



## 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

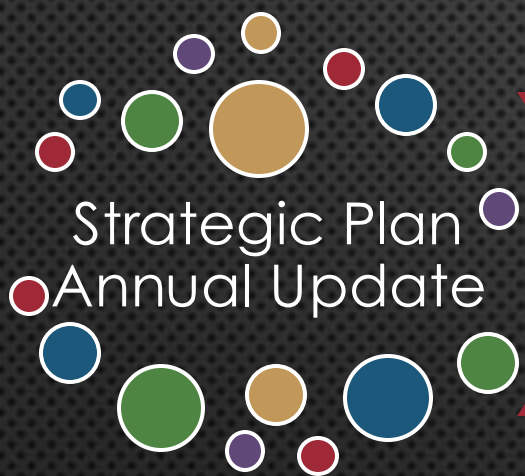
Three-Part Budget: Administrative-Program-Capital

Contingent Budget

Next Steps



# CYCLE OF PLANNING



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



- Instructional Budget
- Non-Instructional Budget
- Preliminary Budget

# 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

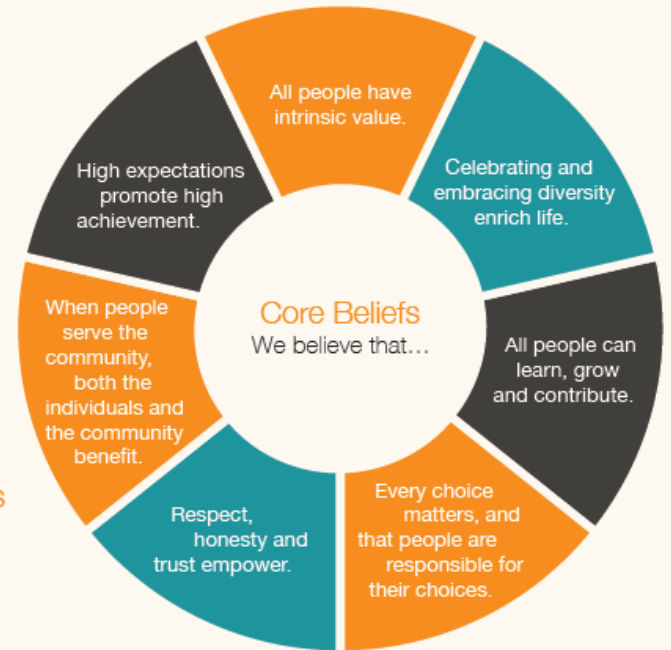
Educate and inspire all students, while nurturing their dreams, so they learn continually, think critically, pursue their aspirations, and contribute to a diverse and dynamic world.

