

White Plains City School District

2024-2025

NON-INSTRUCTIONAL
OPERATIONS BUDGET

FEBRUARY 26, 2024

#WPPROUD



This Photo by Unknown Author is licensed under CC BY



Agenda

2024-25 Summary of Revenues

Tax Levy Cap

State Aid

Demographic Data (Enrollment)

Staffing

Employee Benefits

History of Tax Certiorari Claims Paid

Debt Service

Operational Department Budgets

Next Steps

Revenue Type	2024-25	2023-24	\$Chg.	Comments
Appropriation of Fund Balance-Retirement	\$1,600,000	\$0.00	\$1,600,000	Use of Fund Balance to support the increase in Pension Contribution Rates
Real Property Taxes (Tax Levy & STAR)	203,140,013	201,010,602	2,129,411	Recommendation is to reduce the Maximum Allowable Tax Levy from 2.26% to 1.06%
Other Tax Items (PILOTS, Interest/Penalties on RPT, Sales & Use Tax)	10,041,565	6,917,535	3,124,030	\$1.9m increase in PILOTS (3 New) \$1.2m increase in Sales & Use Tax
Other Revenue (Health Svs. Reimb., interest earnings, Facility Use, Refund of P/Ys, Donations)	3,890,000	2,690,000	1,200,000	\$1.2m increase in Interest Earnings
State & Federal Aid (Foundation, Transportation, Building, Excess Cost, BOCES, Instructional, Homeless, Medicaid)	44,818,966	44,008,978	\$809,988	Reflects a budget-to-budget increase. However, projected aid for 2024-25 is a \$300k decrease from final projected aid to be received in 2023-24.
Transfers In - Debt Service	2,409,456	2,018,279	391,177	Debt Service Reserve fund is used to offset P&I payments, which reduces the Tax Levy, per the Master Plan/Fiscal Advisor
TOTAL REVENUES	\$265,900,000	\$256,645,394	\$9,254,606	

Tax Levy Limit, as prescribed by Law		Recommended 2024-25	Maximum Allowable 2024-25
BASE FORMULA:			
Prior Year Tax Levy		\$201,010,602	\$201,010,602
Tax Base Growth Factor (from NYS)	x	1.0000	1.0000
Total Tax Levy plus Growth Factor	=	201,010,602	201,010,602
Prior Year PILOTS (Per City of WP)	+	4,817,535	4,817,535
Prior Year Capital Tax Levy Exclusion, Net of Building Aid and Debt Service Reserve Funding	-	(4,405,575)	(4,405,575)
Adjusted Prior Year Levy	=	201,422,562	201,422,562
Allowable Growth Factor (Lesser of CPI 4.12% or 2%)	x	1.02%	1.02%
	=	205,451,013	205,451,013
Current Year PILOTS (Per City of WP)	-	(6,741,565)	(6,741,565)
Available Carryover limited to 1.5% of Tax Limit prior to exclusions of the current year		-	-
Tax Levy Limit <u>Before</u> Current Year Exclusions	=	198,709,448	198,709,448
EXCLUSIONS – Current Year – Capital & Pension Tax Levy Exclusions:			
Debt Service Principal & Interest	+	10,002,363	10,002,363
Less Building Aid	-	(3,179,680)	(3,179,680)
Less Use of Debt Service Reserve Funds – Reduction of Tax Levy	-	(2,409,456)	-
Pension ERS Exclusion	+	17,338	17,338
TAX LEVY PLUS EXCLUSIONS	=	203,140,013	205,549,469
TAX LEVY INCREASE		2,129,411	4,538,867
TAX LEVY INCREASE PERCENT		1.06%	2.26%

