

White Plains City School District

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

Board of Education Meeting

January 13, 2025

WPPROUD



Agenda

Cycle of Planning & Importance

Review District's Strategic Plan

Economic Status & Fiscal Outlook

Continuous Improvements & Deployment of Resources

Guiding Principles: Development of Plans

Financial Landscape

Curriculum & Instructional LRP

Operation Department LRP

Next Steps

Cycle of Planning

Update to District Strategic Plan – 2024-2026

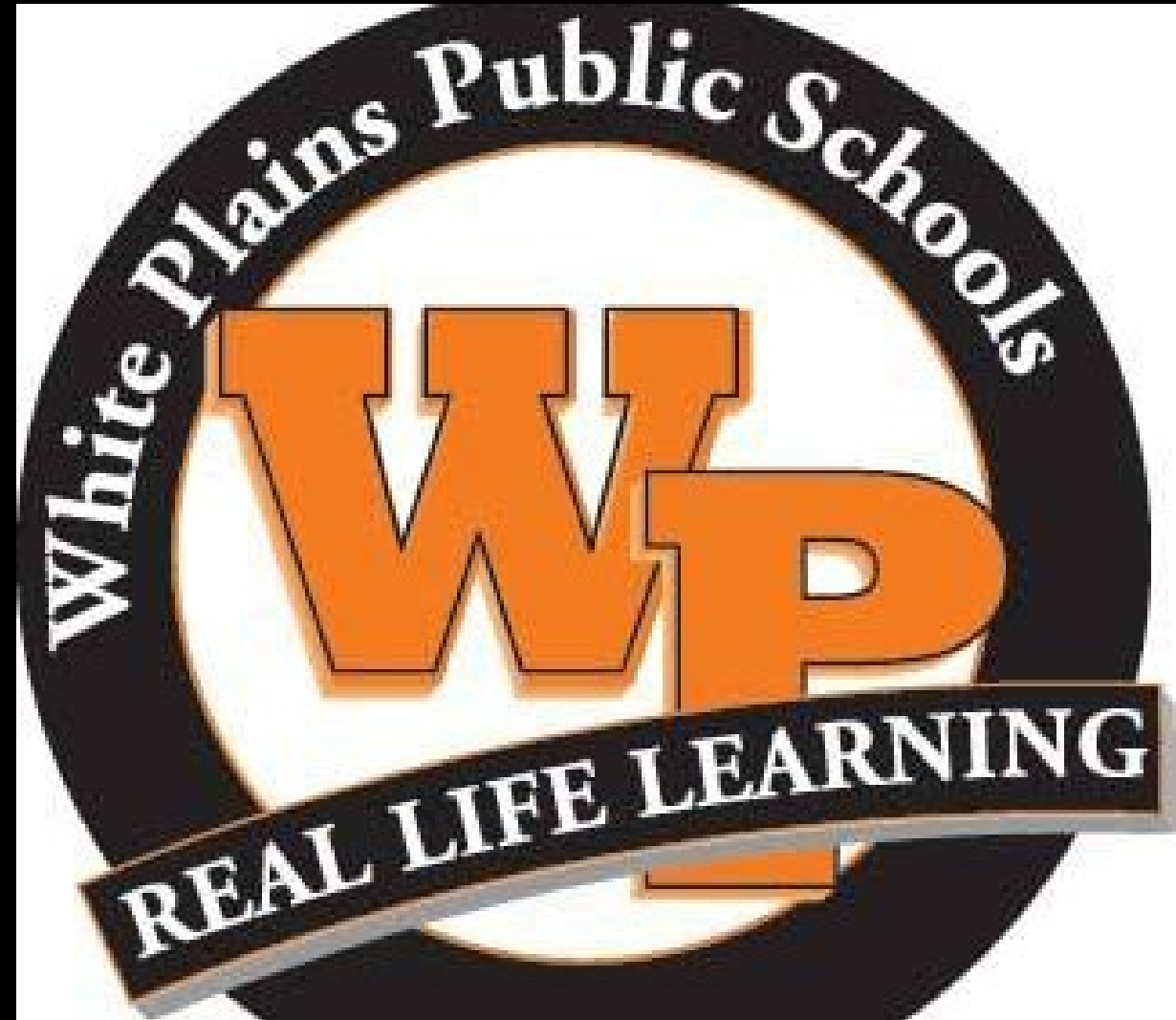
Superintendent & Board of Education

Goals & Objectives - 2024-2025

Building/Department Goals & Objectives - 2024-2025

Long-Range Planning Vision - 2024-2025 to 2028-2029

Proposed Budget-2025-2026



Why is Planning Important?

