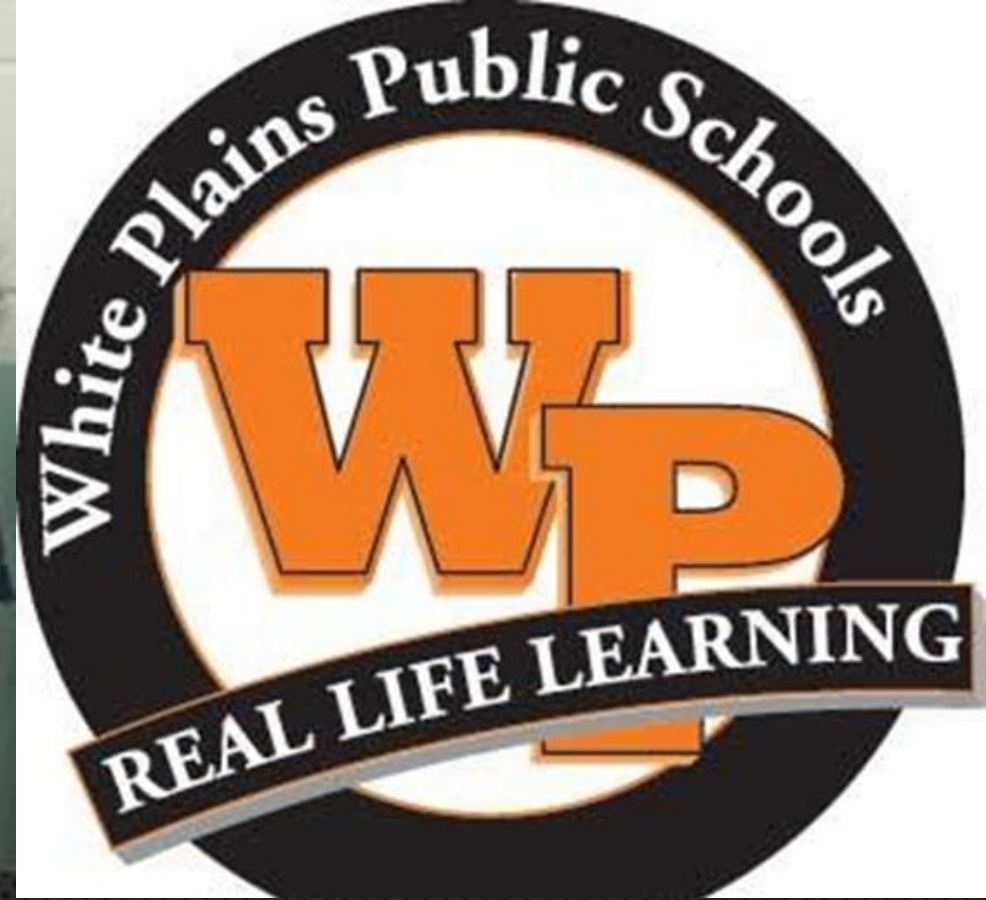




SUPERINTENDENT'S PRELIMINARY BUDGET

FINANCE COMMITTEE MARCH 3, 2026

BOARD OF EDUCATION MEETING MARCH 9, 2026

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 2025-26 to 2029-30

Instructional & Non-Instructional 2026-27 Budget

Summary of 2026-27 Preliminary Budget

Revenues

Expenditures

Three-Part Budget: Administrative-Program-Capital

Contingent Budget

Next Steps

CYCLE OF PLANNING



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





Strategic Plan - White Plains Public Schools



White Plains Public Schools Strategic Plan 2025–2026

Vision

We aspire to unlock the infinite and unique potential of each student, every day.

Mission

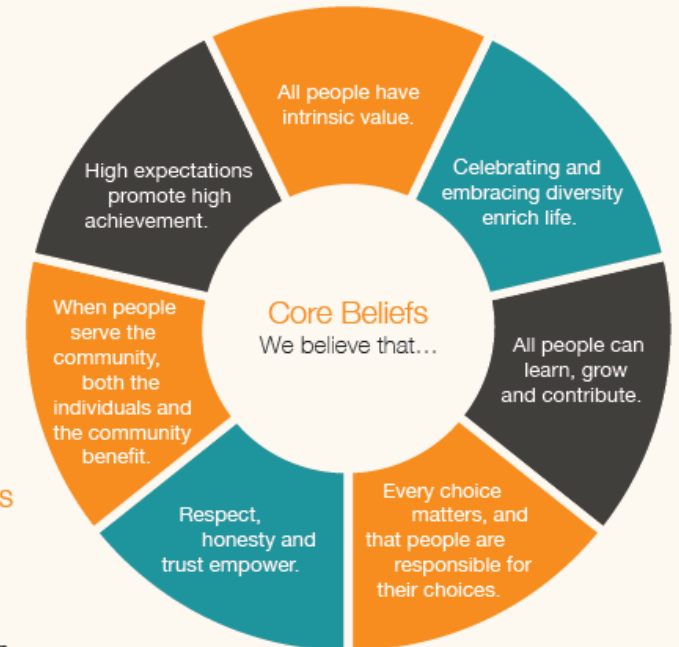
Educate and inspire all students, while nurturing their dreams, so they learn continually, think critically, pursue their aspirations, and contribute to a diverse and dynamic world.

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 and cultivates critical thinking, creativity, and effective communication.
- Provide authentic opportunities to develop effective communication skills by intentionally encouraging and growing student voice.
- Continue to support 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.
- Create opportunities for students to collaborate across disciplines and apply learning in authentic contexts.



