



White Plains City School District

2025-26 to 2029-30

Strategic Long-Range/Budget
Planning

Board of Education Meeting

January 12, 2026

#WPPROUD



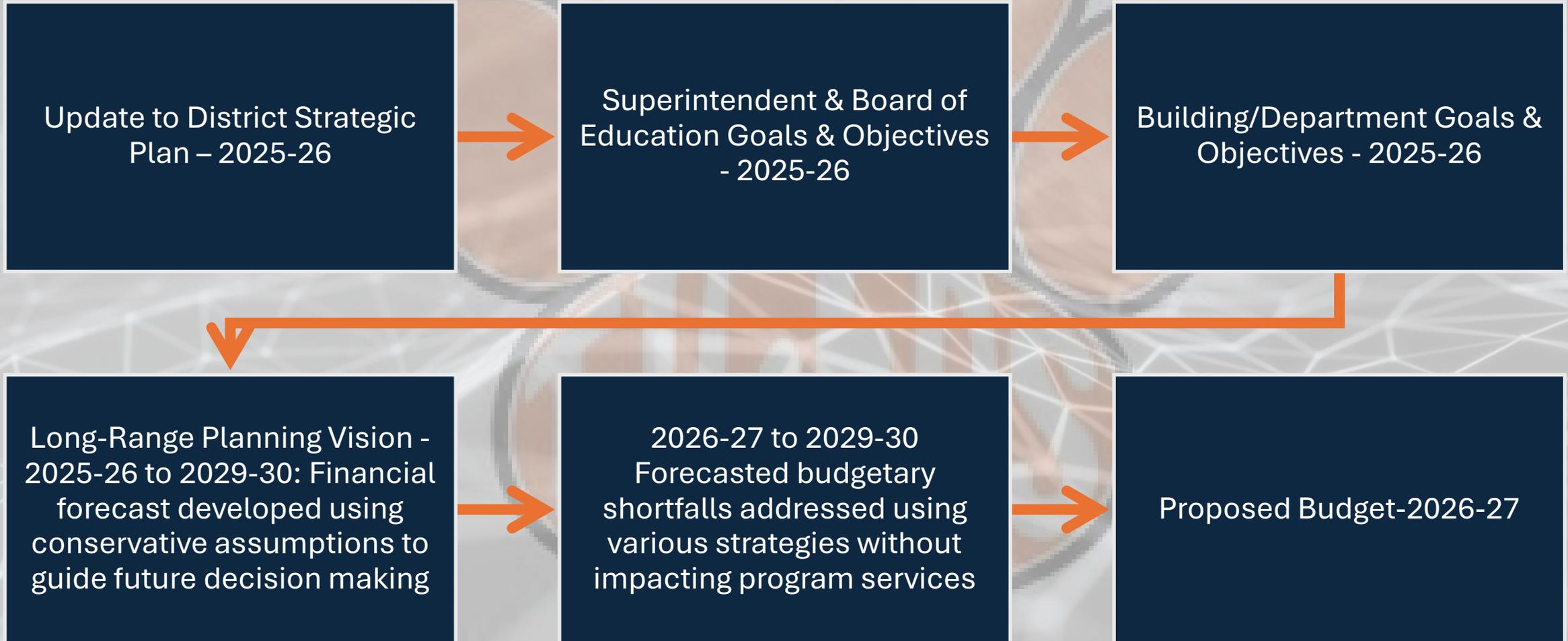


Agenda

- Cycle of Planning & Importance
- District's Strategic Plan
- Economic Status & Outlook
- Continuous Improvement & Deployment of Resources
- Guiding Principles: Development of Plans
- Financial Forecast
- Curriculum & Instructional LRP
- Operations LRP
- Feedback & Next Steps



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

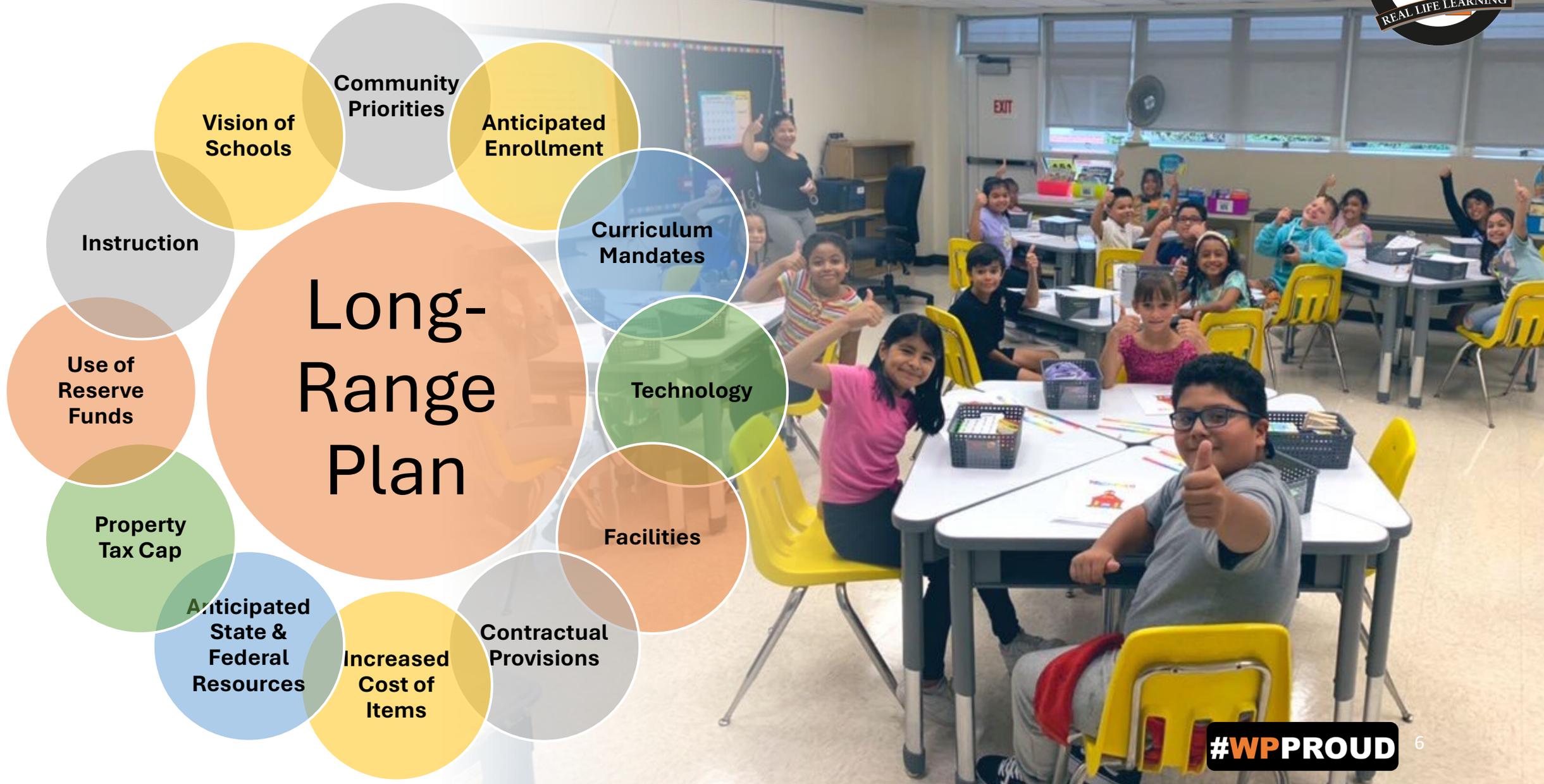
Critical to maintaining **sound fiscal health**, while maintaining programs for students

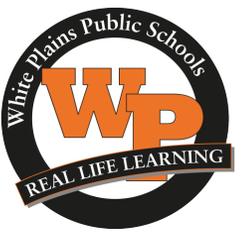
Links to multi-year budgets to show decisions necessary to **maintain programs and fiscal stability** over the long-term

Assists administrators & school boards in understanding the **long-term impact of decisions** made today



What the Plan includes.....