Political
Climate

Turbulent
Economy

Tax Levy Cap

State &
Federal Aid

Tax Certiorari
Claims

Aging Facilities

Enrollment

Increasing
Student Needs

SED 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

What the Plan Includes...





Strategic Plan - White Plains Public Schools



Economic Status & Outlook

Tax Levy:

- Inflation is outpacing the amount allowed to be raised:
 - CPI projected at 2.95% for 2024
 - Tax Levy Cap limited to 2%
- PILOTS continue to increase = decreasing property assessments = loss tax revenues to the district ~\$2m

State Aid:

- State has commissioned a study to review the Foundation Aid funding formula
- Pending Executive Budget to see what recommendations are included
- Department of Budget only reflects aid increases in the mid-2% range for 2025-26 to 2027-28
- If Current Law ran, it would yield a \$2.7m or 8.5% increase to the district

Contractual Costs Outpacing Allowable Tax Levy Cap:

- Health insurance -10%
- Property insurance – 15%
- Transportation – 51% to 61%
- Salaries – 3%
- Utilities – 5% to 10%
- Workers' Comp – 10%
- Pension: TRS – (.11%) & ERS – 8.6%

Enrollment – increase for 2024-25,
pending Demographer's update

Prior year & Current year LRP project
budget shortfalls

District is exploring multiple ways to
close budget gaps

2017-18 to 2024-25: How did the District Use its Annual Savings & Reserves?

\$23.4m 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

\$27.9m 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

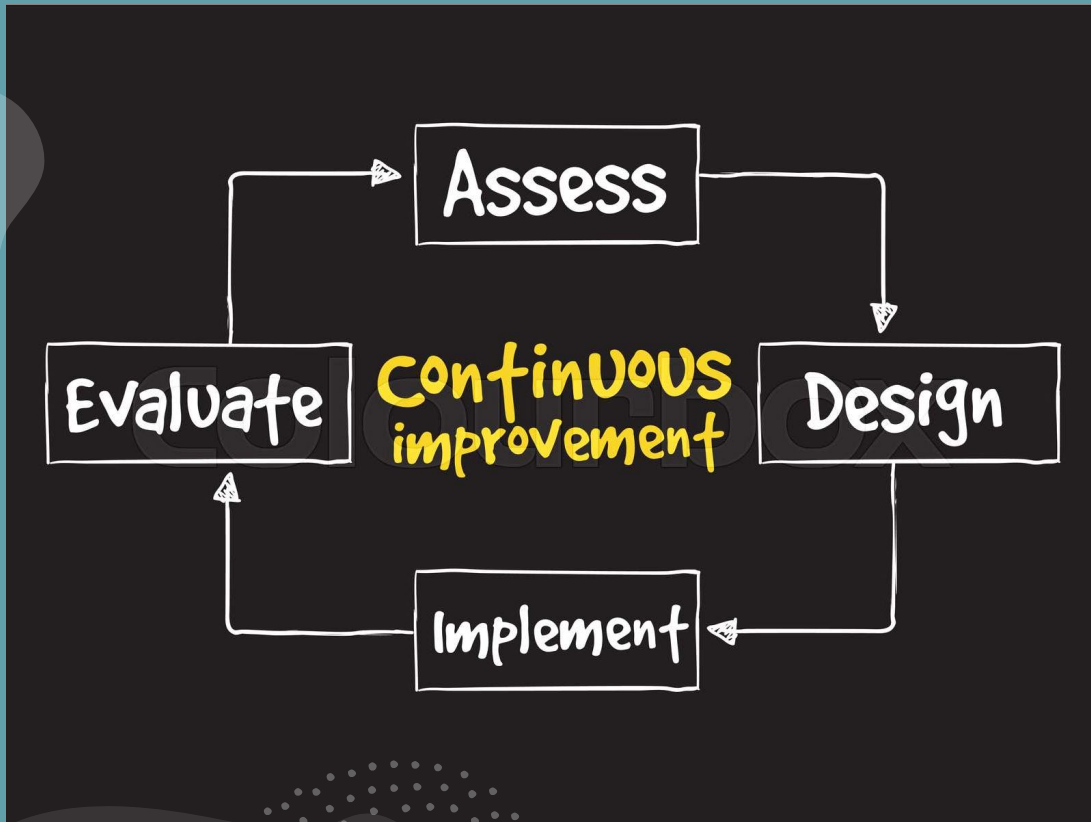
\$3.6m Reduction
in 2021-22
Appropriations Budget

