

White Plains City School District



2025-26

Superintendent's
Preliminary Budget

Finance Committee March 3, 2025

Board of Education March 10, 2025





Agenda

Cycle of Planning & Importance

District's Strategic Plan

Fiscal Status – Use of Annual Savings & Reserves

Program Evaluation & Reallocation of Resources

Guiding Principles: Development of Plans

Long-Range Financial Plan 2024-25 to 2028-29

Instructional & Non-instructional 2025-26 Budget

Summary of 2025-26 Preliminary Budget

Revenues

Expenditures

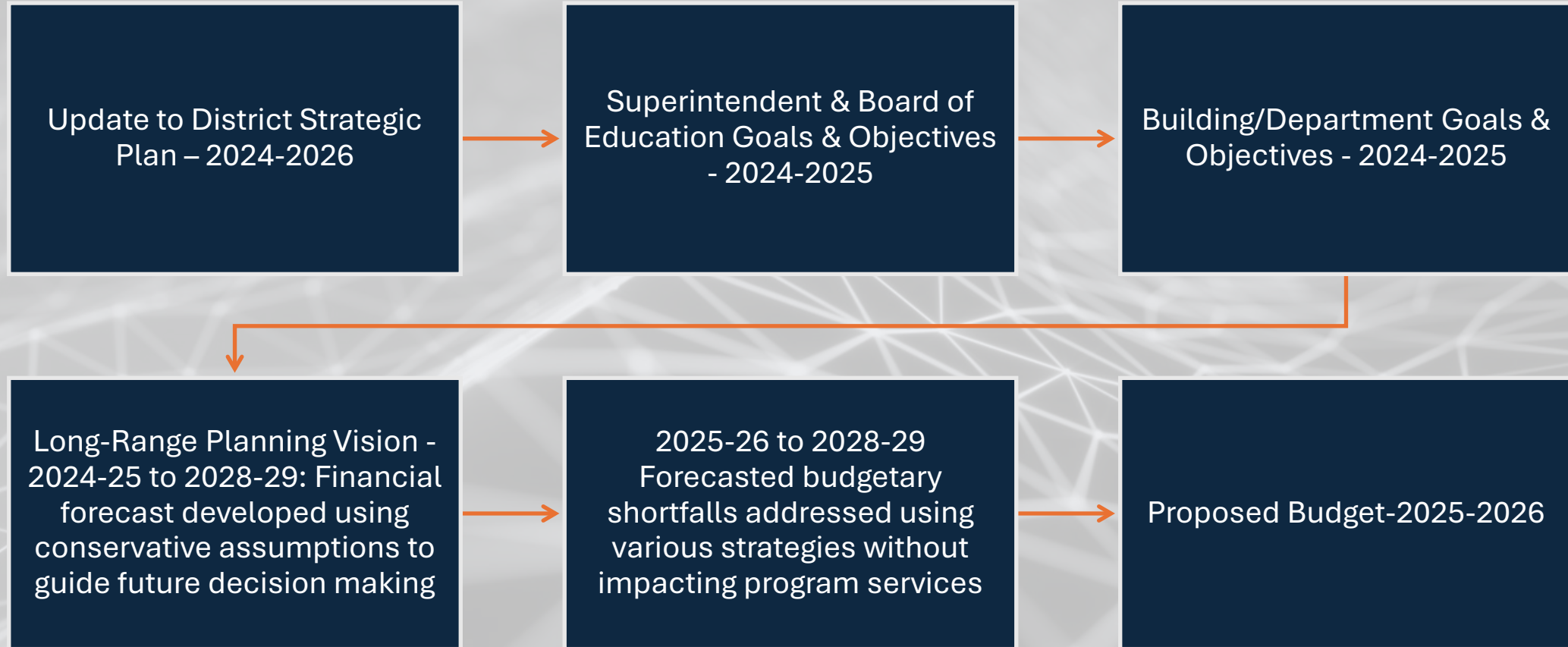
Three-Part Budget: Administrative-Program-Capital

Contingent Budget

Next Steps

#WP PROUD

Cycle of Planning - Overview



Why is Planning Important?

Political
Climate

Turbulent
Economy

Tax Levy Cap

State &
Federal Aid

Tax Certiorari
Claims

Aging
Facilities

Enrollment

Increasing
Student
Needs

Federal &
State Policy
Changes

Federal Tax
Code

Negotiations

Inflation

Global
Conflicts

Climate
Change

What planning does...

Encourages districts 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



vision

planning

Strategic Goals

mission

organization

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White Plains Public Schools Strategic Plan 2024–2026

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.

Priorities and Objectives

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

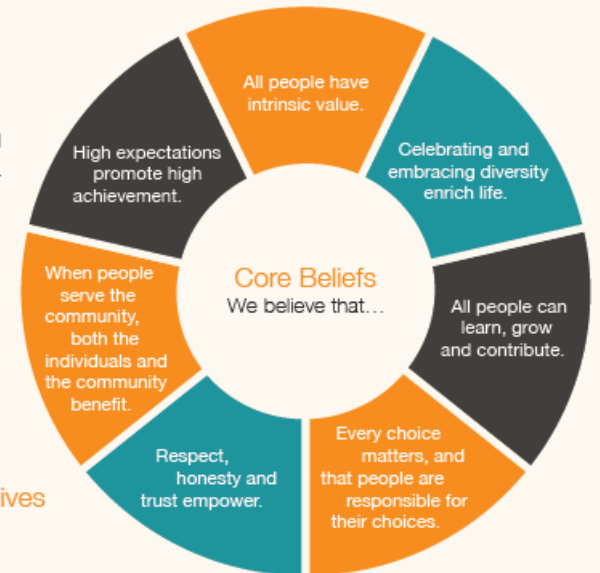
Provide necessary structures and resources

- 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.



#WP PROUD





2017-18 thru 2025-26

How did the District Use its Annual Savings & Reserves?