Economic Status & Outlook

Prior Year Long-Range Financial Forecast 2024-25 to 2028-29 – Reflects Annual Budget Shortfalls due to:

- Contractual costs (salaries, benefits, utilities, transportation, property insurance) outpacing revenues
- Tax Levy:
 - Consumer Price Index projected to be greater than the allowable limit of 2%
 - Property assessments are not growing due to increasing agreements for PILOTS (West. Cty. & CWP)

State Aid – NYS Director of Budget issued the “Budget Call Letter”:

- Anticipates \$3 Billion loss of federal funding caused by H.R. 1, which will exacerbate the expected Budget Deficit and cause significant challenges
- Agencies are directed to find efficiencies and exercise “fiscal discipline”

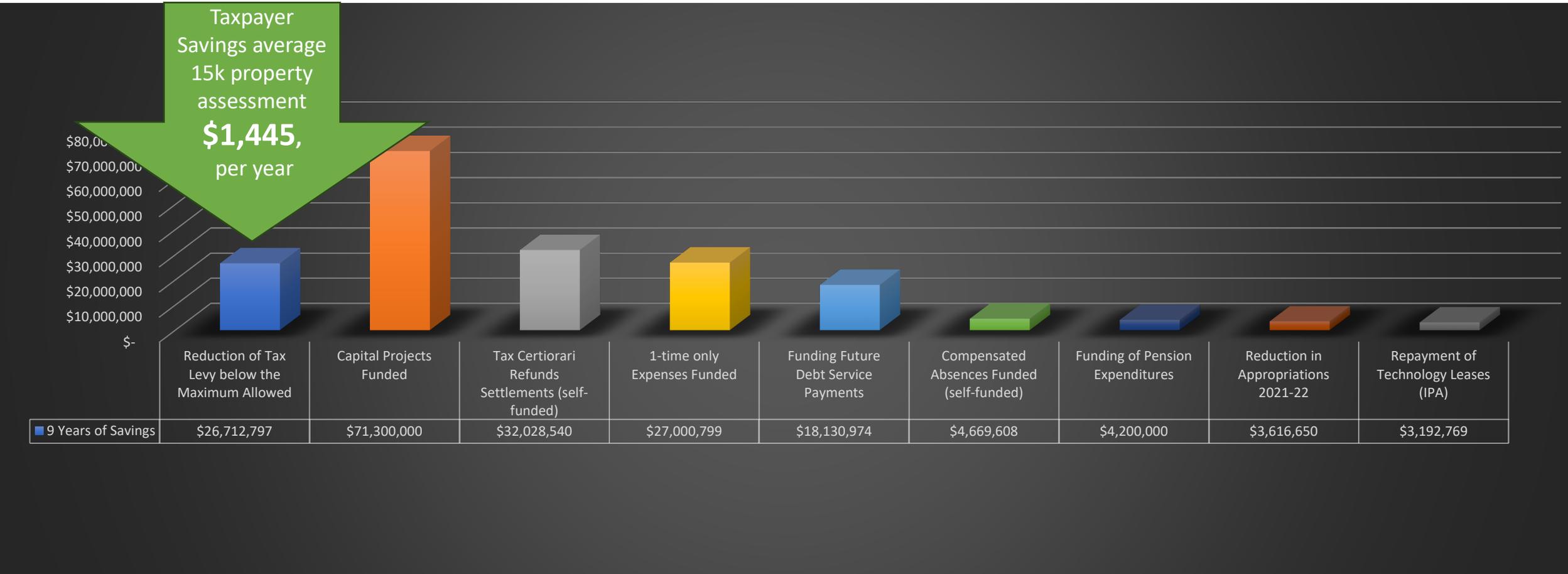
Federal Entitlement Grants - Potential reductions or elimination?

District is committed to closing potential budget gaps without impacting programs

Cost Savings



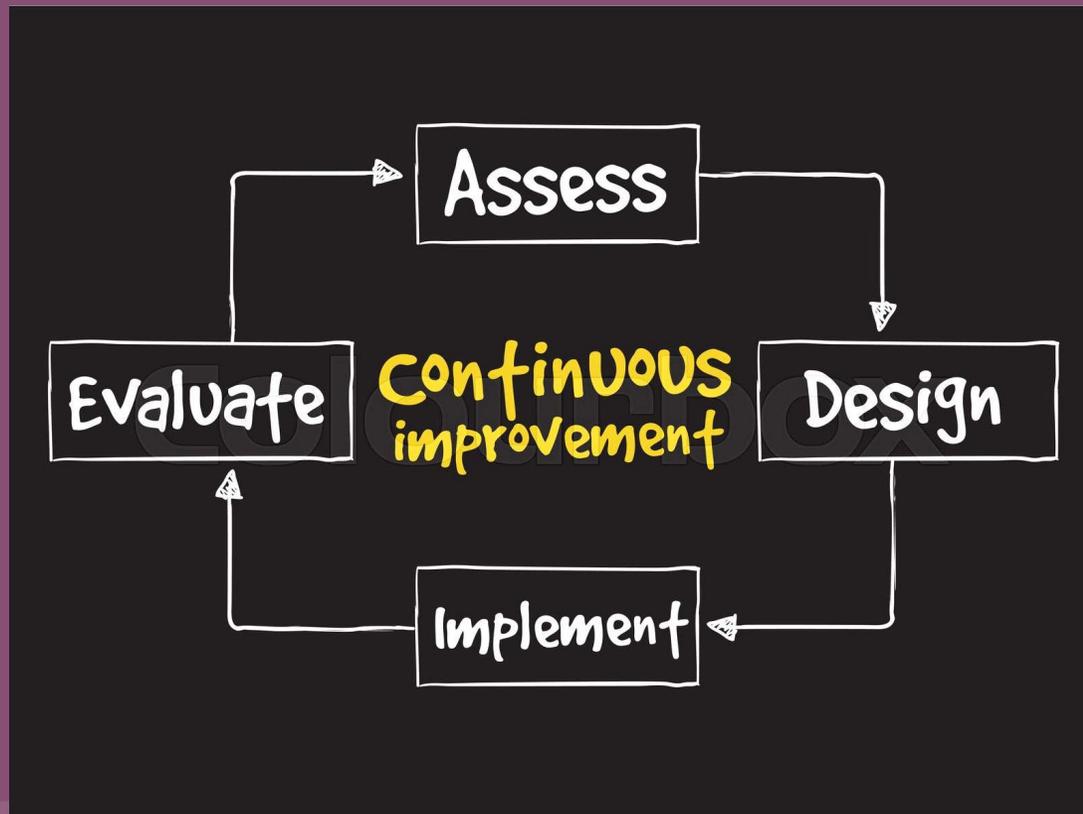
How did the District use its Annual Savings and Reserves - \$191 million since 2017-18 – Reducing Taxpayer Burden



