White Plains City School District

2024-2025

Superintendent's Preliminary Budget

Finance Committee March 4, 2024

Board of Education March 11, 2024

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 2023-24 to 2027-28
- Instructional & Non-instructional 2024-25 Budget
- Summary of 2024-25 Preliminary Budget
- Revenues
- Expenditures
- Three-Part Budget: Administrative-Program-Capital
- Contingent Budget
- Proposition – Establishment of Capital Reserve
- Next Steps

Cycle of Planning

2023–26	• District Strategic Plan
2023–24	• Superintendent & Board of Education Goals & Objectives
2023–24	• Building/Department Goals & Objectives
2023–24- to 2027-28	• Long Range Planning Vision
2024–25	• Proposed Budget

Why is Planning Important?

- Turbulent Economy
- State & Federal Aid
- Tax Cap
- Tax Certiorari Claims
- Aging Facilities
- Enrollment
- Increasing students in poverty
- Increasing ENL students
- Pandemic
- SED Policy Changes
- Federal Tax Code
- Negotiations
- Inflation

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

White Plains Public Schools
Strategic Plan (Updated August 15, 2023)

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** ●

White Plains Public Schools
2023-26 Strategies

Educate

Ensure engaging and innovative learning experiences

- Design and provide rigorous, engaging, culturally relevant and enriched curriculum and instruction that meets the needs of each student and incorporates future-focused, research-based practices.
- Continue to support the District and Building Equity Committees' efforts and recommendations to increase access and reduce barriers.
- 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

- Expand support for positive social and emotional learning environments and continue to identify opportunities for growth.
- Analyze, assess root causes of chronic absenteeism, course passing rates, and suspension rates to increase student achievement.
- Continue district-wide facilities master plan implementation.

Partner

Collaborate with students, families and community

- Welcome, engage and nurture relationships with our families and community.
- Increase cultural awareness, responsiveness, and respect to promote inclusivity.
- Publicly celebrate and highlight student and district successes.
- Grow and sustain critical partnerships to increase opportunities available for all students.
- Ensure equitable access to district and school related information.

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

8.15.2023

Economic Status & Outlook

2008

Great Recession

Economic downturn - layoffs

2012

Tax Levy Cap instituted

State Aid - GAP Elimination Adjustment

State reneged on complying with court ruling for Foundation Aid

2021–22

$14.1m Foundation Aid - State has committed to fund amount owed over the next 3 years

$16m 1-time only Federal Aid

$5.2m reduction in tax levy cap

2022-23

$6.4m reduction in tax levy cap

$98m in Capital Projects approved

2023-24

$5m reduction in tax levy cap

Final phase-in of Foundation Aid plus adjustment for inflation - $2m

2024-25 to 2027-28

No new State Aid on the horizon

Exhaustion of 1-time only federal funding

Implementation of Master Facilities Plan- new program space, increase in facility costs (maintenance, utilities, manpower, etc.)

Economic downturn:

- Interest rates remain high?
- Costs continue to increase?
- Enrollment trending downward?
- State Finances - how will this impact schools – GAP Elimination Adjustment?
- Pandemic status lingers – FLU, COVID, RSV
- War/Civil unrest