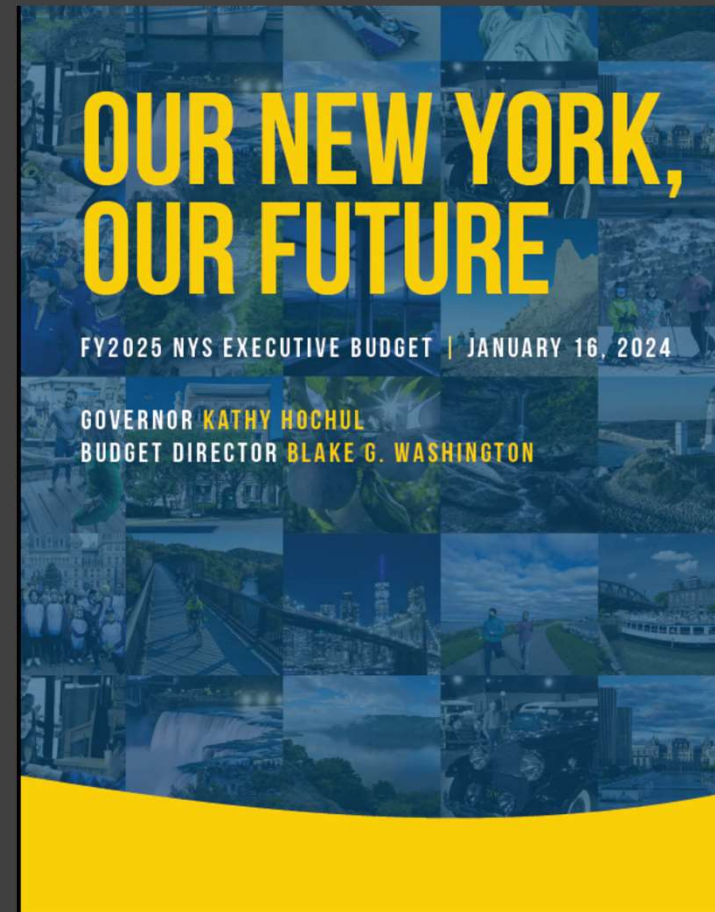
2024-2025

Governor's Executive State Aid Proposal

January 16, 2024

Promise Kept, MAYBE?

#WPPROUD



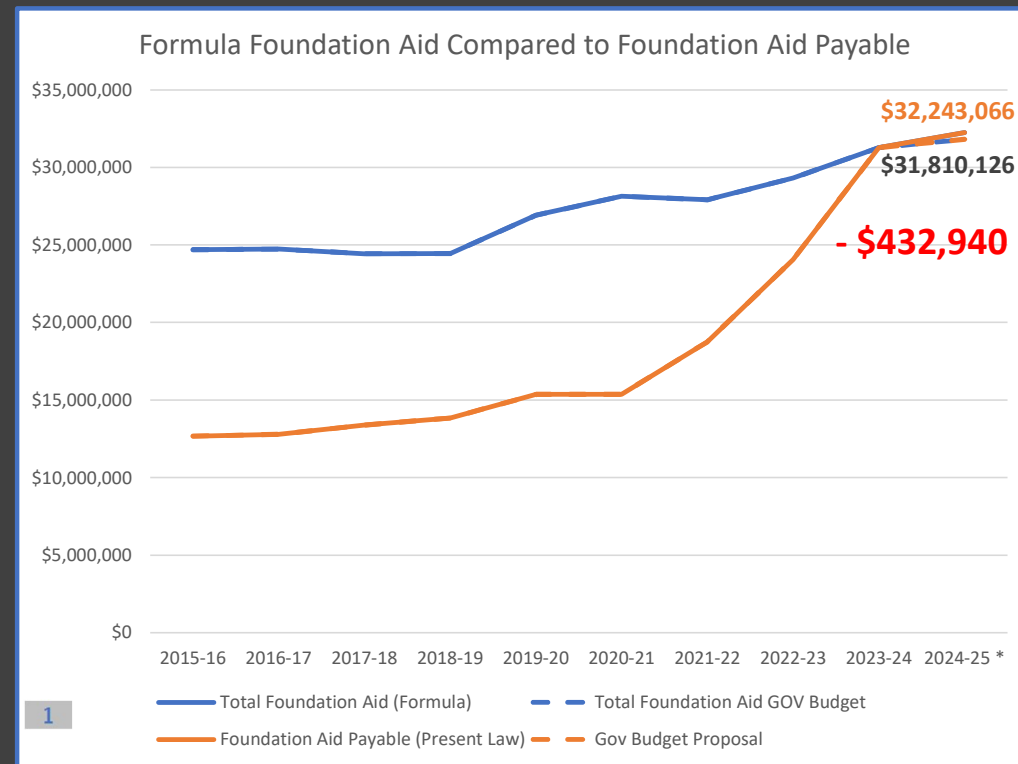
State Aid – Executive Budget Proposal

Foundation Aid:

- 2023-24 Completed phase-in of Foundation Aid.
- 2024-25 the Governor is proposing to modify Foundation Aid:
 - Change in the calculation of inflation by eliminating the highest and the lowest years for the past 10 years, this sets inflation at 2.4% instead of 4.12% - results in a **loss of aid to WPCSD of \$432,940**.
 - “Transition Adjustment” (a.k.a 2012 GAP Elimination Adjustment) for some districts on hold harmless (not WPCSD).

Expense Driven Aids:

- Full Funding for Transportation, BOCES, Building, Instructional Materials, Public/Private Excess Cost Aids.
- Database Freeze – aid would be frozen to the maximum of those included in Governor’s proposal, thereby not adjusting aid based on actual expenses incurred.





Impact of Governor Proposals

Reading Instruction:

- SED to provide districts with instructional best practices for teaching of reading to students Prekindergarten through 3rd grade.
- Evidence and scientifically based, focused on reading competency and aligning with the culturally responsive-sustaining framework.
- \$10m will be provided to NYSUT Education and Learning Trust to deliver PD.

Prekindergarten:

- No additional investments.
- Removal of supplement, not supplant language that would allow districts to access their UPK and SUFPK grants prior to exhausting their grant allocations.