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

Minimize

- Minimize Program Impact

Reduce/ Restructure

- Reduce/Restructure,
Do not eliminate





Financial Forecast

Conservative assumptions have been developed to
guide future decision making



Revenue Assumptions

LRP 2025-26 to 2029-30

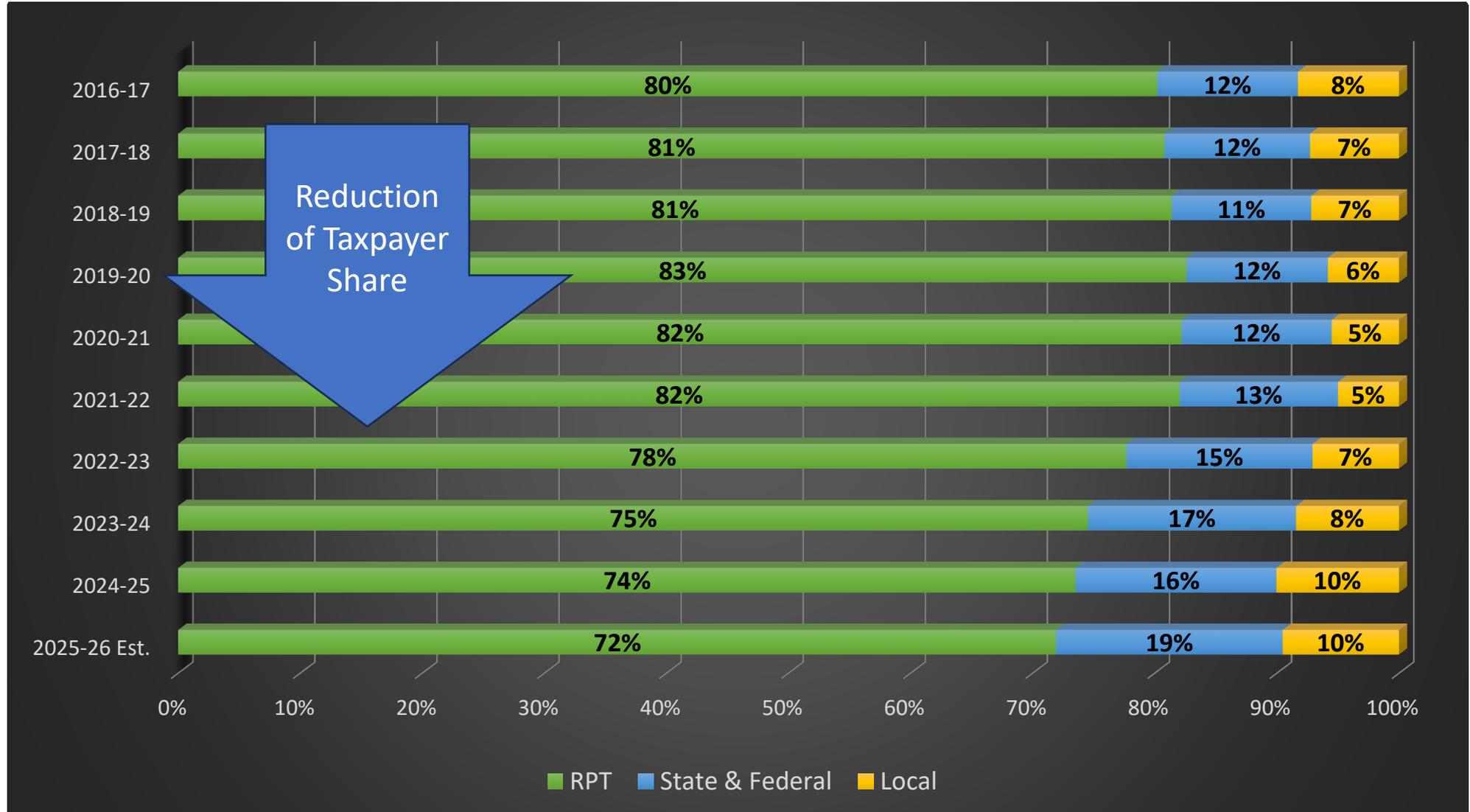


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General Fund Revenue Sources



FYE	Total Revenue
2017	\$ 213,096,142
2018	220,371,901
2019	224,624,550
2020	228,955,450
2021	236,901,880
2022	240,573,062
2023	253,797,091
2024	269,492,810
2025	276,057,911
2026 Est.	287,035,386



Growing PILOTs



	Property Assessments Exempt	PILOT Payments
2024-25	\$8,530,490	\$6,741,565
2025-26	9,658,580	7,773,181
2026-27	11,178,450	9,070,416
2027-28	12,295,250	10,060,757
2028-29	14,465,250	11,951,490
2029-30	15,825,250	13,263,212



PILOT growth reflective of increasing development within the City

Tax Levy Limit Calculation – Key Factors



Key Factors	Description	2025-26	2026-27	2027-28	2028-29	2029-30
Tax Base Growth Factor	Per NYS Tax & Finance represents physical property added to the Property Tax Rolls <ul style="list-style-type: none"> • Third year, no growth rate increase, near zero • \$2m + loss in tax revenue over p/y's average increases 	1.0017 Actual	1.00050 Actual	1.0000 Est.	1.0000 Est.	1.0000 Est.
Allowable Growth Factor	Lesser of Consumer Price Index (CPI) or 2%	2.00% 2.95%	2.00% Est. CPI 2.71%	2.00% Est.	2.00% Est.	2.00% Est.
PILOTS (Payment in Lieu of Property Taxes)	Per West. Cty. Industrial Development Agency (IDA) and City of White Plains (CWP) <ul style="list-style-type: none"> • Increase in PILOTS = Reduction in Property Tax Rolls 	\$7.8m	\$9.1m	\$10.1m	\$11.9m	\$13.3m
Capital Exclusion - Net	Debt Service for Capital Construction (includes BOCES) Less State Building aid & Debt Service Reserve (DSR) Funds	\$4.4m (DSR \$3.3m)	\$4.5m (DSR \$0)	\$4.7m (DSR 525k)	\$4.3m (DSR \$722k)	\$4.4m (DSR \$774k)