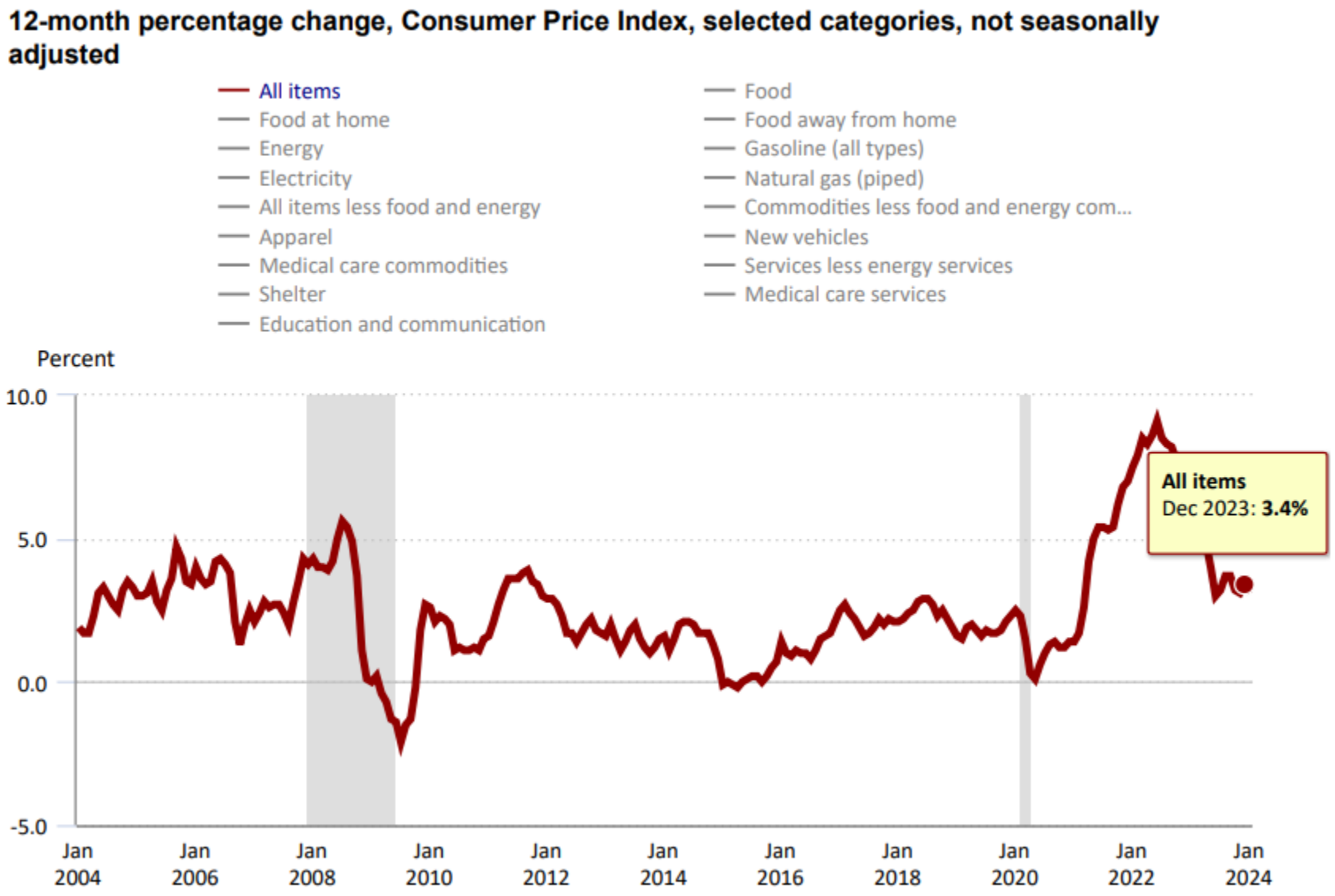
ECONOMIC OUTLOOK

CPI for 12 month ending 2023 is **4.12%**

Tax Levy Cap limit is **2.00%**

What does this mean?

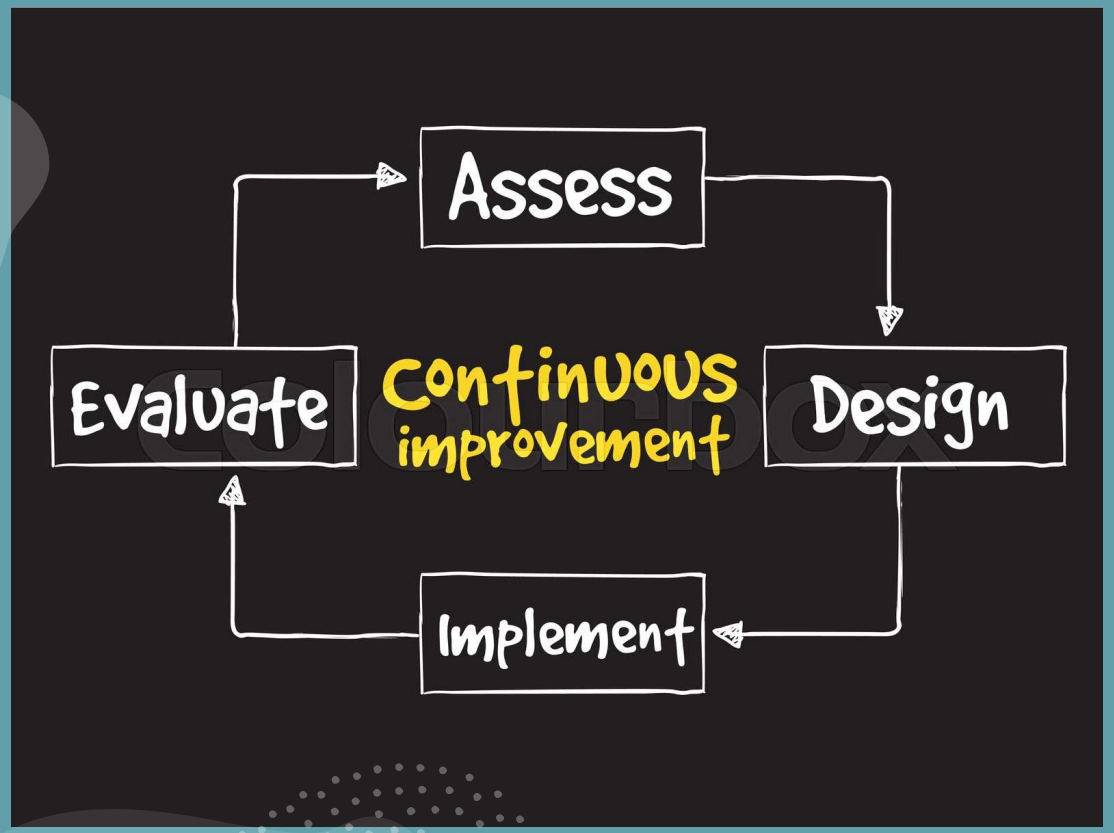
Salaries, Goods, Services, Utilities, Housing, Interest Rates, Food, Insurance, Medical costs are increasing at a greater pace than what the district can raise in taxes to cover its contractual obligations.



2017-18 to 2023-24:
7 years – How did the District Use its Annual Savings & Reserves?

- $23.4m not taxed to the Allowable Tax Levy Cap
- $68.3m Use of Capital Reserve to fund Capital Projects
- $13.6m funded Debt Service
- $26.5m funded Tax Certiorari Refunds
- $1.2m funded payoff of Technology Leases
- $2.7m funded Compensated Absences, per CBA's
- $21.6m funded 1-time only expenses
- $2.6m funded Pension Contributions

What is working?
What needs modifications?
What should be strategically abandoned?



