

VP PROU

White Plains City School District

2025-2026 Non-Instructional Budget Plan

Board of Education Meeting

February 24, 2025





Agenda

Cycle of Planning - Overview

2025-26 Summary of Revenues

Tax Levy Cap

State Aid

Demographic Data (Enrollment)

Staffing

Employee Benefits

Other Contractual Changes

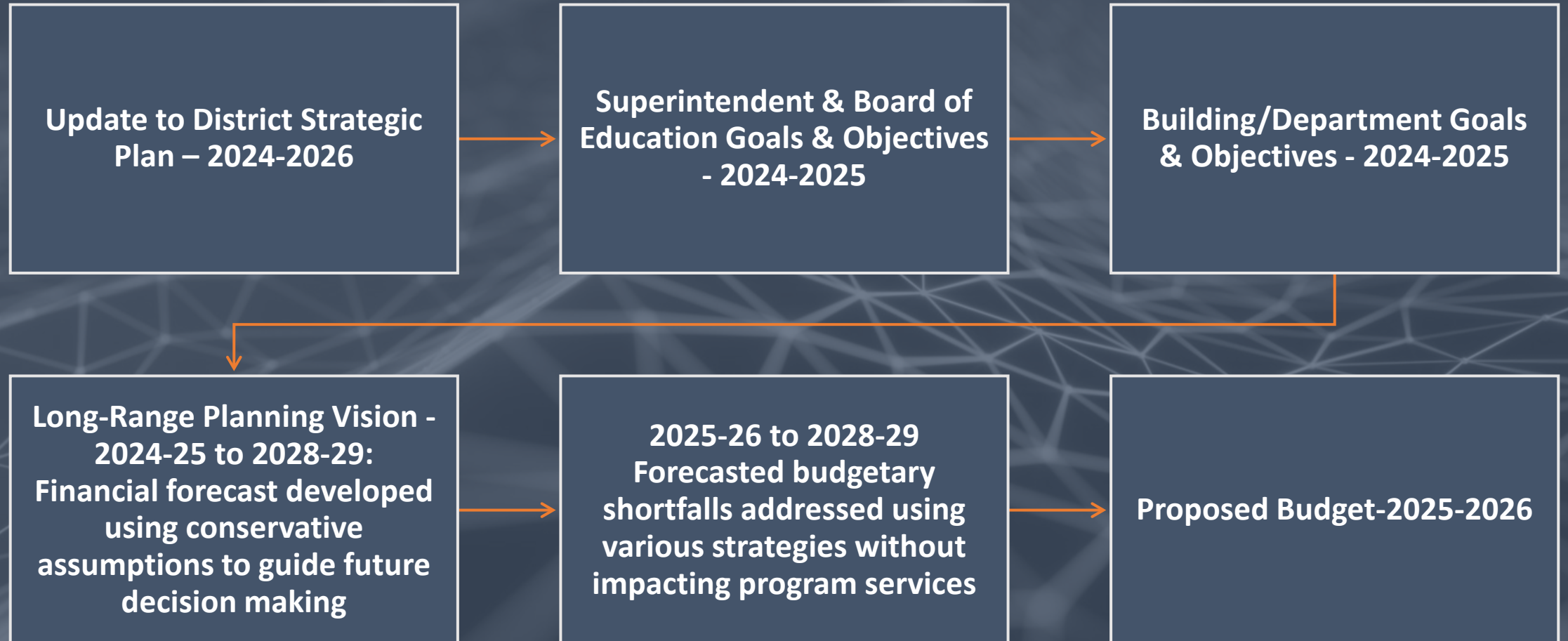
Debt Service

History of Tax Certiorari Claims Paid

Operational Department Budgets

Next Steps

Cycle of Planning - Overview



2025-26 Sources of Revenue

Revenue Type	2025-26 Projected	2024-25 Adopted Budget	\$ Chg.	Description of Chg.
Real Property Taxes (Tax Levy & STAR)	\$206,526,129	\$203,140,013	\$3,386,116	Recommended Tax Levy
Other Tax Items (PILOTS, Interest/Penalties on RPT, Sales & Use Tax)	11,233,181	10,041,565	1,191,616	PILOT payments
Other Revenues (Health Svs. Reimb., interest earnings, Facility Use, Refund of P/Ys, Donations)	5,610,250	3,890,000	1,720,250	Interest earnings & lease revenue
State & Federal Aid (Foundation, Transportation, Building, Excess Cost, BOCES, Instructional, Homeless, Medicaid)	49,655,615	44,818,966	4,836,649	Per Executive Governor's Budget Proposal, increase in Foundation Aid and Expense Reimb. aid ratios; Trans, BLDG, BOCES
Transfers In - Debt Service Reserve	3,340,325	2,409,456	930,869	DSR is used to offset debt payments, per Fiscal Advisor
Fund Balance Retirement Reserve	\$1,600,000	\$1,600,000	\$0.00	Use of Fund Balance to offset Pension costs
TOTAL REVENUES	\$277,965,500	\$265,900,000	\$12,065,500	





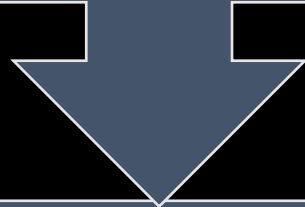
Key Factors of Tax Levy Cap

- **Tax Base Growth Factor** – represents physical changes in the property tax rolls, per NYS Tax & Finance:
 - For 2025-26 the factor is 1.0017, near zero %
 - Why? Due to increases in PILOT agreements, which remove property assessments from tax rolls
 - Represents a loss in tax revenues est. at \$2m