\$2.6m 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



Financial Landscape

Conservative assumptions have been developed
to guide future decision making



Revenue Assumptions

LRP 2024-25 to 2028-29



Tax Levy Limit Calculation – Key Factors

Key Factors	Description	2024-25	2025-26	2026-27	2027-28	2028-29
Tax Base Growth Factor	Per NYS Tax & Finance represents physical property added to the Property Tax Rolls 2025-26 minimal increase to the Property Tax Rolls \$2m loss in tax revenue over p/y's average increases	1.0000 Actual	1.0017 Actual	1.0000 Est.	1.0000 Est.	1.0000 Est.
Allowable Growth Factor	Lesser of CPI or 2%	2.00% Actual CPI 4.12%	2.00% Est. CPI 2.95%	2.00% Est.	2.00% Est.	2.00% Est.
PILOTS (Payment in Lieu of Property Taxes)	Per West. Cty. IDA and the CWP Increase in PILOTS = Reduction in Property Tax Rolls	\$6.7m	\$7.8m	\$9.1m	\$10.0m	\$11.8m
Capital Exclusion - Net	Debt Service for Capital Construction (includes BOCES) Less State Building aid & Debt Service Reserve Funds	\$4.4m (DSR \$2.4m)	\$4.4m (DSR \$3.3m)	\$4.5m (DSR 179k)	\$4.5m (DSR 525k)	\$4.6m (DSR \$722k)

Multi-Year Modeling – Tax Levy Cap			2024-25 Budget	2025-26 EST.	2026-27 EST.	2027-28 EST.	2028-29 EST.
Base Formula:							
Prior Year Tax Levy			\$201,010,602	\$203,140,013	\$206,554,581	\$209,532,765	\$212,964,752
Tax Base Growth Factor (from NYS)	x		1.0000	1.0017	1.0000	1.0000	1.0000
Total Tax Levy plus Growth Factor	=		201,010,602	203,485,351	206,554,581	209,532,765	212,964,572
Prior Year PILOTs (per City WP)	+		4,817,535	6,741,565	7,773,181	9,140,536	9,995,981
Prior Year Capital Tax Levy Exclusion, <i>Net of Building Aid and Debt Service Reserve</i>	-		(4,405,575)	(4,413,227)	(4,397,800)	(4,544,739)	(4,549,600)
Adjusted Prior Year Levy	=		201,422,562	205,813,689	209,929,962	214,128,562	218,411,133
Allowable Growth Factor (Lesser of CPI or 2%)	x		2.0000%	2.0000%	2.0000%	2.0000%	2.0000%
			4,028,451	4,116,274	4,198,599	4,282,571	4,368,223
Current Year PILOTs (per City of WP)	-		(6,741,565)	(7,773,181)	(9,140,536)	(9,995,981)	(11,807,662)
Available Carryover (limited to 1.5% of Tax Limit prior to exclusions of the current year)	+		0	0	0	0	0
Tax Levy Limit <u>Before</u> Current Year Exclusions	=		198,709,448	202,156,782	204,988,026	208,415,152	210,971,694
EXCLUSIONS:							
Pension Contribution increase in rates > 2% pts.	+		17,338	0	0	0	0
Debt Service P&I + BOCES P&I	+		10,002,363	11,094,136	9,192,278	9,307,192	9,296,702
Less: Building State Aid per Fiscal Advisor	-		(3,179,680)	(3,356,011)	(4,468,175)	(4,232,772)	(4,014,438)
MAXIMUM ALLOWABLE TAX LEVY PLUS EXCLUSIONS	=		\$205,549,469	209,894,907	209,712,129	213,489,572	216,253,958
REDUCTION in Tax Levy - Use of Debt Service Reserve	-		(2,409,456)	(3,340,325)	(179,364)	(524,820)	(722,270)
NET TAX LEVY	=		\$203,140,013	\$206,554,581	\$209,532,765	212,964,752	215,531,688
\$ Increase			\$2,129,411	\$3,414,569	\$2,978,184	\$3,431,987	2,566,936
% Increase			1.06%	1.68%	1.44%	1.64%	15 1.21%