School Meals:

- Continuation of the statewide subsidy that fully reimburses schools that participate in the Federal Community Eligibility Provision (CEP) program, allowing participating schools to serve all students free breakfast and lunch.

FAFSA Completion:

- Requires schools to collect documentation indicating whether high school seniors have completed FAFSA, NYS DREAM, or waived completing an application.

#WPPROUD

What's not in the Executive Proposal

Advocacy Groups & Local Legislators are urging:

- **Foundation Aid Formula:**
 - Funds to support comprehensive study of the Foundation Aid Formula to include all inputs including student need and district wealth, not only enrollment.
- **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:**
 - 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.
- **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.
 - The quantity change factor, used to determine the Tax Base Growth factor, should include the value of new assessment exempt under a PILOT agreement.

What's not in the Executive Proposal

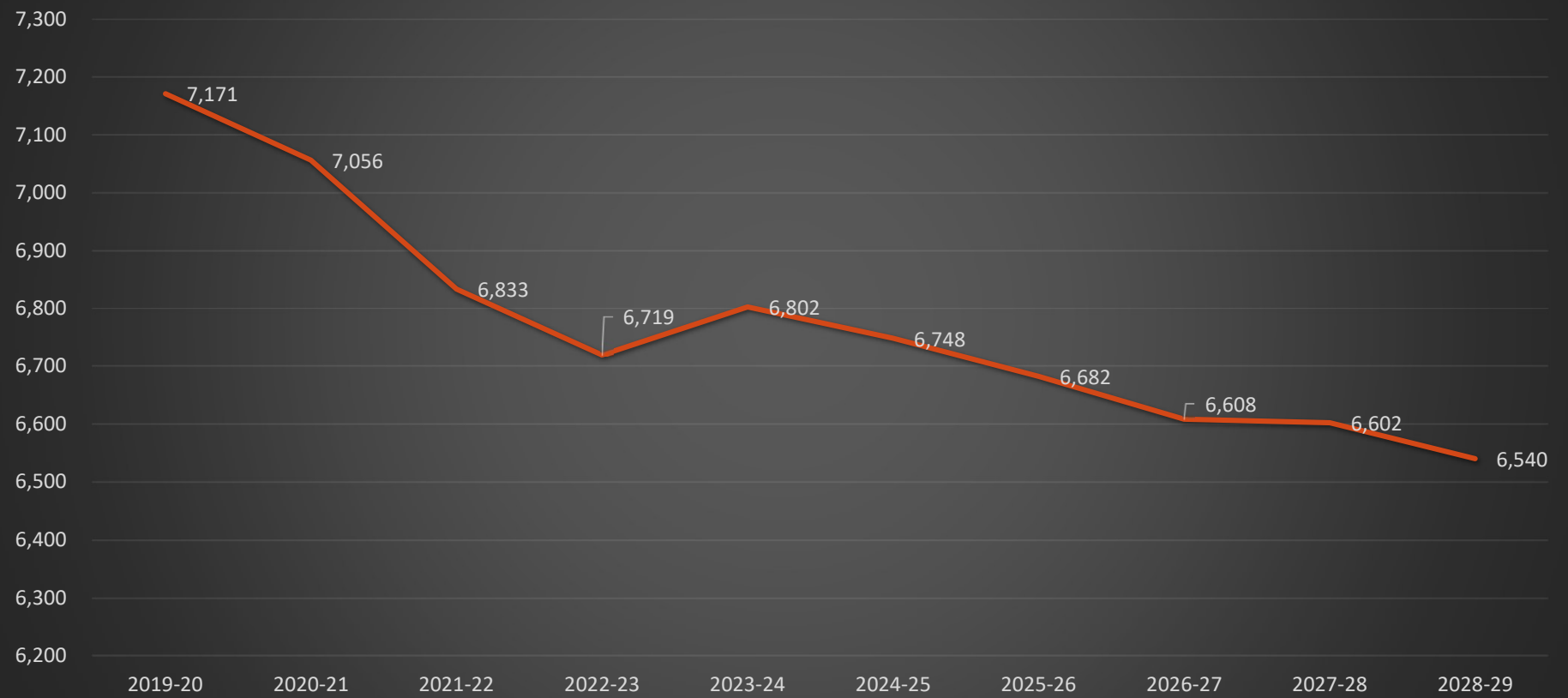
Advocacy Groups & Local Legislators are urging:

- **Fund Balance Flexibility:**
 - 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.
- **Regional Cost Index (RCI):**
 - Needs to be adjusted to accurately reflect the cost of doing business in the region.
 - Westchester County should be aligned with NYC/Long Island districts.
- **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 fourth year, does not provide for funding.
 - The state should pay the current amount of \$305m owed and change the state law, so that districts would immediately receive funds owed and not be subject to an annual appropriation.
- **Universal Meals:**
 - While the Executive Budget allocated \$11m to continue statewide subsidy that reimburses schools to participate in the federal CEP program, the budget does not include a fully universal school meals program for ALL schools.