- **Allowable Growth Factor** – used to increase the adjusted prior year levy by the Lesser of CPI (2024 = 2.95%) or 2%
- **PILOTS (Payment in Lieu of Taxes)** – Agreements between the West. Cty. IDA and the CWP, increase for 2025-26 is \$1m
- **Capital Exclusion** – net amount that can be added to the tax levy for capital construction debt payments less monies received for building aid and use of debt service reserve funds

Tax Levy Limit, as prescribed by Law		Maximum Allowable 2025-26	Recommended 2025-26
BASE FORMULA:			
Prior Year Tax Levy		\$203,140,013	\$203,140,013
Tax Base Growth Factor (from NYS) - Near Zero increase	x	1.0017	1.0017
Total Tax Levy plus Growth Factor	=	203,485,351	203,485,351
Prior Year PILOTS (Per City of WP)	+	6,741,565	6,741,565
Prior Year Capital Tax Levy Exclusion, Net of Building Aid and Debt Service Reserve Funding	-	(4,413,227)	(4,413,227)
Adjusted Prior Year Levy	=	205,813,689	205,813,689
Allowable Growth Factor (Lesser of CPI 2.95% or 2%)	x	1.02%	1.02%
	=	209,929,963	209,929,963
Current Year PILOTS (Per City of WP)	-	(7,773,181)	(7,773,181)
Tax Levy Limit <u>Before</u> Current Year Exclusions (\$983k less than prior year)	=	202,156,782	202,156,782
EXCLUSIONS – Current Year – Capital Tax Levy Exclusions:			
Debt Service Principal & Interest	+	11,648,377	11,648,377
Less Building Aid	-	(3,938,705)	(3,938,705)
Less Use of Debt Service Reserve Funds – Reduction of Tax Levy	-	-	(3,340,325)
TAX LEVY PLUS EXCLUSIONS	=	209,866,454	206,526,129
TAX LEVY INCREASE		6,726,441	3,386,116
TAX LEVY INCREASE PERCENT		3.31%	1.67%

Why reduce the Tax Levy Cap?

The Tax Levy Cap is reduced in 2025-26 by \$3.3m from the Debt Service Reserve Fund to **maintain a Zero increase** in property taxes for the capital construction project approved by the voters in 2022



What happens if the tax levy is raised to 2% or the Maximum Allowed 3.31%?