2025-26 Preliminary Projected Tax Levy

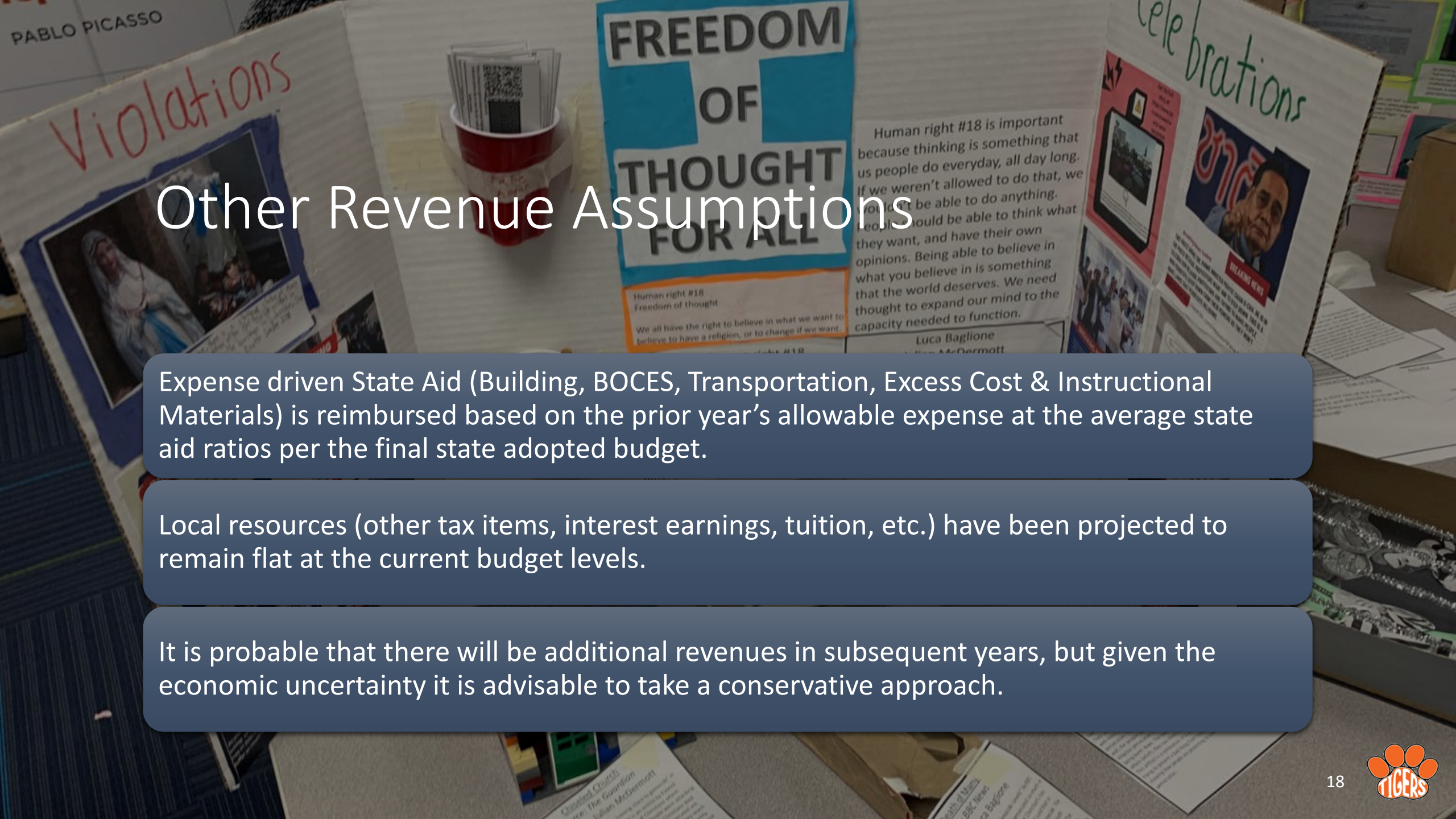
Maximum Allowable Tax
Levy, as prescribed by Law
\$209,894,906
\$6,754,894 or 3.33%