\$26.7m less taxes raised - below the Maximum Allowable Tax Levy

\$68.3m Use of Capital Reserves to fund Capital Projects, no debt issuance

\$15.6m to Debt Service Reserve to fund future debt payments

\$28.5m Funded Tax Certiorari refunds

\$1.2m Funded payoff of Technology leases

\$3.3m Funded Compensated Absences, per CBA's

\$24.2m Funded 1-time only expenses

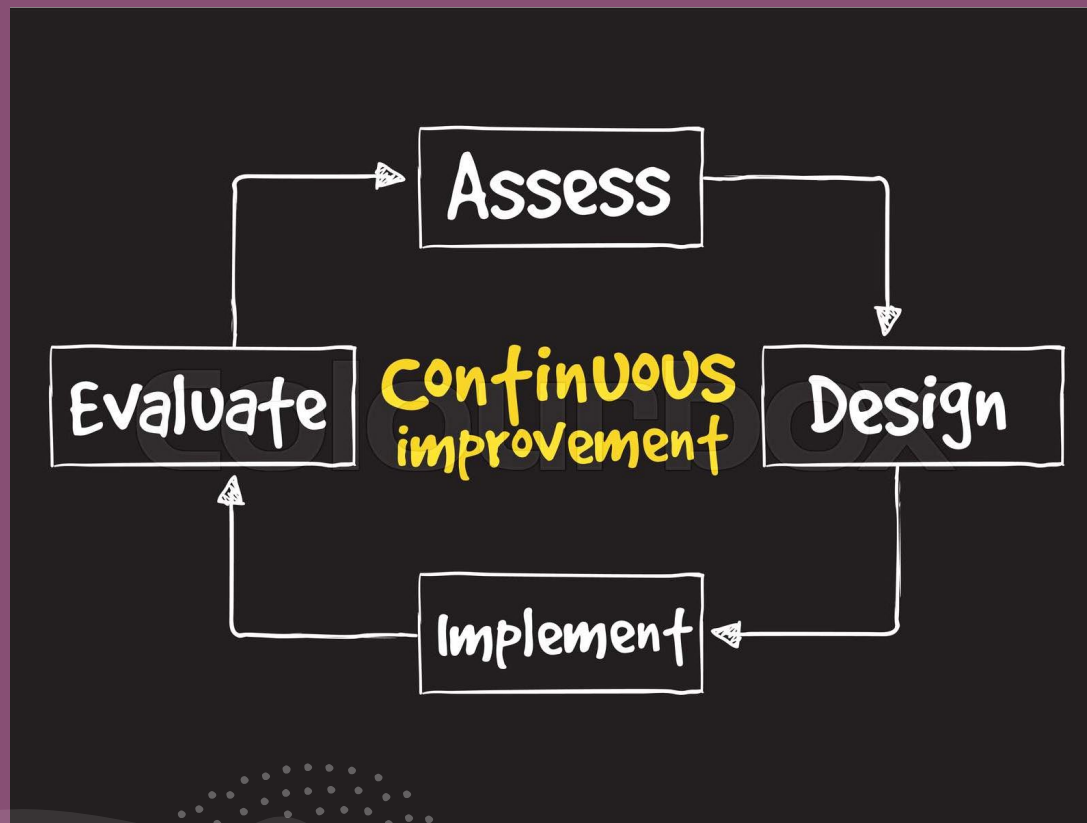
\$3.6m Reduction in 2021-22 Appropriations Budget

\$4.2m Funded Pension Contributions

What is working?

What needs modifications?

What should be strategically abandoned?



- ❖ Ongoing 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

White Plains City School District

2024-25 to 2028-29 Strategic Long-Range Plan
Board of Education Meeting
January 13, 2025

WPPROUD

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White Plains City School District

2025-2026 Non-Instructional Budget Plan
Board of Education Meeting
February 24, 2025

