

#WPPROUD



WHITE PLAINS CITY SCHOOL DISTRICT

2026-27

ADOPTED PROPOSED BUDGET

APRIL 13, 2026

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WHAT PLANNING DOES.....

Encourages districts to be **effective & efficient** in the management of school resources

Encourages the **reallocation of resources** to maximize student outcomes

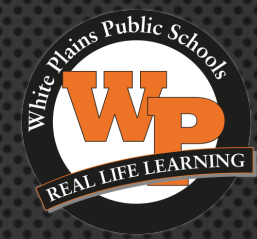
Critical to maintaining **sound fiscal health**, while maintaining programs for students

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

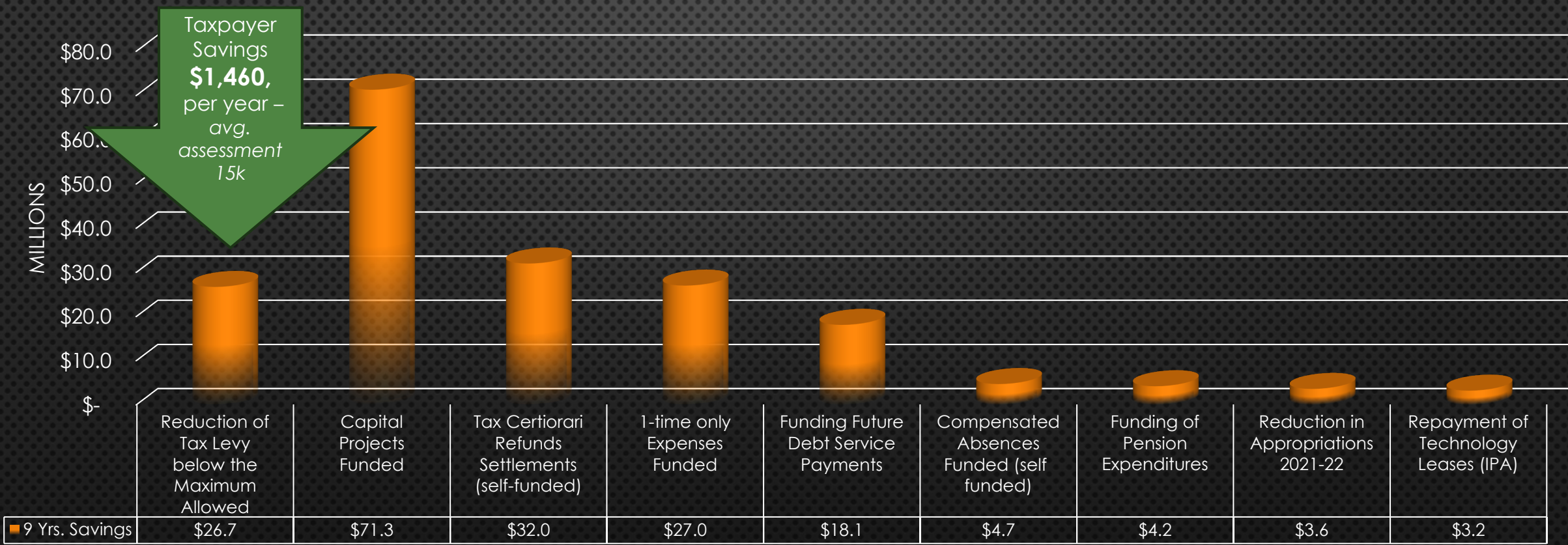
Assists administrators & school boards in understanding the **long-term impact of decisions** made today



