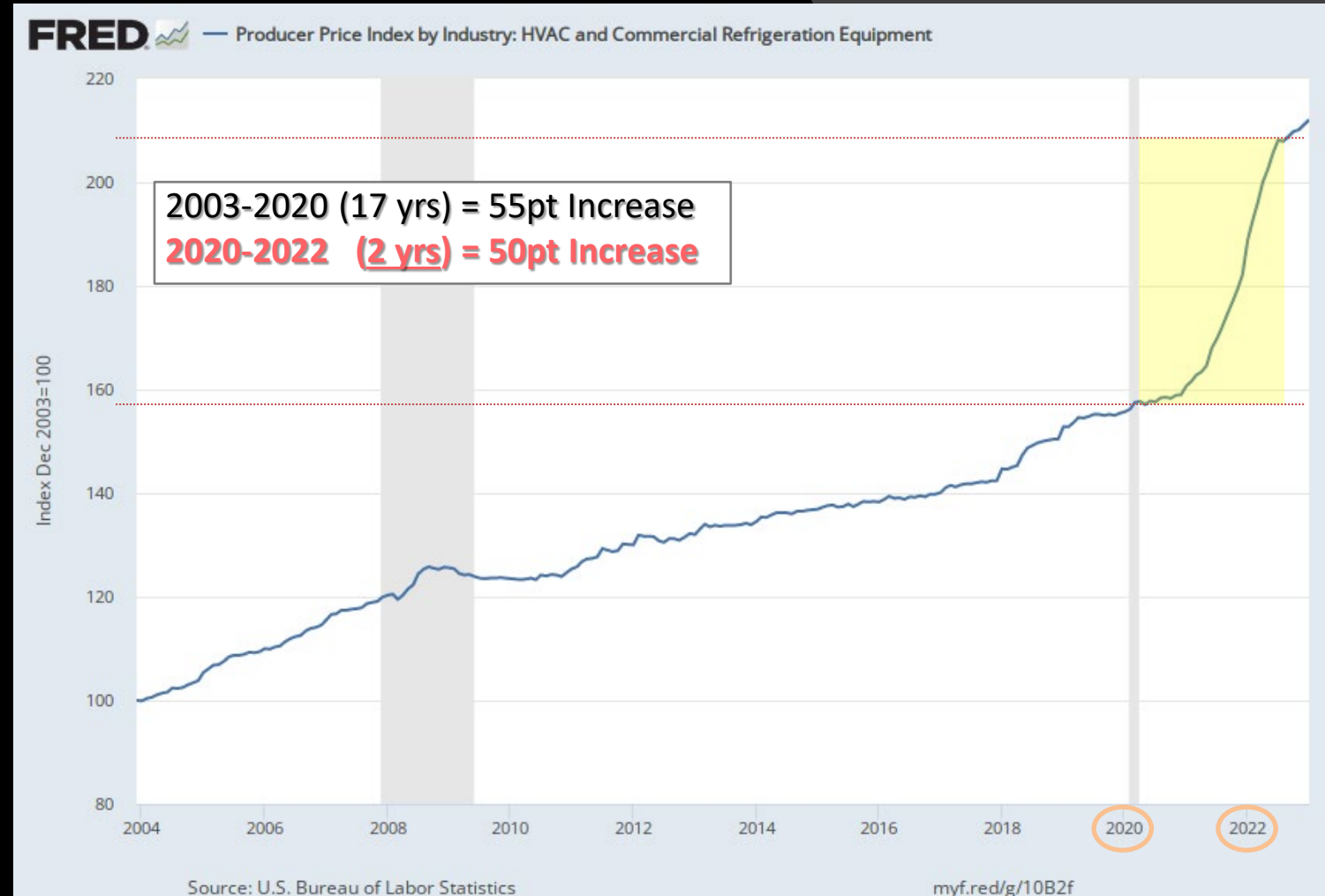
Construction Update – ARP/CRSSA/DASNY/Capital Reserve

Contributing Factors of HVAC Cost Increases

- **Escalation:**
 - Traditional Escalation = 3% per year
 - 2020-2022 Escalation = 19.6% per year
- **Increased Equipment Counts for Classrooms:**
 - Increase in Unit Ventilators Counts
- **Increased costs in Manufacturing:**
 - Raw Material Increases
 - Fuel and Transportation
 - Electronic-chip Shortages
 - Change in Energy Code Requirements

In-District Cost Difference of Unit Ventilator Replacement Costs – per Unit:

| <2020 UV/Unit \$ w/ Air Conditioning | 2023 UV/Unit \$ w/ Air Conditioning | Change In Cost per Unit |
|---|--|----------------------------|
| \$30-\$40K | \$75K-95K | <u>\$45K-\$50K</u> |



DW Construction of Ventilation, Filtration and Air Conditioning Improvement Projects



May 17, 2022, Voters approved \$12.65 million from the 2019 Capital Reserve, along with \$13.65 million from Federal & State Grants (NYDASNY/CRRSA/ARP) for a total estimated project cost of \$26.3 million

- Based on actual bid results and estimated project costs, the District's Professionals (A/E & Const. Mgt.) have estimated an additional \$13.5 million is required in order to complete the original scope of work as planned
- As a result, the following proposition is being presented to the voters to request the use Capital Reserve Funds

AT NO COST TO THE TAXPAYER:

PROPOSITION:

RESOLVED, that the Board of Education of White Plains City School District be authorized to expend an additional amount not to exceed \$13,500,000 to pay a portion of the cost of the construction of ventilation, filtration and air conditioning improvements to various District school buildings, substantially as described in a plan prepared by the District with the assistance of H2M Architects and Triton Construction, from (a) the balance of the funds held in the Capital Reserve Fund established through the School District's Annual Meeting and Election held on May 21, 2019, which balance as of July 1, 2022 was \$637,527, plus any interest earned on such balance until fully expended, and (b) the remainder of the funds to be expended from Capital Reserve Fund established through the School District's Annual Meeting and Election held on May 17, 2022, which will be an amount that will not exceed \$12,862,473, and such expenditures are hereby approved.



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



Thank you!
QUESTIONS?