Multi-Year Modeling – Tax Levy Cap		2025-26	2026-27	2027-28	2028-29	2029-30
Base Formula:		Budget	EST.	EST.	EST.	EST.
Prior Year Tax Levy		\$203,140,013	\$206,526,129	\$209,712,809	\$213,146,630	\$215,228,180
Tax Base Growth Factor (from NYS)	x	1.0017	1.0005	1.0000	1.0000	1.0000
Total Tax Levy plus Growth Factor	=	203,485,351	206,629,392	209,532,765	213,146,620	215,228,180
Prior Year PILOTs (per City WP)	+	6,741,565	7,773,181	9,070,416	10,060,757	11,951,490
Prior Year Capital Tax Levy Exclusion, <i>Net of Building Aid and Debt Service Reserve</i>	-	(4,413,227)	(4,369,347)	(4,549,334)	(4,688,818)	(4,290,730)
Adjusted Prior Year Levy	=	205,813,689	210,033,226	214,233,890	218,518,568	222,888,939
Allowable Growth Factor (Lesser of CPI or 2%)	x	2.0000%	2.0000%	2.0000%	2.0000%	2.0000%
		4,116,274	4,200,665	4,284,678	4,370,371	4,457,779
Current Year PILOTs (per City WP)	-	(7,773,181)	(9,070,416)	(10,060,757)	(11,951,490)	(13,263,212)
Available Carryover <small>(limited to 1.5% of Tax Limit prior to exclusions of the current year)</small>	+	-	-	-	-	-
Tax Levy Limit Before Current Year Exclusions	=	202,156,782	205,163,475	208,457,811	210,937,449	214,083,506
EXCLUSIONS:						
Pension Contribution increase in rates > 2% pts.	+	-	-	-	-	-
Debt Service Principal & Interest (P & I) + BOCES P&I	+	11,648,377	9,804,163	10,327,419	9,855,194	9,906,458
Less: Building State Aid per Fiscal Advisor	-	(3,938,705)	(5,254,829)	(5,113,780)	(4,842,193)	(4,773,734)
MAXIMUM ALLOWABLE TAX LEVY PLUS EXCLUSIONS	=	209,866,454	209,712,809	213,671,450	215,950,450	219,216,230
REDUCTION in Tax Levy - Use of Debt Service Reserve	-	(3,340,325)	-	(524,820)	(722,270)	(774,936)
NET TAX LEVY	=	\$206,526,129	\$209,712,809	213,146,630	215,228,180	218,441,294
\$ Increase		\$3,386,116	\$3,186,680	\$3,433,821	2,081,550	3,213,114
% Increase		1.67%	1.54%	1.64%	0.98%	1.49%

State Aid



Foundation aid – Current Law 2025-26 vs. 2026-27 reflects of an increase of 4.25% or \$1.5m, this is subject to change pending the Governor’s Proposed State Budget & the Final Enacted Budget

Subsequent years have been reflected flat due to the uncertainty of the State Budget

Expense Driven State Aid – Building, BOCES, Transportation, Excess Cost & Instructional Materials - reimbursed based on the prior year’s allowable expenses at the average state aid ratios per the Final Enacted Budget

Other (Local) Revenue Sources



- Local resources – Other tax items, interest earnings, sales tax, 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 uncertainty it is advisable to take a conservative approach.