Western Suffolk BOCES, Office of Planning & Research Demographic Data - Annual Update December 2023

- Enrollment for 2023-24 was projected within 142 students or 2.1% of actual enrollment, the increase was due to the following factors:
 - Grade level difference between 1- 33 students, primarily in grades K & 2.
 - K birth ratio was higher than the prior three years.
 - Second grade migration ratio significantly higher than prior ten years.
 - Enrollment decreases are projected over the next ten years, 482 students or 7.1% is expected by 2033.
 - Births in Westchester County declined almost 13% between 2008 and 2021. Therefore, K cohorts will remain below 500, ranging within 475-497 students during the next five years.
 - Resident students attending non-public schools have declined to 1,215 from 1,369 since 2014.
- Housing turnover was at the lowest level in 2012, 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 2019-20 TO 2028-29



Staffing

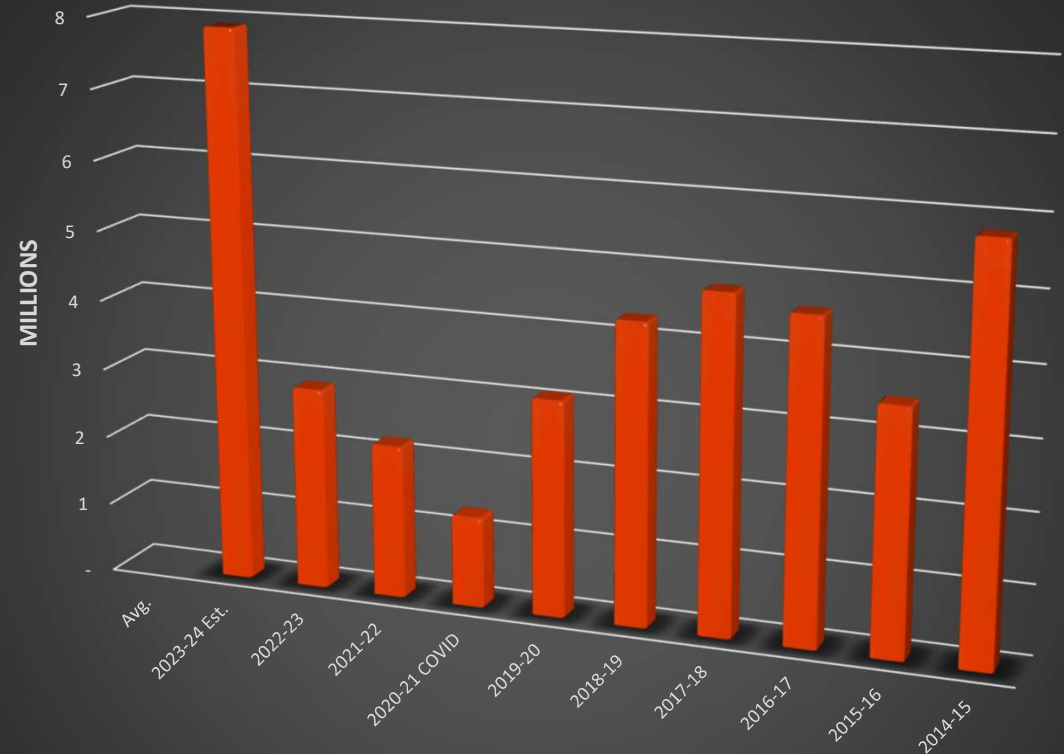
Category	Preliminary Budget 2024-25	Modified Budget 2023-24	Adopted Budget 2023-24
Teachers & Faculty Support Staff	692.39	695.59	695.29
Teaching Assistants/Teacher Aides/Computer Aides	221.03	219.03	217.15
Nurses	17.40	17.40	17.40
Facilities & Operations	84.50	83.50	83.50
Security	33.37	33.37	33.37
Clerical	88.90	88.90	88.90
Administration	48.00	48.10	48.00
M&C	20.00	20.00	20.00
Food Service Staff (M&C, Clerical & FT annualized)	30.19	30.19	24.12
Total General Fund, Special Aid Fund & School Lunch Fund	1,235.78	1,236.08	1227.73
<i>Net Change</i>	(.30)	8.35	

Employee Benefits	2024-25 Rates
Teachers' Retirement System (TRS)	- Contribution rate will increase to 10.02% from the prior year of 9.76% = 2.66% increase - District will be using Reserve Funds of \$1.1m to support this increase
Employees' Retirement System (ERS)	- Contribution rate will increase to 15.20% from the prior year of 13.10% = 16.03% increase - District will be using Reserve Funds of \$500k to support this increase - Increase in rates are greater than 2 percentage points, \$17,338 is excluded from the Tax Levy
Health Insurance: State-Wide Schools Cooperative Health Plan (SWSCHP)	2024-25 composite premium rate increase is 10.05% 18 Year Average Rate Increase = 4.74% - SWSCHP saves the District an estimated \$5.9m or 16.6% in premium costs from as compared to the costs of the NYS Health Insurance Plan
Workers Compensation Insurance: Southern Westchester Schools Cooperative	2024-25 rate increase 5.3% - Loss experience rating of 6.7% down from the prior year of 13.7% - Loss experience rating was tempered by 50% in developing the rate increase - Plan has been in existence for 37 years - Savings since inception to the District as compared to market premium \$5.6m