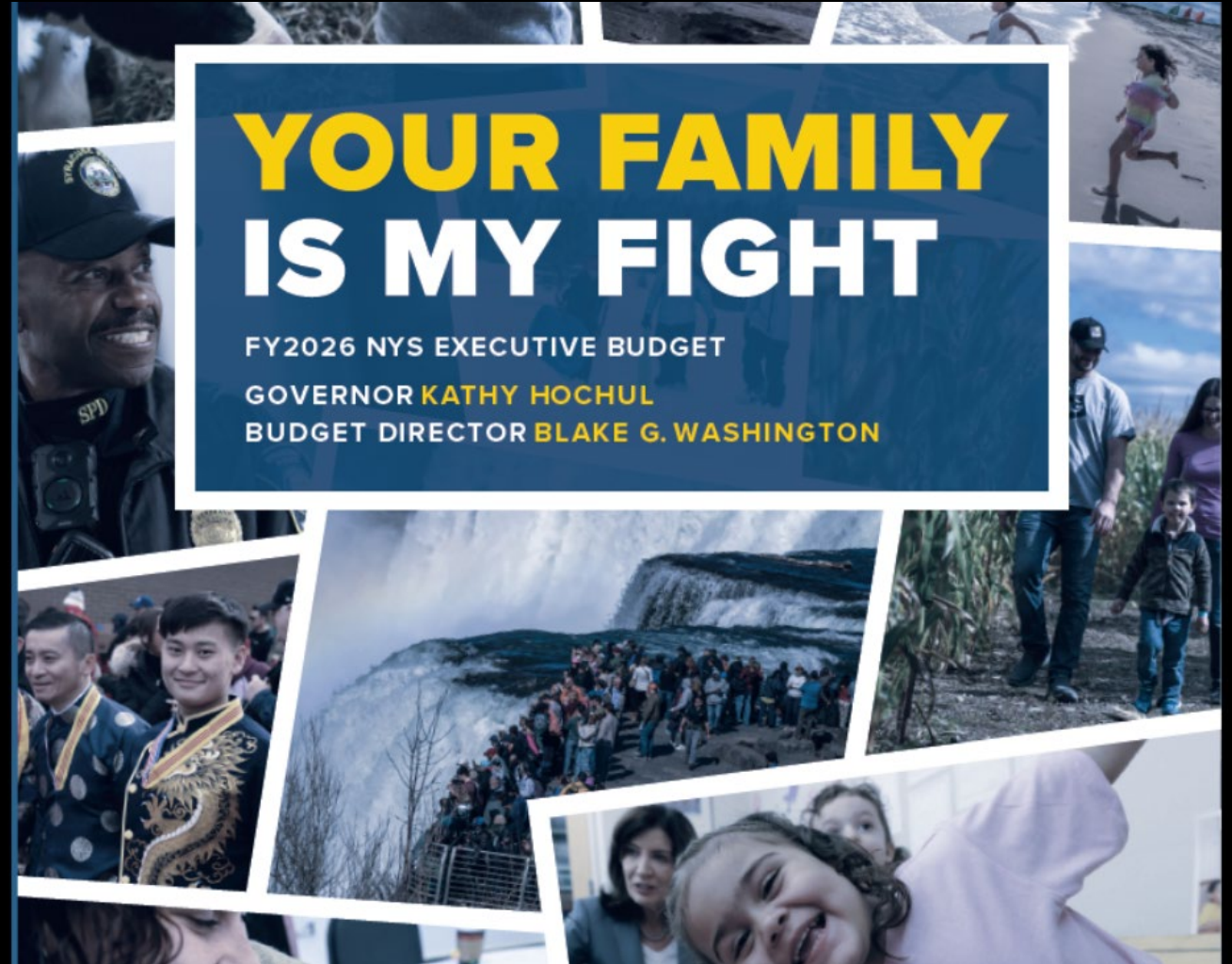
Results in a reduced tax levy that can be raised in 2026-27

Does not keep the commitment of keeping the local share of the capital tax levy flat - **increases taxes to the taxpayer**

2025-2026

Governor's Executive
State Aid Proposal
January 14, 2025

THANK YOU!