Support

Provide necessary structures and resources

- Expand support for positive social and emotional learning environments to ensure all students are prepared to learn, grow, and to contribute.
- Assess barriers to student engagement and learning to guide systemic improvement in policy, practice and student outcomes.
- 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 and strengthen two-way communication with families and community stakeholders.
- 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.

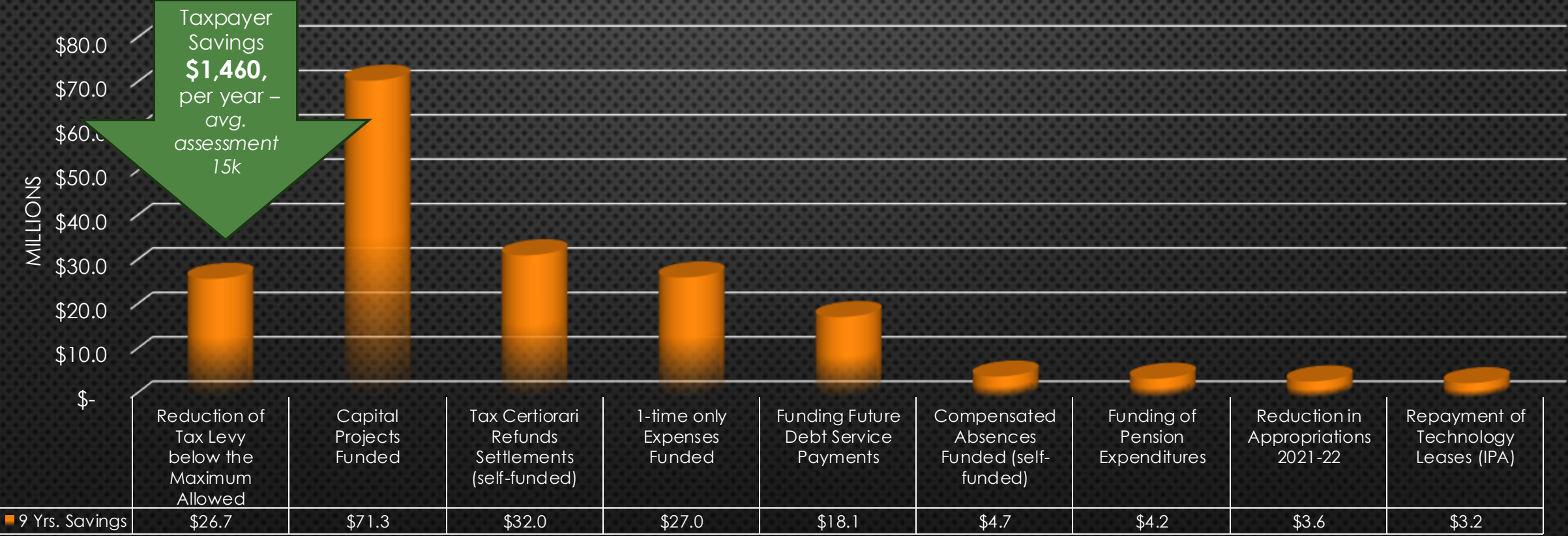


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Cost Savings



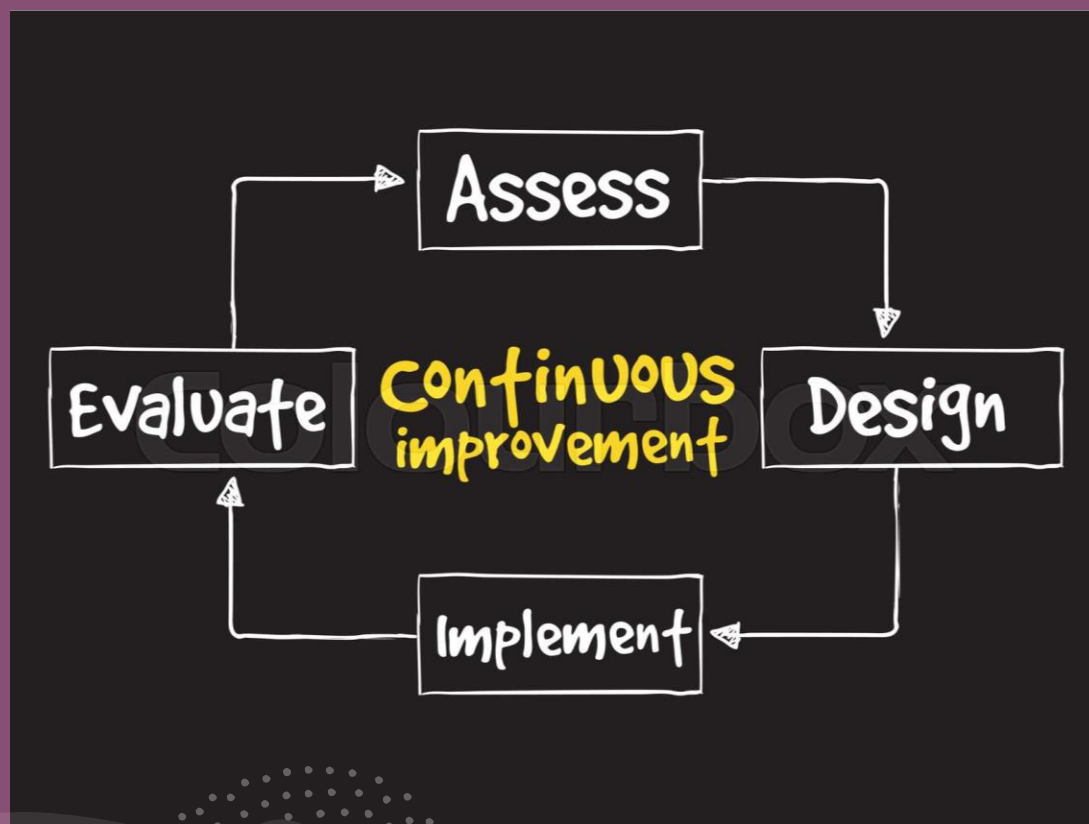
*How did the District use its Annual Savings and Reserves
\$191 million since 2017-18 – Reducing Taxpayer Burden*



What is working?

