# WHITE PLAINS CITY SCHOOL DISTRICT

# 2026-2027 NON-INSTRUCTIONAL BUDGET PLAN

## FEBRUARY 23, 2026

#WPPROUD

# Agenda

- Cycle of Planning - Overview
- 2026-27 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

#WPPROUD

# CYCLE OF PLANNING

Strategic Plan Annual Update

2025-2026

Annual Goals & Objectives 2025-26

- Superintendent & Board Goals
- Building/Department Goals

Long-Range Planning Vision 2025-26 to 2029-30

- Financial Forecast developed using conservative assumptions to guide future decision making
- Forecasted budgetary shortfalls addressed using various strategies without impacting program services

Proposed Budget 2026-27

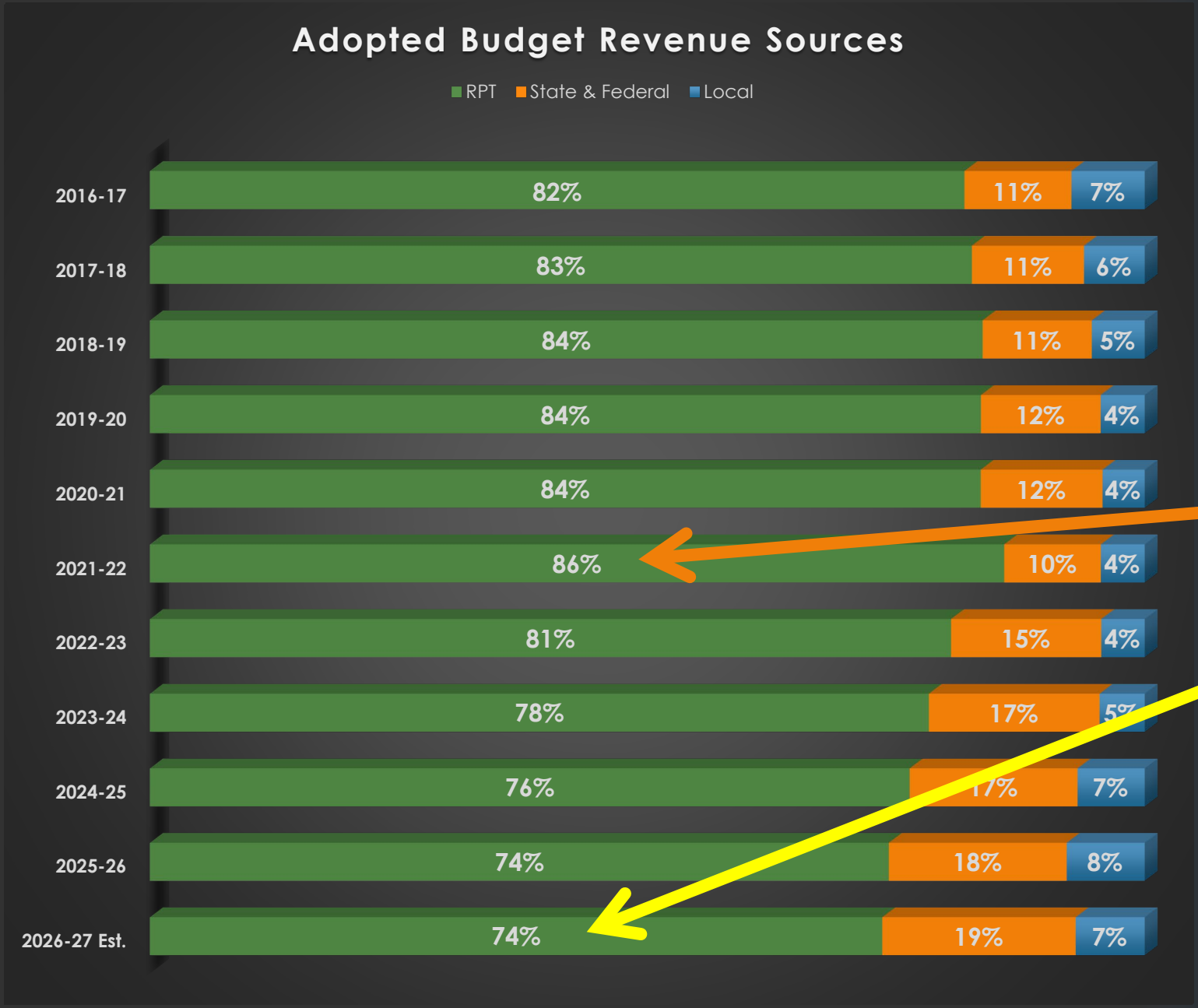
- Instructional Budget
- Non-Instructional Budget
- Preliminary Budget