Highlights of Governor Hochul's FY 26 Executive Budget Proposal

- Overall proposed school aid increase \$1.7b or 4.8%
- Foundation Aid – Adjustments to Current Law:
 - CPI 3.1%
 - Rockefeller Institute Recommendations:
 - Replaced Census 2000 poverty data with Small Area Income and Poverty Estimates (SAIPE)
 - Replaced Free & Reduced Lunch with Economically Disadvantaged data
 - Other Changes:
 - State Sharing Ratio for tier 2 increased from 91% to 93%
 - Minimum increase of 2% for all districts
 - Hold Harmless continues for 380 districts
- Expense-based aids funded at current law, no changes
- Universal School Meals – increased state subsidy for Community Eligibility Program
- Distraction-Free Learning: State-mandated local policy prohibiting all internet-enabled devices during the school day

How does this impact WPCSD?

Foundation Aid:

- Current Law reflects an increase of \$2.6m, due to an increase in pupil counts and a decrease in property values/tax rolls, as compared to state-wide averages, the district looks poorer
- Executive proposal adds \$858k, due to the adjustments to the formula
- Based on the February database, **a total increase is estimated at \$3.6m** over the prior year's adopted budget, pending adopted state budget
- Last year the Executive proposal did not allow current law to run, and the DOB only estimated aid increases of mid-2% for 2025-26

Expense Driven Aid Building, Transportation, BOCES, Special Education, Instructional Materials Aids:

- 2024-25 expenses results in aid for 2025-26
- Current Law was fully funded, per Executive proposal
- Building and Transportation aid ratios increased due to increased pupil counts and a decrease in property values
- Total increase in Expense Driven Aid estimated for 2025-26 is \$1.2m over the prior year's adopted budget



Advocacy Groups & Local Legislators

- **Tax Levy Cap:**
 - Change the Allowable Growth Rate to the greater of 2% or CPI to keep pace with increasing costs
 - Capital Tax Levy Exclusion should not count when determining “available carryover”
 - Tax Base Growth Factor should not include new property assessments exempt under “PILOT” agreements
- **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 fifth year does not provide for funding
 - The state should pay the current amount of \$308m owed and change the state law so that districts would immediately receive funds owed and not be subject to an annual appropriation
- **PreK:**
 - Needs to be fully funded with an increase of \$100m
 - An allotment of \$5,400 per child is too low and not competitive



Western Suffolk BOCES, Office of Planning & Research

Demographic Data Update December 2024

Enrollment 2024-25 projected within 105 students or 1.5%.

The increase is the result of grade level differences between 1-17 students.

The greatest differences were in the fifth & ninth grades due to fluctuation in enrollment in these grades being the highest in the past 10 years.

District enrollment is expected to remain stable over the next 10 years, with a forecasted enrollment of **6,879 students in 2034.**

Does not include City of White Plains new & proposed housing developments. There are 26 residential projects pending.