Cost Savings



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

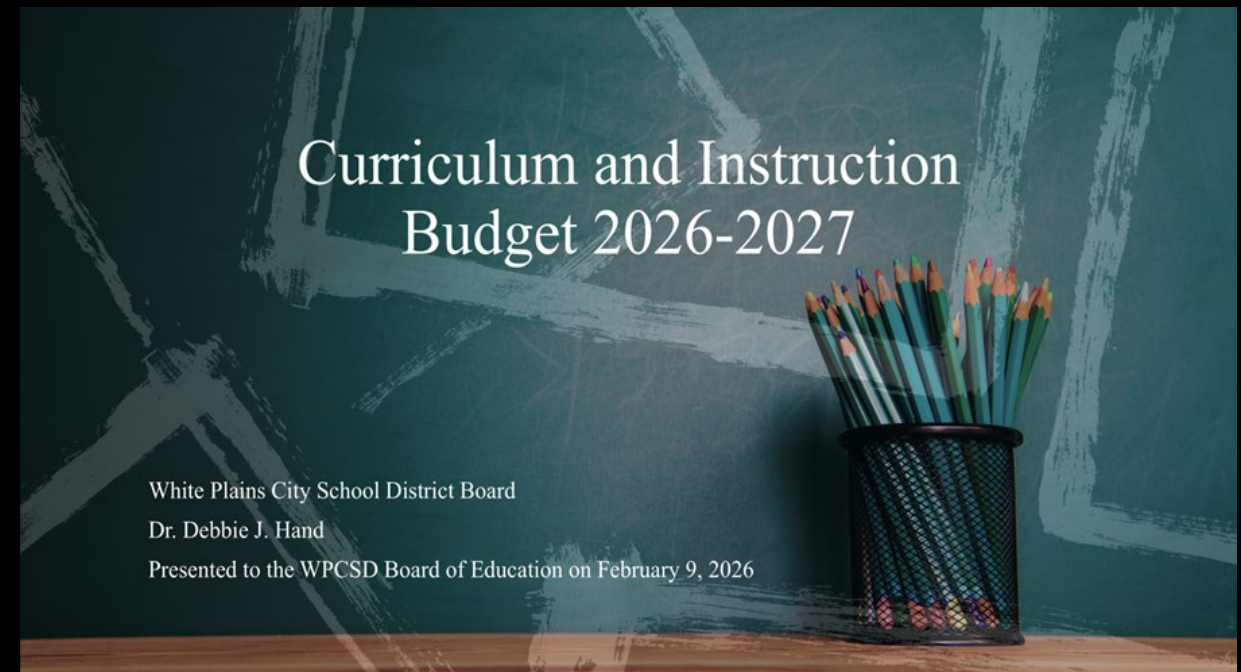




SUPERINTENDENT'S PRELIMINARY BUDGET

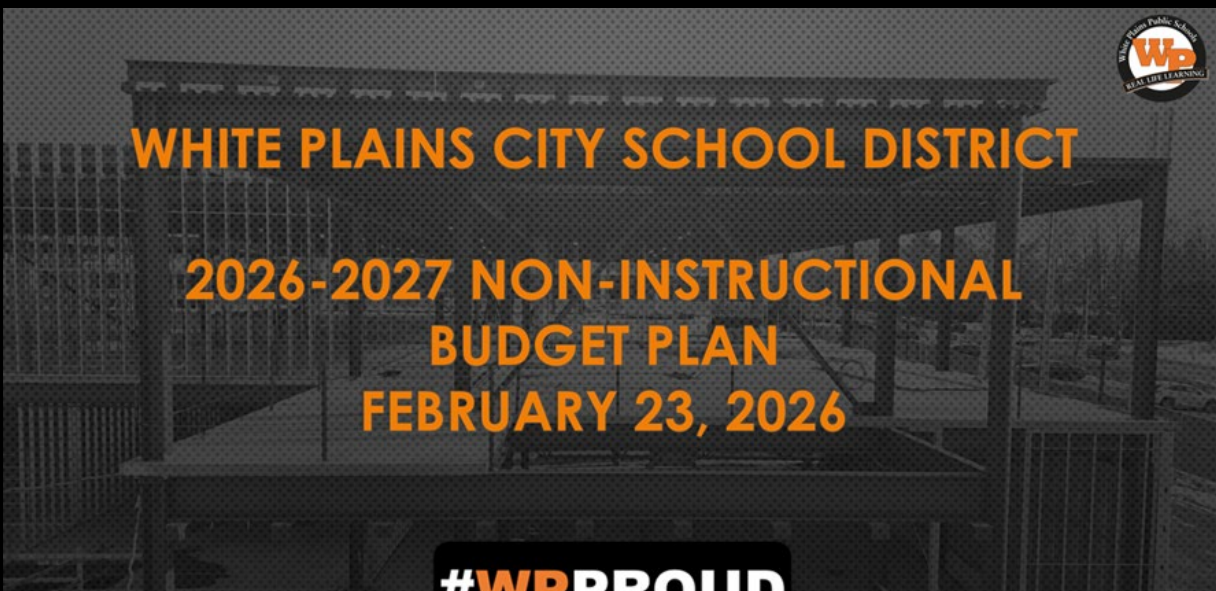
FINANCE COMMITTEE MARCH 3, 2026
BOARD OF EDUCATION MEETING MARCH 9, 2026

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Curriculum and Instruction Budget 2026-2027