#WPPROUD

| Revenue Type | 2026-27 Projected | 2025-26 Adopted Budget | $ Chg. | Description of Chg. |
|---|---|---|---|---|
| **Real Property Taxes** (Tax Levy & STAR) | $209,822,066 | $206,526,129 | $3,295,937 | Recommended Tax Levy |
| **Other Tax Items** (PILOTS, Interest/Penalties on RPT, Sales & Use Tax) | 12,538,826 | 11,233,181 | 1,305,645 | PILOT payments |
| **Other Revenues** (Health Svs. Reimb., Interest Earnings, Facility Use, Refund of P/Ys, Donations) | 5,620,756 | 5,610,250 | 10,506 | Donations – NYS Presbyterian Hospital agreement with CWP |
| **State & Federal Aid** (Foundation, Transportation, Building, Excess Cost, BOCES, Instructional, Homeless, Medicaid) | 55,350,652 | 49,655,615 | 5,695,037 | Per Executive Governor's Budget Proposal, increase in Foundation Aid and Expense Reimbursement Aid Ratios: Transportation, Building, BOCES |
| **Transfers In - Debt Service Reserve (DSR)** | 0.00 | 3,340,325 | (3,340,325) | Per Fiscal Advisor, DSR is not required to maintain local share of debt for 2026-27 |
| **Fund Balance Retirement Reserve** | $1,600,000 | $1,600,000 | $0.00 | Use of Fund Balance to offset Pension costs |
| **TOTAL REVENUES** | **$284,932,300** | **$277,965,500** | **$6,966,800** | |

# 2026-27 SOURCES OF REVENUE

#WPPROUD




REDUCTION OF TAXPAYER SHARE:

HIGH OF 86% IN 2021-22 TO

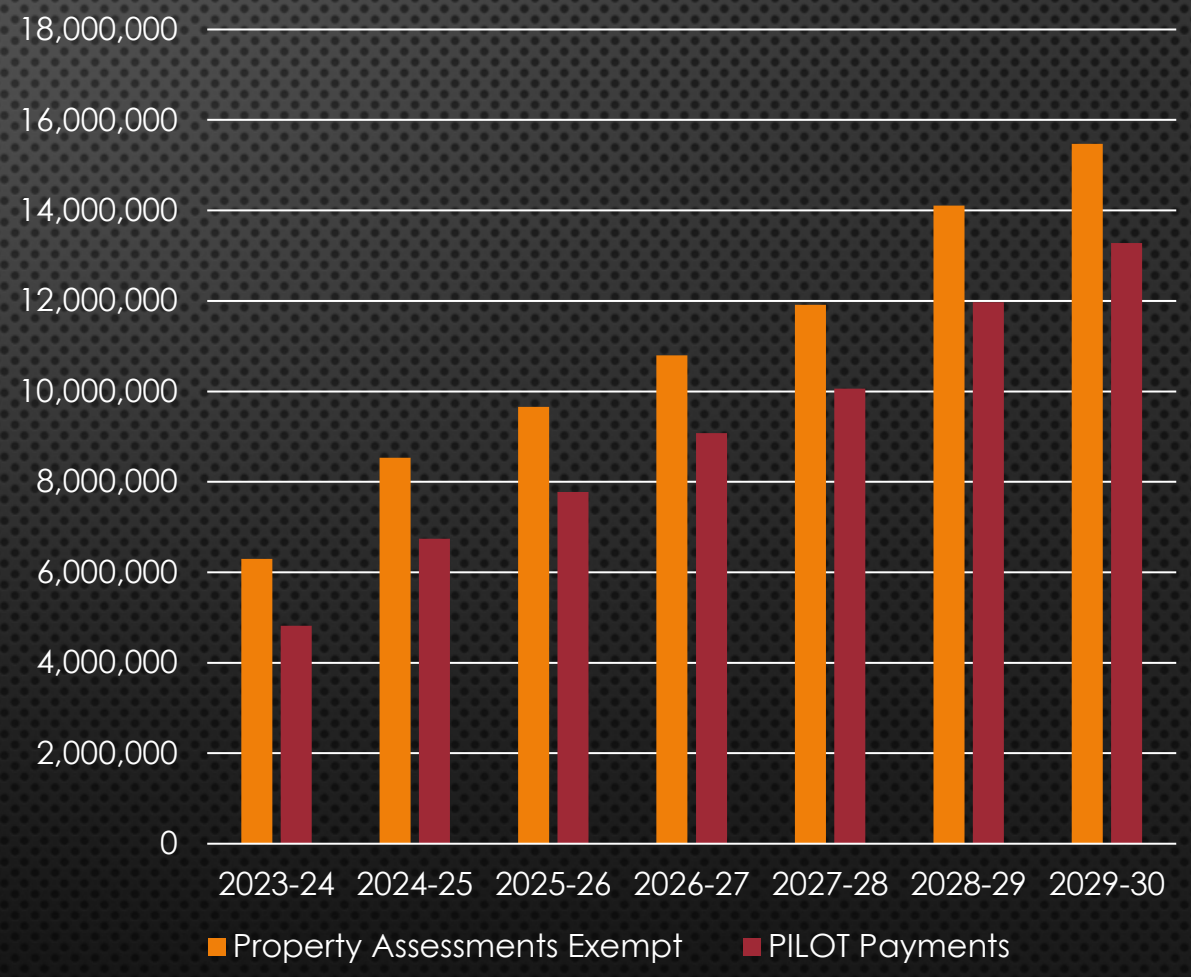
A LOW OF 74% IN 2026-27

#WPPROUD

# GROWING PILOTS

*REFLECTIVE OF INCREASING DEVELOPMENT WITHIN THE CITY OF WHITE PLAINS*

| Year | Property Assessments Exempt | PILOT Payments |
|---|---|---|
| 2023-24 | 6,299,640 | $ 4,817,513 |
| 2024-25 | 8,530,490 | $ 6,741,565 |
| 2025-26 | 9,658,580 | $ 7,773,181 |
| 2026-27 | 10,793,450 | $ 9,078,826 |
| 2027-28 | 11,910,250 | $ 10,063,335 |
| 2028-29 | 14,110,250 | $ 11,971,759 |
| 2029-30 | 15,475,250 | $ 13,281,906 |




#WPPROUD

# KEY FACTORS OF TAX LEVY CAP

- **Tax Base Growth Factor** – Represents physical changes in the property tax rolls, per NYS Tax & Finance:
  - For 2026-27 the factor is 1.0005, 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 (2025 = 2.63%) or 2%

- **PILOTS (Payment in Lieu of Taxes)** – Agreements between the Westchester County Industrial Development Agency (IDA) and the City of White Plains (CWP), increase for 2026-27 is $1.3M