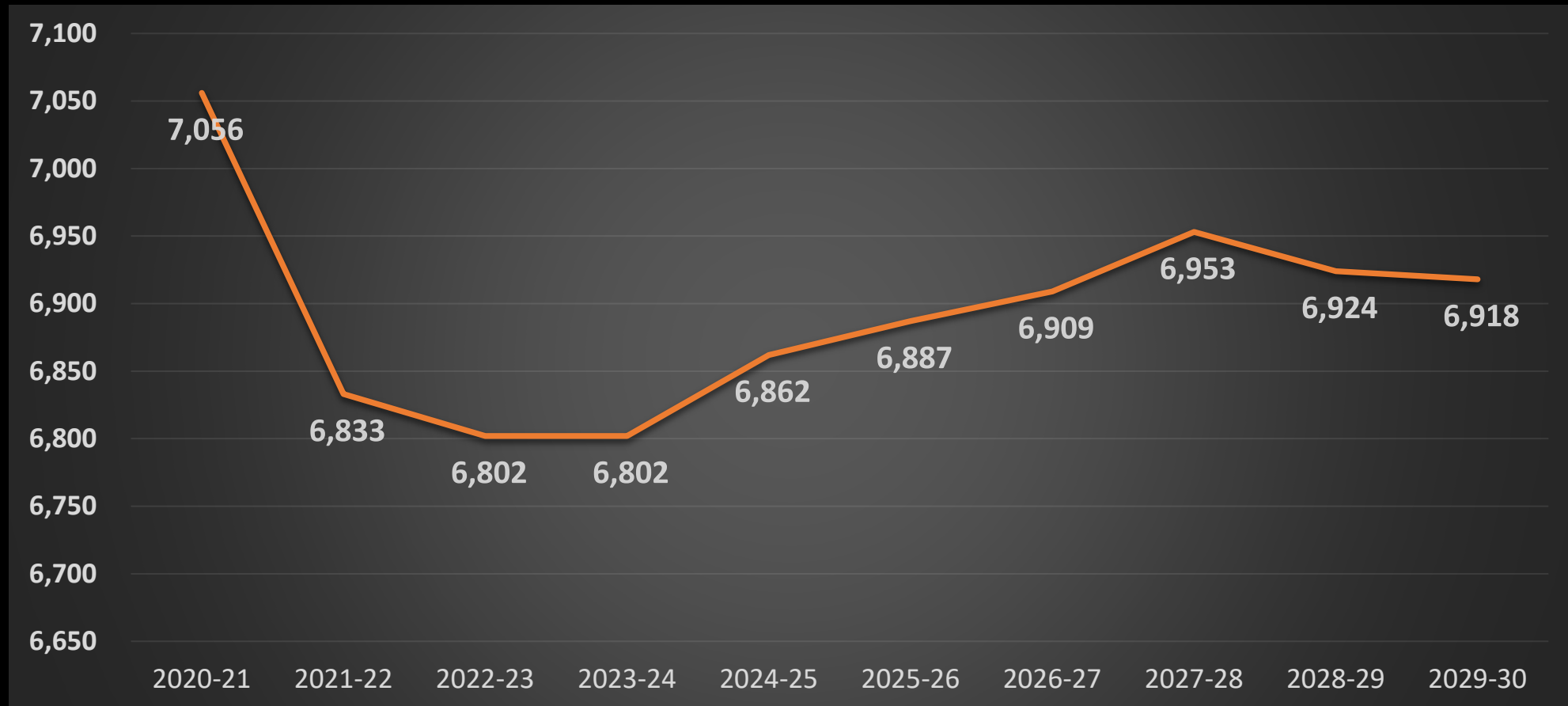
City of White Plains live births declined by 20.2% during 2009 to 2022.

K cohorts will remain below 500 students, ranging from 468 to 498 over the next 10 years.

Resident students attending non-public schools have declined to 1,132 from a high in 2014 at 1,369.

Housing turnover was at its highest level in 2021, when 575 sales were recorded, and at its lowest in 2023 with 405 sales recorded.

Enrollment 2020-21 to 2029-30



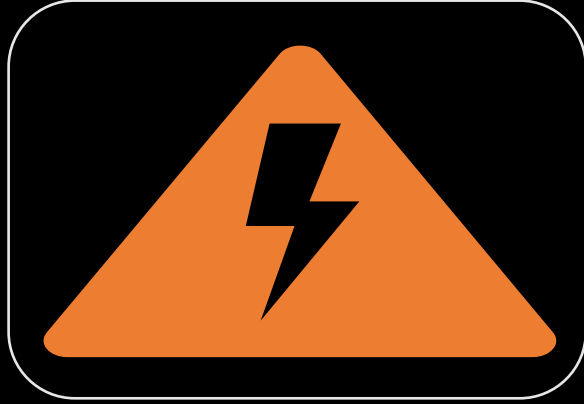
Staffing

- Existing staff salaries are in alignment with collective bargaining agreements
- Retirement Incentive is estimated to yield a net savings of \$614k for 2025-26
- All vacancies anticipated to be filled have been reflected
- MAS addition of Self-Contained classroom:
 - 1.00 FTE Teacher
 - 2.00 FTE Teaching Assistant
 - 0.50 FTE Speech reallocation
- High School addition of .40 FTE Dance; reallocation of .40 FTE Foreign Lang.