- On-going curricular and programmatic review
- Academic achievement
- Extra-curricular/athletic participation
- Additional programming: after-school/summer
- Universal approaches to educational experience
- Staffing and services
- Resource deployment
- Future planning

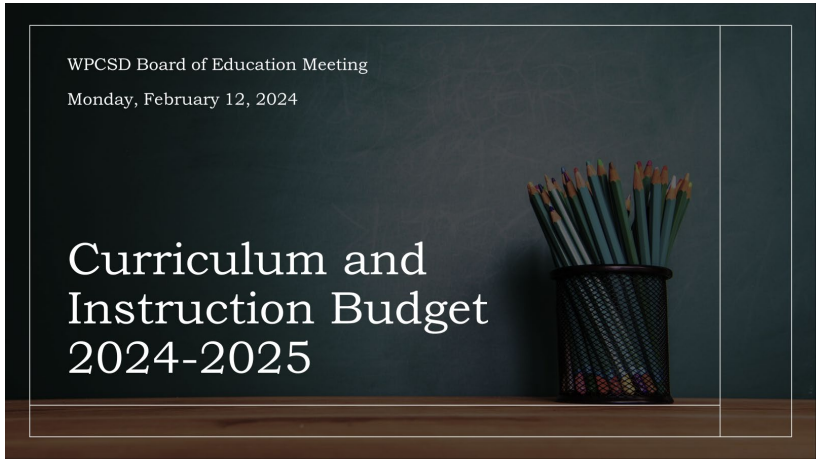
Guiding Principles: Development of Plans

Protect	Protect Instructional Core
Evaluate	Evaluate Needs vs. Wants
Preserve	Preserve Investments & Prevent Costs
Find	Find Efficiencies & Share Services
Delay	Delay Program Impact
Reduce/Restructure	Reduce/Restructure, Do not eliminate

WPCSD Board of Education Meeting

Monday, February 12, 2024

Curriculum and Instruction Budget 2024-2025



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White Plains City School District

2023-24 to 2027-28

Strategic Long-Range Plan Update

Finance Committee

January 3, 2024

White Plains City School District

2024-2025

NON-INSTRUCTIONAL OPERATIONS BUDGET

FEBRUARY 26, 2024

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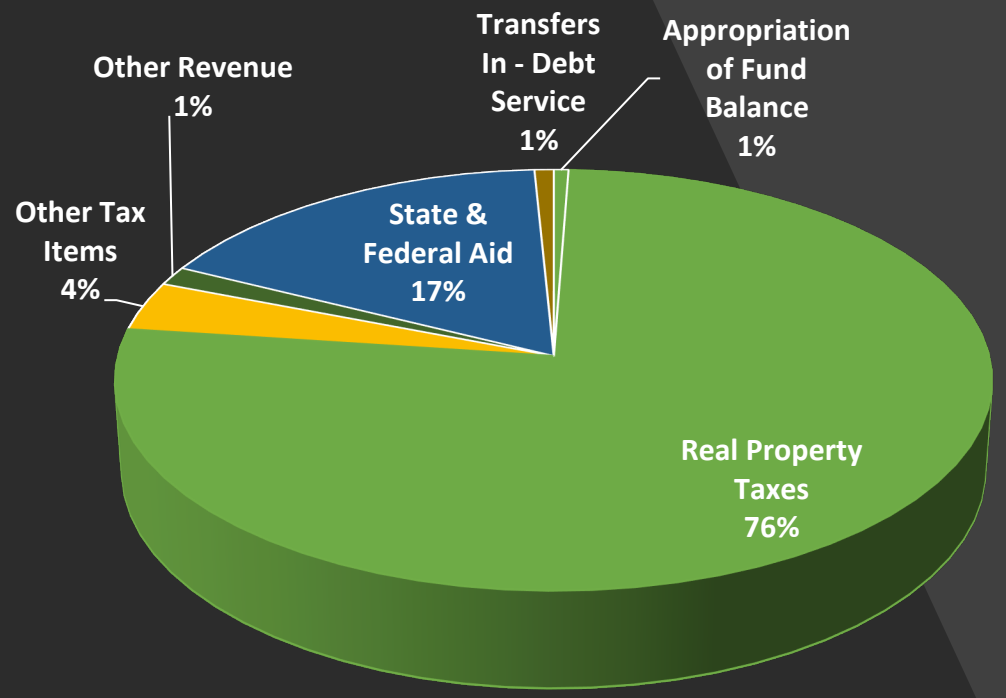
Summary Preliminary Budget 2024-25

	Preliminary Budget 2024-25	Adopted Budget 2023-24
Maximum Tax Levy, as prescribed by Law	$205,549,469	$206,028,881
Recommended reduction to Tax Levy	(2,409,456)	(5,018,279)
Net Tax Levy to be raised	**203,140,013**	**201,010,602**
Tax Levy Percentage Increase	***1.06%***	***1.91%***
Appropriation of Fund Balance – Retirement Contribution Reserve	1,600,000	0.00
State & Federal Aid	44,818,966	44,008,978
Other Revenue	16,341,021	11,625,814
TOTAL REVENUES BUDGET	**$265,900,000**	**$256,645,394**
TOTAL APPROPRIATIONS BUDGET	**$265,900,000**	**$256,645,394**

2024-25 Major Sources of Revenues

Revenue Type	$	% of Budget
Appropriation of Fund Balance – Retirement Contribution Reserve	$1,600,000	.60%
Real Property Taxes (Tax Levy & STAR)	203,140,013	76.40%
Other Tax Items (PILOTS, Interest/Penalties on RPT, NYS Sales & Use Tax)	10,041,565	3.78%
Other Revenue (Day School Tuition, Health Svs. Reimb., interest earnings, Refund of P/Ys, Donations).	3,890,000	1.45%
State & Federal Aid (Foundation, Transportation, Building, Excess Cost, BOCES, Instructional, Homeless, Medicaid)	44,818,966	16.86%
Transfers In - Debt Service	2,409,456	.91%
Total Revenues	**$265,900,000**	**100.00%**