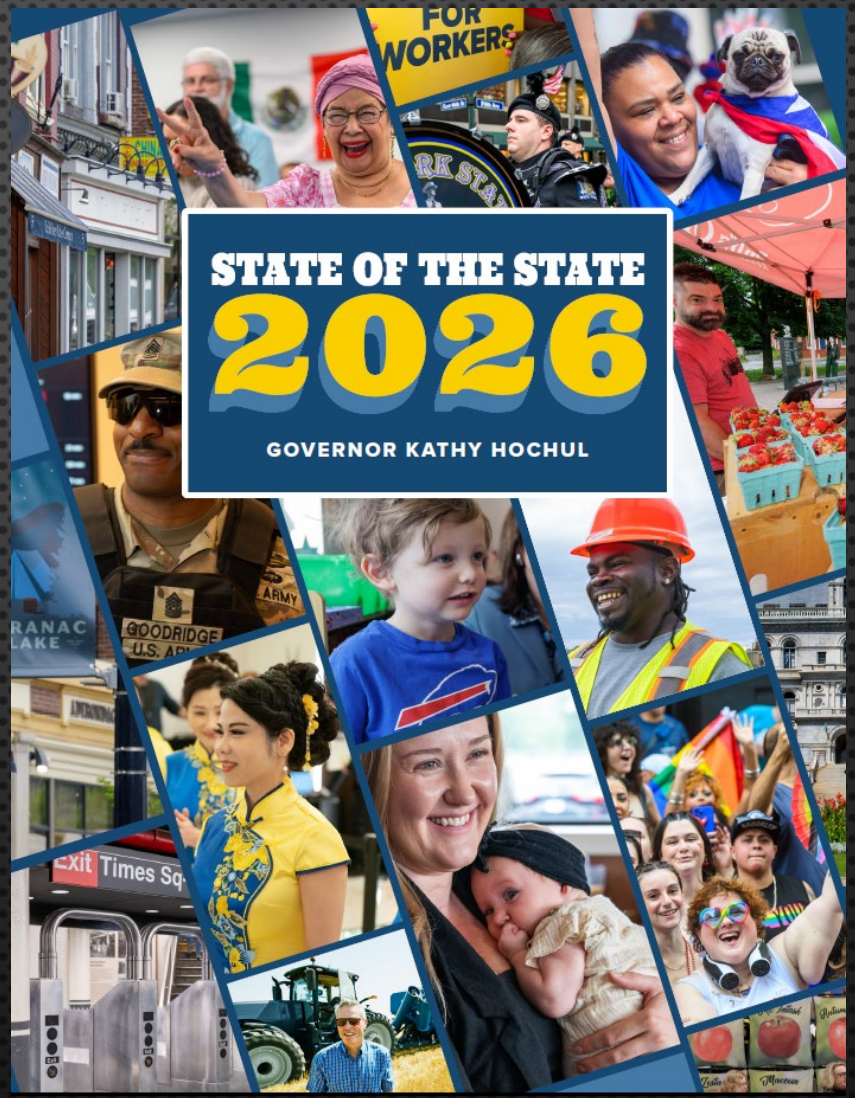
- **Capital Exclusion** – Net amount that can be added to the tax levy for capital construction debt payments less monies received for building aid and use of debt service reserve funds

#WPPROUD

| Tax Levy Limit, as prescribed by Law | | Recommended, Maximum Allowable 2026-27 |
|---|---|---|
| **BASE FORMULA:** | | |
| Prior Year Tax Levy | | $206,526,130 |
| Tax Base Growth Factor (from NYS) - **Near Zero increase** | x | 1.0005 |
| **Total Tax Levy plus Growth Factor** | = | **206,629,393** |
| Prior Year PILOTS (Per City of WP) | + | 7,773,181 |
| Prior Year Capital Tax Levy Exclusion, Net of Building Aid and Debt Service Reserve Funding | - | (4,369,348) |
| **Adjusted Prior Year Levy** | = | **210,033,226** |
| Allowable Growth Factor (Lesser of CPI 2.63% or 2%) | x | **1.02%** |
| | = | **214,233,890** |
| Current Year PILOTS (Per City of WP) – **($7.8 vs. $9.1m = $1.3m)** | - | (9,078,826) |
| **Tax Levy Limit Before Current Year Exclusions ($1.4m less than prior year)** | = | 205,155,064 |
| **EXCLUSIONS – Current Year – Capital Tax Levy Exclusions:** | | |
| Debt Service Principal & Interest (WPCSD & BOCES) | + | 9,828,471 |
| Less Building Aid (WPCSD & BOCES) | - | (5,161,469) |
| **Less Use of Debt Service Reserve Funds – Reduction of Tax Levy** | - | - |
| **Net Capital Tax Levy Exclusion ($4.4m vs. 4.7m = net $298k, inclusive of BOCES)** | | 4,667,002 |
| **TAX LEVY PLUS EXCLUSIONS** | = | **$209,822,066** |
| **TAX LEVY INCREASE** | | **$3,295,936** |
| **TAX LEVY INCREASE PERCENT** | | **1.60%** |