VP PROU

ATHLETICS



CURRICULUM AND INSTRUCTION

BUDGET PRESENTATION 2025-2026

BOARD OF EDUCATION MEETING
FEBRUARY 10, 2025

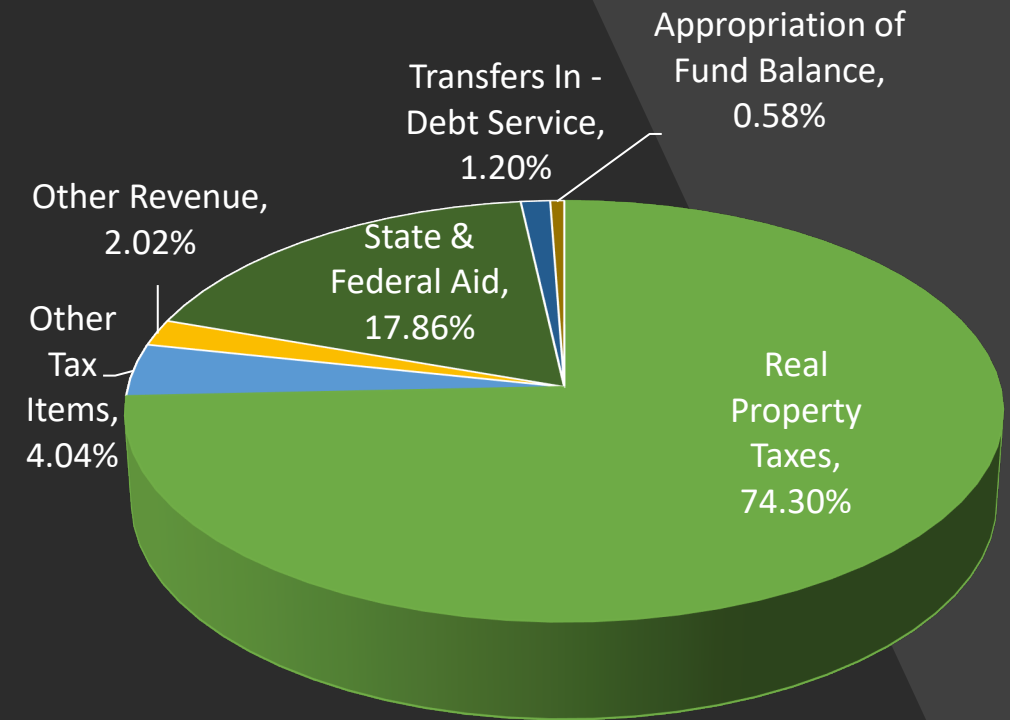
Summary Preliminary Budget 2025-26

	Preliminary Budget 2025-26	Adopted Budget 2024-25
Maximum Tax Levy, as prescribed by Law	\$209,866,454	\$205,549,469
Recommended reduction to Tax Levy	(3,340,325)	(2,409,456)
Net Tax Levy to be raised	206,526,129	203,140,013
<i>Tax Levy Percentage Increase</i>	1.67%	1.06%
Appropriation of Fund Balance – Retirement Contribution Reserve	1,600,000	1,600,000
State & Federal Aid	49,655,615	44,818,966
Other Revenue	20,183,756	16,341,021
TOTAL REVENUES BUDGET	\$277,965,500	\$265,900,000
TOTAL APPROPRIATIONS BUDGET	\$277,965,500	\$265,900,000



2025-26 Major Sources of Revenues

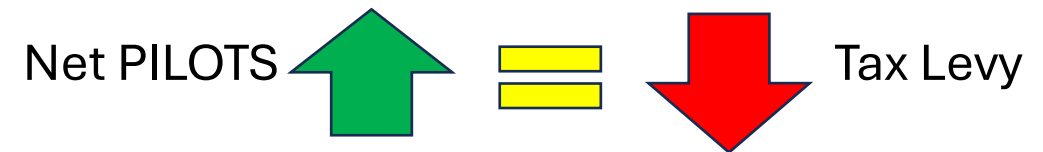
Revenue Type	\$	% of Budget
Real Property Taxes (Tax Levy & STAR)	\$206,526,129	74.30%
State & Federal Aid (Foundation, Transportation, Building, Excess Cost, BOCES, Instructional, Homeless, Medicaid)	49,655,615	17.86%
Other Tax Items (PILOTS, Interest/Penalties on RPT, NYS Sales & Use Tax)	11,233,181	4.04%
Other Revenue (Day School Tuition, Health Svs. Reimb., interest earnings, Refund of P/Ys, Donations)	5,610,250	2.02%
Transfers In - Debt Service	3,340,325	1.20%
Appropriation of Fund Balance – Retirement Contribution Reserve	1,600,000	0.58%
Total Revenues	\$277,965,500	100.00%





Key Factors of Tax Levy Cap

- **Tax Base Growth Factor** – represents physical changes in the property tax rolls, per NYS Tax & Finance:
 - 2025-26 the factor is 1.0017, near zero %
 - Why? Due to net increases in PILOT agreements, which remove property assessments from tax rolls
 - Loss in tax revenue est. \$2m



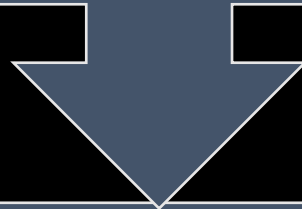
- **Allowable Growth Factor** – used to increase the adjusted prior year levy by the Lesser of CPI (2024 = 2.95%) or 2%
- **PILOTS (Payment in Lieu of Taxes)** – Agreements between the West. Cty. IDA and the CWP, net increase is \$1m
- **Capital Exclusion:**
 - Net amount that can be added to the tax levy = capital construction debt payments **less** state 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) - 1.0017 (Near Zero increase)	+	345,338	345,338
2024-25 Prior Year PILOTS (Per City of WP)	+	6,741,565	6,741,565
2024-25 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%)	+	4,116,274	4,116,274
2025-25 Current Year PILOTS (Per City of WP) – (P/y \$6.7m vs. c/y \$7.7m = \$1m increase)	-	(7,773,181)	(7,773,181)
Tax Levy Limit <u>Before</u> Current Year Exclusions (\$983k less than p/y tax levy)	=	202,156,782	202,156,782
EXCLUSIONS – Current Year – Capital Tax Levy Exclusions:			
Debt Service Principal & Interest payments	+	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)
Net Capital Tax Levy Exclusion (p/y \$4.4m vs. \$4.4m)	=	7,709,672	4,369,347
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%?