History of Tax Certiorari Claims

- District is self-funded for Tax Certiorari refund claims
- 10-year average of claims paid are \$4.0m
- For 2023-24, legal counsel has estimated total refunds to be at \$7.9m;
- Tax Certiorari Reserve at \$61.5m based on outstanding claims

History of Tax Certiorari Payments



	Avg.	2023-24 Est.	2022-23	2021-22	2020-21 COVID	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Series1	\$4.0	\$7.9	\$2.9	\$2.2	\$1.3	\$3.1	\$4.3	\$4.8	\$4.6	\$3.5	\$5.8

Debt Service

Debt Issuance:	Issuance Date	Maturity Date	Interest Rate	Issue Amount	2024-25 Principal & Interest
Construction Serial Bonds Refunded	8/3/2016	6/5/2032	1.12%	\$50.5m	\$4.3m
Construction Serial Bonds – Redeemed BANS	8/3/2016	6/15/2026	1.26%	\$37.7m	\$4.7m
Energy Performance Lease Refinanced	5/21/2020	4/21/2026	1.50%	\$10.9m	\$918k
Subtotal					\$9.9m
Portion Funded through Debt Service Reserve					(\$2.4m)
Net Amount to be Funded by General Fund					\$7.5m

Note: The District will be issuing new debt (serial bonds) for capital construction projects approved by the voters in May 2022. As per the District's fiscal advisor the principal and interest payments will be in place of expiring debt in 2026, thereby keeping the local share of debt service flat.

Operational Department Budgets

2024-2025 BUDGET

Athletic Department

- Additional LocalLive Support for Field 12 – Soccer, Lacrosse, Field Hockey and Football games will be live streamed and recorded on LocalLive.
- Modified Girls Basketball Team – 2nd team due to increase participation
- Assistant Cheer Coach Fall & Winter – due to increase participation
- Budget neutral
- 2023-24 Additional One-Time Only Projects – Lane Lines, Scoring Tables, Touch Pads, Colorado Timing System, Floor Mats, Volleyball Cover and System, Fiberglass Blackboards, golf cart, uniforms - \$150k