### 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.

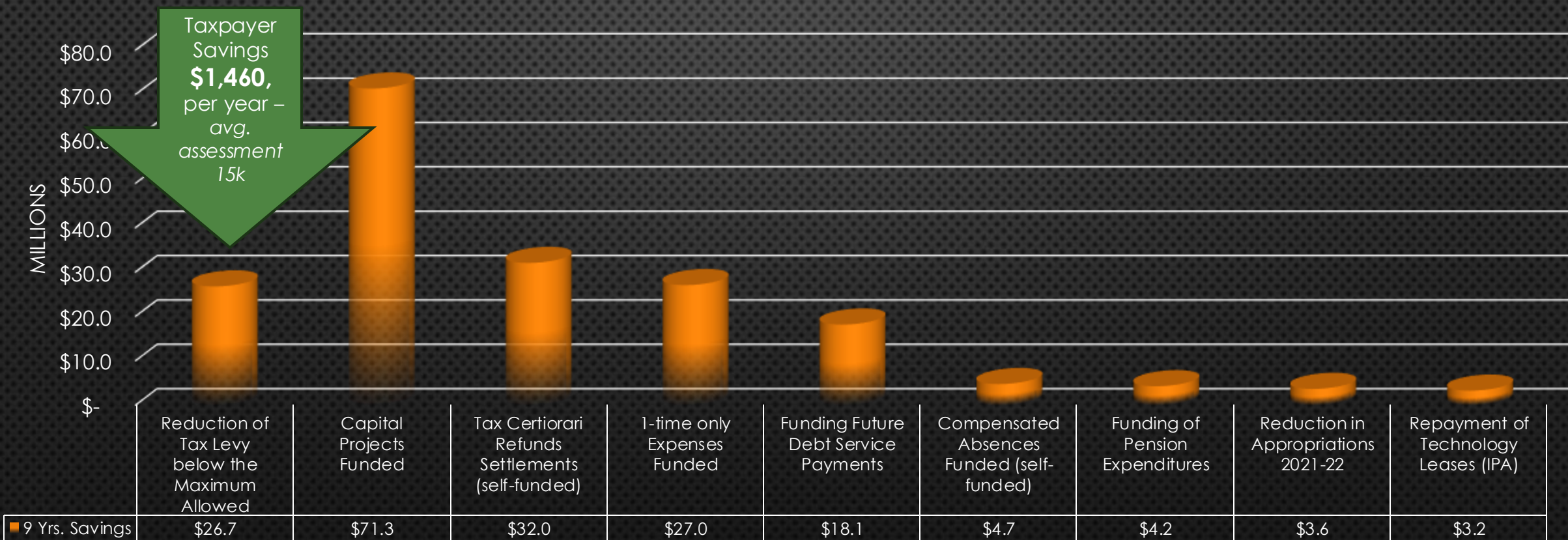


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# Cost Savings



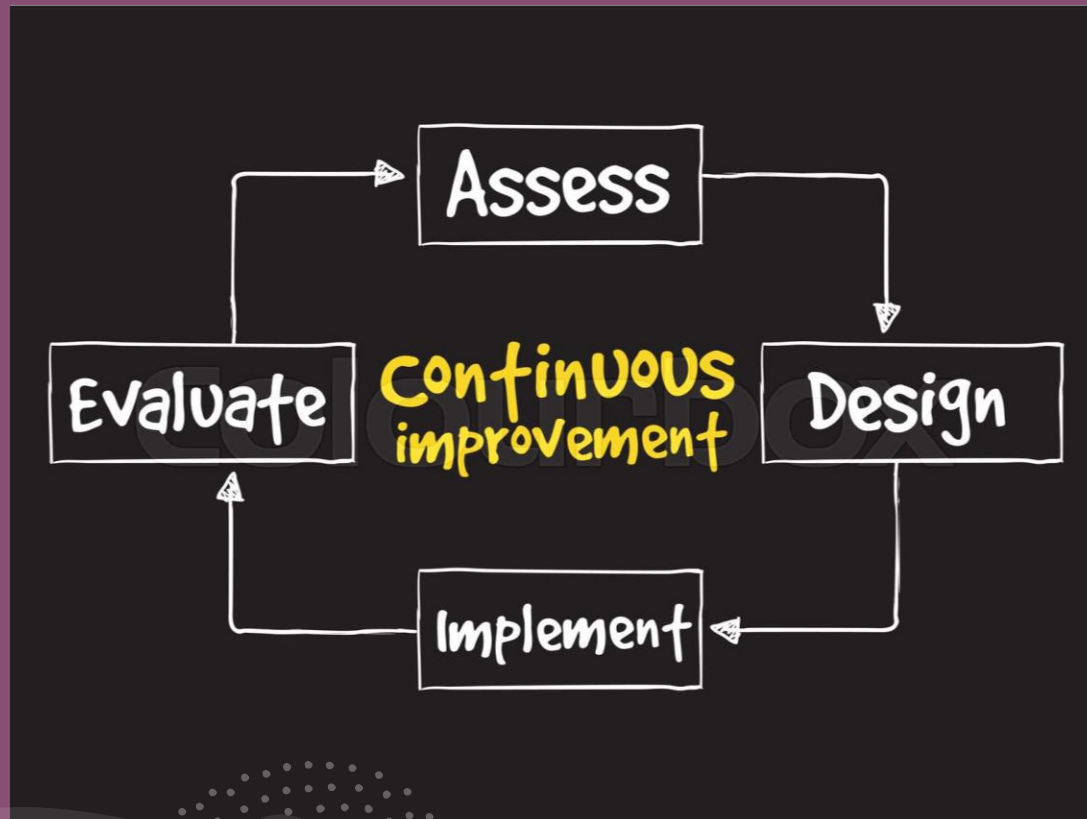
*How did the District use its Annual Savings and Reserves \$191 million since 2017-18 – Reducing Taxpayer Burden*



# What is working?

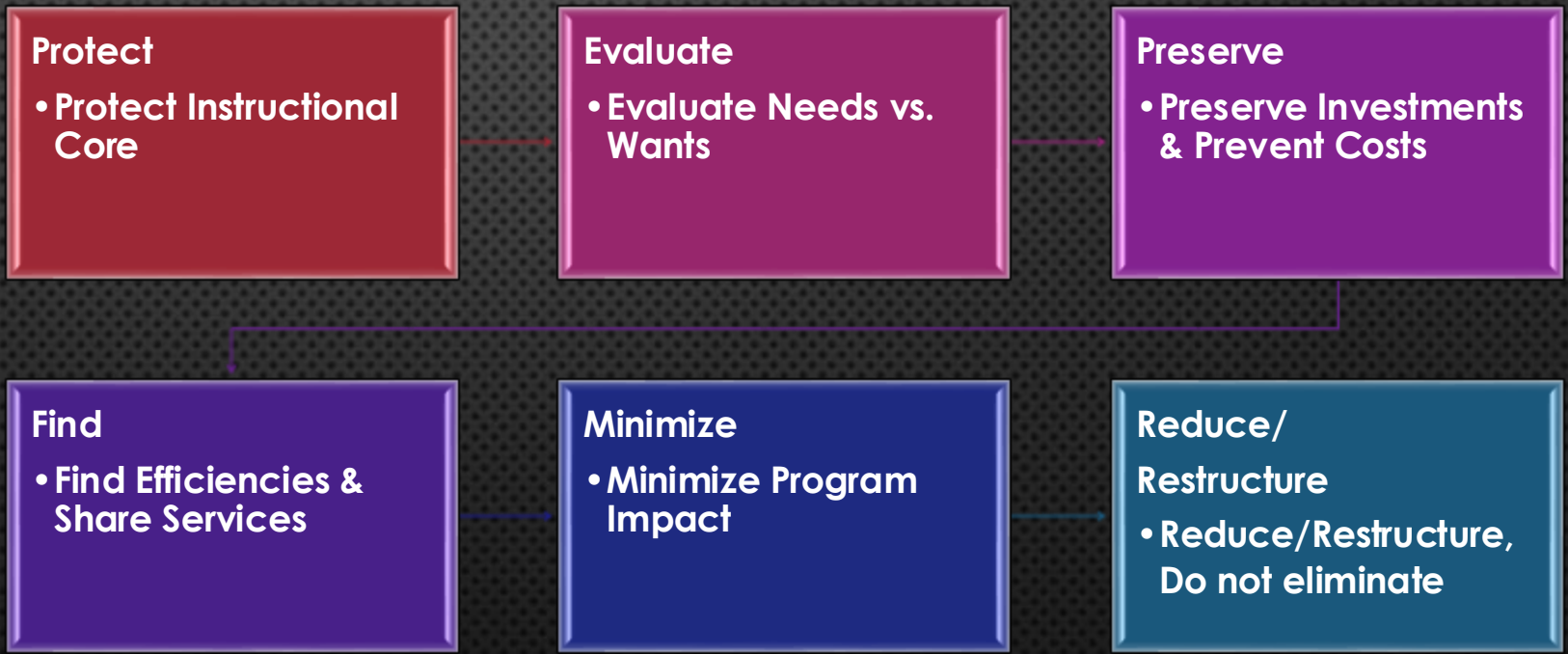
## What needs modifications?