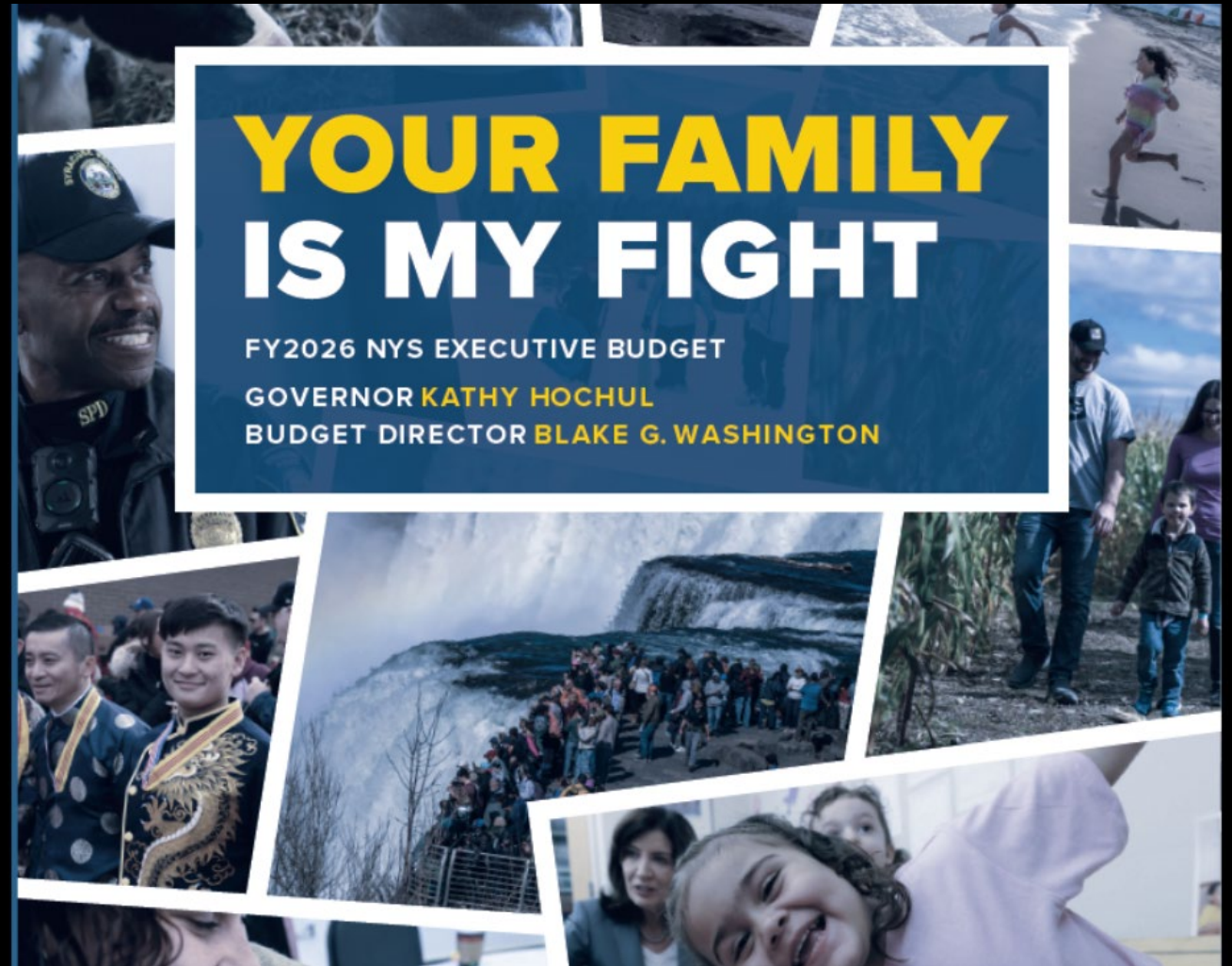
Results in a reduced tax levy that can be raised in 2026-27

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



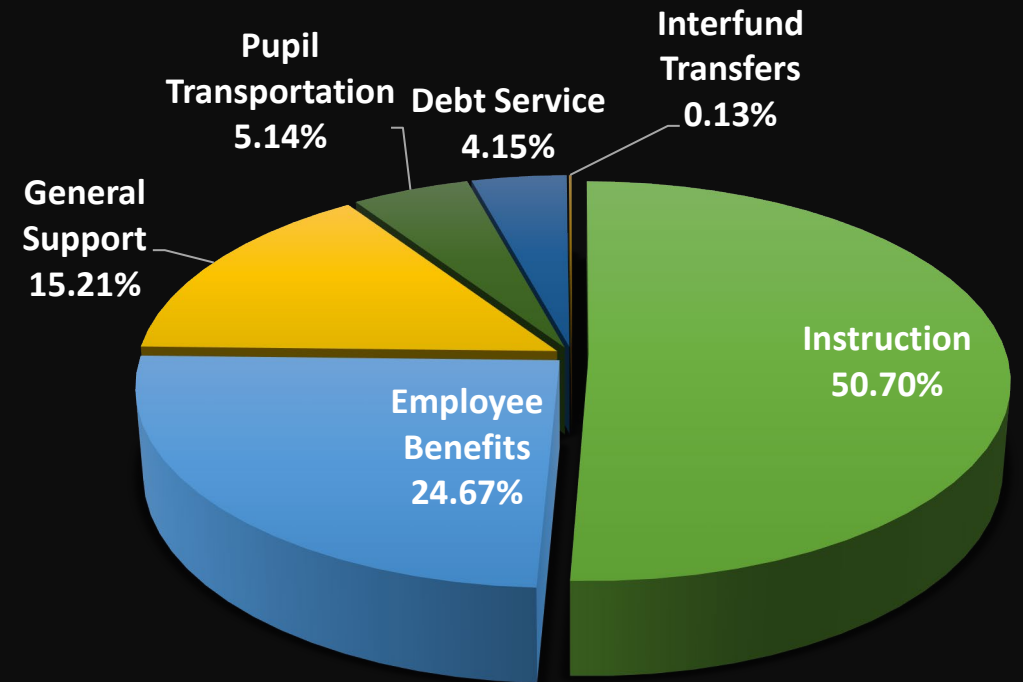
Advocacy Groups & Local Legislators

- **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, WPCSD is owed \$515k
 - 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