50% Reduction of Tax Levy
with Use of Debt Service
Reserve Funds
\$3,340,325 or 1.65%

Recommended
Net Tax Levy projected for
2025-26 = \$206,554,581
\$3,414,569 or 1.68%
increase

State Aid – Foundation Aid:

- Fully funded in 2023-24 – 3-year phase-in yielded \$14.1m in additional aid, used to reduce the allowable tax levy to be raised in each of those years.
- In total the allowable tax levy over the last 8 years has been reduced by \$23.4m with another \$3.3m recommended to be reduced for 2025-26.
- If current law (formula) were to run for 2025-26 the district would receive \$2.7m or 8.5% increase in aid due to higher enrollment, decrease in property valuation and decrease in adjusted gross income for the City of White Plains.
- The Governor commissioned a study by the Rockefeller Institute and their report has recently been issued.
- It is unclear which recommendations will be implemented for 2025-26 and subsequent years.
- Department of Budget has projected an increase in Foundation Aid: 2.8%, 2.2% and 2.1% for 2025-26, 2026-27 & 2027-28, respectively.
- LRP projections only reflect a **2% increase** in foundation aid for 2025-26 to 2028-29, pending the release of the Governor's Executive Budget.



Other Revenue Assumptions

Expense driven State Aid (Building, BOCES, Transportation, Excess Cost & Instructional Materials) is reimbursed based on the prior year's allowable expense at the average state aid ratios per the final state adopted budget.

Local resources (other tax items, interest earnings, tuition, etc.) have been projected to remain flat at the current budget levels.

It is probable that there will be additional revenues in subsequent years, but given the economic uncertainty it is advisable to take a conservative approach.



Expenditure Assumptions

LRP 2024-25 to 2028-29



Personnel Costs:

- Reflected in accordance with Collective Bargaining Unit Agreements & Staffing Levels.

Employee Benefits:

- Pension Plan Contributions:
 - Teachers' Retirement System (TRS) – contribution rate for 2025-26 is projected to decrease from 10.11% to 9.5% to 10%, subsequent years reflect a 5% increase each year.
 - Employees' Retirement System (ERS) – contribution rate for 2025-26 is projected to increase from 15.2% to 16.5%, an 8.6% increase, subsequent years reflect an 8.5% increase each year.
- Health Insurance – composite premium rate has been estimated at 10% each year.
- Workers Compensation Insurance – projected to increase 10% each year.
- Social Security – 4% increase each year.
- Dental Insurance – 2% increase each year.

Utilities:

- Water is projected to increase 10% each year based on trend analysis and the new HS addition.
- Natural Gas is projected to increase at 2% each year.
- Electric cost for HVAC at all buildings included \$2.1m in 2024-25 and New HS addition \$85k for 2026-27, each year includes a 5% increase.