# 2026-2027 GOVERNOR'S EXECUTIVE STATE AID PROPOSAL

JANUARY 20, 2026




#WPPROUD

# HIGHLIGHTS OF GOVERNOR HOCHUL'S FY 27 EXECUTIVE BUDGET PROPOSAL

- **Overall proposed school aid increase $1.32b or 3.6%**
- **Foundation Aid:**
  - Current Law
  - CPI Est. 2.7%
  - 1% Minimum Increase for all districts
  - Hold Harmless continues for 471 of 673 districts
- **Expense-based aids funded at current law, no changes**
- **Universal Prekindergarten (UPK) – Mandates all districts to provide, by 2028-29 full-day UPK to any 4-year-old whose parents request it, no half-day allowed**
  - Consolidates Statewide Universal Full-day Prekindergarten (SUFDPK) and UPK
  - No cap on number of slots
  - Aid per pupil now the greater of $10,000 or your Selected Foundation Aid Per Pupil
  - Still grant based – accounted for in special aid fund, no change in application process

#WPPROUD

# HOW DOES THIS IMPACT WPCSD?

| | |
|---|---|
| Foundation Aid | • $1.1m increase, 3% over 2025-26 projected aid |
| Expense Driven Aid (based on prior year allowable expenditures at the average state aid ratios): | • Building Aid; Transportation Aid; BOCES Aid; Special Ed. High-Cost Aid; Instructional Materials Aid<br>• $1m net increase, 6% over 2025-26 projected aid |
| Universal Prekindergarten | • 2025-26 currently serving 80 Half-Day slots and 256 Full-Day Slots<br>• ***2026-27 move Half-Day slots to Full-Day slots, pending enactment of Governor's budget proposal*** |

#WPPROUD

# ADVOCACY GROUPS & LOCAL LEGISLATORS

**Foundation Aid:**

- Roughly two-thirds of districts (461 of 673) received only 1% increase in aid, which is not adequate to support basic annual cost increases
- Continue formula modernization began last year

**Tax Levy Cap:**

- Change the Allowable Growth Rate to the greater of 2% or CPI to keep pace with increasing costs
- Reform carryover to be the full difference between maximum allowable and actual tax levy for use in future year
- Tax Base Growth Factor should not include new property assessments exempt under "PILOT" agreements
- Eliminate the supermajority requirement for an override
- Account for enrollment growth

**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

**Prior-Period Adjustments:**

- Executive proposal for the sixth year does not provide for funding
- The state should pay the current amount of $326m owed and change the state law so that districts would immediately receive funds owed and not be subject to an annual appropriation

**Zero Emission Buses:**

- Districts with contracted buses have no ability to force contractors to transition to zero-emission buses
- Districts do not have sufficient real estate to install infrastructure
- Utility companies do not have the infrastructure
- Forcing districts to go out to bid will result in higher costs that are currently unfunded