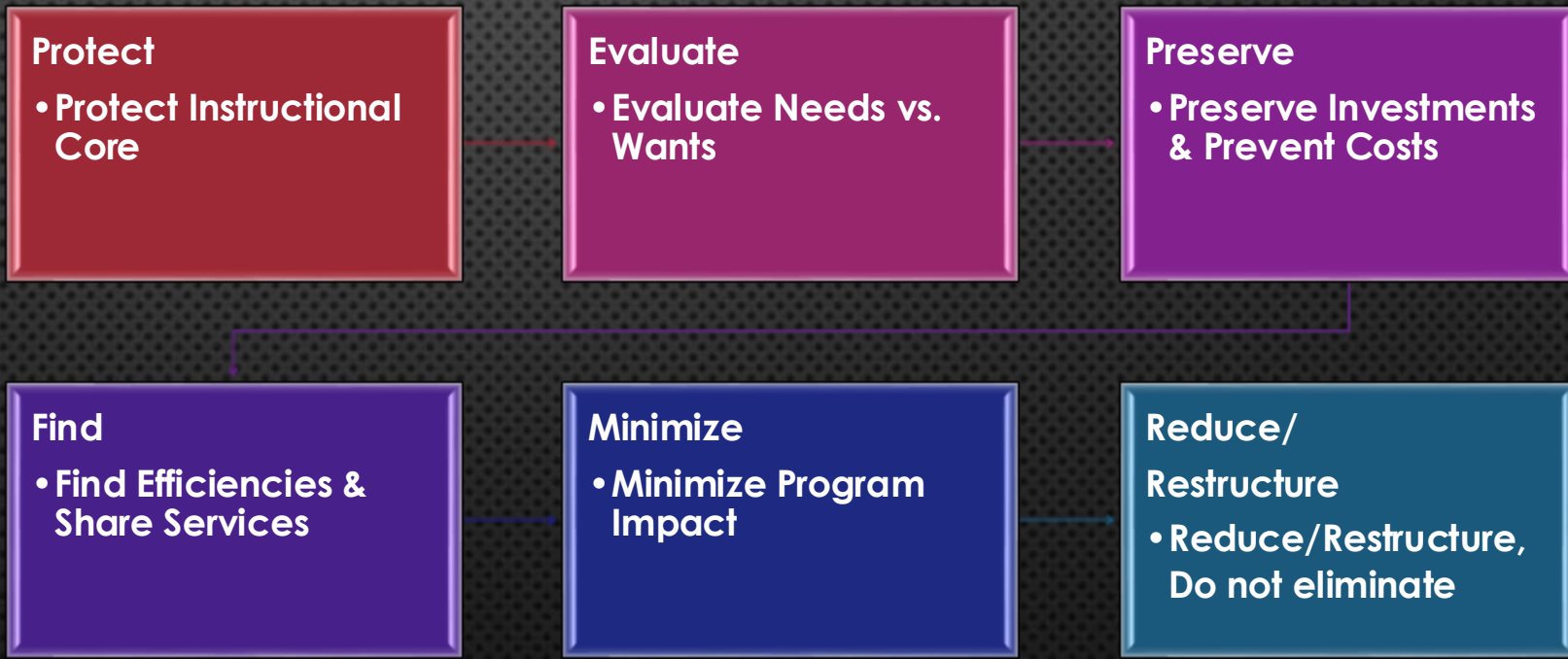
What needs modifications?

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





White Plains City School District

2025-26 to 2029-30
Strategic Long-Range/Budget
Planning
Board of Education Meeting
January 12, 2026

#WPPROUD



WHITE PLAINS CITY SCHOOL DISTRICT

2026-2027 NON-INSTRUCTIONAL
BUDGET PLAN
FEBRUARY 23, 2026

#WPPROUD

Curriculum and Instruction Budget 2026-2027



White Plains City School District Board
Dr. Debbie J. Hand
Presented to the WPCSD Board of Education on February 9, 2026

[Click on Presentation to access](#)