### 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

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## 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



## WHITE PLAINS CITY SCHOOL DISTRICT

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

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[Click on Presentation to access](#)

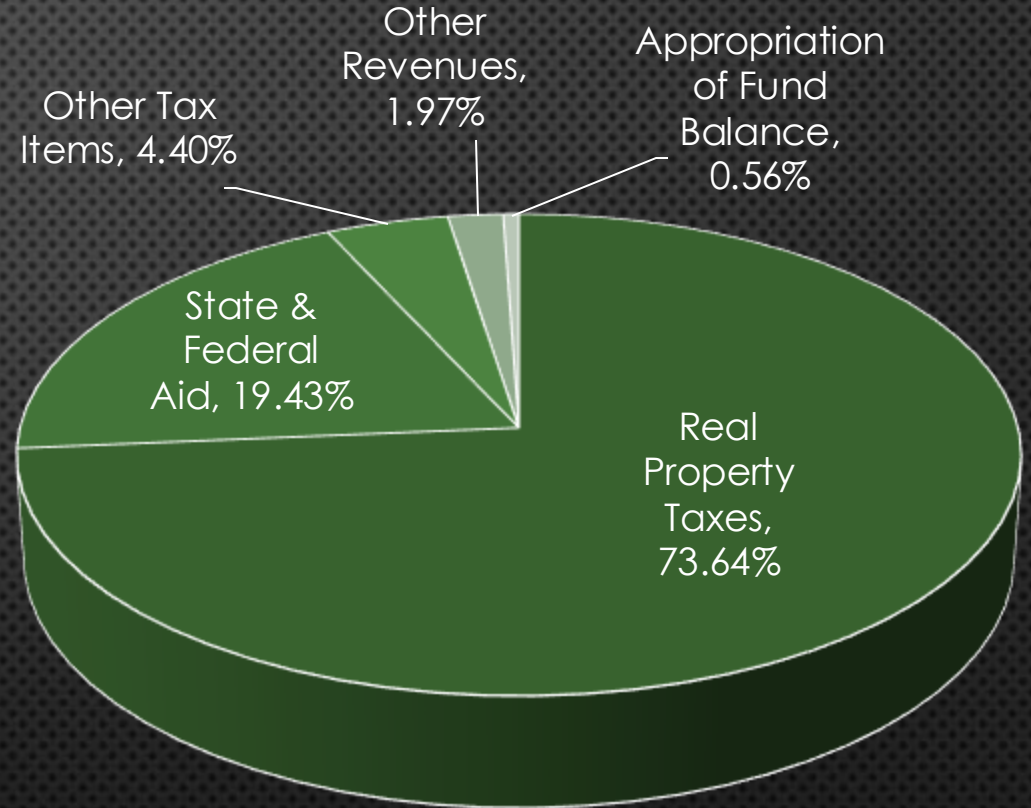
# SUMMARY PRELIMINARY BUDGET 2026-27

	<b>Preliminary Budget 2026-27</b>	<b>Adopted Budget 2025-26</b>
Maximum Tax Levy, as prescribed by Law	\$209,822,066	\$209,866,454
Reduction in Tax Levy	(0.00)	(3,340,325)
<b>Net Tax Levy to be raised</b>	<b>209,822,066</b>	<b>206,526,129</b>
<b>Tax Levy Dollar Increase</b>	<b>\$3,295,937</b>	<b>\$3,386,116</b>
<b>Tax Levy Percentage Increase (five-year average tax levy increase= 1.25%)</b>	<b>1.60%</b>	<b>1.67%</b>
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
<b>TOTAL ANTICIPATED REVENUES BUDGET</b>	<b>\$284,932,300</b>	<b>\$277,965,500</b>
<b>TOTAL APPROPRIATIONS BUDGET</b>	<b>\$284,932,300</b>	<b>\$277,965,500</b>