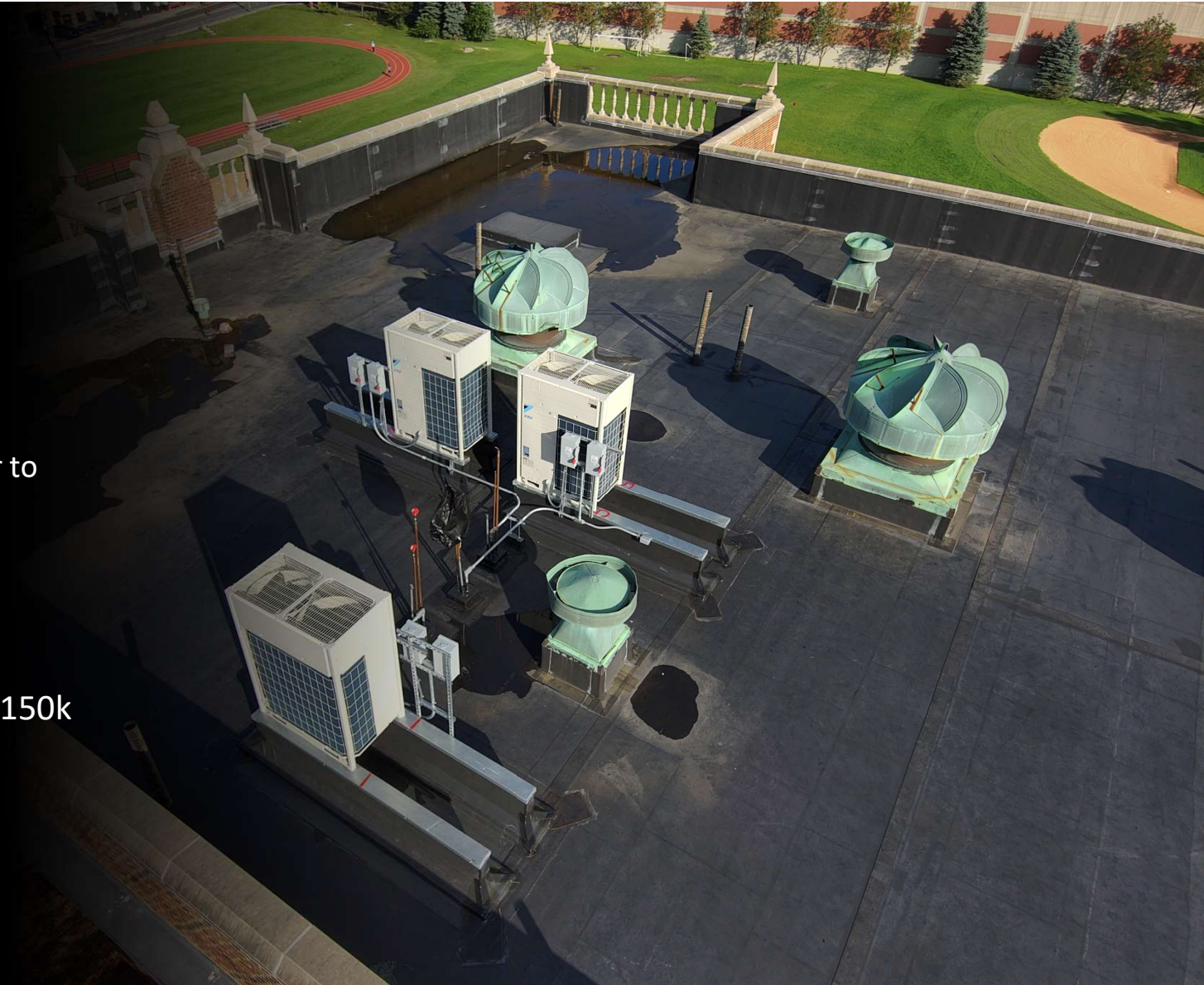
Business Office

- Fill vacant Jr. Accountant & Payroll Clerk positions
- Continue providing professional development and cross-training
- Complete update to Procedures Manual
- Continue to work with investment advisor to maximize earnings
- Continue to work with professionals on Capital Projects (\$108m), reporting, SED filings and recordkeeping
- Complete mandated reporting, i.e., ERS Gold Star Transition

Facilities & Operations

- Staffing:
 - 1.00 FTE Night HVAC
 - Reclassify Asst. Director to Maintenance/Grounds Supervisor
- Utilities - \$2m increase
- Lead testing - \$116k
- HVAC Service Contract - \$150k increase

#WPPROUD



Maintenance Priority Projects 2024-2025

Location	Project Summary
Districtwide	Building Management System (BMS) Upgrade – Expanding the EcoStruxure Upgrade District-Wide, Andover System is no longer supported.
Districtwide	Building Condition Survey Repairs – Improve Exterior Drainage Systems, Replacement of Electrical Panels
Districtwide	Implementation of Emergency Power Generators <i>(generator with trailer and light pole that can be raised and lowered)</i>
High School	Pool Surface Replastering
Eastview Middle School George Washington	Waterproof Boiler Room and address water infiltrations from underground water
Post Road	Purchase and Replacement of Five (5) 3-ton Heat Pump Units
Highlands Middle School	Waterproofing and repointing Parapet Wall on South Side of Building. Inspection and Repointing to address issues due to weatherization.



School Priority Projects 2024-2025

School Location	Priority 1	Priority 2
Church Street	Replace playground matting	Drainage improvements in courtyard
Eastview	Parking Lot curb masonry repairs	Repair & Repaint retaining walls in fields & lots
George Washington	Resurface Blacktop & Drainage Improvements on Basketball Court	Renovate student single restrooms near the cafeteria
High School	Widen the Corridor that leads to H Cafeteria	New interior wayward signage building-wide
High School Athletics	Three new storage units for equipment: Baseball, Football & Pool	Repair & update North Gym bleachers
Highlands	Create two rooms from Rm 149, additional space needed	Renovations to create additional space to expand the Sail Program
Mamaroneck Avenue	New inclusive playground	Refurbish the auditorium to include new curtains, painting & wainscoting
Post Road	Masonry repairs near Main Entrance and Door #7	Outside Learning Classroom in courtyard
Ridgeway	Resurfacing for Outdoor Classroom	New fixtures in the 5 th Grade student bathrooms
Rochambeau	Upgrade three staff restrooms on the Ground Floor & 2 nd Floor	

Long-Range Facilities Master Plan

- Annual funding of minor Capital Projects - \$1.5m:
 - Electric Infrastructure Upgrade at Ed House – Service, panels and distribution - \$550k
 - Student Restrooms at MAS - \$950k
- New Capital Reserve Fund to support future Capital Projects per the District's Building Condition Survey 2024:
 - Funded through unexpended funds (savings) in general fund and other legally available funds
 - Total Reserve \$50m
 - Period to be funded over 10 years
 - No cost to the taxpayer – Reduces taxpayer burden