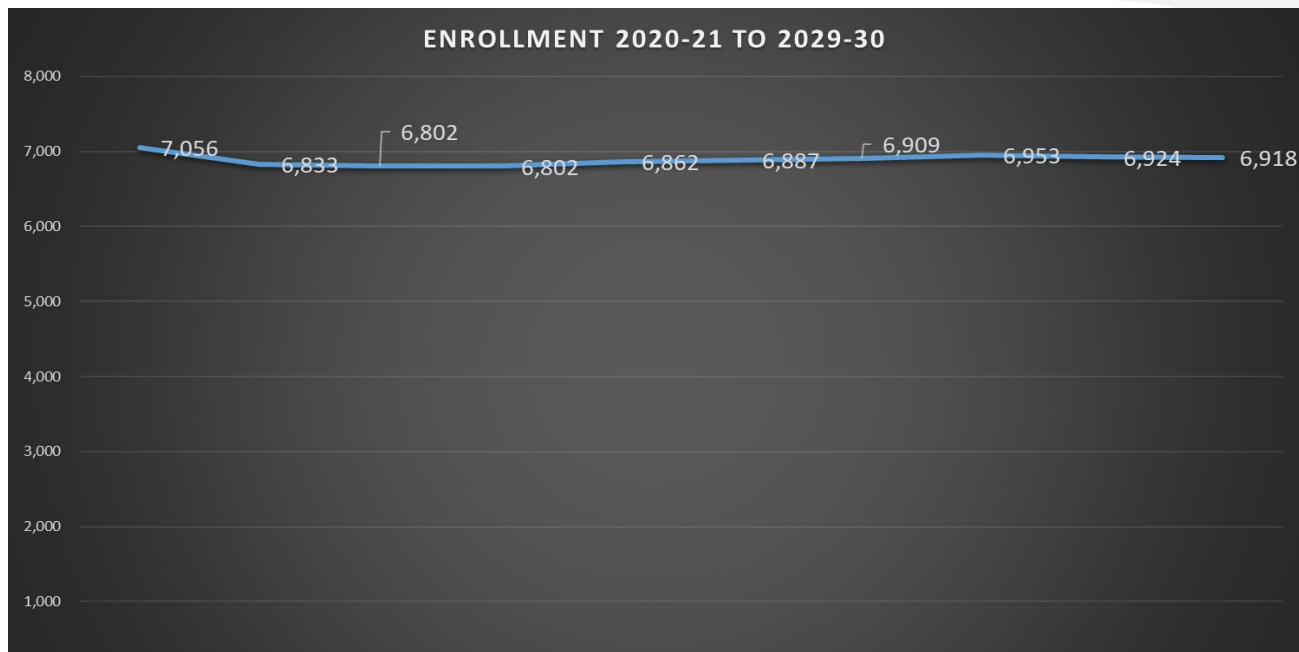


Major Areas of Expense

Expense Type	\$	% of Budget
Instruction	\$140,926,712	50.70%
Employee Benefits	68,572,470	24.67%
General Support	42,288,810	15.21%
Pupil Transportation	14,286,603	5.14%
Debt Service	11,540,905	4.15%
Interfund Transfers	350,000	.13%
Total	\$277,965,500	100.00%



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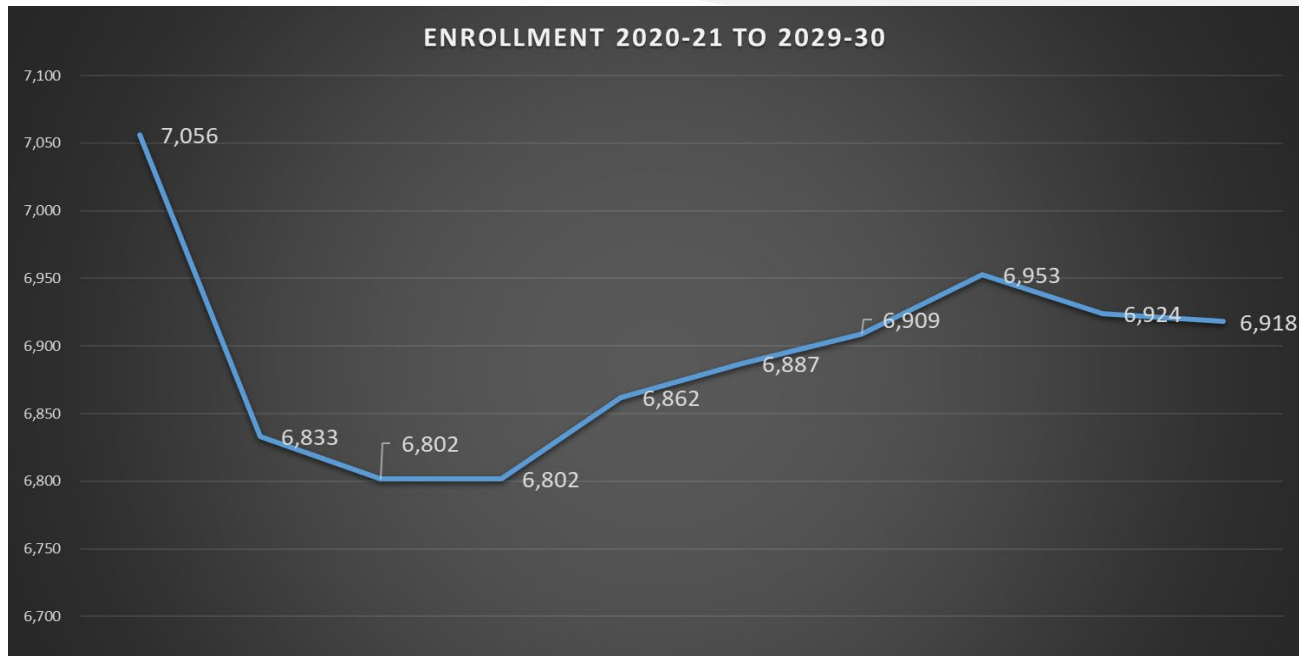
Demographic Data Annual Update December 2024 Western Suffolk BOCES

Enrollment projected within 105 students or 1.5% of actual enrollment K-12

Enrollment is expected to remain stable over the next 10 years, 6,879 students in 2034

Resident students attending non-public schools have declined from 1,369 to 1,132

Note: Anticipated housing units are not reflected in projections

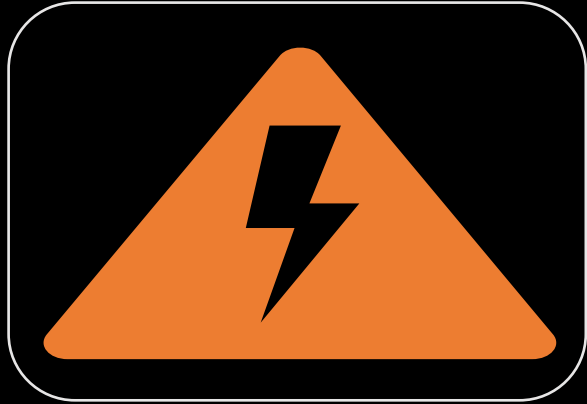


Staffing

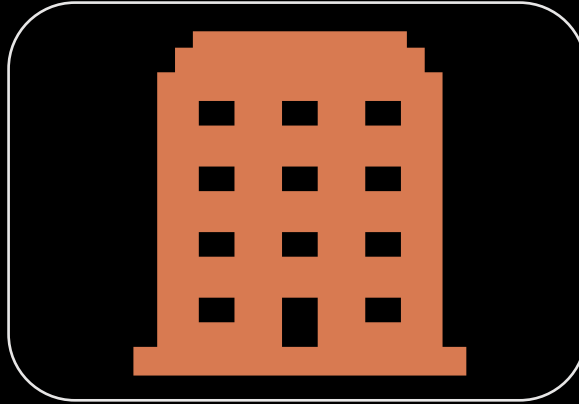
- Existing staff salaries are in alignment with collective bargaining agreements
- Retirement Incentive is estimated to yield a net savings of \$614k for 2025-26
- All vacancies anticipated to be filled have been reflected
- MAS addition of Self-Contained classroom:
 - 1.00 FTE Teacher
 - 2.00 FTE Teaching 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%