Pupil Transportation:

- New agreement starting in 2025-26, increased costs: 51% Big Buses, 61% Vans, 41% Attendants – Home to School increase of \$2.52m, Summer School \$100k, Athletics \$130k; 5% increase each subsequent year.
- Strategies to prevent further increase in costs per the 2023-24 Efficiency Study - Employ efficient routing:
 - alignment of elementary school arrival and dismissal times.
 - consolidate bus routes based on actual ridership.
 - eliminate 3:30 pm HS & MS Activity routes.
- Reallocation of resources to support increase transportation costs: eliminate capital project funding of \$1.5m and bus fuel oil of \$562k.

Other Contractual Expenses:

- Property Insurance reflects an annual increase of 15%
- All other contractual increases reflect an increase of 2%, Tuition 3%, BOCES 3%

Debt Service:

- Includes Principal & Interest for existing Construction Serial Bonds & Energy Performance Contract Lease.
- 2022 voter approved Bond Authorization was to borrow \$60m for Capital Projects, recommendation is to repurpose projected savings from HVAC & Infrastructure Projects to reduce borrowing to \$53m, debt to be issued in April 2025 & 2026.
- Debt Service Reserve Funds are recommended to be used, per fiscal advisor to offset principal & interest payments, to maintain local share of debt service. 2025-26 to 2028-29, \$3.3m, \$179k, \$525k, \$722k, respectively.
- GASB 87 & 94 Annual Auditor Adjustment - \$1.9m lease amortization for BOCES technology installment purchase leases, copiers, software subscriptions, etc., offset by corresponding revenue adjustment, zero impact.

Long-Range Plan Financial Forecast 2024-2025 to 2028-2029

Projected	2024-25 11/24*	2025-26	2026-27	2027-28	2028-29
	<i>(in millions)</i>				
Revenues	\$275.6	\$272.5	\$276.5	\$281.9	\$287.3
Expenditures	(\$271.8)	(\$280.0)	(\$289.5)	(\$302.4)	(\$315.6)
Projected Excess (Deficiency)	\$3.8	\$(7.5)	\$(13.0)	\$(20.5)	\$(28.3)

* Includes the appropriation of the Fund Balance for self-funded expenses, prior year encumbrances, Tax Certiorari refunds, Employee Benefit Accrued Liability payments.