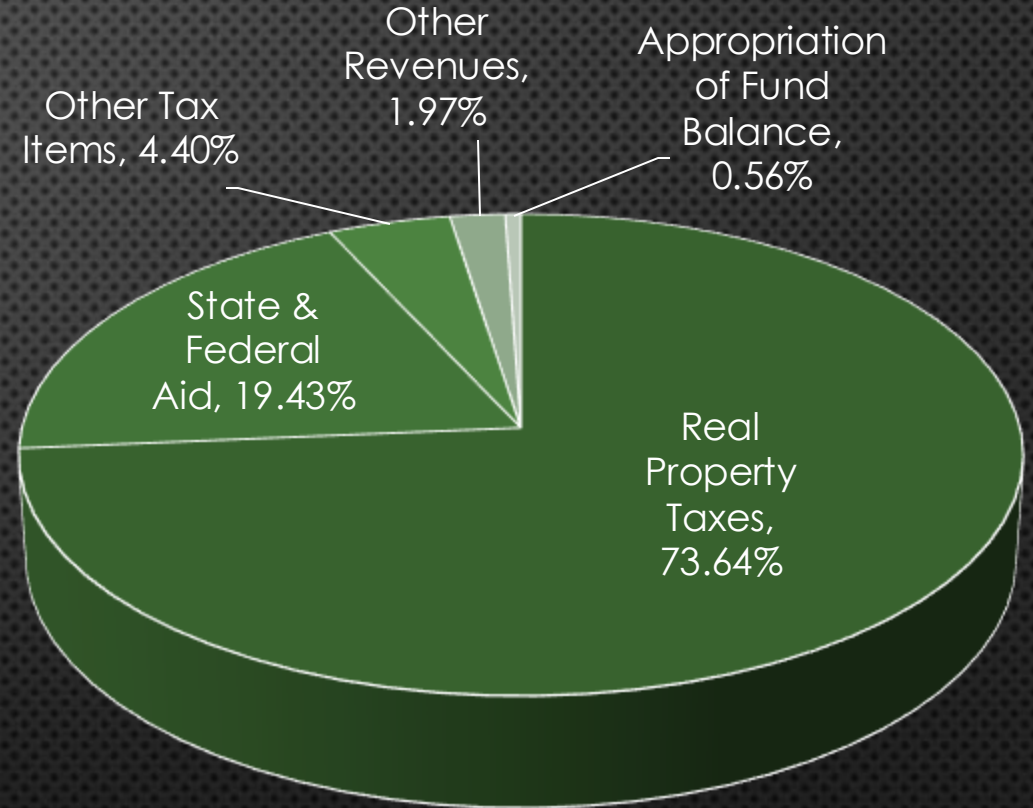
SUMMARY PRELIMINARY BUDGET 2026-27

	Preliminary Budget 2026-27	Adopted Budget 2025-26
Maximum Tax Levy, as prescribed by Law	\$209,822,066	\$209,866,454
Reduction in Tax Levy	(0.00)	(3,340,325)
Net Tax Levy to be raised	209,822,066	206,526,129
Tax Levy Dollar Increase	\$3,295,937	\$3,386,116
Tax Levy Percentage Increase (five-year average tax levy increase= 1.25%)	1.60%	1.67%
Appropriation of Fund Balance – Retirement Contribution Reserve	1,600,000	1,600,000
State & Federal Aid	55,350,652	49,655,615
Other Revenue	18,159,582	20,183,756
TOTAL ANTICIPATED REVENUES BUDGET	\$284,932,300	\$277,965,500
TOTAL APPROPRIATIONS BUDGET	\$284,932,300	\$277,965,500