# 2026-27 MAJOR SOURCES OF REVENUES

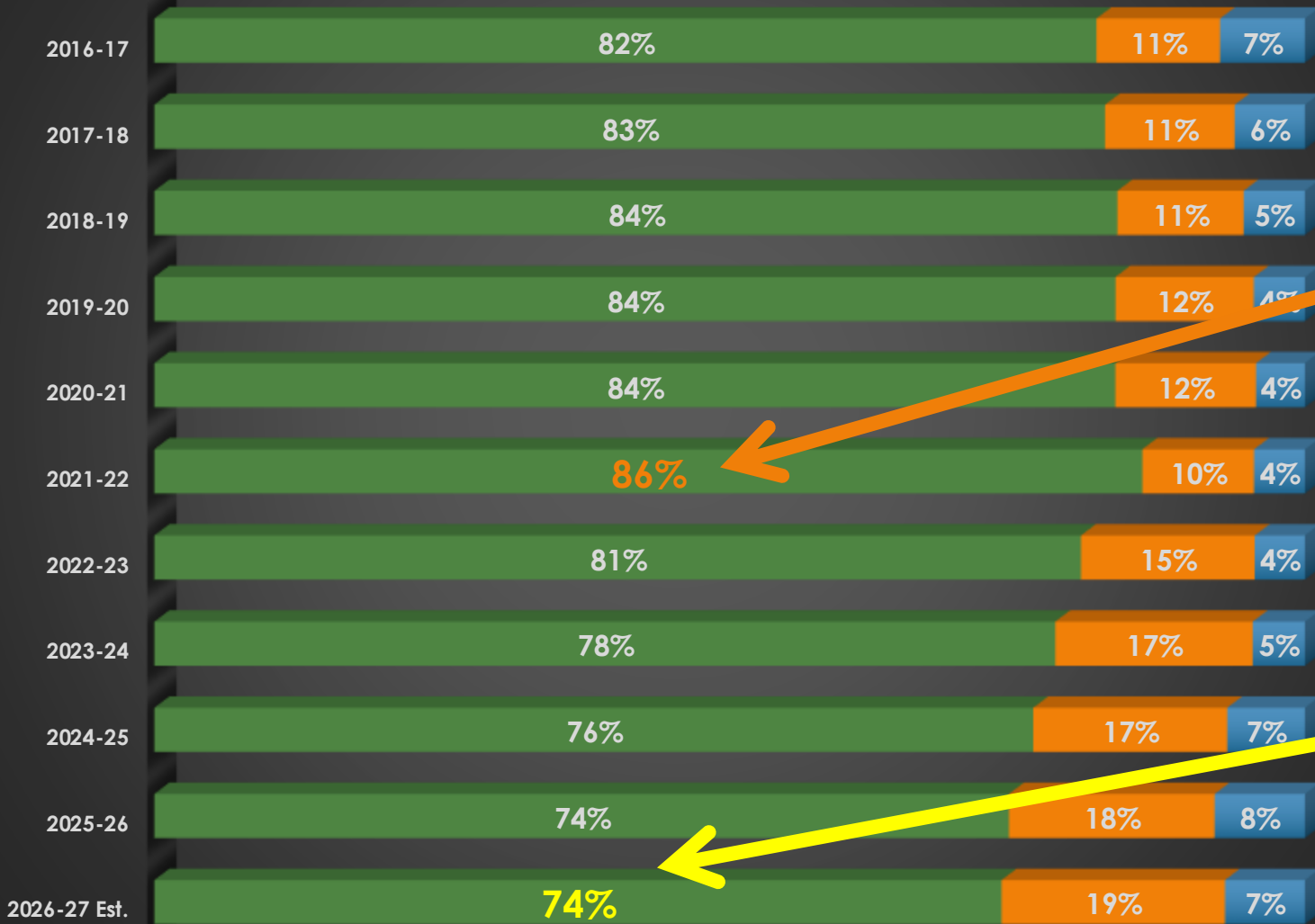


Revenue Type	\$	% of Budget
Real Property Taxes (RPT) (Tax Levy & STAR)	\$209,822,066	73.64%
State & Federal Aid (Foundation, Transportation, Building, Excess Cost, BOCES, Instructional, Homeless, Medicaid)	55,350,652	19.43%
Other Tax Items (PILOTS, Interest/Penalties on RPT, NYS Sales & Use Tax)	12,538,826	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%
<b>Total Revenues</b>	<b>\$284,932,300</b>	<b>100.00%</b>



# Adopted Budget Revenue Sources

■ Tax Levy ■ State Aid ■ Other Revenue



REDUCTION OF TAXPAYER SHARE:

HIGH OF 86% IN 2021-22

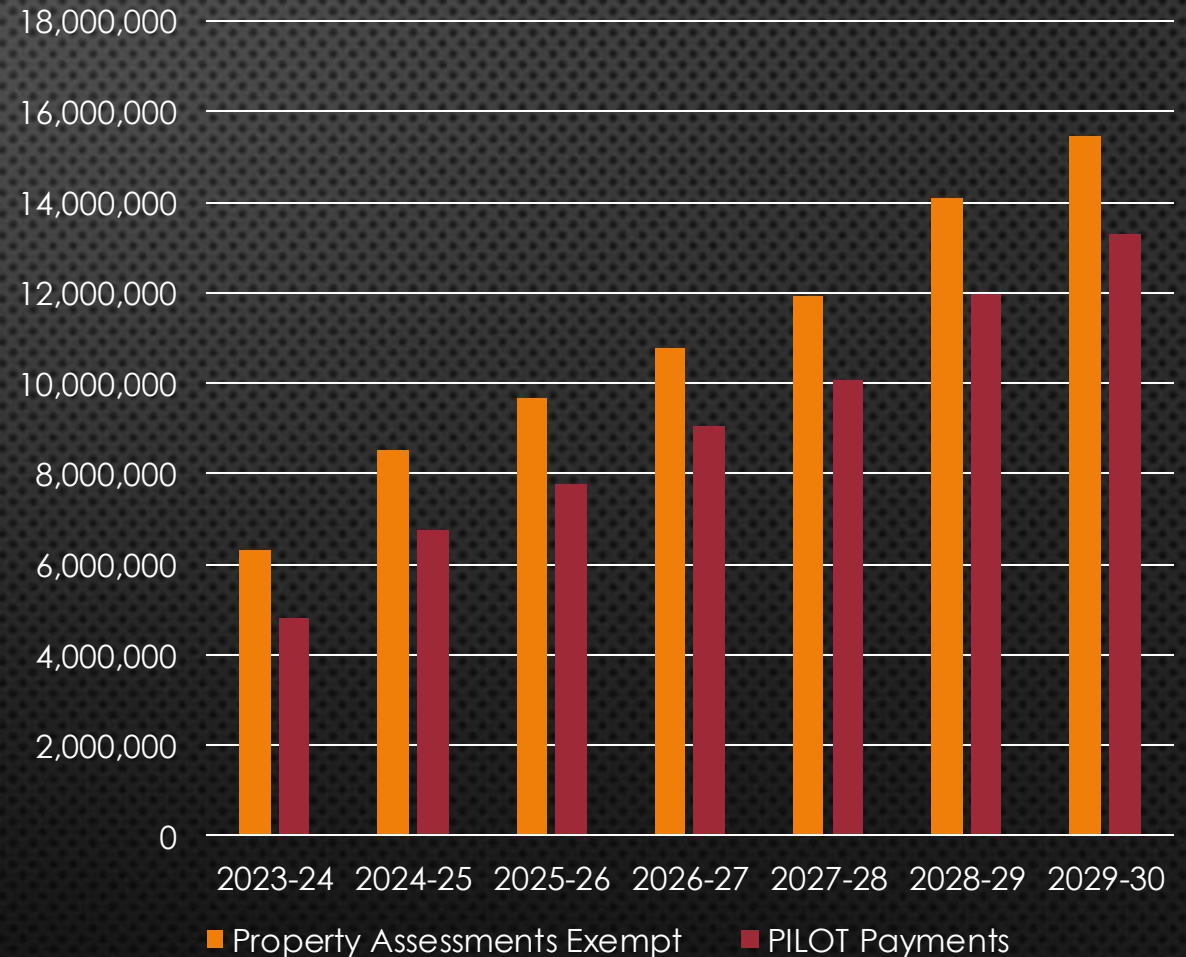


LOW OF 74% IN 2026-27

# 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%

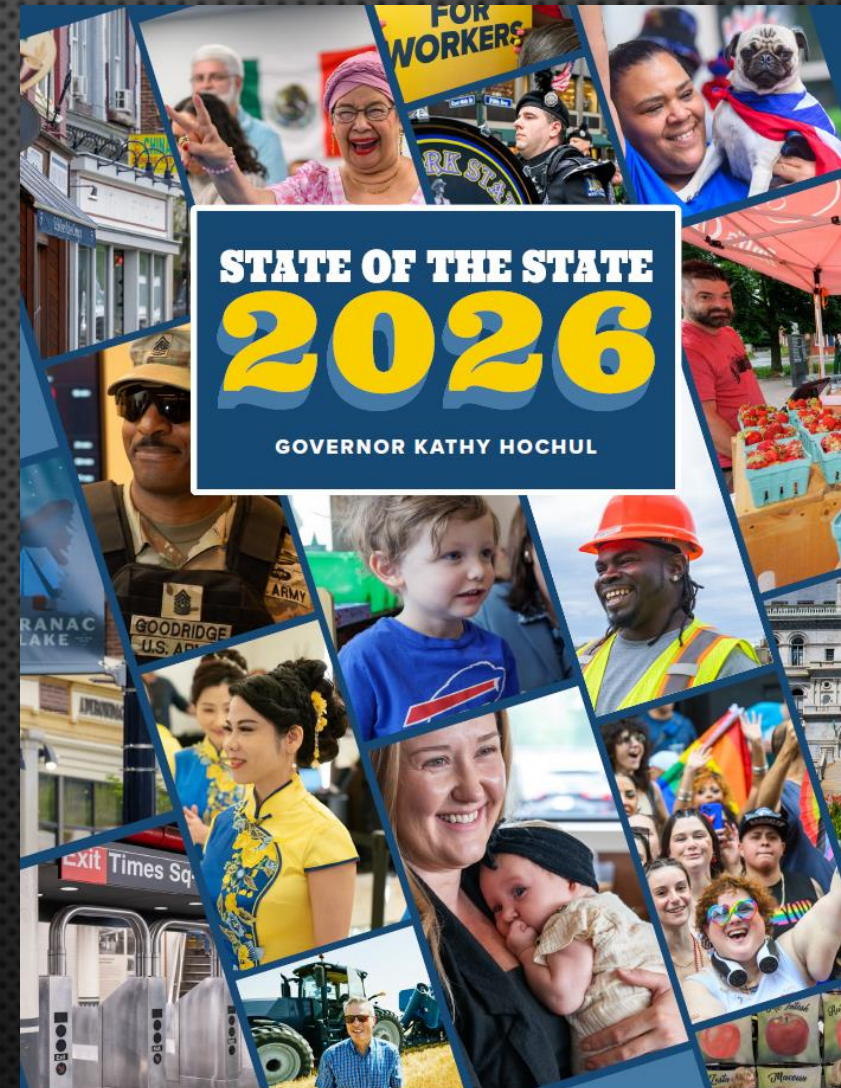
**PILOTS (Payment in Lieu of Taxes)** – Agreements between the Westchester County Industrial Development Agency (IDA) and the City of White Plains (CWP), increase for 2026-27 is \$1.3m