Employee Benefits	2025-26 Rates
Teachers' Retirement System (TRS)	<ul style="list-style-type: none"> • Contribution rate will decrease to 9.59% from the prior year of 10.11% • District will be using Retirement Reserve Funds of \$500k to support this expense
Employees' Retirement System (ERS)	<ul style="list-style-type: none"> • Contribution rate will increase to 16.50% from the prior year of 15.20% • District will be using Retirement Reserve Funds of \$1.1m to support this expense
Health Insurance: State-Wide Schools Cooperative Health Plan (SWSCHP)	<ul style="list-style-type: none"> • 2025-26 composite premium rate increase is 8.94% • 10 Year Average Rate Increase = 4.83% • SWSCHP saves the District an estimated \$2.7m in premium costs as compared to the costs of the NYS Health Insurance Plan
Workers Compensation Insurance: Southern Westchester Schools Cooperative	<ul style="list-style-type: none"> • 2025-26 rate increase less than 1.0% • Loss experience rating of 1.0% down from the prior year of 6.7% • Loss experience rating was tempered by 50% in developing the rate increase • Plan has been in existence for 38 years • Savings since inception to the District as compared to market premium \$5.6m



Other Contractual Changes



Utilities – avg. increase 5%



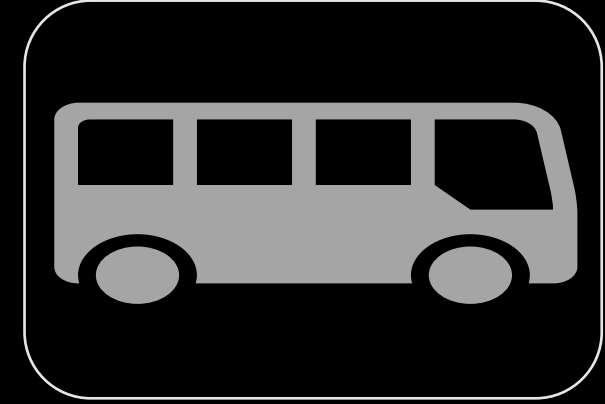
Property Insurance 15% increase

Reduction in Sewer Assessments - \$90k



Other contractual increases; consultants, BOCES, tuition/contingency, etc.

Reduction in various expenses DW based on trend analysis to assist in closing budget gap



Pupil Transportation – New Agreement:

- 51% Big Buses, 61% Vans, 41% Attendants – Home to School increase of \$2.52m, Summer School \$100k, Athletics \$130k
- Offset increase by eliminating capital project funding of \$1.5m and reallocation of bus fuel oil of \$562k

Debt Service

Debt Issuance:	Issuance Date	Maturity Date	Interest Rate	Issue Amount	2025-26 Principal & Interest (in millions)
Construction Serial Bonds Refunded	8/3/2016	6/5/2032	1.12%	\$50.5m	\$4.26
Construction Serial Bonds – Redeemed BANS	8/3/2016	6/15/2026	1.26%	\$37.7m	\$4.72
Energy Performance Lease Refinanced	5/21/2020	4/21/2026	1.50%	\$10.9m	\$0.92
Anticipated Debt Issuance (2022 Authorization)	Spring/Summer 2025 & 2026			\$60.0m	\$1.60
Total Debt Service					\$11.50
Portion Funded through Debt Service Reserve					(\$3.34)
Net Amount to be Funded by General Fund					\$8.20