2026-27 MAJOR SOURCES OF REVENUES

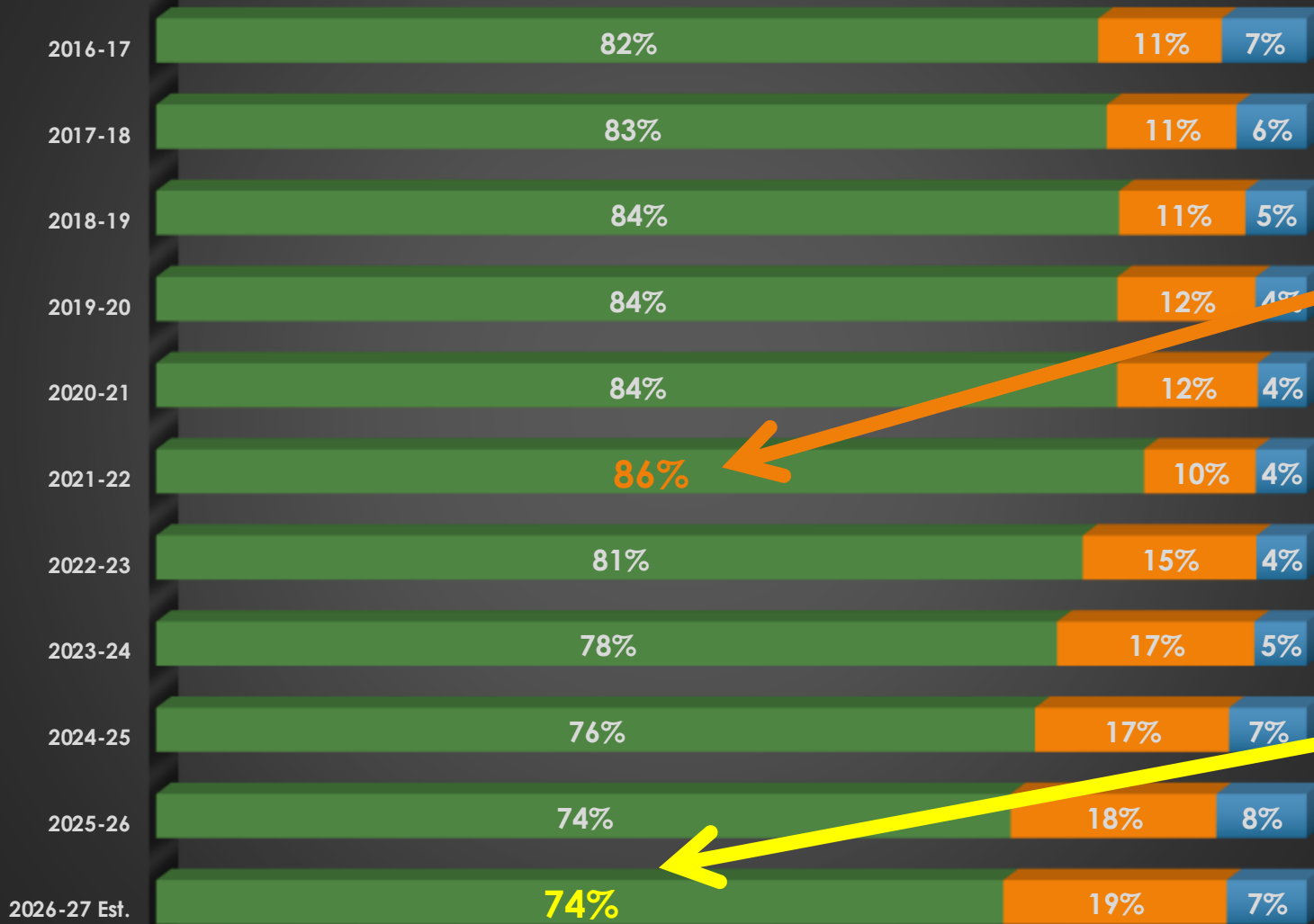


Revenue Type	\$	% of Budget
Real Property Taxes (RPT) (Tax Levy & STAR)	\$209,822,066	73.64%
State & Federal Aid (Foundation, Transportation, Building, Excess Cost, BOCES, Instructional, Homeless, Medicaid)	55,350,652	19.43%
Other Tax Items (PILOTS, Interest/Penalties on RPT, NYS Sales & Use Tax)	12,538,826	4.40%
Other Revenue (Health Svs. Reimb., Interest Earnings, Facility Use, Refund of P/Ys, Donations)	5,620,756	1.97%
Appropriation of Fund Balance – Retirement Contribution Reserve	1,600,000	0.56%
Total Revenues	\$284,932,300	100.00%



Adopted Budget Revenue Sources

■ Tax Levy ■ State Aid ■ Other Revenue



REDUCTION OF
TAXPAYER SHARE:

HIGH OF 86% IN
2021-22

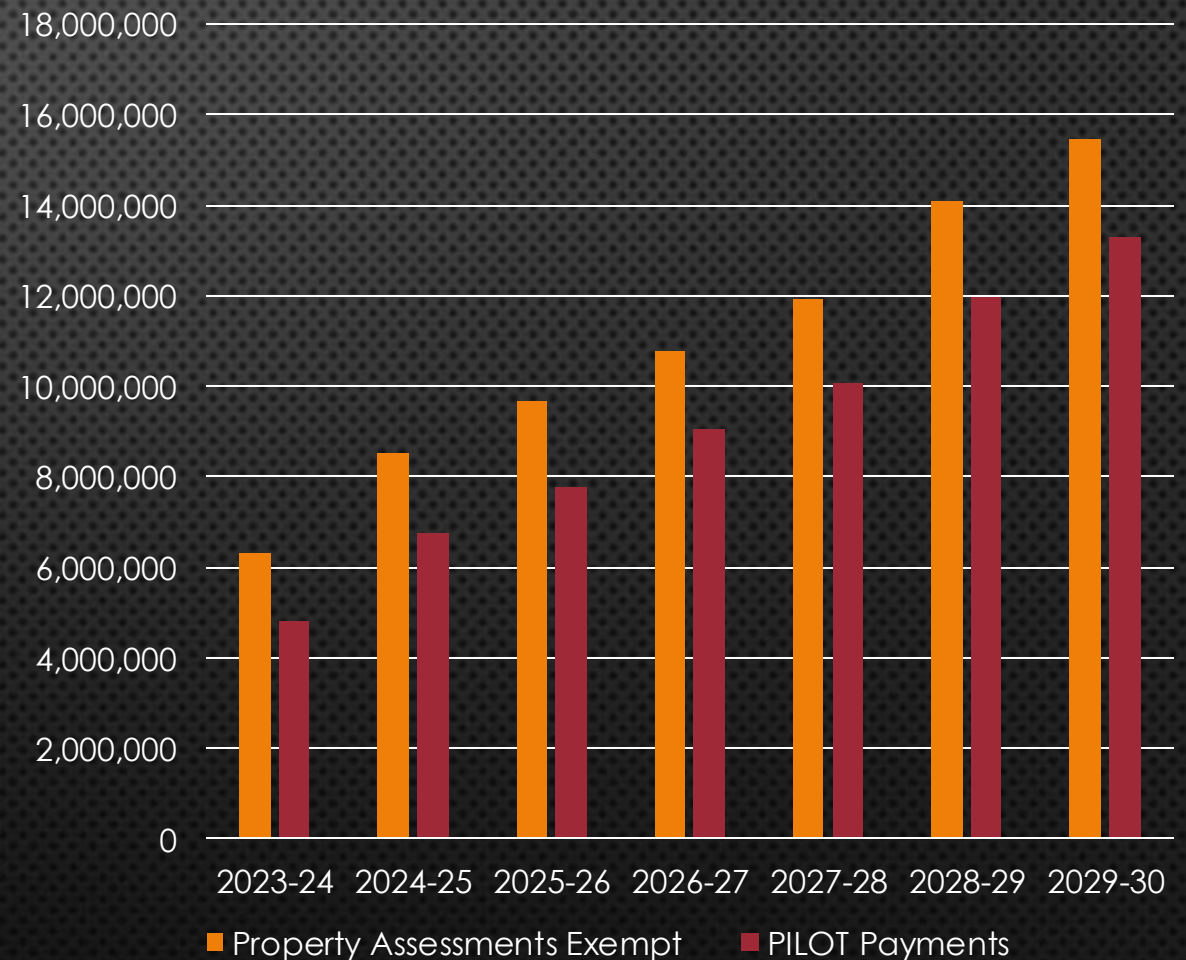


LOW OF 74% IN
2026-27

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



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 = Reduction in Property Tax Rolls*
- Represents a \$2m loss in tax revenues