# 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

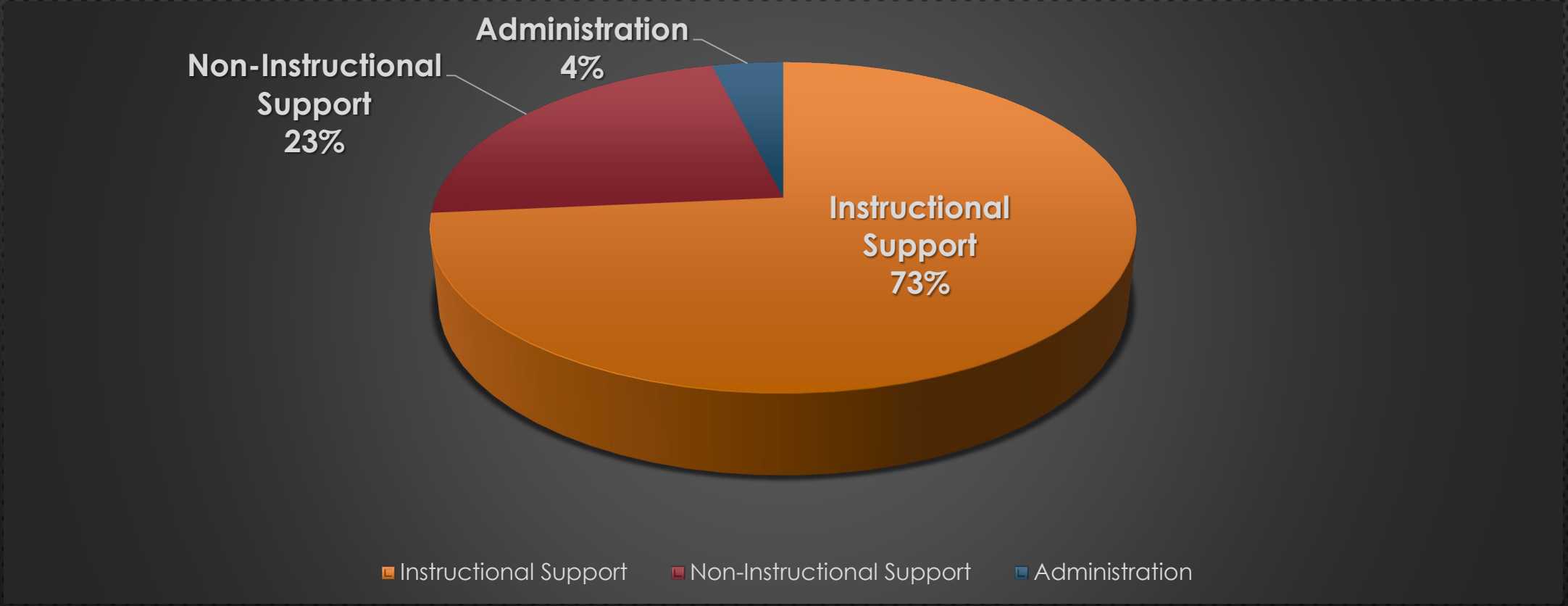
Resident students attending non-public schools have declined from 1,369 to 1,231

*Note: Anticipated housing units are not reflected in projections*

#WPPROUD

# EMPLOYEE DATA

The District provides services through approximately 1,237 full time employees




#WPPROUD

# STAFFING

- Existing staff salaries are in alignment with collective bargaining agreements
- Retirement Incentive is estimated to yield a net savings of $1M for 2026-27
- All vacancies anticipated to be filled have been reflected
- High School – .20 FTE increase in Dance Teacher to .60 FTE
- Special Education:
  - Highlands 8:1:2 - 1.00 FTE Teacher & 2.00 FTE Teaching Assts.
  - High School 8:1:2 - 1.00 FTE Teacher & 2.00 FTE Teaching Assts.
  - Funded through reallocation of existing staff
- Facilities, Operations & Security:
  - 1.00 FTE Highlands Night Custodian
  - 1.00 FTE Security Floater

# EMPLOYEE BENEFITS

## Teachers' Retirement System (TRS)

- Contribution Rate **decrease** from 9.59% to 8.24%, 14.07% reduction
- Use of $1.1m in Retirement Reserve Funds to support annual expense

## Employees Retirement System (ERS)

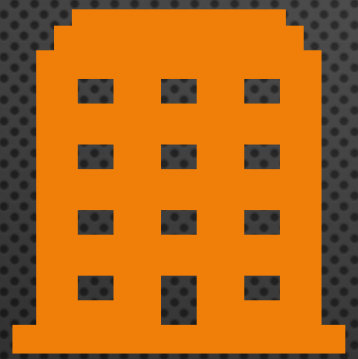
- Contribution Rate **increase** from 16.50% to 17.60%, 6.67% increase
- Use of $500k in Retirement Reserve Funds to support annual expense

## Health Insurance: State-Wide Schools Cooperative Health Plan (SWSCHP)

- 2026-27 composite premium rate **increase** is 8.7%
- Five Year Average Increase 7.4%
- $1.5m annual premium savings as compared to the NYS Health Insurance Plan

# OTHER CONTRACTUAL CHANGES

Utilities – avg. increase 5%



Property Insurance increase 20%

Other contractual increases; consultants, BOCES, tuition, avg. increases 3%

Pupil Transportation – increase 5% plus additional routes due to MKV/Homeless/SPED