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

2026-2027  
GOVERNOR'S  
EXECUTIVE STATE AID  
PROPOSAL

JANUARY 20, 2026



# 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:

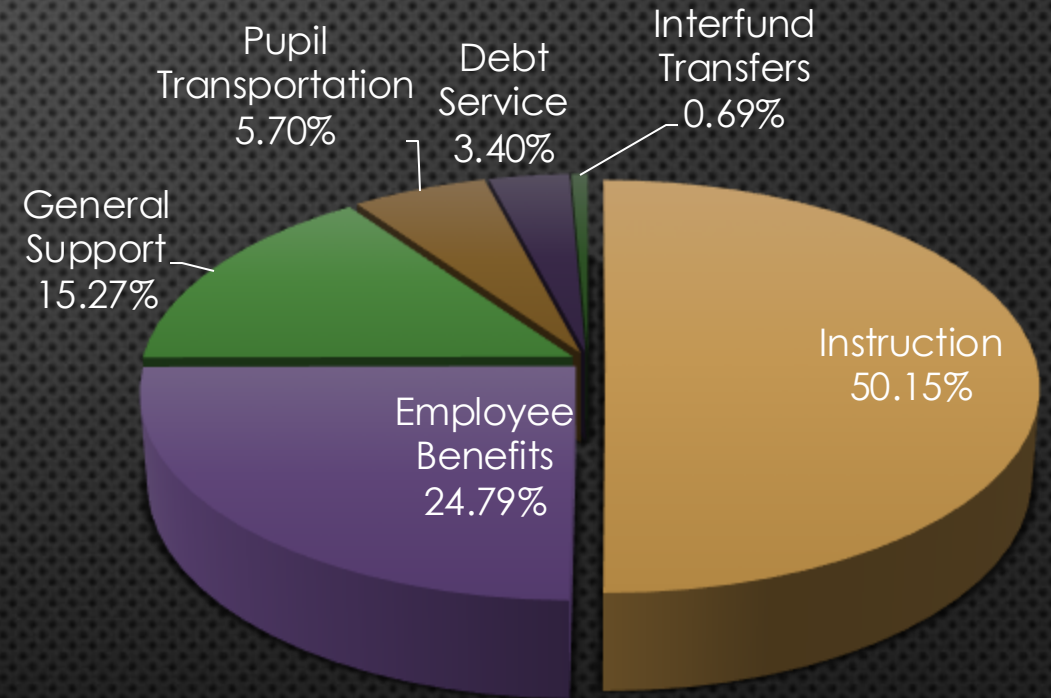
- Executive proposal for the sixth year does not provide for funding
- The state should pay the current amount of \$326m owed and change the state law so that districts would immediately receive funds owed and not be subject to an annual appropriation

## 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%
<b>TOTAL APPROPRIATIONS BUDGET</b>	<b>\$284,932,300</b>	<b>100.00%</b>



# 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

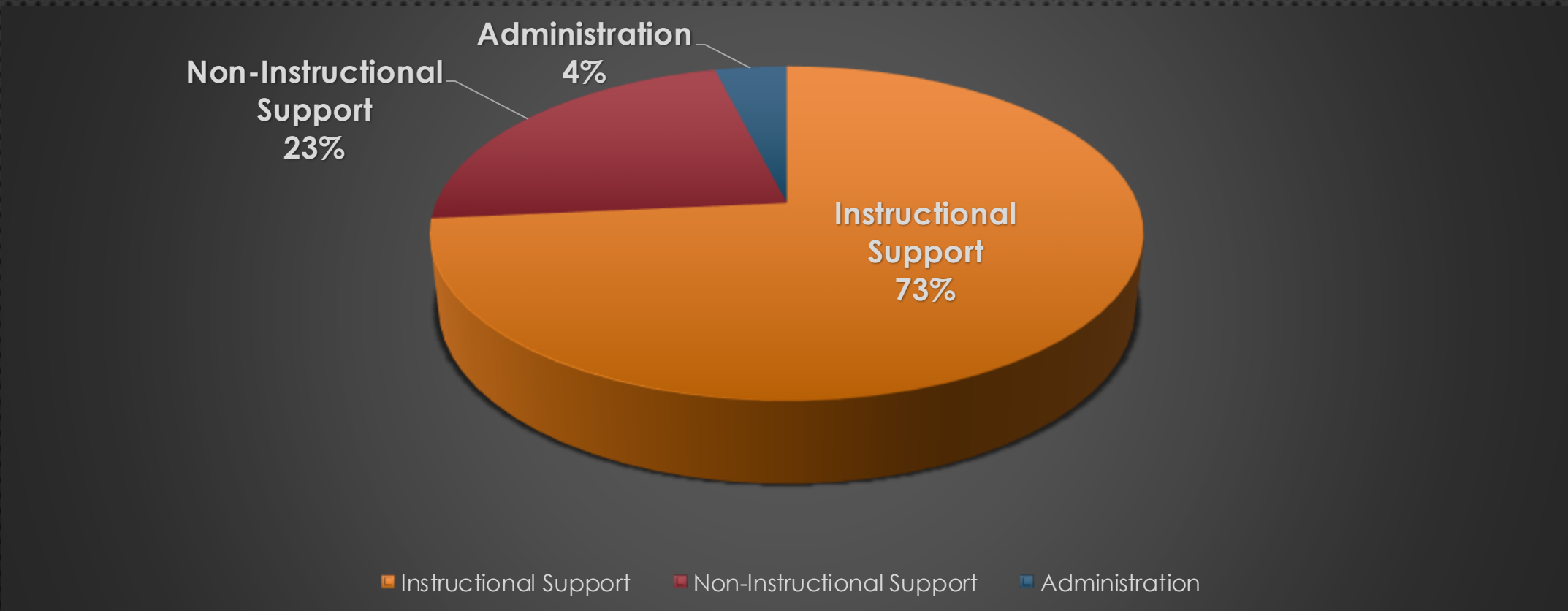
Resident students attending non-public schools have declined from 1,369 to 1,231