Allowable Growth Factor – used to increase the adjusted prior year levy by the Lesser of Consumer Price Index (CPI)

2025 = 2.63% or 2%

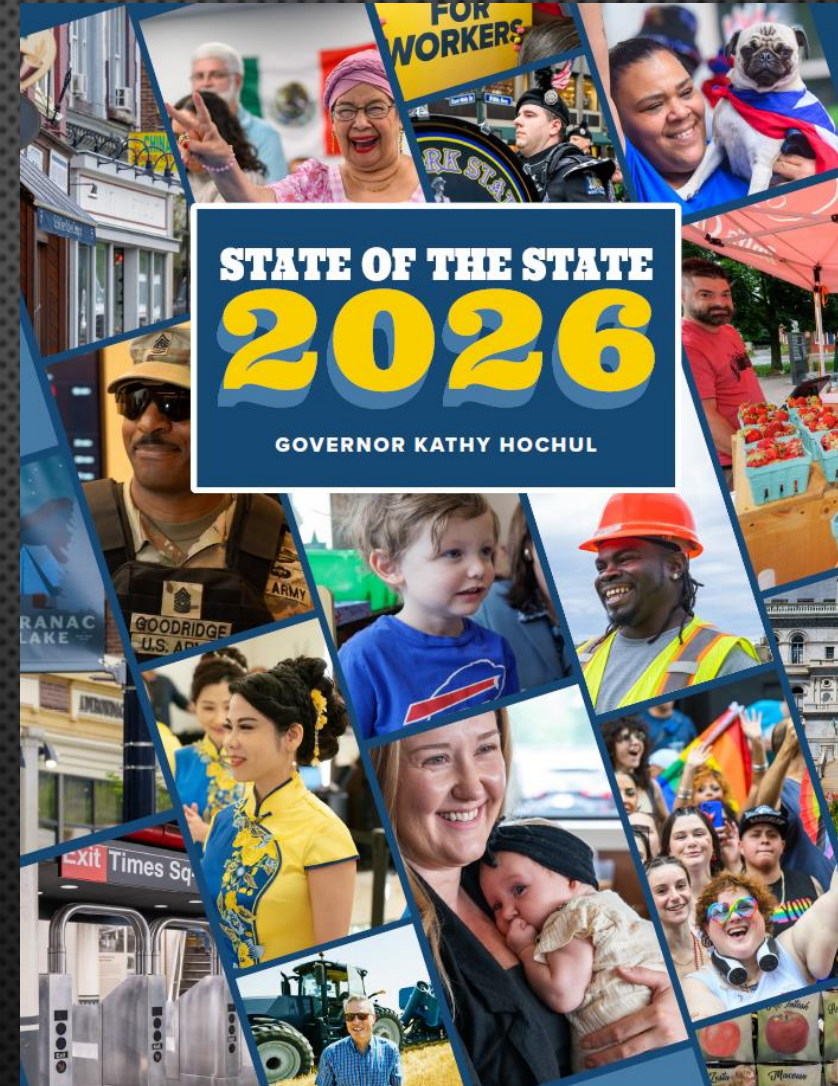
PILOTS (Payment in Lieu of Taxes) – Agreements between the Westchester County Industrial Development Agency (IDA) and the City of White Plains (CWP), increase for 2026-27 is \$1.3m

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, 2026-27 is \$4.7m

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 <u>Before</u> 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

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
- \$1m net increase, 6% over 2025-26 projected aid

Universal Prekindergarten

- 2025-26 currently serving 80 Half-Day slots and 256 Full-Day Slots
- **2026-27 move Half-Day slots to Full-Day slots, pending enactment of Governor's budget proposal**

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:

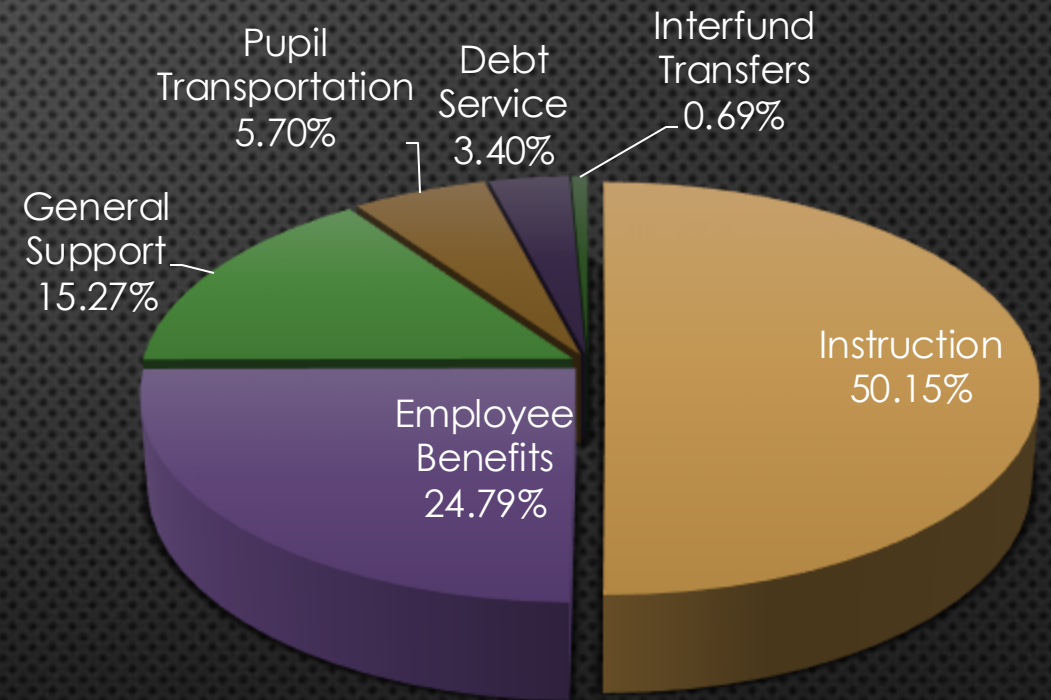
- Executive proposal for the sixth year does not provide for funding
- The state should pay the current amount of \$326m owed and change the state law so that districts would immediately receive funds owed and not be subject to an annual appropriation