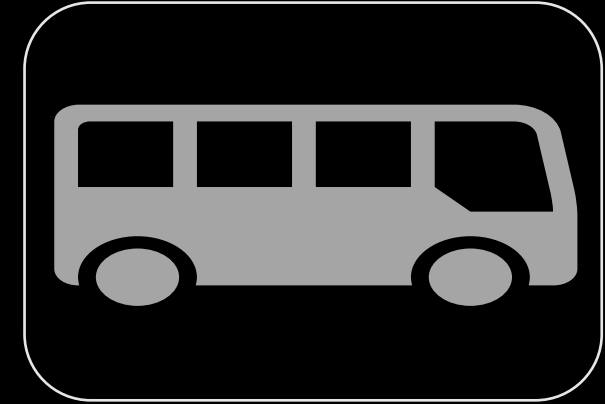
Property Insurance 15% increase

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	\$1.65
Total Debt Service					\$11.54
Portion Funded through Debt Service Reserve					(\$3.34)
Portion Funded through State Building Aid					(\$3.90)
Net Amount to be Funded by General Fund					\$4.30

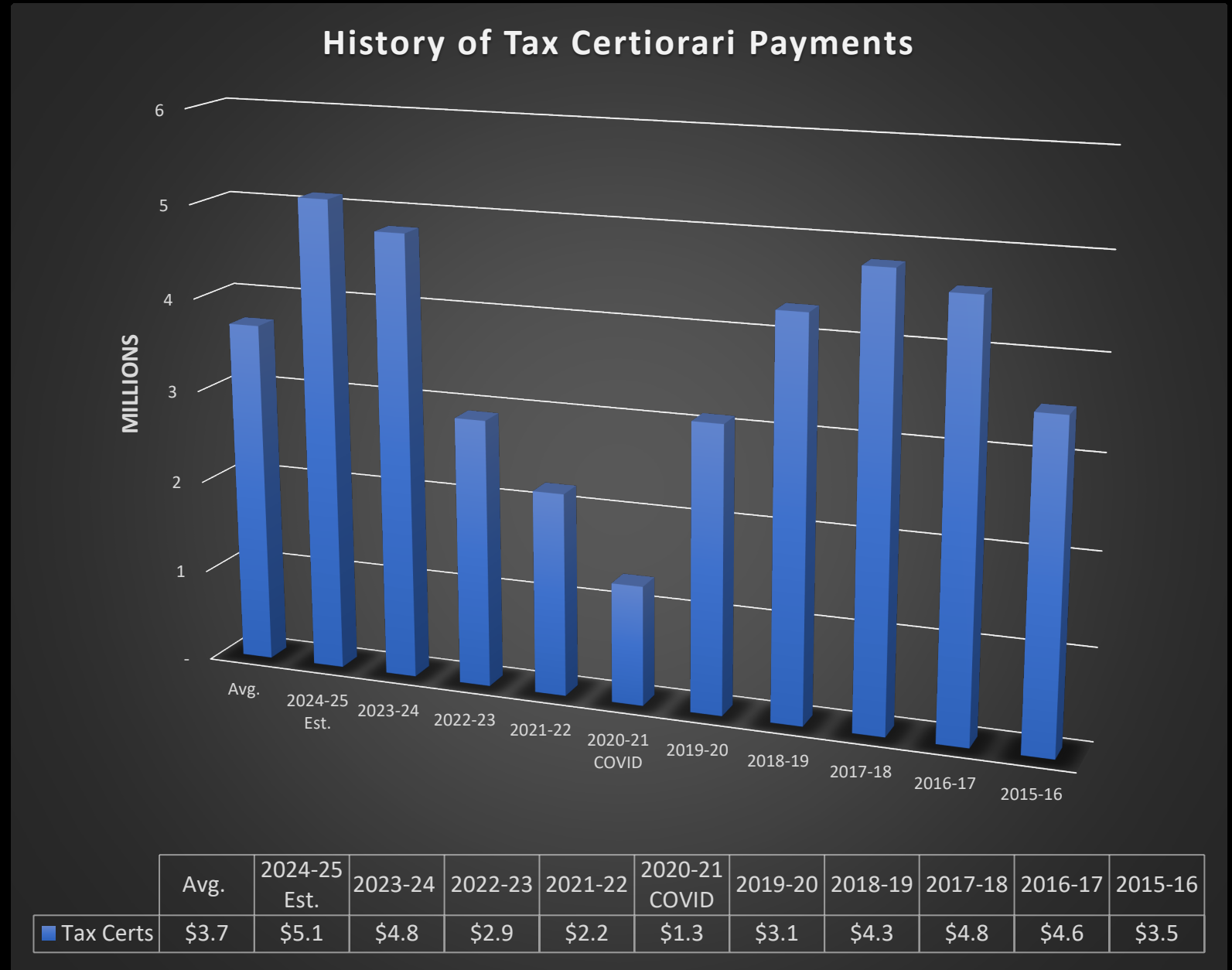
History of Tax Certiorari Claims on Commercial Properties

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 and;

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



Instructional Program and Supports Prek-5

PreK:

- Purchase materials & supplies
- Classroom libraries
- Create learning centers aligned with the curriculum
- Provide professional learning

Elementary Schools:

- Recommend adoption of ELA core resources K-5
- Professional learning in Writing Revolution K-5
- Continue American Reading Co., core units in Dual Language K-5
- Implement Standards-based Measurement Proficiency (STAMP) Assessment. 3-5
- Expand Math & Movement in K-1 and in PE K-5 incorporate math enrichment
- Renew envision Math K-2
- Continue Science 21 & NYS Science Learning Standards to include four Investigations 3-5
- Continue development of Social Studies grade level standards through instructional materials and professional learning K-5
- Advancement of Computer Science & Digital Fluency Standards K-5
- Strengthen core classroom instruction (Tier I)
- Refine plan of action for implementation of Multi-Tiered System of Support (MTSS) K-5
- Analyze and track student growth and achievement using NWEA MAP assessment
- Continue to support teachers Universal Design of Learning (UDL)
- Addition of MAS – 12:1:2 Classroom – 1.00 FTE Teacher; 2.00 FTE Teaching Assistants, .50 FTE Speech (existing staff)

Instructional Program and Supports – 6, 7 & 8

Eastview & Highlands:

- Provide support in small instruction & conferencing
- Recommend additional curriculum resources for language & vocabulary
- Support implementation of literacy practices and professional learning
- Purchase texts to enhance literacy-rich learning environments
- Provide professional learning in Writing Revolution and expository writing skills
- Conduct program evaluation of math
- Provide professional learning in differentiating & scaffolding lessons
- Align science sequence with NYS Science Learning Standards (NYSSLS) & provide professional learning aligned curricular resources 6-7
- Adopt new NYSSLS aligned curricular resources
- Advancement of Computer Science & Digital Fluency Standards
- Work with data consultant to build data rich culture
- Develop extended day opportunities to accelerate learning
- Continue to focus on school culture, climate and community building
- Conduct a comprehensive review of Master Schedules
- Develop plan of action for implementation of Multi-tiered System of Support (MTSS)
- Analyze and monitor growth and achievement using NWEA MAP assessment
- Professional learning using Universal Design for Learning

Instructional Program and Supports – 9-12

High School & Rochambeau

- Dance program - .40 FTE
- Provide additional options to the science course sequence
- Provide professional learning in differentiating and scaffolding lessons
- Continue to shift content and instructional practices for new Regents exams
- Increase number of student earning Seal of Biliteracy and/or Seal of Civic Readiness
- Advancement of Compute Science & Digital Fluency Standards
- Continue to collaborate with SWBOCES on CTE programs in the future
- Conduct comprehensive review of the master schedule
- Develop a plan of action for the implementation of Multi-Tiered System of Support (MTSS)
- Shift professional learning support to design instructional plans with intentional focus on fostering executive functioning skills and promoting student engagement

New Courses

- Introduction to Dance – no prerequisite; grades 9-12
- Intermediate Ceramics (restructuring) – prerequisite of Introduction to Ceramics; grades 9-12
- Climate Change and Natural Hazards – prerequisite of Biology; grades 10-12
- Farm to Table the Economics and Government of Food – no prerequisite; grade 12
- Financial Literacy – no prerequisite; grade 12
- Introduction to Business Law – no prerequisite; grades 10-12
- PLTW Environmental Sustainability – in the PLTW *Pathways to Engineering* strand
- Proposing a variety of new course offering in Physical Education for grades 9/10 and grades 11/12 with a majority shifting from full-year to half-year courses; Lifesaving/CPR, SAIL PE, and ISP PE would remain full-year courses

Operations Program & Supports

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. Install Diamond Defense Ballistic Film at all school vestibules, HS controls gates at HS and expand Verkada security camera systems.

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.

Pupil Transportation – transition to new provider Durham Bus Services, 70 New Buses, Stop Arm Cameras CWP, Implement 2023-24 Efficiency Study recommendations, assist parents/guardians and students in transition of Church Street bell times, continue efforts to implement NYS Zero Emissions mandate.

Food Service (self- funding) – Continue culinary focus, expand vegetarian protein offerings, expand assess to meals – participation 28.4% breakfast and 59.1% lunch, engage students in menu planning and recipe selection, staffing adds 1.438 FTE, replace & enhance freezers, refrigerators and HS serving line, expand Afterschool Snack/M meal Programs.

Facilities & Operations - continue to work with professionals to complete capital projects, work with NYSERDA on On-Site Energy Manager and complete energy audit at MAS, RW, EV, HL, HS & Roch, along with developing and Energy Policy.



Additional 2024-25 Projects– Existing F&O Budget

Post Road:

- Field construction and drainage upgrade

George Washington:

- Field drainage system upgrade for field #3 next to basketball courts
- Replace Gym doors
- Classroom Ceiling replacement (5 Classrooms)

Mamaroneck:

- Field construction and drainage upgrade
- Restroom renovation in Classroom G19 for ADA compliance
- PPS HVAC upgrade

Rochambeau:

- Restroom Renovation Staff Restroom (3)
- Security Vestibule

Ridgeway:

- Repave Playground and walkways
- Repave Parking lot

Districtwide:

- Storm drainage repairs for parking lots

Church Street:

- Auditorium and Vestibule Flooring Replacement
- Replace HVAC system for Main office

High School:

- Renovate bathrooms for SAIL program (rm 148A & 149)
- Replacement of water heater and Steam Vacuum system for E building
- HVAC equipment replacement for H cafeteria and server room

High School Athletics:

- Tennis Courts surface repairs
- Install a storage container and create a walkway from road to field 12
- HVAC equipment replacement for locker rooms under South
- Safety Netting for fields 10 & 11
- Softball scoreboard replacement
- Replace top plank of bleachers at pool

Eastview:

- Restroom Renovation Lower Gym
- Security Vestibule

School Priority Projects 2025-2026

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

Maintenance Priority Projects 2025-2026

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
- 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