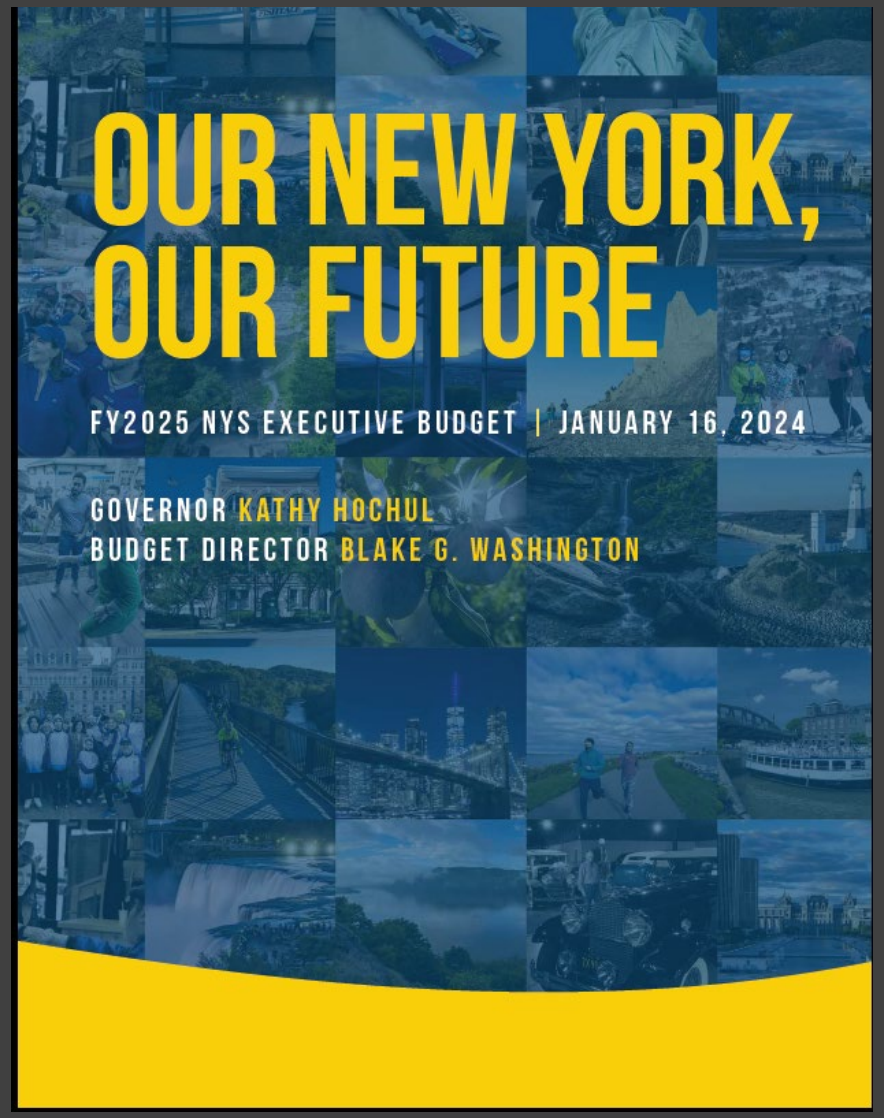
Tax Levy Limit, as prescribed by Law		Recommended 2024-25	Maximum Allowable 2024-25
BASE FORMULA:			
Prior Year Tax Levy		$201,010,602	$201,010,602
Tax Base Growth Factor (from NYS) - **Zero increase**	x	1.0000	1.0000
Total Tax Levy plus Growth Factor	=	**201,010,602**	**201,010,602**
Prior Year PILOTS (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 Before Current Year Exclusions ($900k less than prior year)	=	**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 (.10% of 2024-25 Salaries)	+	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?