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

MAJOR AREAS OF EXPENSE

EXPENSE TYPE	\$	% OF BUDGET
Instruction	\$142,906,194	50.15%
Employee Benefits	70,625,119	24.79%
General Support	43,512,466	15.27%
Pupil Transportation	16,234,831	5.70%
Debt Service	9,696,690	3.40%
Interfund Transfers	1,957,000	.69%
TOTAL APPROPRIATIONS BUDGET	\$284,932,300	100.00%



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

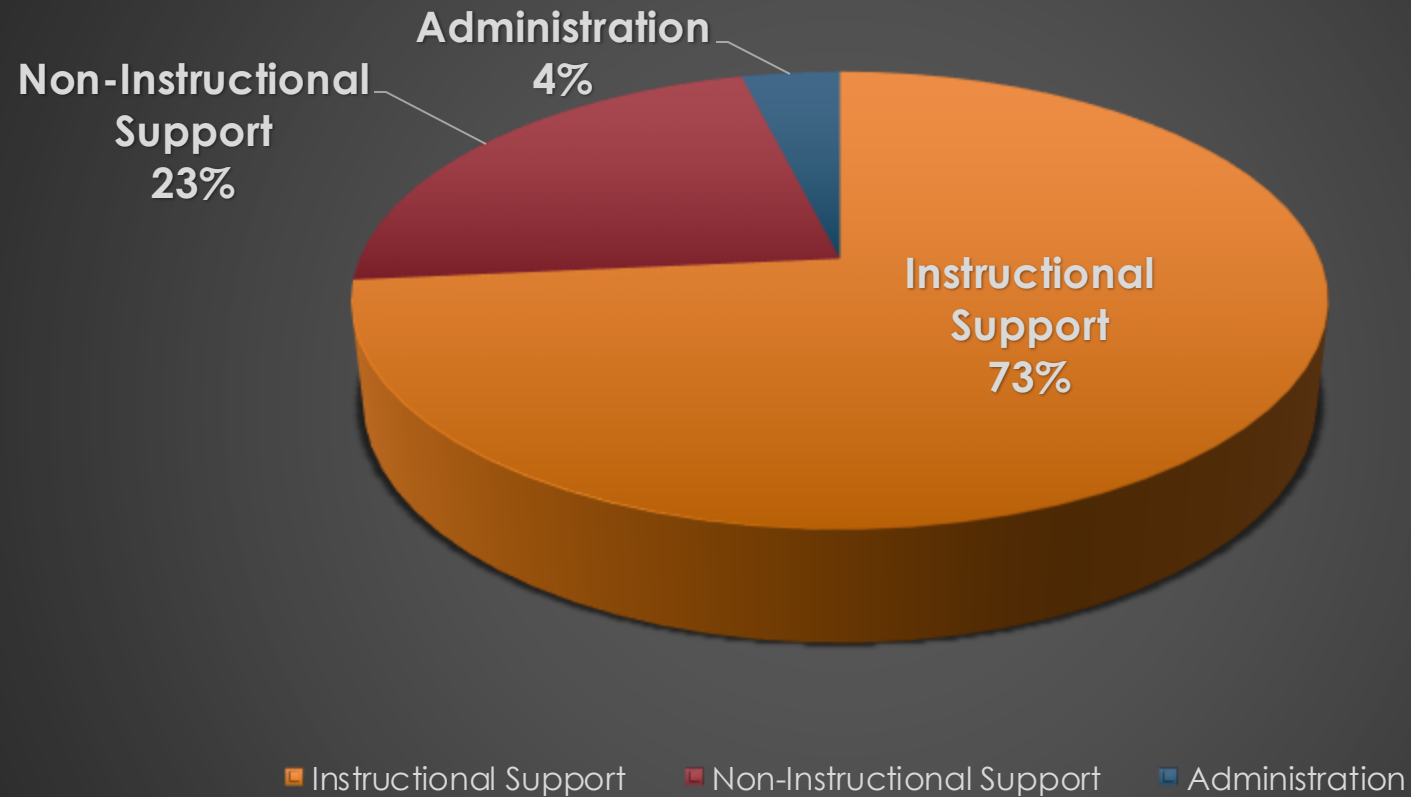
Resident students attending non-public schools have declined from 1,369 to 1,231

Note: Anticipated housing units are not reflected in projections



EMPLOYEE DATA

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



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 ARE ANTICIPATED TO BE FILLED
- 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.
- FACILITIES, OPERATIONS & SECURITY:
 - 1.00 FTE HIGHLANDS NIGHT CUSTODIAN
 - 1.00 FTE SECURITY FLOATER

STAFFING CHANGES - FUNDED THROUGH EXISTING RESOURCES

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
required for Homeless &
Special Education
Students