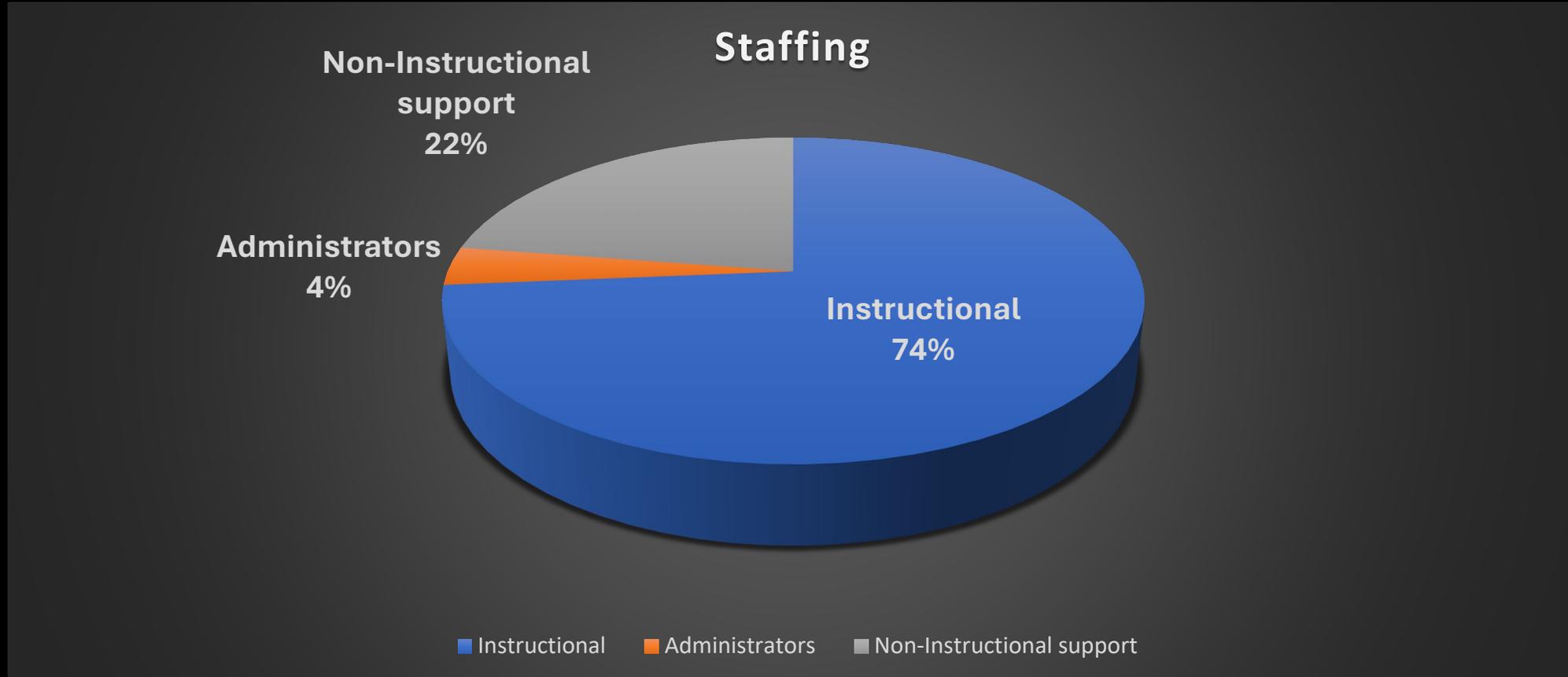


Expenditure Assumptions

LRP 2025-26 to 2029-30

Employee Data

The District provides services through approximately 1,235 full time employees





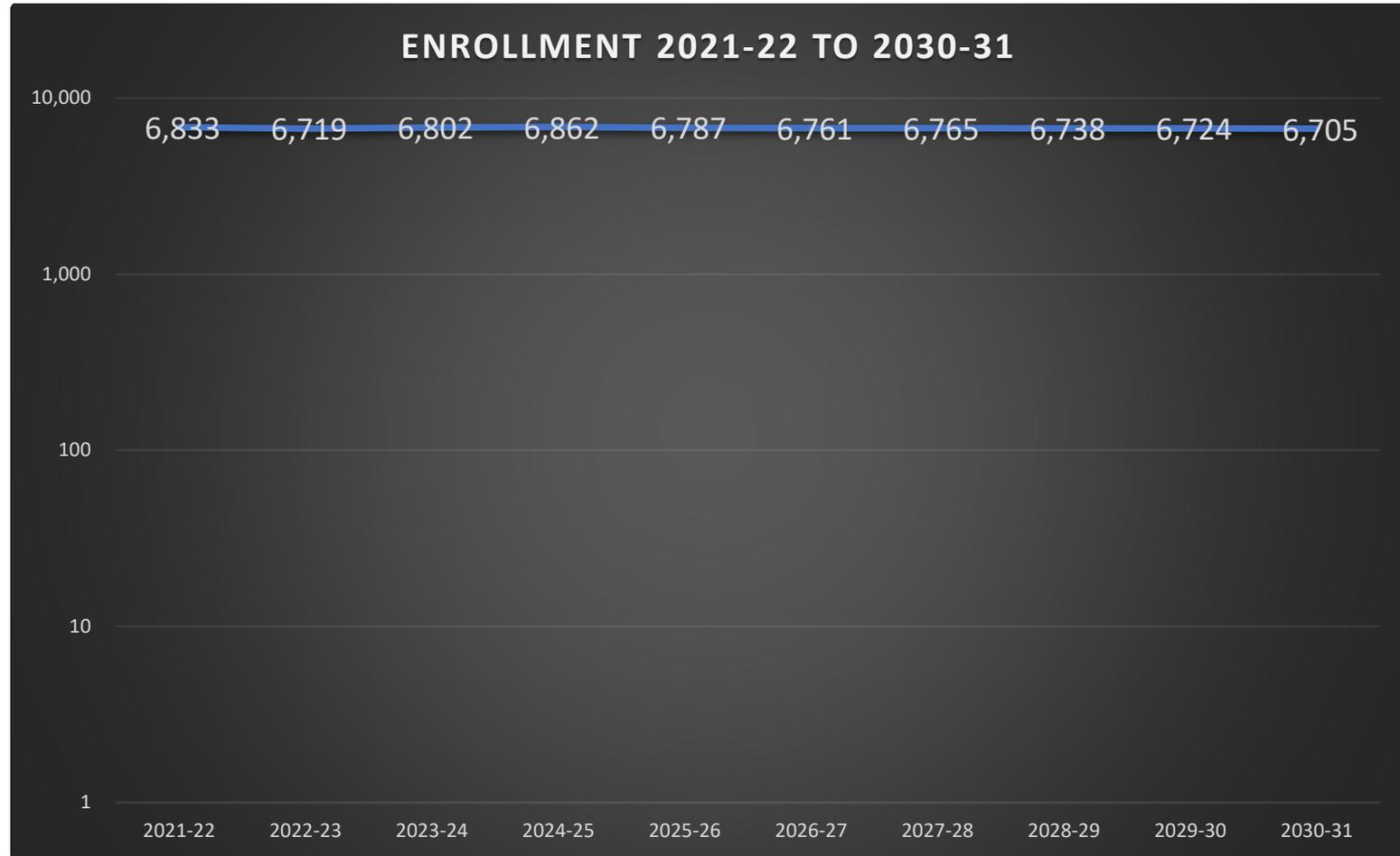
Demographic Data Annual Update December 2025 Western Suffolk BOCES

Enrollment projected within 98 students or 1.5% of actual enrollment K-12

Enrollment is expected to remain stable over the next 10 years, 6,597 students in 2035

Resident students attending non-public schools have declined from 1,369 to 1,231

Note: Anticipated housing units are not reflected in projections





Personnel Costs:

- Reflected in accordance with Collective Bargaining Unit Agreements at current staffing levels.

Employee Benefits:

- Pension Plan Contributions:
 - Teachers' Retirement System (TRS) – contribution rate for 2026-27 is projected to decrease from 9.59% to a range of 8.25 - 8.75%, a decrease of 8.76%, subsequent years reflect a 2% increase.
 - Employees' Retirement System (ERS) – contribution rate for 2026-27 is projected to increase from 16.5% to 17.6%, an increase of 6.7%, subsequent years reflect a 5% increase each year.
- Health Insurance/Waiver – projected at 10% annual increases, due to market trends.
- Workers Compensation Insurance – projected at 10% annual increases.
- Social Security – 4% projected increases.
- Dental Insurance – 2% projected increases.
- Unemployment Insurance – 1% projected increases.
- Life Insurance, Disability, Welfare Fund and Other Benefits have been projected to remain flat.



Utilities:

- Telephone reflected to remain flat.
- Water is reflected to remain flat, in 2027-28 it is projected at 4% due to the new HS addition.
- Natural Gas is projected to increase at 2% each year and in 2027-28 projected at 5% increase due to the new HS addition.
- Electric cost is projected to increase 5% each year, and in 2027-28 an additional \$84k for the new HS addition.

Other Contractual Expenses:

- Property Insurance reflects an annual increase of 20% in 2026-27 and subsequent years at 15%, based on current market trends.
- Certain Contracted expenses – 2%.
- Legal & Accounting – 3%.
- BOCES services – 2%.
- Student Tuition – 3%.
- All other reflected flat.



Pupil Transportation:

- New Contractor agreement - 2025-26 to 2027-28, reflects 5% increase each year of the agreement, subsequent years reflected at 3%.
- 2025-26 increase in routes, approx. \$500k due to placements for MKV/Homeless/SPED.
- Contingency buses have been reflected in subsequent years.

Represents \$7m
reduction in interest
expense Taxpayer
Savings average 15k
assessment

\$355, per year

Debt Service:

- Includes Principal & Interest for existing Construction Serial Bonds & Energy Performance Contract Lease.
- 2026-27 reflects expiring debt; \$37.7m serial bond and \$10.9m energy performance contract lease.
- 2022 voters approved the issuance of \$60m debt service to fund capital projects. Due to favorable bids, it is anticipated that the district will only issue \$50m in debt service; \$30m June 2026 and \$20m June 2027. The debt payment will replace the expiring debt.
- Debt Service Reserve Funds are recommended to be used, per fiscal advisor to offset principal & interest payments, to maintain local share of debt service. 2027-28 \$524,820; 2028-29 \$722,270; 2029-30 \$774,935.



Long-Range Plan Financial Forecast 2025-2026 to 2029-2030

Projected	2025-26 Projected Actual 12/25*	2026-27 Projected Budget	2027-28 Projected Budget	2028-29 Projected Budget	2029-30 Projected Budget
<i>(in millions)</i>					
Revenues	\$287.0	\$283.1	\$288.1	\$292.4	\$297.2
Expenditures	(\$278.3)	(\$283.2)	(\$296.8)	(\$308.7)	(\$321.3)
Projected Excess (Deficiency)	\$8.7	\$(0.1)	\$(8.7)	\$(16.3)	\$(24.1)

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

2025-26: Projected actual results of operations reflect 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.