*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					<b>\$4.54</b>

## 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**

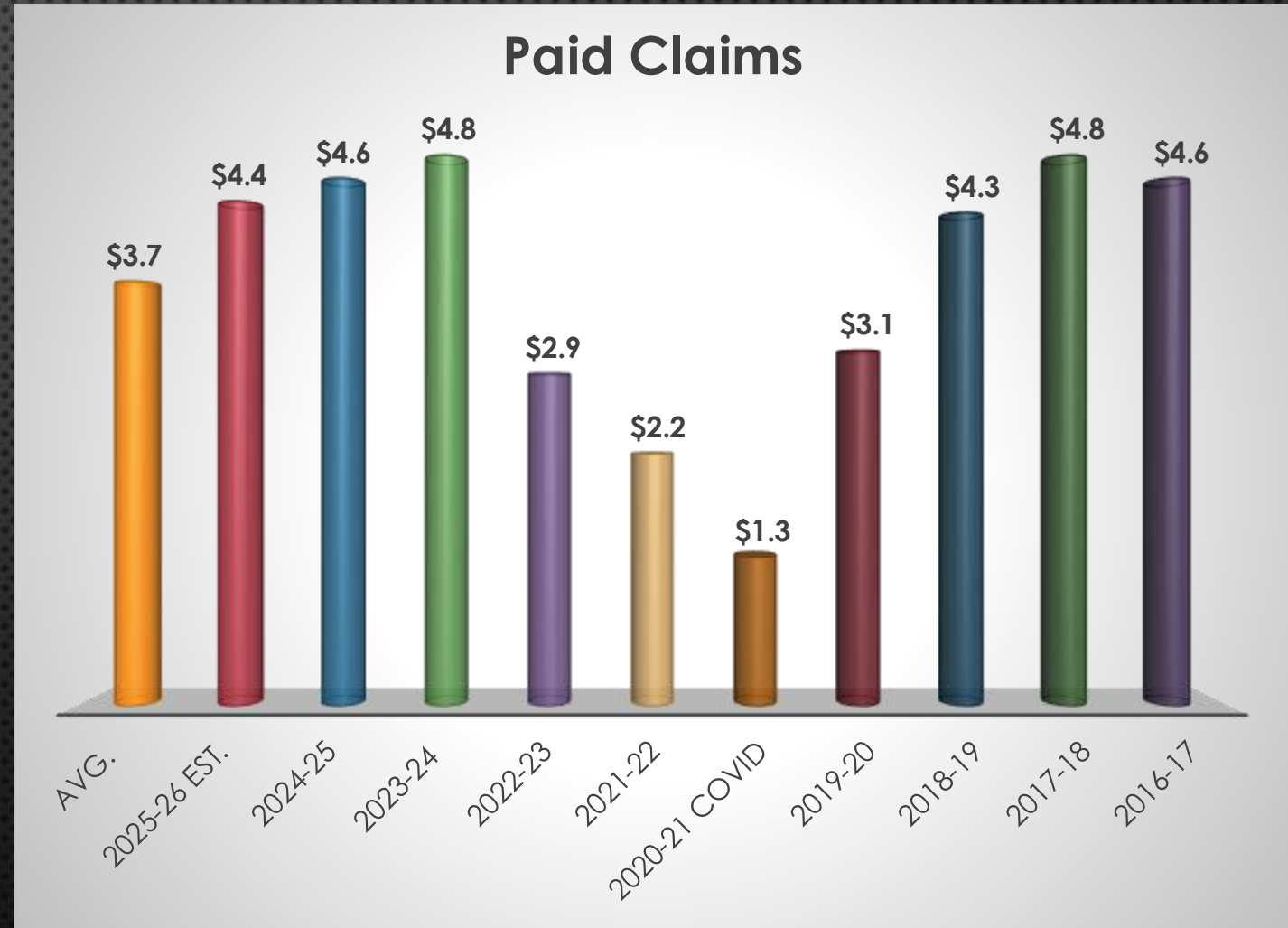
# HISTORY OF TAX CERTIORARI CLAIMS

District is self-funded for Tax Certiorari Claims from Commercial Property Owners