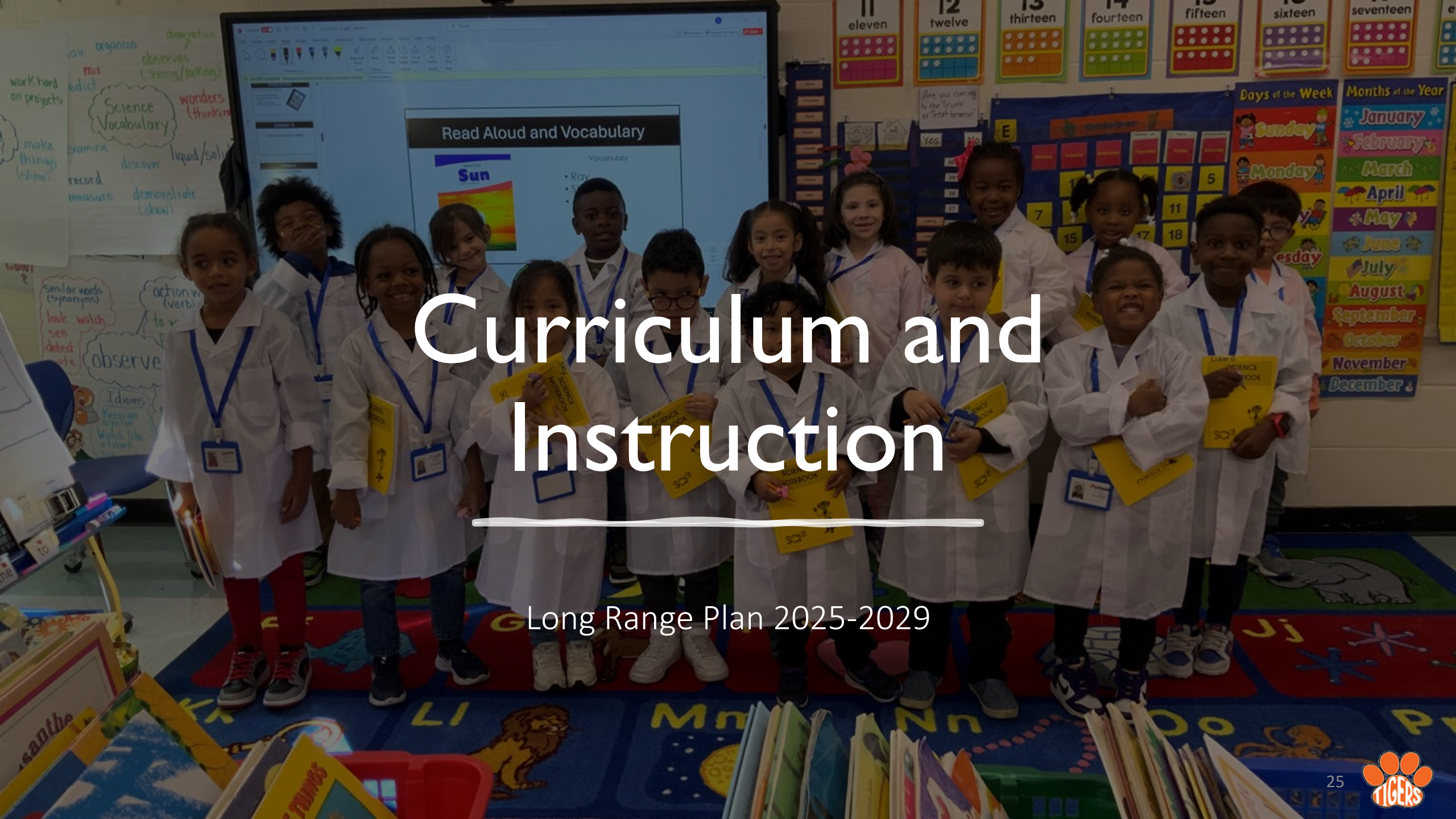
2024-25: Actual projected results of operations are reflecting a positive result, due to revenues received in excess of expenses; including additional interest earnings, sales tax, savings in salaries & benefits related to retirements, vacancies, leave replacements, etc.

2025-26 to 2028-29: Reflect budgetary shortfalls that will have to be closed by various strategies.

How will budget gaps be closed?

- Find efficiencies, without impacting programs.
- No new expenses, only reallocation of existing resources.
- Offer Retirement Incentive.
- Lease Revenue from available space.
- Evaluate positions, if appropriate reduce through attrition.
- Evaluate revenue estimates while keeping in mind those that are economy dependent.
- Evaluate use of Fund Balance.
- Working with Collective Bargaining Units.





Curriculum and Instruction

Long Range Plan 2025-2029

Strategic Planning

- **Educate:** Ensure engaging and innovative learning experiences
- **Support:** Provide necessary structures and resources
- **Partner:** Collaborate with students, families, and community
- Continuation of programs and initiatives through the reallocation of existing resources



Curriculum & Instruction Highlights

- Implementation of the Standards-based Measurement of Proficiency (STAMP) Assessment in grades 3-5.
- Identify and recommend adoption of evidence-based ELA core resources K-5.
- Develop a plan of action for implementation of a Multi-tiered System of Support (MTSS) in grades K-12 in support of student academic achievement and social emotional growth.
- Align the middle school science sequence with the New York State Science Learning Standards (NYSSLS) & purchase new curricular resources (2026-27).
- Conduct a program evaluation of mathematics at the middle school level in grades 6-8.
- Develop extended day opportunities to accelerate the learning of students in need of additional academic supports.