#WPPROUD

# DEBT SERVICE

| Debt Issuance: | Issuance Date | Maturity Date | Interest Rate | Issue Amount | 2026-27 Principal & Interest (in millions) |
|---|---|---|---|---|---|
| Construction Serial Bonds Refunded | 8/3/2016 | 6/5/2032 | 1.12% | $50.5m | $4.27 |
| Anticipated Debt Issuance (2022 Authorization*) | December 2025 $30m & Summer 2026 $20m | | | $50.0m | $5.43 |
| Total Debt Service | | | | | $9.70 |
| Portion Funded through Debt Service Reserve | | | | | ($0.00) |
| Portion Funded through State Building Aid | | | | | ($5.16) |
| Net Amount to be Funded by General Fund – Maintaining Local Share | | | | | **$4.54** |

REFLECTS EXPIRING DEBT:

- $37.7M SERIAL BOND
- $10.9M ENERGY PERFORMANCE LEASE

2022 VOTERS APPROVED THE ISSUANCE OF $60M DEBT TO FUND CAPITAL PROJECTS:

- DUE TO FAVORABLE BIDS, IT IS ANTICIPATED THAT THE DISTRICT WILL ONLY ISSUE $50M IN DEBT: $30M IN DECEMBER 2025 & $20M IN JUNE 2026
- **SAVINGS IN INTEREST EXPENSE = $7M, SAVINGS OF $355 ANNUALLY TO AN AVERAGE PROPERTY OWNER WITH 15K ASSESSMENT**

#WPPROUD

# HISTORY OF TAX CERTIORARI CLAIMS

- District is self-funded for Tax Certiorari Claims from Commercial Property Owners
- 10-year average of claims paid $3.7m
- June 30, 2026, legal counsel estimated total refunds to be at $4.4m, and;
- Estimates outstanding claims at $65m, plus interest

| | Avg. | 2025-26 Est. | 2024-25 | 2023-24 | 2022-23 | 2021-22 | 2020-21 COVID | 2019-20 | 2018-19 | 2017-18 | 2016-17 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Paid Claims | $3.7 | $4.4 | $4.6 | $4.8 | $2.9 | $2.2 | $1.3 | $3.1 | $4.3 | $4.8 | $4.6 |

# OPERATIONAL DEPARTMENT BUDGETS

2026-2027

#WPPROUD

# 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

#WPPROUD

# 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*

#WPPROUD

# 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)
- Upgrade to nVision and Timepiece Web to provide more efficient and automated processes for payroll and employees
- 1-Time Only: Multi-Factor Hardware Devices $130k

# 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 the to meet the NYS Zero Emissions Mandate

Continue to improve procedures for smooth opening of school with contractor and transportation office

Developing strategies to manage budgetary impact and to create a smoother beginning of year transition

Contracted bus services - 5% increase, plus additional routes for MKV/Homeless/SPED

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 by School Lunch Fund

# FOOD & NUTRITION

*VISION & STRATEGIC PRIORITIES: DELIVER A HIGH-QUALITY, STUDENT-CENTERED, SUSTAINABLE MEAL PROGRAM THAT SUPPORTS WELLNESS, EQUITY, AND ACADEMIC SUCCESS:*

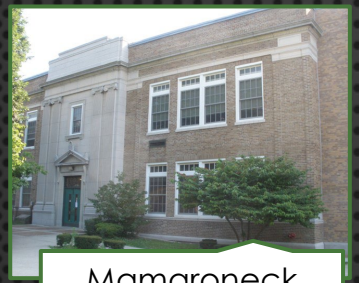
#WPPROUD

# 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
- Work Orders – YTD 5.4k completed
- Facility Use Requests – YTD 18.2k
- Staffing 2026-27:
  - Highlands Night Custodian - 1.00 FTE due to increased use of building
  - Security assistant floater 1.00 FTE in lieu of substitutes
  - Funded through existing resources
- 1-time only: DW Upgrade Exterior Access Control for Door Readers, Ed House new HVAC 1st floor and windows- $1m
- Capital Projects - $1.6m transfer from General Fund – RW & MAS