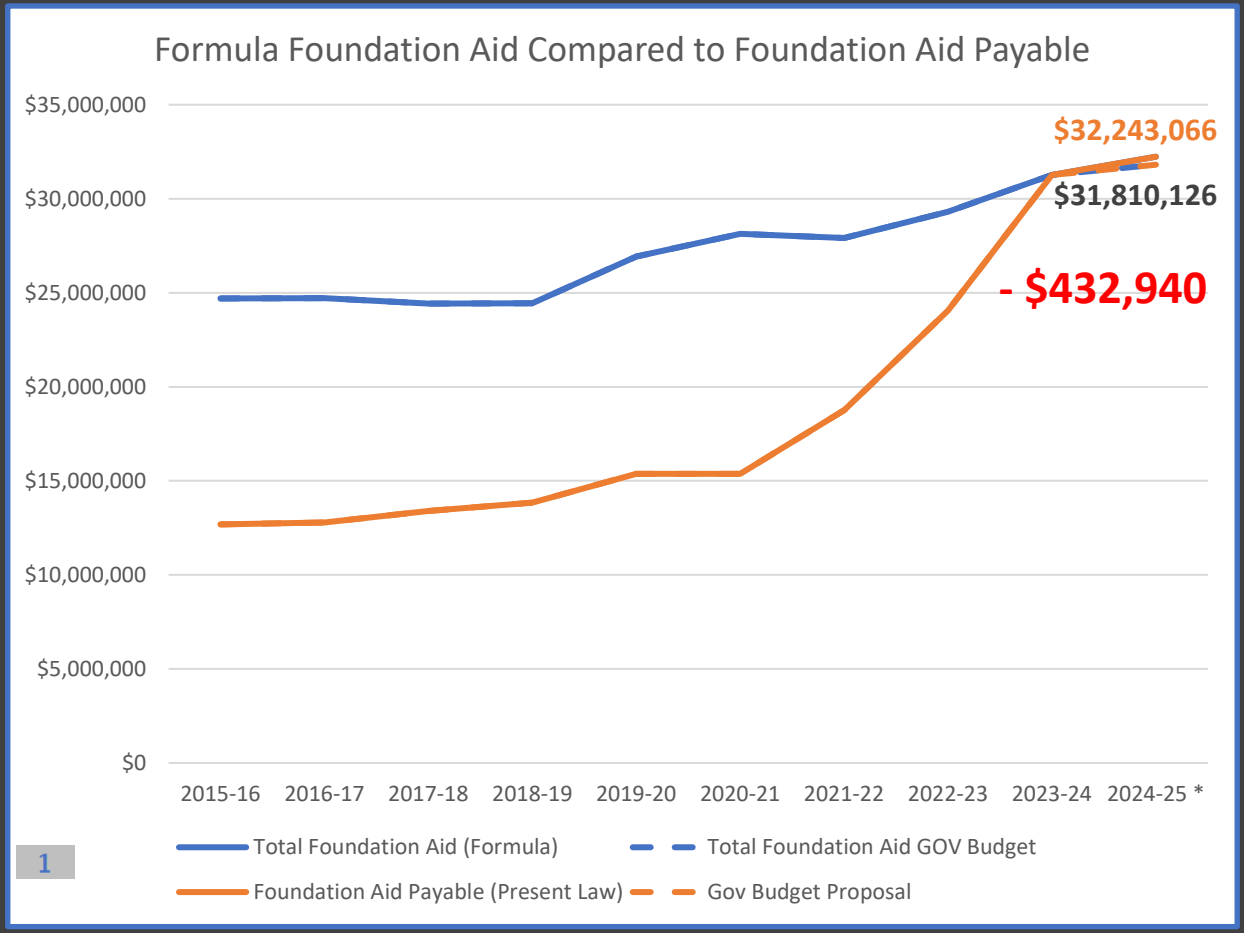
State Aid – Executive Budget Proposal

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. 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).

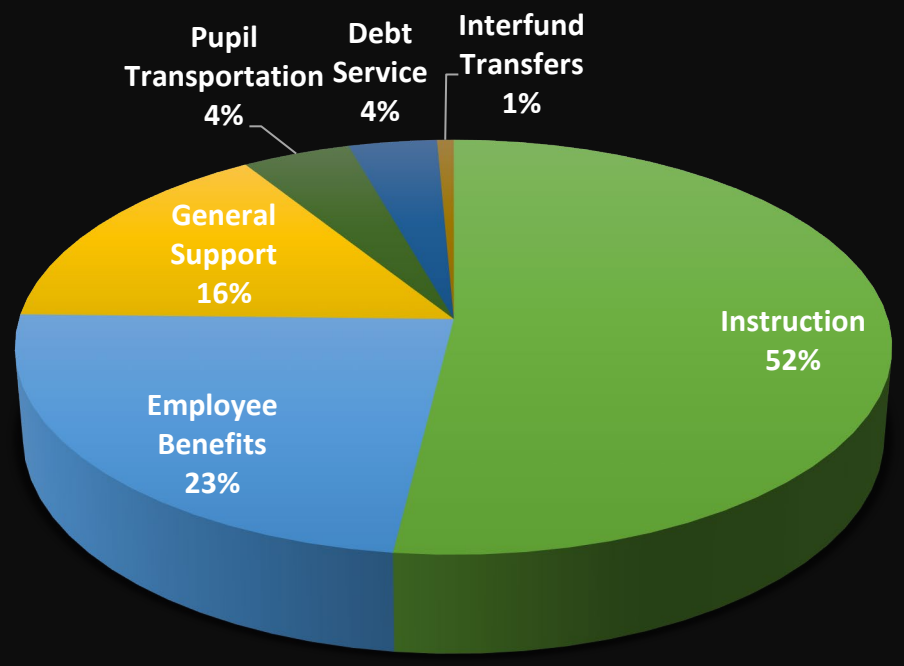
Expense Driven Aids:

- 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.