Curriculum & Instruction Highlights

- NWEA MAP assessment data analysis and tracking of student growth and achievement.
- Conduct a comprehensive review of master schedules to optimize instructional time.
- Build a dance program to enhance our fine arts course offerings (2025-2026: 0.4 FTE; 2026-2027: 0.6 FTE; 2027-2028: 0.8 FTE; 2028-2029: 1.0 FTE).
- Expand offerings in the Business Education department such as Sports Marketing, Marketing, Financial Literacy, etc., and build on the success of the INCubatoredu course by adding ACCEleratoredu as the next level high school course (2026-27 1.00 FTE).
- Addition of an Engineering teacher to provide students with expanded offerings in Project Lead the Way (PLTW – Engineering Strand) to include Digital Electronics and Computer Integrated Manufacturing (2026-29 1.0 FTE).
- Continue to collaborate with SWBOCES as a potential partner in designing proposed CTE programs for future implementation.





Operation Departments Long-Range Plan

2024-25 to 2028-29

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.





Operation 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, upgrades to network, phone system, security cameras & BOCES annual Installment Purchase Lease Agreement \$1.7m.



Operation Department Highlights

Facilities, Operations & Capital Projects:

- Continue to implement projects per the Building Condition Survey (Long-Range Infrastructure Plan), e.g., HS boilers, 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 – build secure entrance vestibules at EV and Roch, add Diamond Defense Ballistic Film at all school vestibules, add parking control gates at HS, Expand Verkada Security Camera systems.

Operation 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 and students in the transition of the realignment of Church St. bell times.
- Continue to look for property, work with NYSERDA and the bus company to meet the NYS Zero Emissions Mandate.



Operation 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.
- Evaluate reusable containers to assist with recycle & waste reduction program.
- Reevaluate staffing needs to support program growth.
- Explore replacement & enhancement of walk-in freezers, refrigerators & HS serving line.





Thank you!

QUESTIONS?

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Comparison of Tax Levy Cap with the use of Debt Service Reserve (DSR) Funds vs. Without the Use of DSR Funds

Tax Levy Cap	2025-26	2026-27	2027-28	2028-29
Net Tax Levy Cap with DSR Per Fiscal Advisor	\$206,554,581 \$3.3m	\$209,532,764 \$179k	\$212,964,752 \$525k	\$215,531,687 \$722k
Increase \$	3,414,569	2,978,183	3,431,988	2,566,935
Increase %	1.68%	1.44%	1.64%	1.21%
Tax Levy Cap W/O DSR	\$209,894,906	\$209,712,128	\$213,489,572	\$216,253,957
Increase \$	\$6,754,894	\$(182,778)	\$3,777,444	\$2,764,385
Increase %	3.33%	(.09)%	1.80%	1.29%

No use of DSR Funds:

- Results in a negative tax levy in 2026-27
- Increases tax levy in 2027-28 and 2028-29, slightly
- Does not keep the local share of the capital tax levy flat
- Additional tax revenue received for 2025-26 of \$3.3m should be used to close the budget gap of \$7.5m

Tax Levy Cap of 2% - with Modification to use of Debt Service Reserve Funds (DSR)

Tax Levy Cap	2025-26	2026-27	2027-28	2028-29
Net Tax Levy Cap with DSR Per Fiscal Advisor	\$206,554,581 \$3.3m	\$209,532,764 \$179k	\$212,964,752 \$525k	\$215,531,687 \$722k
Increase \$	3,414,569	2,978,183	3,431,988	2,566,935
Increase %	1.68%	1.44%	1.64%	1.21%
Tax Levy Cap with DSR (modified)	\$207,202,812 \$2.7m	\$209,532,764 \$179k	\$212,964,752 \$525k	\$215,531,687 \$722K
Increase \$	\$4,062,800	\$2,329,952	\$3,431,988	\$2,566,935
Increase %	2.00%	1.12%	1.64%	1.21%

Use of DSR for 2% Tax Levy Increase:

- Results in additional 2025-26 tax revenue of \$648k
- Reduces the 2026-27 tax levy by \$648k
- Does not keep the local share of the capital tax levy flat in 2025-26
- Additional tax revenue received for 2025-26 of \$648k should be used to close the budget gap of \$7.5m