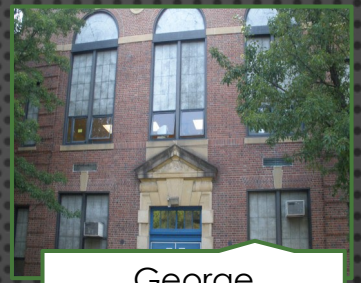
#WPPROUD

# WHITE PLAINS CITY SCHOOL DISTRICT


Mamaroneck Ave. – 1921

Ed House – 1921

Eastview - 1925


George Washington - 1927

Highlands - 1928

Rochambeau - 1931

Ridgeway - 1953

Church St. - 1956

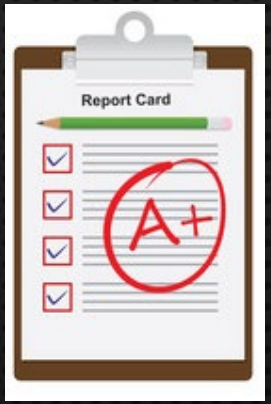
High School - 1958

Field House -1958

Post Road – 2010

Facilities Bldg 2011

Click Here for Report Card




*Dedicated to the Preservation of Assets, through continual Maintenance & Upgrades to **extend** the Useful Life of Buildings*

#WPPROUD

# MAINTENANCE PRIORITY PROJECTS 2026-27

## Church Street
- Repair pavement – playground area

## George Washington
- Upgrade Fire Alarm EST3 Panel

## Mamaroneck Ave.
- Underground oil tank removal

## Post Road
- Classroom heat pump replacement (5) units – phased over multiple years
- Repave staff parking lot

## Ridgeway
- Underground oil tank removal
- Baseball field improvement, irrigation and drainage

## Highlands
- Repair wall on each side of stairway

## Eastview
- Replace sewer line in original bldg. and connect to Main St.

## High School
- Floor replacement (A) Building (9) classrooms
- Sidewalk and curb repairs, upgrade ramps to meet ADA requirements

## Rochambeau
- Upgrade Fire Alarm EST3 Panel

## Ed House
- Repair rotted wood siding and paint
- Replace HVAC System on 3rd floor

## Capital Projects - $1.6m transfer from General Fund
- Ridgeway Fire Alarm Upgrade - $1.2m
- Mamaroneck Ave. – Electrical Panel Replacement - $400k

# SCHOOL PRIORITY PROJECTS 2026-27

## Church Street
- Main Office Renovation – change for improved use of space

## George Washington
- Courtyard repair & upgrades

## Mamaroneck Ave.
- Replace ceiling systems in selected classrooms

## Post Road
- Gym wall padding replacement

## Ridgeway
- Casework replacement Rm 140

## Highlands
- Install new auditorium window drapery

## Eastview
- Playground flooring replacement

## High School
- Carpet replacement Media Center

## High School Athletics
- Parking lot gates for event control

## Ed House
- Reconfiguration of Special Education Office space

## Food Services
- Reconfigure Food Service Office space

| School Location | Project Summary | Project cost |
|---|---|---|
| High School Athletics | Parking lot gates for traffic control | $120,000 |
| Highlands | Steel plates for steam supply lines trench | $65,000 |
| | Basement hallway flooring repair | $63,000 |
| | Auditorium audio system upgrade | $81,000 |
| | Auditorium window repair for leaks | $68,000 |
| Eastview | Auditorium house lights upgrade | $93,000 |
| George Washington | Audio system for cafeteria | $29,000 |
| Mamaroneck Avenue | Replacement casework in classrooms with water damage | $67,000 |
| Ed House | Window replacement – 109 windows (partial) | $286,000 |
| | New acoustic ceiling and Lighting | $90,000 |

# ADDITIONAL 2025-26 PROJECTS

## *SAVINGS FROM EXISTING F&O BUDGET*

#WPPROUD

# ADDITIONAL 2025-26 PROJECTS

## *ONE-TIME ONLY FUNDS*

| School Location | Project Summary | Project cost |
|---|---|---|
| District Wide | Access controls upgrade – Exterior Door Readers | $400,000 |
| | | |
| Ed House | Window Replacement – 109 Windows (partial) | $170,000 |
| | | |
| Ed House | HVAC upgrade 1st Floor | $430,000 |

#WPPROUD

# Capital Projects Update

## HVAC projects:

- Completed HS, HLDS, EV, CH, GW
- In final close-out 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

#WPPROUD

# 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

#WPPROUD

# THANK YOU!

QUESTIONS?

BUDGET@WPCSD.US

#WPPROUD