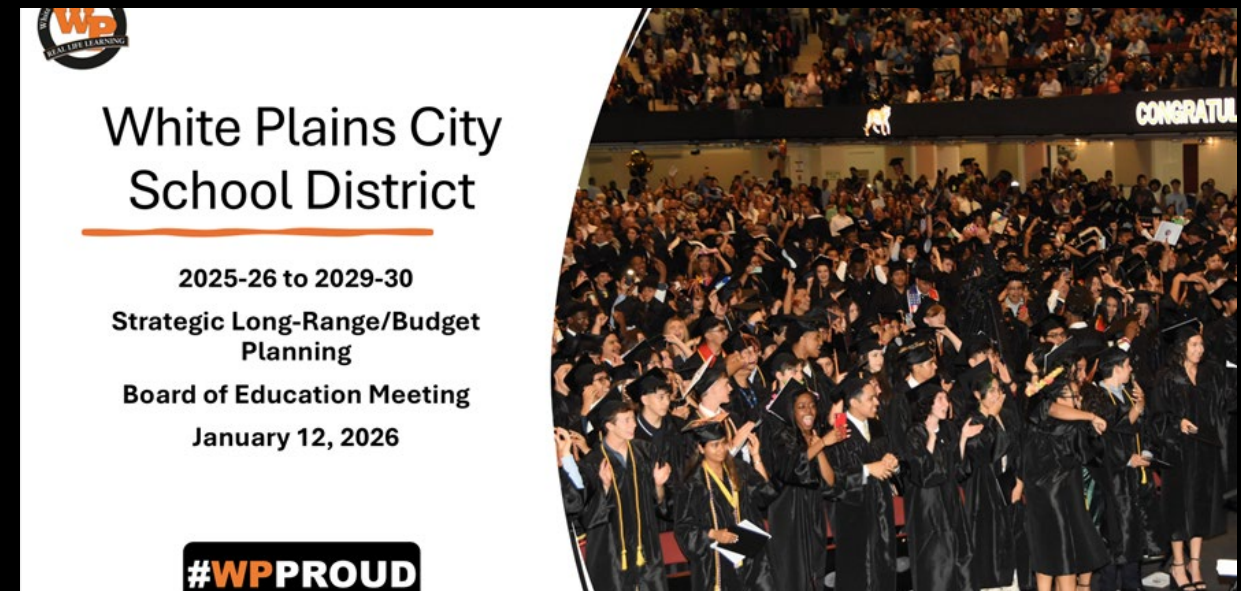
White Plains City School District Board
Dr. Debbie J. Hand
Presented to the WPCSD Board of Education on February 9, 2026



WHITE PLAINS CITY SCHOOL DISTRICT

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

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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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[Click on Presentation to access](#)