2023-24 Additional One-Time Only Maintenance Projects

SCHOOL	PROJECT DESCRIPTION	COSTS
Eastview Middle	Renovate 1 st Floor Restroom and Room 121 Restroom (Original Restrooms from 1925 & 1930)	\$325,000 Existing Budget
Highlands Middle	Renovate and Restore the Clock Tower: Work to include Masonry Repairs, New Windows, Restoration of Clock & Roof Maintenance	\$225,000 Existing Budget
Mamaroneck Avenue	Field Improvements Phase I: Installation of a Retaining Wall on the East Side of the Field & along Bryant Avenue to Raise the Grade and Level the Field	\$190,000 Existing Budget
WP High School	Pool Tile Wall Abatement & Re-Tiling	\$225,000 Existing Budget
WP High School	New Filtration System for the Pool	\$35,000 Existing Budget
WP High School	Livestream Equipment for B-1 & Media Center	\$36,050
District Wide	Replacement of Building Management System Controls – Funded over 2 years	\$500,000

Safety and Security



BLUE LIGHT PROJECT

Lockdown/Fire Emergencies will Activate Exterior Strobe Beacons
Alerts Students/Staff/Guests to Remain Outside Due to Interior Emergency

ZEROEYES - Weapons Detection Software District Wide

ZE Linked Directly to DW Security Response Chain and WPPD Tour
Command Desk

Advanced Lockdown Drills Conducted

Engaged Staff Members in Drill Initiations, Unannounced Drills & Real-Life
Scenarios

State Emergency Plans Developed and Updated

Districtwide Emergency Plans and Building Level Emergency Plans

CPI (Crisis, Prevention & Intervention) Training

SRO Program Expanded to Three (3) FT SRO DW- (Research Further Expansion)

HS Lead Security Move to 12 Month/DW Night Lead Security Added

Positions will Provide Complete 12-Month Security Coverage District-wide

HS Security Cameras - Phase to Verkada Camera System

Education House/District Office Alert Notification System Upgrades

Budget Neutral – Reallocation of Resources

Food & Nutrition Program



Culinary Focus:

- High school H-cafeteria serving line equipment refresh to support expanded menu and prepared to order meal options
- Elementary schools (RW, CS, GW, MAS) new serving line equipment Summer 2024

Staffing Evaluation

- Additional part time staff added to elementary schools to support increased meal participation and support enhanced menu offerings
- Hire operational staff to fill anticipated vacancies due to retirement

Community Engagement

- Implement marketing & communication plan to improve student participation and increase community input into school nutrition programs



Health Services Department



Consistently provide health and wellness services to set students up for success



Maintain necessary foundation 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 in 2023-24 to support the replacement of second half automatic external defibrillators - \$45k



Maintain and repair costly medical equipment to ensure proper function



Identify appropriate storage room and maintain master inventory of medical equipment