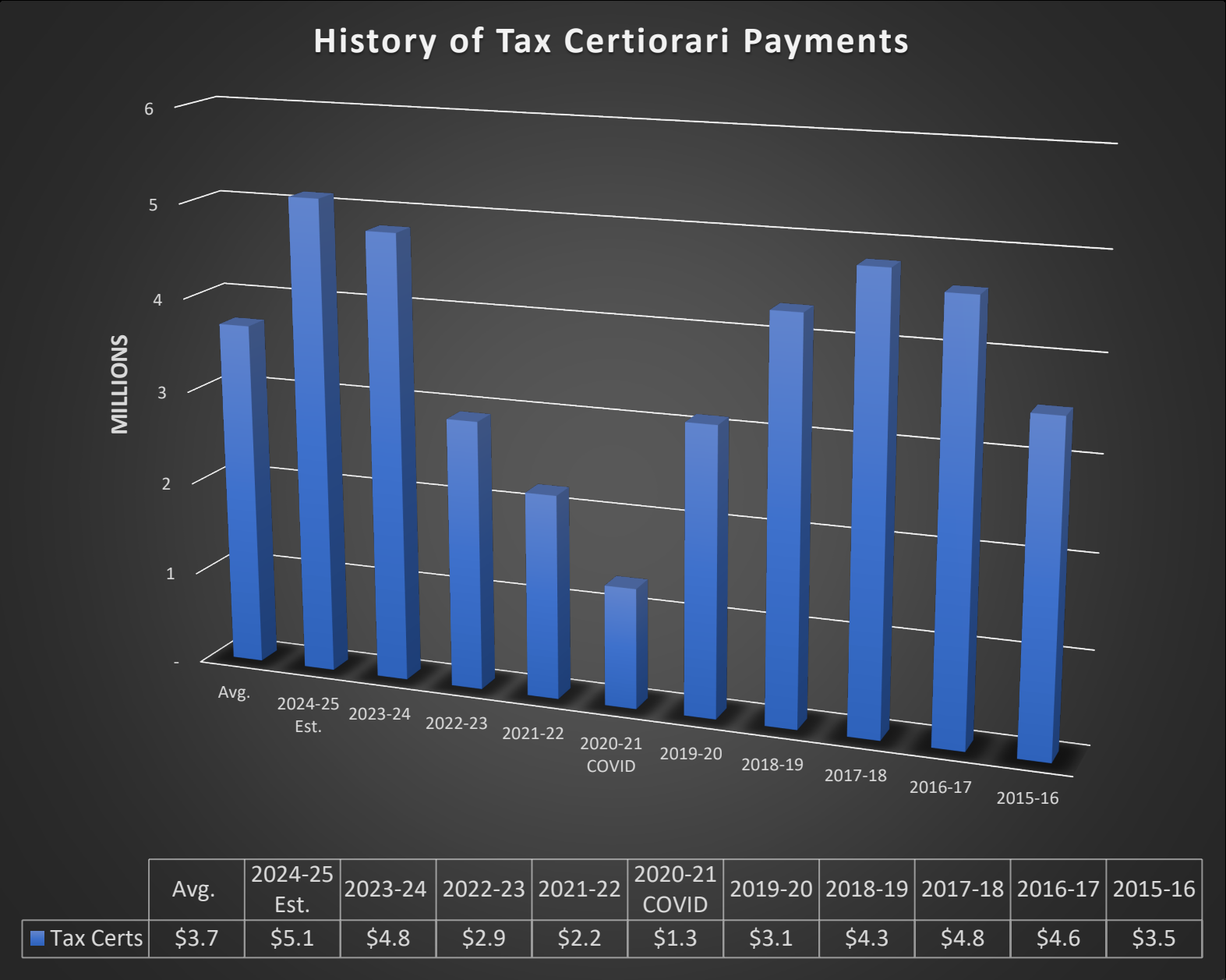
History of Tax Certiorari Claims

District is self-funded for Tax Certiorari refund claims

10-year average of claims paid are \$3.7m

For 2024-25, legal counsel has estimated total refunds to be at \$5.1m

Tax Certiorari Reserve at \$64.2m based on outstanding claims



Operational Department Budgets

2025-2026 budget

Operation Departments Goals & Objectives

Athletics, Business Office, Facilities & Operations, Family Information Center, Food & Nutrition, Health Services, Human Resources, Information Technology, Pupil Transportation, Purchasing, Records Management, Safety & Security:

- Departments continue to move forward the Strategic Goals & Objectives of the District through the reallocation of existing resources.



Operations Department Highlights

Athletics - increase student participation in interscholastic sports, scholar athletes, summer sports academy, retention & recruitment of coaches and continued improvement of athletic facilities.

Safety & Security – updates to annual DW and Building Safety Plan to NYSED, continuation of annual drilling, testing & training with students, staff, SROs and local emergency management teams.

Information Technology – continue to enhance cybersecurity, New communication platform – Parent Square, upgrades to the network, phone system, security cameras & BOCES annual Installment Purchase Lease Agreement \$1.7m.