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 \$358 ANNUALLY TO AN AVERAGE PROPERTY OWNER WITH 15K ASSESSMENT**

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;

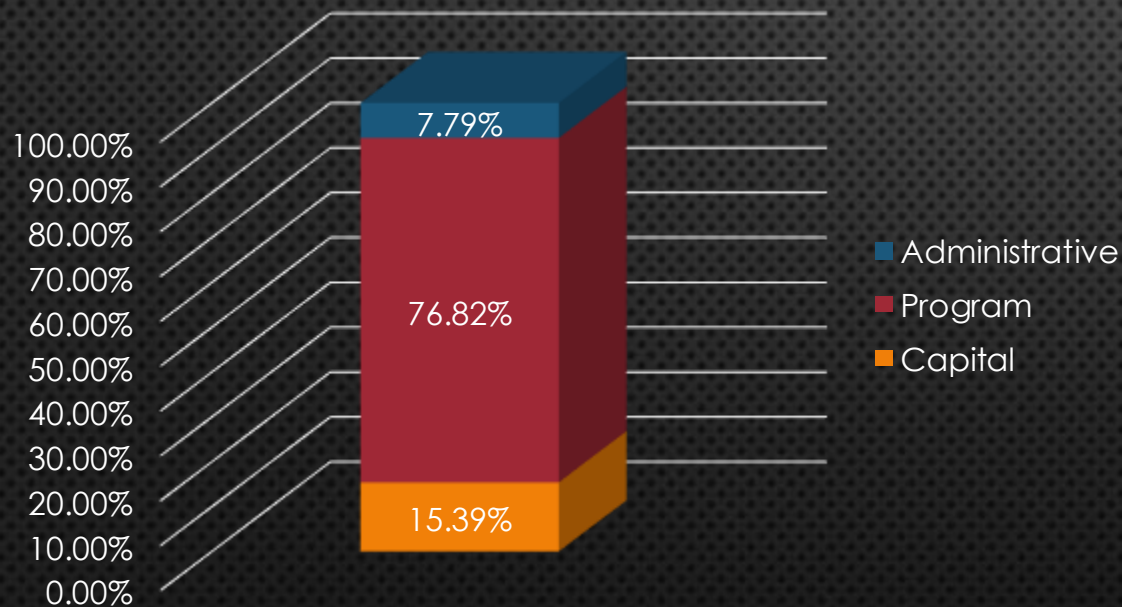
Estimates outstanding claims at \$65m, plus interest

Paid Claims

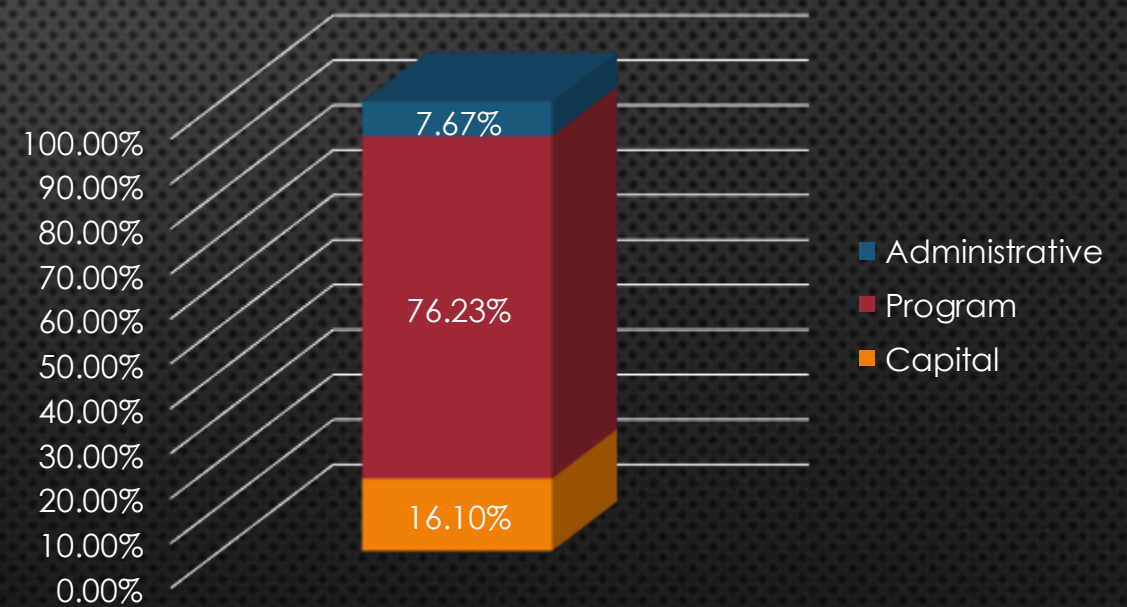


ADMINISTRATIVE-PROGRAM-CAPITAL BUDGETS (APC) COMPONENTS: % OF TOTAL BUDGET

2026-2027 PRELIMINARY BUDGET



2025-2026 ADOPTED BUDGET



APC BUDGET COMPONENTS

Total Budget	Administrative	Program	Capital
\$284,932,300	\$22,202,555	\$218,891,604	\$43,838,141
100%	7.79%	76.82%	15.39%
	Public Information Central Services Insurance/Assessments BOCES Administration/Capital Curriculum Administration Building/Department Supervision Board of Education District Clerk/Meeting Superintendent Business Operations Legal Services Personnel Associated Benefits	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 2026-27, a contingent budget would result in a reduction of **\$3,295,936 or 1.16%** from the preliminary budget of \$284,932,300 to a new budget total of **\$281,636,363**



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?

BUDGET@WPCSD.US

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