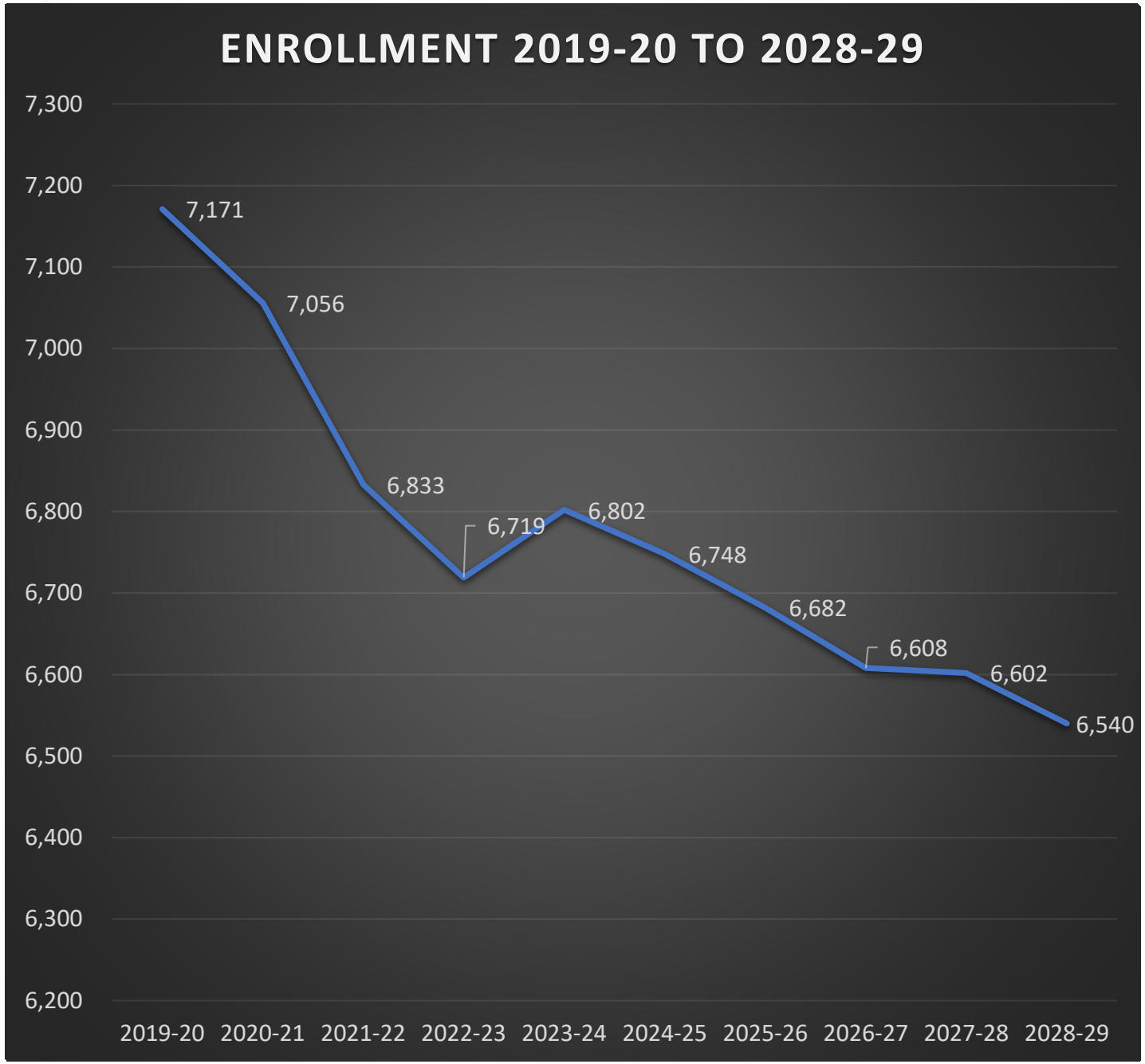
Major Areas of Expense

Expense Type	$	% of Budget
Instruction	$138,089,074	51.93%
Employee Benefits	62,316,599	23.44%
General Support	41,651,866	15.66%
Pupil Transportation	12,107,356	4.56%
Debt Service	9,885,105	3.72%
Interfund Transfers	1,850,000	.70%
Total	**$265,900,000**	**100.00%**



Demographic Data Annual Update December 2023 Western Suffolk BOCES

- Enrollment projected within 142 students or 2.1% of actual enrollment K-12
- Increase in enrollment due to higher K birth ratio and 2nd grade migration ratio higher than previous years
- Resident students attending non-public schools have declined from 1,369 to 1,215
- *Note: Anticipated housing units are not reflected in projections*



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**
Net Change	(.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

Additional Budget Factors

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 $2.4m from Reserve to offset debt payments and reduce the tax levy

Tax Certiorari Refunds

- District is self-funded for refund claims
- Legal counsel estimates 23-24 refunds at $7.9m and the Tax Certiorari Reserve at $61.5m based on outstanding claims at year-end

Other Contractual Increases:

- Utilities – $2m increase due to rates & HVAC DW
- Property Insurance – 20% increase
- Other contractual increases range from 3% to 5% - BOCES, Pupil Transportation
- Personnel costs are in accordance with CBAs

1-Time Only Expenses 2023-24 to avoid addition to future budgets, per Fund Balance Projections:

- Additional Facility Projects - $600k
- Athletics - $150k
- Technology - $1.4m
- AED -$45k
- Program Assessment & Restructuring - $425k

Instructional Program Expansion and Supports

PreK: Purchase materials & supplies, classroom libraries, create learning centers aligned with the curriculum, provide professional learning

Literacy K-6: Continuation of advance research-based practices, explore ELA programs supported by evidence-based research in the science of reading, provide professional development with C.O.R.E, use assessment tools to monitor student achievement and growth

Dual Language K-8: Continuation of American Reading Company Grades 4&5, provide ongoing coaching for implementation of C.O.R.E, professional development

ELA 6-12: Continue implementation of workshop model, professional learning, NWEA Map Growth reading, expand partnerships and student opportunities with local and regional organizations

ENL K-12: Partner with Hudson Valley Regional Bilingual Education Resource Network & Clarkson University (Cohort II), create Mid-Year Assessment practice to monitor ELLs Language Proficiency at the HS using the LAS Links Assessment, increase representation at Manhattanville Changing Suburbs Institute, offer extended day, Saturday, and summer programs

Math K-5: Renew licenses Envision Math (3-5), continuation of NWEA Map Growth (K-5), listening to learn (1-5), common formative assessments, professional learning, continue to expand extended day learning, problem-based learning, expand partnerships with families

Instructional Program Expansion and Supports

Math 6-12: Expand implementation of NWEA Measures of Academic Progress (MAP) 6-12, continue to research and explore use of Adapta Education Assessment, focus on NYS standards, professional learning, Algebra I Regents Prep Academy, Middle School Mathematics Skills Prep Academy, extended day opportunities

STEM K-5: Continue to expand STEM learning opportunities, Project Lead the Way (PTLTW) Engineering & Computer Science pathway, support cohorts of teachers participating in STEM Ambassadors program at Mercy University, explore establishing a LEGO Robotics Team at elementary level

Science & Engineering K-5: Continue expansion of Science 21 (K-6), provide professional learning for implementation of NYSSLS, purchase instructional materials, and supplies to support four NYS science investigations (3-5), explore learning opportunities in partnership with Liberty Science Center, NY Hall of Science, NY Botanical Gardens, Bronx Zoo, colleges & universities

Science & Engineering 6-12:, Ongoing professional learning to implement NYS intermediate Level Science and Regents Life Science, NYSSLS implemented (6-9), New Regents exams in physical sciences, all students will take Intermediate Level Science in grade 8, PLTW Environmental Engineering will be offered

Social Studies 6-12: New textbook adoptions for Dual Language grade 6 Social Studies, AP History, AP Psychology, Exam prep books for US History Regents, Global History Regents, and AP World History, Partner with CAST to provide Universal Design for Learning, implement Harrow Investment Simulator for Economic classes, guest speakers, trips and partnerships