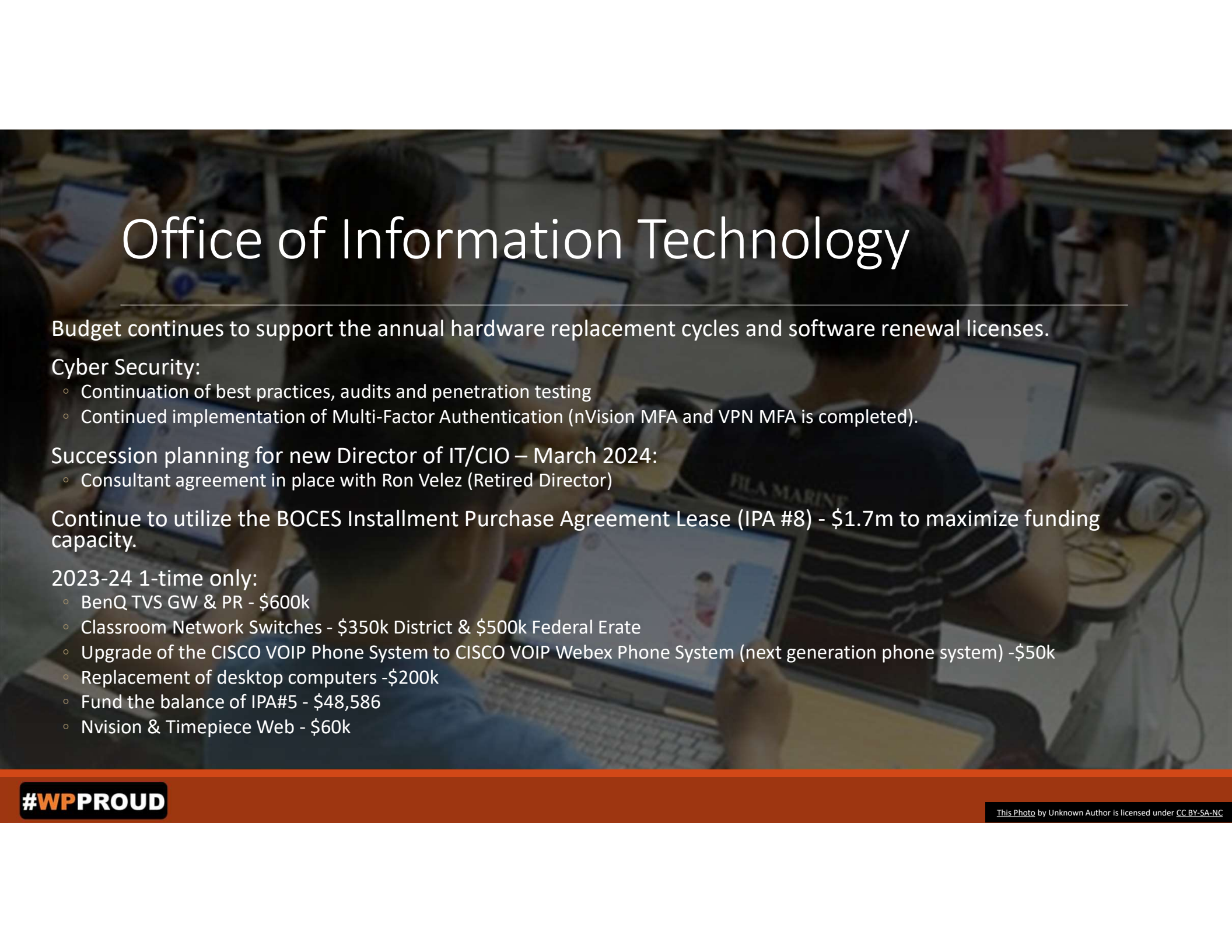


Evaluate existing staffing to ensure it meets the needs of the district

#WPPROUD

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

- National Cooperative Contract Compliance – Lawyer approved contracts for use
- Verification of Contractual Elements – prior to BOE awarding bid/proposal
- Contract Management software – verification, creation and routing of completed contracts – 1-time only \$19.8k, \$11.5k annual cost supported by existing budget
- Conversion of Part-time OA II to Full-time – to manage verifications, insurance, contracts – budget neutral
- Professional Development – train district staff on creating/routing of contracts
- nVision Punchout – add additional vendors to the punchout process
- Electronic transfer of records to OUB- work with Infinite Campus to create software to transfer files electronically to BOCES for permanent retention
- Creation of process/procedures to transfer files electronically to OUB – 1-time only \$10k, train all departmental staff and update records manual
- Apply for 24-25 NYS Archive Grant to digitize permanent Capital records
- Update existing copier leases to upgrade fleet for the 24-25 school year – budget neutral



Office of Information Technology

Budget continues to support the annual hardware replacement cycles and software renewal licenses.

Cyber Security:

- Continuation of best practices, audits and penetration testing
- Continued implementation of Multi-Factor Authentication (nVision MFA and VPN MFA is completed).

Succession planning for new Director of IT/CIO – March 2024:

- Consultant agreement in place with Ron Velez (Retired Director)

Continue to utilize the BOCES Installment Purchase Agreement Lease (IPA #8) - \$1.7m to maximize funding capacity.

2023-24 1-time only:

- BenQ TVS GW & PR - \$600k
- Classroom Network Switches - \$350k District & \$500k Federal Erate
- Upgrade of the CISCO VOIP Phone System to CISCO VOIP Webex Phone System (next generation phone system) -\$50k
- Replacement of desktop computers -\$200k
- Fund the balance of IPA#5 - \$48,586
- Nvision & Timepiece Web - \$60k

Pupil Transportation

Stop Arm Cameras – Partnership between City of White Plains & Bus Contractor

- **2024-25:** Stop arm cameras were signed into law in 2019. In NYS, it is estimated that 50,000 illegal passings occur each day.

Issue RFP for Transportation Consultant – Support & Assessment

- **2024-25:** National Express's contracts expires June 2025:
 - District issued an RFP to hire a consultant to assist with issuing an RFP for pupil transportation services at the request of the contractor starting 2025-26.
 - With inflation, cost of insurance, driver shortage, pricing for these services will increase significantly.

Explore identifying additional parking area and DOT garage:

- Work with F&O in identifying real estate within the City of WP to assist contractor transition to a zero-emissions bus fleet. Bus lot with ample space for school buses and needed infrastructure will be key in meeting the state mandate of 2035.

Zero Emissions:

- **Meeting Zero Emissions Mandate:** As part of the 2023 enacted budget all new school bus purchases starting in 2027 must be zero-emission, with all school buses being zero emission by 2035. The District is working with the bus contractor and State Agencies to apply for available funding to develop a plan to comply with the State mandate.
- Working with state organizations determining viability of local utilities ability to meet demand.



Key Dates— 2024-25 Budget Development

Presentation of LRP to Finance Committee January 3, 2024

Presentation of the LRP to the Board of Education January 8, 2024

Instructional Budget Presentation to BOE February 12, 2024

Non-Instructional Presentation to BOE February 26, 2024

Superintendent's Preliminary Budget to Finance Committee March 4, 2024

Superintendent's Preliminary Budget to Board of Education March 11, 2024

#WPPROUD



Thank you!

QUESTIONS?

#WPPROUD