Operations Department Highlights

Facilities, Operations & Capital Projects:

- Continue to implement projects per the Building Condition Survey (Long-Range Infrastructure Plan), e.g., Church St. fire alarm system, various roof work, etc.
- Continue to work with professionals to complete Capital Projects.
- Work with NYSERDA and On-site Energy Manager to complete energy audit at MAS, RW, EV, HL, HS & Roch, along with the development of an Energy Policy and Regulations.
- Safety & Security:
 - Diamond Defense Ballistic Film at all school vestibules
 - Parking control gates at HS
 - Expand Verkada Security Camera systems

Maintenance Priority Projects 2025-2026

Location	Project Summary
Districtwide	Steam Trap Survey and Maintenance, approximately 1,907 steam traps to maintain throughout the District
Church Street	Fire Alarm System Upgrade- The existing fire alarm last upgraded in 2009; parts are no longer available
Ed House	Roof Replacement- Existing roof is 34 years old and has surpassed its useful life
High School	Roof Replacement for Building C-Media Center and Front Offices (15,270 SF) Single ply roofing system is 24 years old and at the end of its useful life
High School	Building-Wide Fire Alarm System Upgrade- Current manufacturer has stopped making replacement parts for this 24-year-old system (*Note: work to start in 2026)
George Washington	Install a Transfer Switch and new Portable Generator
Mamaroneck Avenue	Masonry Repointing Building Exterior – Inspection and repair of brick & stone mortar
Post Road	Classroom Heat Pump Replacement

School Priority Projects 2025-2026

School Location	Priority 1	Priority 2
Church Street	Auditorium Chair Replacement	Masonry Curb Repairs at Main Entrance and around the Building
Eastview	Replace Parking Lot Sidewalk and Curbs on South Side of Site, along Main Street	Restroom Renovation Lower Gym
George Washington	New Walkway/Play Area by Playground & Courtyard	Masonry Curb & Sidewalk Repairs, Ramps Need ADA
High School	Five (5) Catch Basin Replacements (North Street Entrance, South Loop & Northwest of Tennis)	Replace (116) Wire Glass Vision Panels and (5) Door Hardware Building-wide
High School Athletics	Lacrosse Shot Clocks	Storage Container for Field 12
Highlands	Restoring Stone Exterior Stairs and Walls at Door 16	Ten Additional Halo Detectors for Restrooms
Mamaroneck Avenue	Drainage improvements at the Northern & Eastern Lots	Gym Ceiling Tile Renovation
Post Road	Create Concrete Walkway from Street to Main Entrance for Students.	Gym Wall Padding Replacement
Ridgeway	Main Entrance Security and Office Improvements.	Bus Loop Repairs and Paving
Rochambeau	Ceiling Attenuation of Gym/Weight Room to Reduce Noise Level	



Operations Department Highlights

Pupil Transportation:

- Transition of new provider Durham Bus Services.
- 70 New Buses.
- Partnership with City of White Plains and Bus Patrol to install Stop Arm Bus Cameras.
- Continue to evaluate and implement Efficiency Study 2023-24 recommendations.
- Assist parents/guardians and students in the transition of the realignment of Church Street bell times.
- Continue to look for property, work with NYSERDA and the bus company to meet the NYS Zero Emissions Mandate.



Operations Department Highlights

Food & Nutrition:

- Continue Culinary Focus.
- Expand Access to School Meals.
- Continue to engage students in menu planning and recipe selection.
- Strengthen marketing and communication plan.
- Staffing needs to support program growth – 1.438 FTE
- Explore replacement & enhancement of walk-in freezers, refrigerators & HS serving line.



Key Dates – 2025-26 Budget Development

~~Presentation of LRP to Finance Committee January 6, 2025~~

~~Presentation of the LRP to the Board of Education January 13, 2025~~

~~Instructional Budget Presentation to BOE February 10, 2025~~

Non-Instructional Presentation to BOE February 24, 2025

Superintendent's Preliminary Budget to Finance Committee March 3, 2025

Superintendent's Preliminary Budget to Board of Education March 10, 2025

Board of Education Budget Workshop March 31, 2025, *if necessary*

Board of Education Budget Adoption April 7, 2025

Board of Education Budget Hearing May 12, 2025

School Budget vote, Propositions & School Board Elections May 20, 2025



Thank you!

QUESTIONS?

budget@wpcsd.us

#WP PROUD