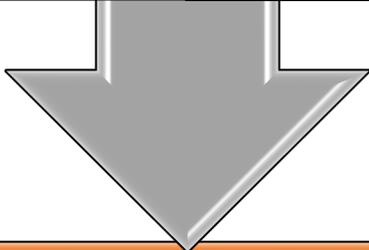
2026-27 to 2029-30: each year reflects a cumulative budgetary shortfall. The District will use various strategies to address these potential shortfalls.



Strategies to close Potential Budget Gaps

Strategies employed last year to close a \$7.5m budget shortfall were critical in closing the projected budget gap for 2026-27:

Retirement incentive	Evaluation of Revenue estimates	Additional Lease Revenue	Reduction in expenses	Negotiate sustainable contractual increases in good faith	Enacted State Budget formula changes
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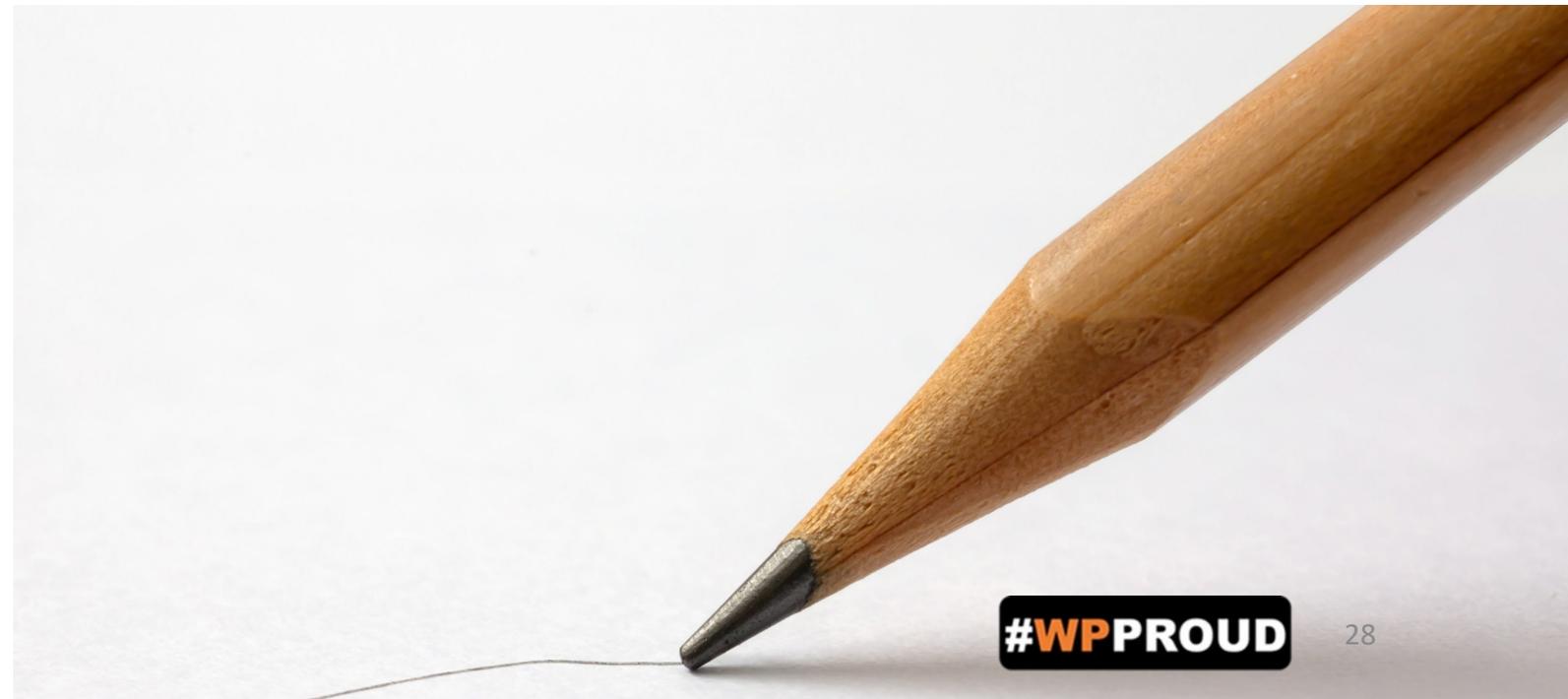
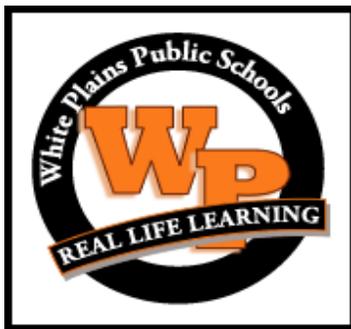
District will continue to employ various strategies to close future budget gaps, while protecting the instructional programs