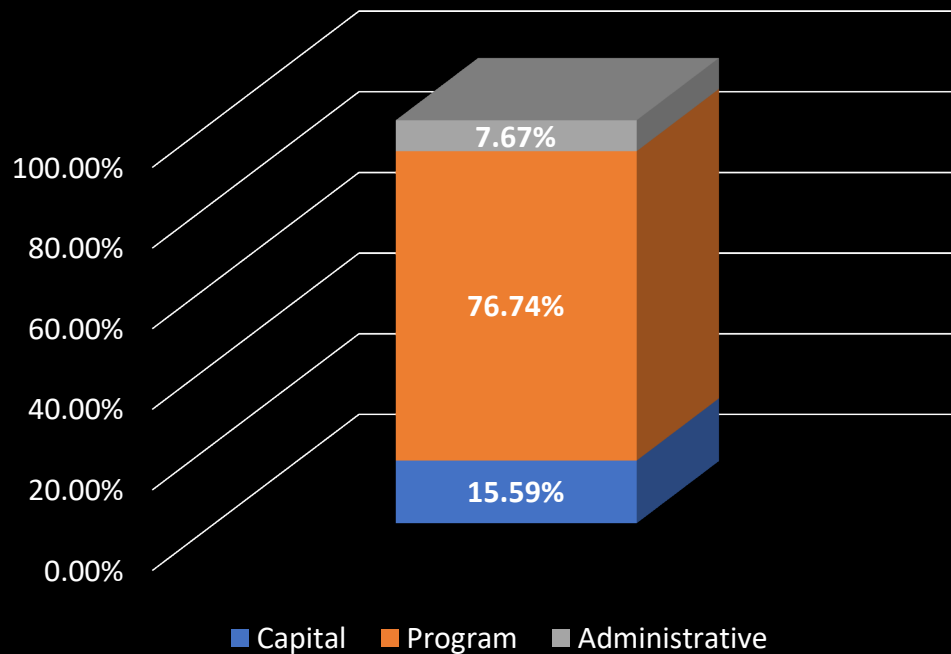
Post Road

- Classroom Heat Pump Replacement

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

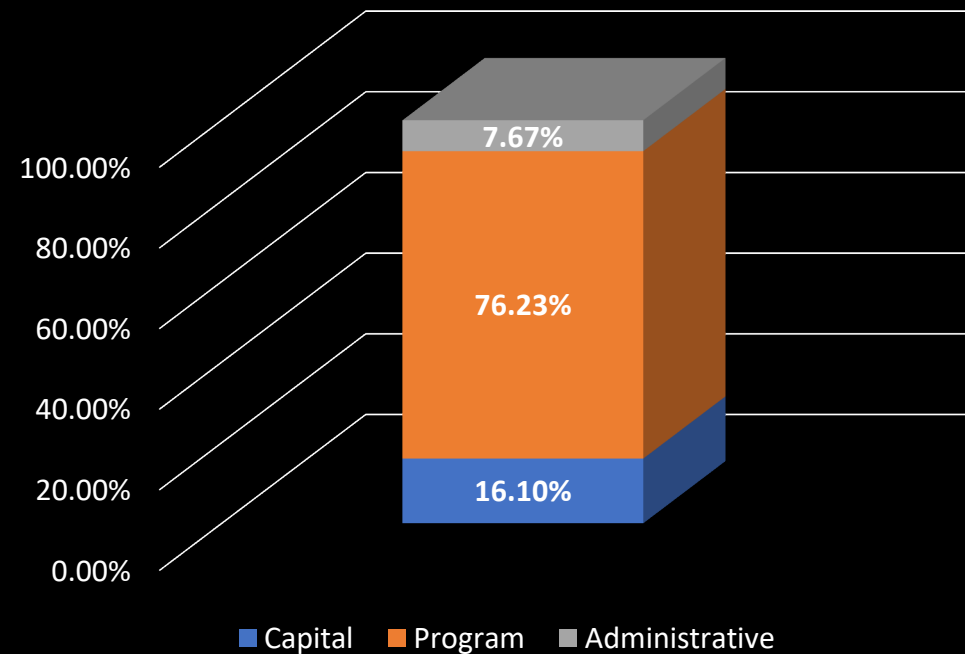
2025-2026

Preliminary Budget



2024-2025

Adopted Budget

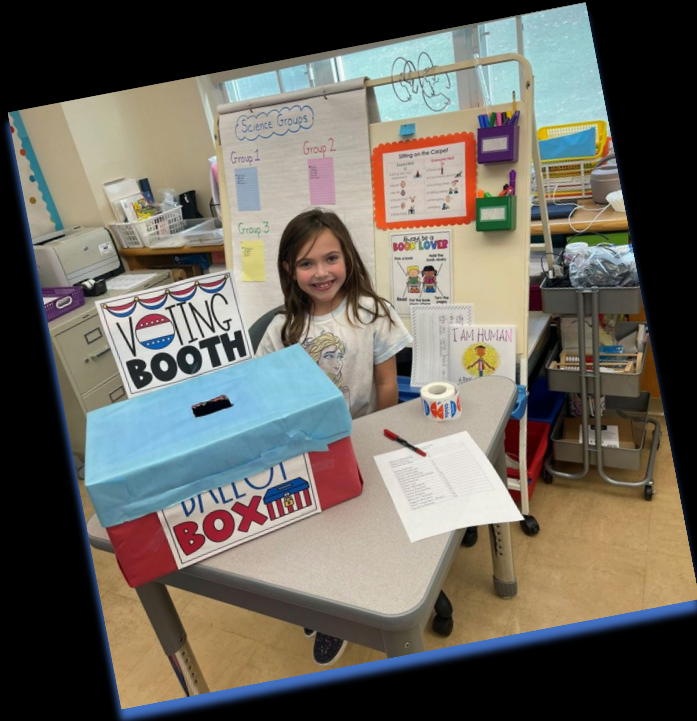


APC Budget Components

Total Budget	Administrative	Program	Capital
\$277,965,500	\$21,310,123	\$213,317,516	\$43,337,861
100%	7.67%	76.74%	15.59%
	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 2025-26, a contingent budget would result in a reduction of **\$3,386,116 or 1.22%** from the preliminary budget of \$277,965,500 to a new budget total of **\$274,579,384***

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