10-year average of claims paid \$3.7m

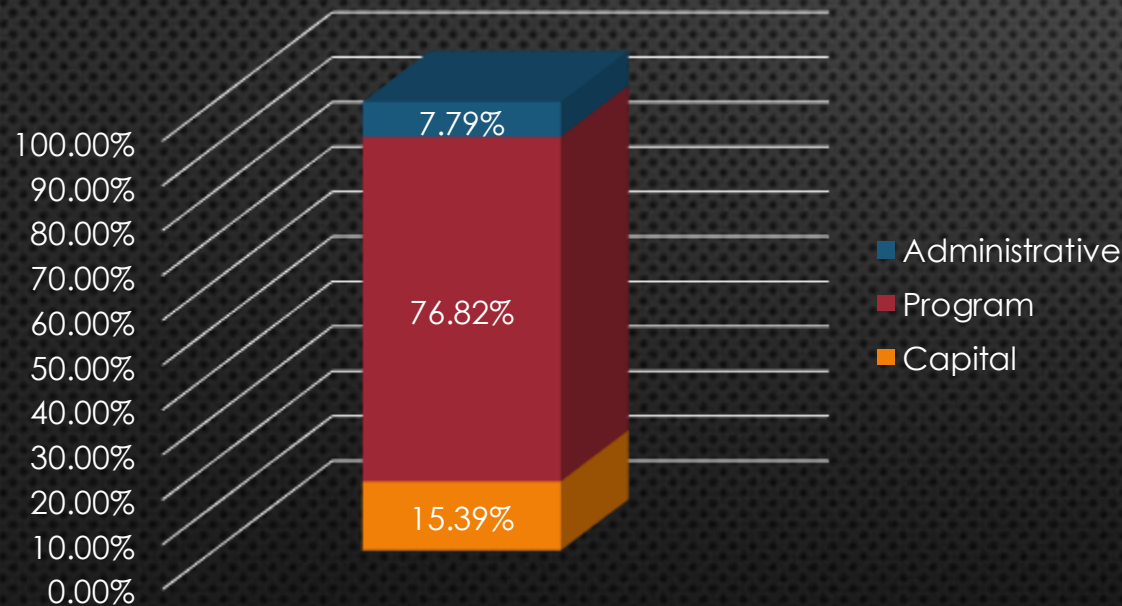
June 30, 2026, legal counsel estimated total refunds to be at \$4.4m, and;

Estimates outstanding claims at \$65m, plus interest

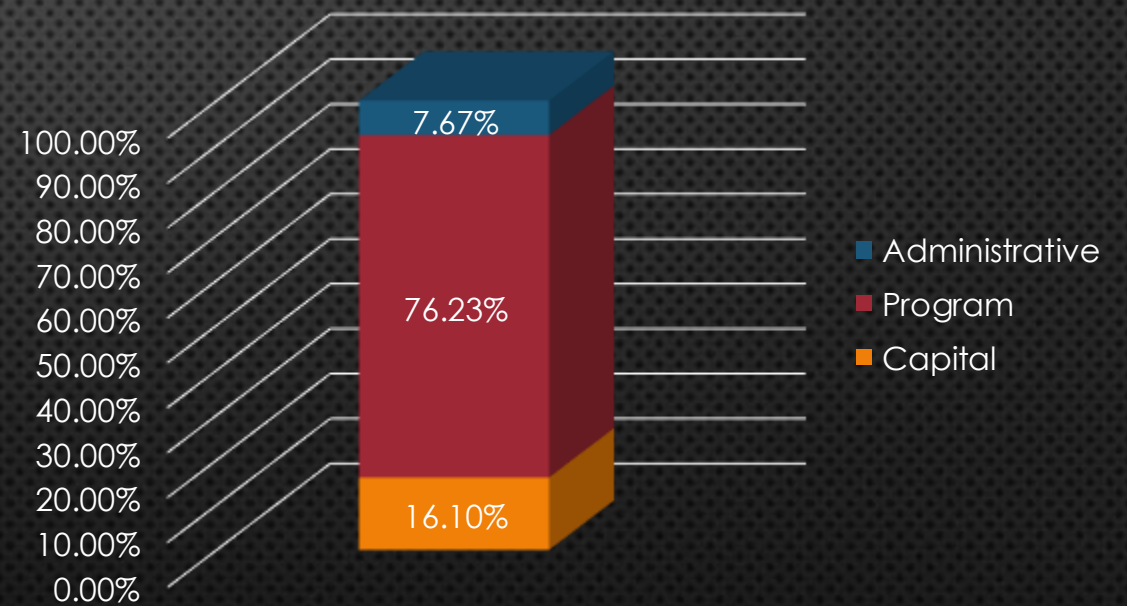


# ADMINISTRATIVE-PROGRAM-CAPITAL BUDGETS (APC) COMPONENTS: % OF TOTAL BUDGET

## 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?

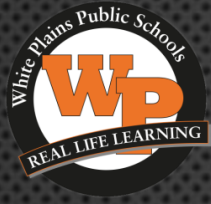
What happens if the budget is NOT passed by the voters = 50% +1 Vote?



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](mailto:BUDGET@WPCSD.US)

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