Curriculum and Instruction

Long Range Plan 2026-2030

Dr. Debbie J. Hand

White Plains City School District

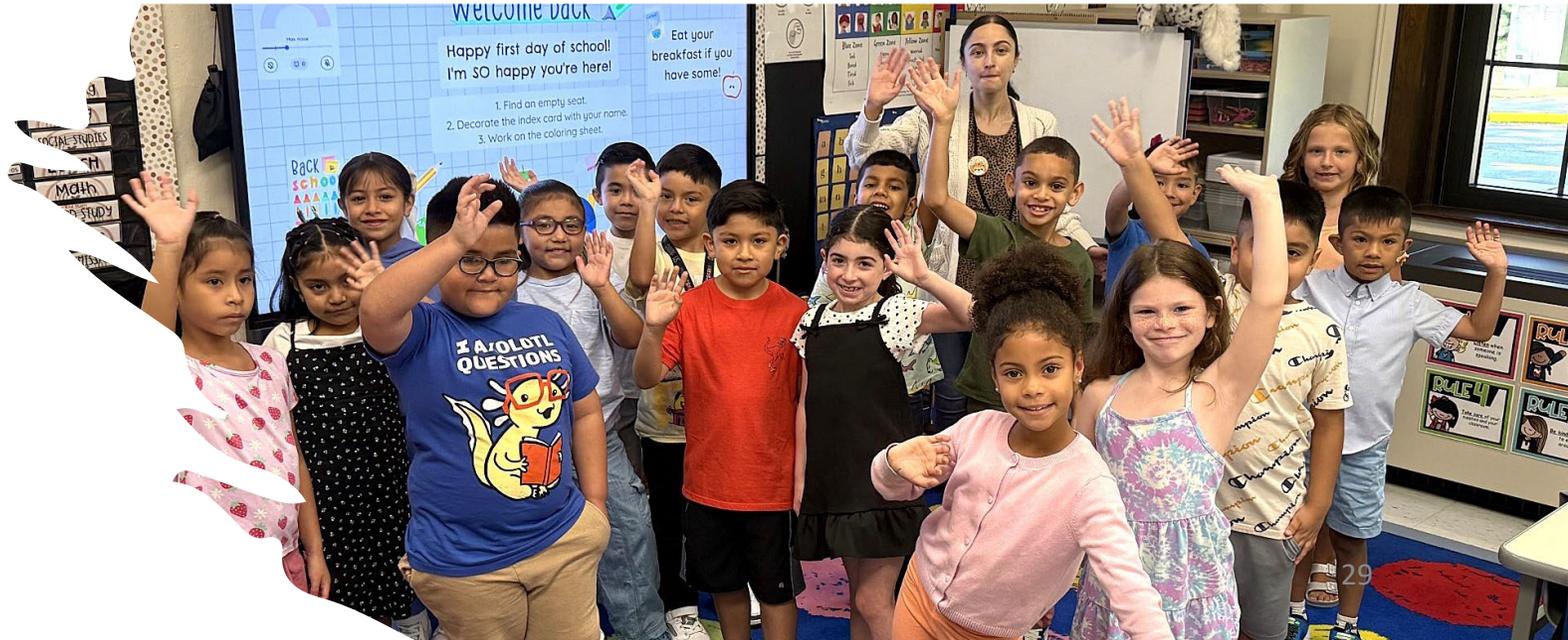


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Strategic Planning

- **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 and Instruction Highlights

- Continue professional learning opportunities for Arts and Letters (Great Minds) and ARC Core (American Reading Company) in support of our newly implemented ELA and Dual Language core resources K-5 (2026-2028).
- Identify and recommend adoption of evidence-based ELA core resource (grade 6) for implementation beginning in 2026-2027.
- Align the middle school science sequence with the New York State Science Learning Standards (NYSSLS) and purchase new curricular resources, as needed (grade 6; 2026-2027 and grade 7/8; 2027-2028).
- Conduct a program evaluation of mathematics at the middle school level 6-8 starting with a curriculum resources review (including curriculum maps) in 2026-2027.
- 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, including the adoption of a data dashboard K-12 (2026-2029).
- Provide professional learning opportunities for science and math teachers 6-12 focusing on standards alignment and instructional coherence (2026-2030).



Curriculum and Instruction Highlights

- Build a dance program to enhance our fine arts course offerings (2026-2027: 0.6 FTE; 2027-2028: 0.8 FTE; 2028-2029: 1.0 FTE).
- Conduct a review of the current World Language offerings (2026-2027).
- 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 (2026-2030).
- Equip students with real world knowledge and skills in the areas of personal finance and climate education (2026-2028: personal literacy; 2027-2029: climate education).
- Expand offerings in Project Lead the Way (PLTW – Engineering Strand) to include Digital Electronics and Computer Integrated Manufacturing (2027-2030; 1.0 FTE).
- Develop targeted extended day opportunities to accelerate the learning of students in need of additional supports K-12 (2026-2027).



Curriculum and Instruction Highlights

- Support NWEA MAP assessment data analysis and tracking of student growth and achievement K-12 (2026-2030).
- Adjust master schedules to optimize instructional time (2026-2028).
- Convene a vertical STEM Team K-12 with an overarching goal of aligning the Computer Science and Digital Fluency standards with our current scope and sequence in grades K-12. (2026-2027: engineering sequence; 2027-2028: computer science sequence).
- Introduce Project Lead the Way – Gateway modules at the middle school level (grade 6: 2026-2028; grade 7/8: 2028-2030).
- Continue to collaborate with SWBOCES as a potential partner in designing proposed CTE programs for future implementation (2026 -2028).
- Research a Transitional Support Program to be implemented in 2027-2028.
- Build capacity across the district in developing a working knowledge and understanding of the Portrait of a Graduate and identify our shared responsibilities K-12 (2026-2030).

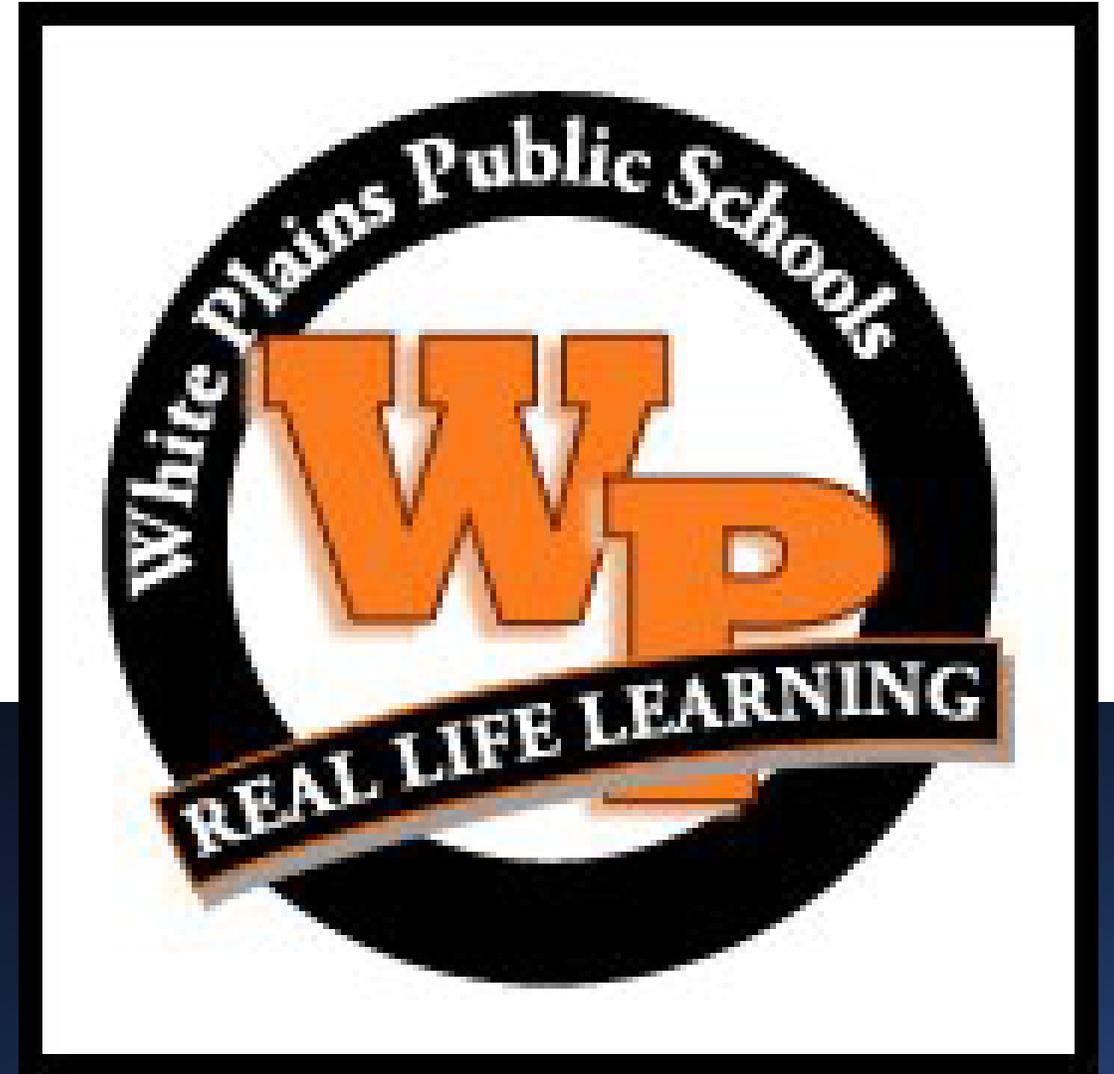


Special Education and Pupil Services

Long Range Plan 2026-2030

Dr. Karen Tesik

White Plains City School District



The Office of Special Education and Pupil Services' Long-Range Plan will focus on:

- Implementing the framework developed in partnership with the PCG consultants to move our district further in the work identified as needing improvement (2026-2028).*
- Expanding on the cycle of improvement focused on classified student's proficiency in Early Literacy (2026-2027) developed in partnership with NYS and expanding the review cycle to upper elementary literacy (2027-2028).*
- Providing staff development and support the implementation of the new White Plain's Transition Toolkit developed in partnership with NYS.(2026-2028).*
- Building capacity across the district in developing a working knowledge and understanding of the Pathways to Graduation and Portrait of a Graduate. (2026-2028).*
- Analyzing the evolving needs of our students and expanding supports to meet these unique needs in the most cost-effective manner. (2026-2028).*



Pupil Services

occupational therapy **Inclusion** ELL **advanced learner** speech language pathologist
intervention specialists flexible service **reading** learning resource **Sensory** **co-teaching** **math** **RTI**





Operations Departments Long-Range Plan

2025-26 to 2029-30



Operations 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
- Evaluate salary structure for game workers; anticipated increase in rates
- Increase in coaches due to participation
- 1-Time only – weight room, uniforms, backboards, pace clock, etc. \$54.4k

Funded through existing resources



Operation Department Highlights: Facilities, Operations & Security

- Continue to implement projects per the Building Condition Survey (Long-Range Infrastructure Plan), e.g., Fire Alarm system upgrades, fuel oil tanks, window replacements, sidewalk repairs, drainage, classroom renovations, etc., funded through the existing operations budget
- Continue to work with professionals to complete Capital Projects
- Work with New York State Energy Research and Development Authority (NYSERDA), On-Site Energy Manager, Health & Safety Committee to develop an Energy Policy and Regulations
- Security & Safety: 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
- Staffing 2026-27:
 - Highlands Night Custodian - 1.00 FTE due to increase use of building
 - Security assistant floater 1.00 FTE in lieu of substitutes
 - Funded through existing resources
- HS addition – 2027-28 projected increase:
 - 3 FTE custodial workers
 - 1 FTE security assistant
 - 1 FTE skilled labor
 - Utilities and maintenance contracts
- 1-time only: DW Upgrade Exterior Access Control for Door Readers, Ed House new HVAC 1st floor, ceilings, windows, lighting - \$1m

Capital Projects Update

- HVAC projects:
 - Completed HS, HLDS, EV, CH, GW
 - Nearing Completion RW & MAS
 - Favorable bids, resulted in savings that will fund HVAC in additional spaces; Gyms, Resource Rooms & various Offices
- Elementary Schools renovations:
 - In final closeout
 - Favorable bids, resulted in savings that will fund the renovation of the HS serving line
- HS Innovation Wing and Rochambeau Renovations underway:
 - Favorable bids, resulted in savings that will enable the district to borrow less debt





Operation Department Highlights: Information Technology



- Continue to enhance cybersecurity through implementation of hardware-based multifactor authentication
- Upgrades to network and wireless infrastructure
- Upgrades to phone system (replace end-of-life gateways used for phone service during internet outages, and during lockdowns)
- BOCES annual Installment Purchase Lease Agreement \$1.7m
- Generate efficiencies through refinement and creation of processes
- Implement “Confluence” for centralized and standardized documentation of procedures district-wide
- Refine technical portion of APPR Process for more efficient evaluation of teachers and administrators
- Migrate WiFi controllers to Cloud-based “Aruba Central” for greater resilience and increased security
- Replace problematic account-provisioning software (Tools4ever)
- 1-Time Only:
 - Multifactor Hardware Devices – \$130k 2025-26 and \$13k in 2027-28, 2028-29, 2029-30
 - BenQ presentation boards replacement - \$300k starting in 2027-28, 2028-29, 2029-30
 - Phone System Gateways - \$50k in 2027-28 and 2028-29

Funded through existing resources

Operation Department Highlights: Pupil Transportation



- Transition to new provider Durham Bus Services
- 70 New Buses
- Partnership with City of White Plains and Bus Patrol installed Stop Arm Cameras on all buses
- Continue to evaluate and implement Efficiency Study 2023-24 recommendations
- Work with the Bus Company and NYSERDA to meet the NYS Zero Emissions Mandate
- Continue to improve procedures for smooth opening of school with contractor and transportation office
- 2025-26 increase in routes, approx. \$500k due to placements for MKV/Homeless/SPED
- Developing strategies to manage budgetary impact and to create a smoother beginning of year transition
- Contracted bus services reflect 5% increase in 2026-27 and 2027-28; 3% in 2027-28 and 2029-30.
- Contingency buses have been projected for subsequent years

Operation Department Highlights: Food & Nutrition



Vision & Strategic Priorities

Deliver a high-quality, student-centered, sustainable meal program that supports wellness, equity, and academic success:

- Continue to evaluate menu offerings and service models to identify opportunities to increase scratch cooking and enhance student satisfaction
- Review breakfast program for types of food students are eating and to remove barriers that discourage participation
- Continue process with NYS to implement a Supper program
- Continue to Expand Farm to Table Offerings with an emphasis on local
- Evaluate Food Service Assistant position
- Implement interactive real-time on-line menu providing nutrition transparency
- Upgrade refrigeration temperature monitoring to real-time, user-friendly platform
- Implement a Back-Of-House software program with standardized recipes and auto generated production records
- Complete installation of digital menu boards
- Ongoing evaluation of kitchen and service equipment and upgrade/replace where needed

Funded through the resources generated by the School Lunch Fund





Key Dates - 2026-27 Budget Development

October 27, 2025 – Community Input Forum



January 7, 2026 – Strategic Long-Range Plan to Finance Committee



January 12, 2026 – Strategic Long-Range Plan to Board of Education



February 9, 2026 – Instructional Budget to Board of Education

February 23, 2026 – Non-Instructional Budget to Board of Education

March 3, 2026 – Superintendent’s Preliminary Budget to Finance Committee

March 9, 2026 – Superintendent’s Preliminary Budget to Board of Education

April 13, 2026 – Adoption of 2026-27 Budget & Property Tax Report Card

May 11, 2026 – Budget Hearing

May 19, 2026 – Annual School Budget Vote, Propositions & Board Elections



Thank you!

QUESTIONS?

[Share Recommendations: budget@wpcsd.us](mailto:budget@wpcsd.us)

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