World Languages 6-12: Provide professional development, align curriculum to new World Language Standards, align Spanish Language Arts curriculum to the Next generation Literacy Standards for ELA, implementation of computer-based NYSED 4+1 Pathway approved assessment, Checkpoint A & B, increase support for students earning Seal of Biliteracy, purchase updated core resources for Italian and French departments

Fine Arts K-12: Continue Beyond Broadway Dance Program**,** SUP Art and Craft of Animation course, Music Technology, purchase instruments and art supplies, repairs to maintain quality of inventory, use of technology to enhance learning experience

Instructional Program Expansion and Supports

Wellness, Physical Education & Heath K-12: Continue updating fitness equipment Highlands, Rochambeau, Eastview, purchase new HS health textbooks & digital resources, expand knowledge and implementation of physical activity, health, and wellness throughout the school day, professional development, increase emphasis on higher order questions and critical thinking skills

DW College Readiness –AVID: target schoolwide strategies and professional learning, continue growth of special student events, college & career fairs, develop executive functioning skills, organization, planning, partner with guidance to increase college exposure for all students, support literacy across all disciplines

Instructional Technology, Business & Library Media Services K-12: Continue to provide professional learning, partner with BOCES, LHRIC , IDE, Uncharted Learning, utilize online applications, develop digital citizenship and literacy skills, provide tools for students to access and evaluate information, support use of learning tools, expand use of learning management systems, Seesaw and Schoology, addition of innovation labs at HS & MS, expansion of INCubatoredu entrepreneurship program, explore addition of HS Cisco Network & Cybersecurity Academy

Computer Science Pathway K-12: Implementation of NYS K12 Computer Science & Digital Fluency Standards, develop strong fundamental Computer Science base for K-6 with Amazon Future Engineer computer Science grant & STEM Ambassador Program, strengthen logical and computational skills, project-based learning, advance software application development

Pupil Support & Services: Continued to strengthen specially designed instruction, addition of K-2 self-contained class, partnership with consultant to support classroom instruction and structure, Special Education Audit, continue to work with Andrus, Community building and Restorative Circles, MTSS for social emotional supports- mental health screener

New Courses: English 4 StepUP Transition to College and Early College Experience, Explorations in Literacy & Language, ENL Civics & Economics, Uncharted Learning ACCELeratoredu

Operations Program & Supports

Athletics: Additional LocalLive for Field 12, 2nd team for Modified Girls Basketball Team, Fall & Winter Assistant Cheer Coach

Facilities & Operations: 1.00 FTE night HVAC technician, Reclassify Asst. Director to Maintenance/Grounds Supervisor, Utilities increase $2m, Lead testing $116k, HVAC contract $150k, various maintenance & school priority projects $3m, Transfer to Capital Projects $1.5m electrical upgrade Ed House, MAS student bathrooms

Security & Safety: Blue Light Project, Zeroeyes, Advanced Lockdown Drills, State Emergency Plans, Crisis, Prevention & Intervention Training, explore further expansion of SRO program, HS Lead Security/Night Lead Security move to 12 months, HS security cameras phase to Verkada system, Ed House alert notification system upgrades

Food & Nutrition Program: HS H-cafeteria servicing line equipment refresh, elementary schools new serving line equipment Summer 2024, additional part-time staff added to elementary schools to support increased meal participation, implement marketing & communication plan to improve student participation and increase input into school nutrition program

Health Services: Collaborate with families and neighborhood partners to extend care beyond school hours, maintain and repair equipment, identify storage to maintain inventory of medical equipment, evaluate existing staff to ensure it meets the needs of the District

Office of Purchasing: Contract compliance, national cooperatives, insurance, contract management software, convert P/T OA II to F/T, provide professional development DW, add vendors to punchout system in nVision, digitally transfer files from IC to OUB, apply for grant to digitize capital project records, upgrade copiers DW

Information Technology: Support annual hardware and software renewal licensees, Cyber Security, implementation of Multi-Factor Authentication, continue implementation of BenQ TVs, classroom network switches, upgrade VOIP, desktop computers, implement nVision & Timepiece Web software and renewal of technology equipment through BOCES Lease purchase agreement

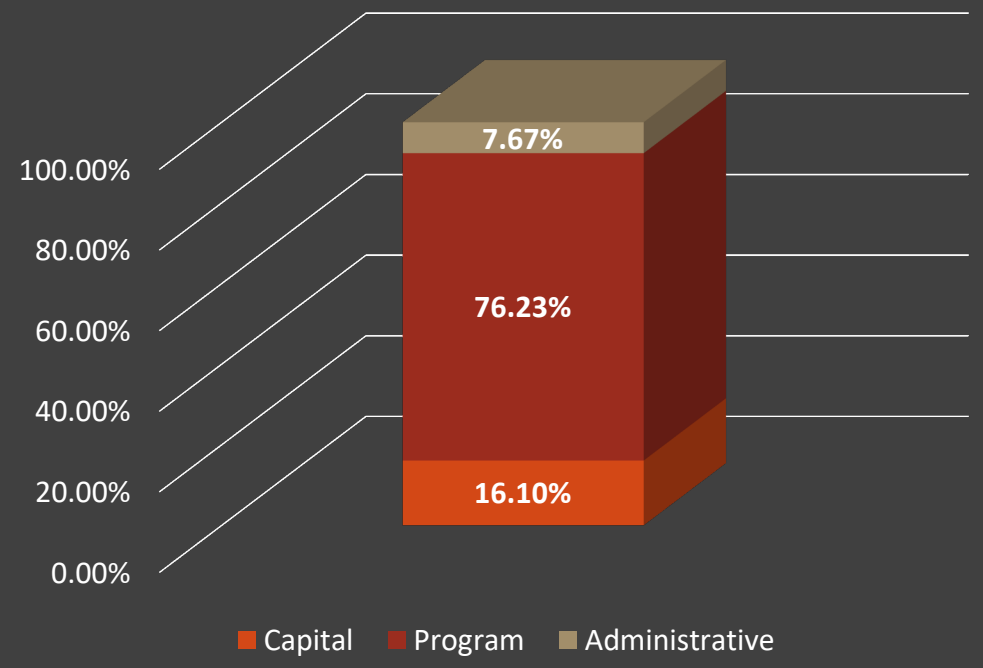
Transportation: Stop Arm Cameras partnership with City and Bus Contractor, RFP for consultant to do a program assessment and assist with RFP for pupil transportation, explore identifying additional parking area for buses, continue working with NYSERDA and bus contractor towards NYS mandate of zero emissions buses

Funded through reallocation of resources, no new monies

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

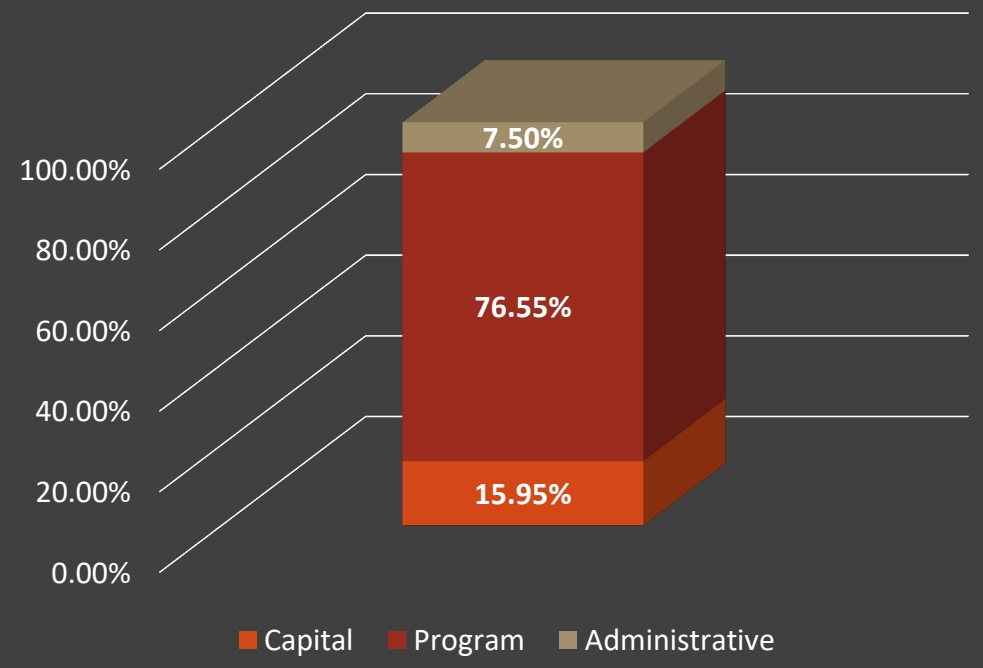
2024-2025

PRELIMINARY BUDGET



2023-2024

ADOPTED BUDGET

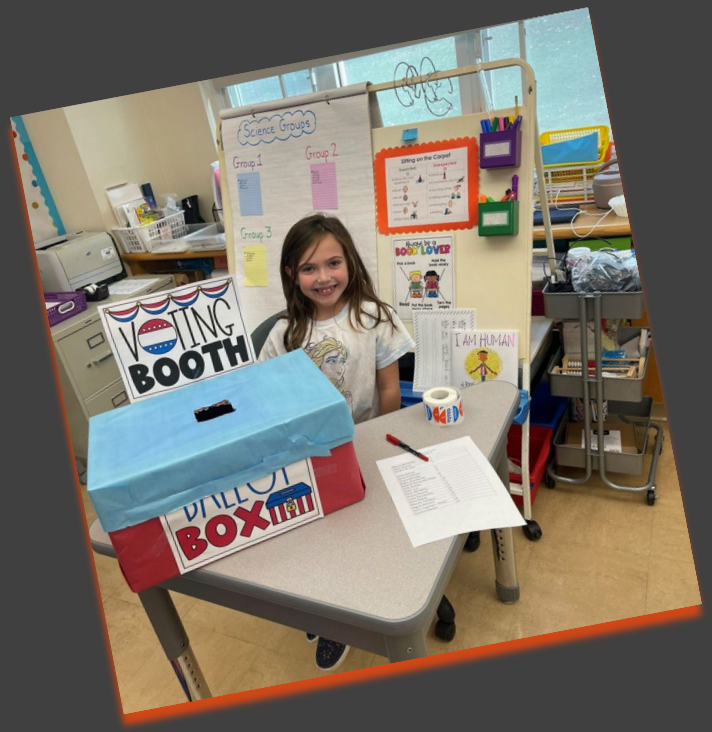


APC Budget Components

Total Budget	Administrative	Program	Capital
$265,900,000	**$20,407,582**	**$202,693,530**	**$42,798,888**
100%	**7.67%**	**76.23%**	**16.10%**
	Public Information Central Services Insurance/Assessments BOCES Administration/Capital Curriculum Administration Building/Department Supervision Associated Benefits Board of Education District Clerk/Meeting Superintendent Business Operations Legal Services Personnel	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 2024-25, a contingent budget would result in a reduction of $2,129,411 or 0.70% to a new budget total of $263,770,589

Proposition: Capital Reserve

- New Capital Reserve Fund to support future Capital Projects per the District's updated Building Condition Survey 2024 & Master Infrastructure Long-Range Plan:
  - 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

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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
- Board of Education Budget Workshop April 1, 2024, *if necessary*
- Board of Education Budget Adoption April 8, 2024
- Board of Education Budget Hearing May 13, 2024
- School Budget vote, Propositions & School Board Elections May 21, 2024

Thank you!

QUESTIONS?

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