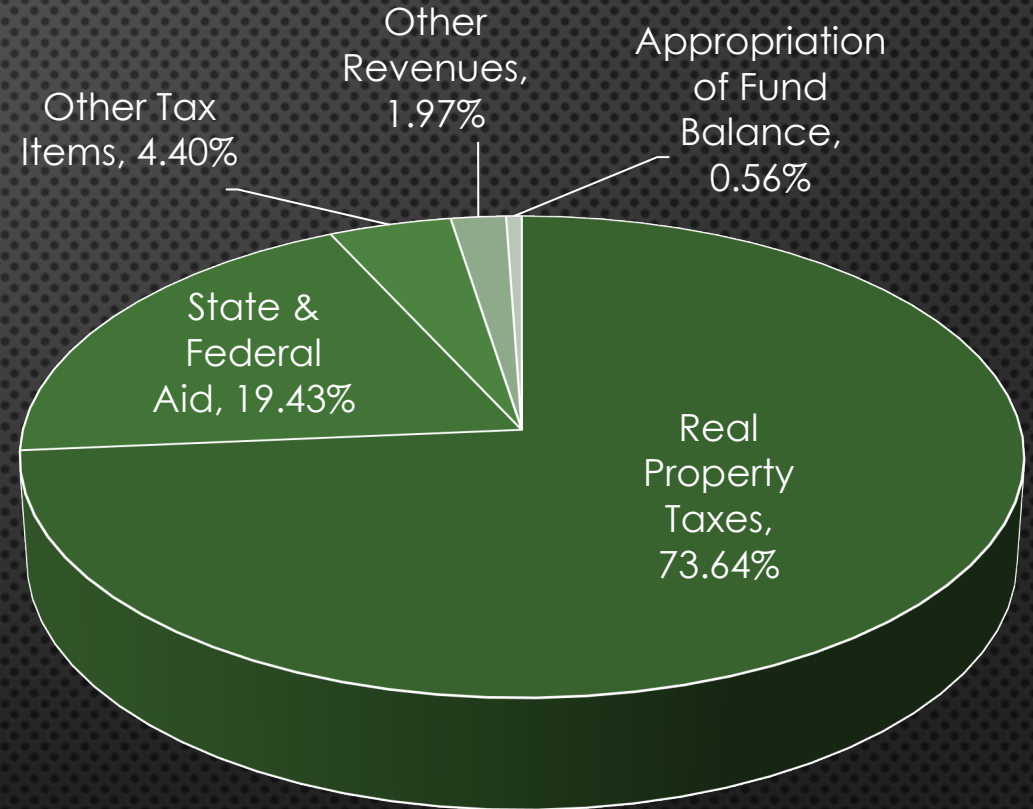
SUMMARY PROPOSED BUDGET 2026-27

	Proposed 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

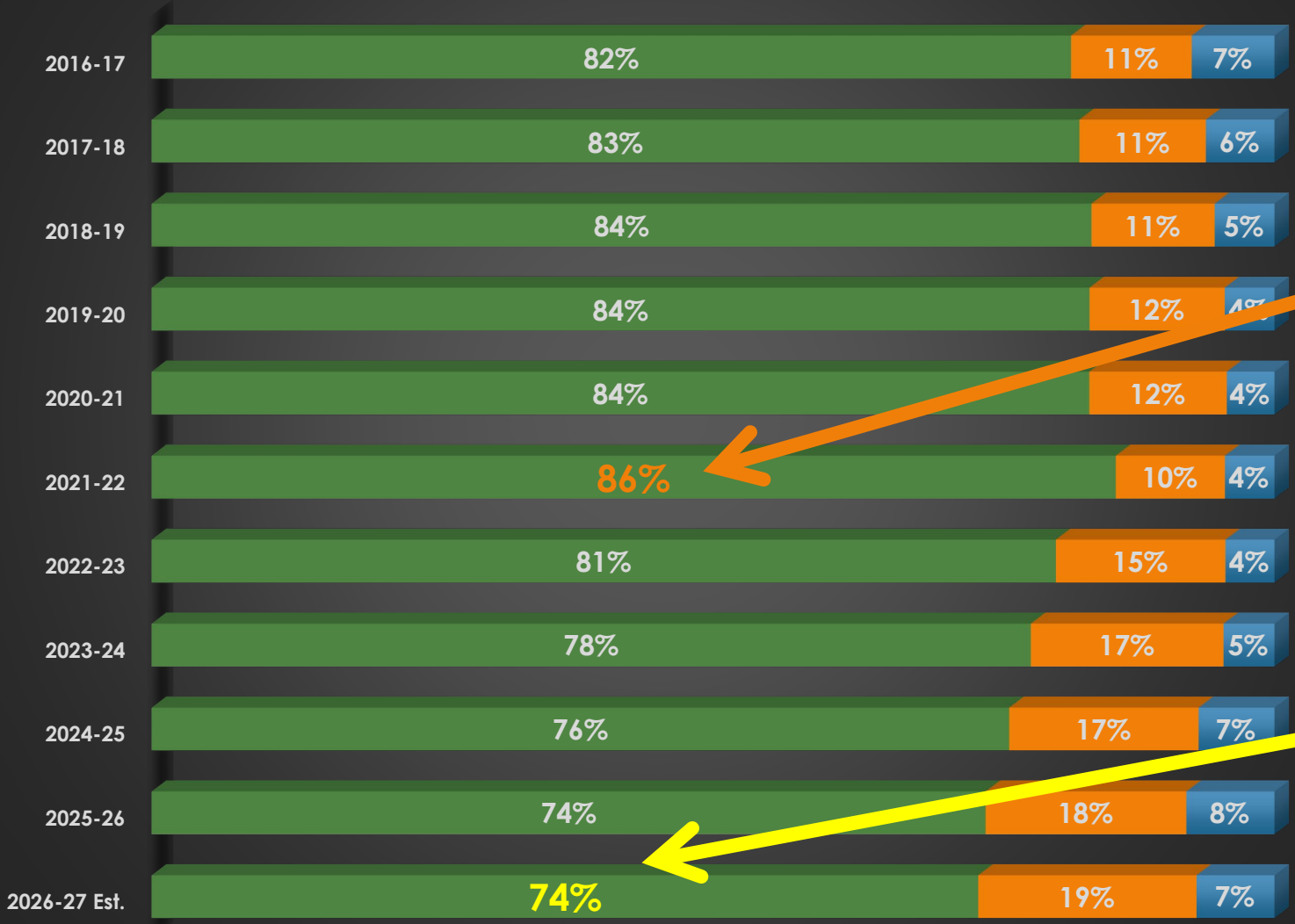


Revenue Type	\$	% of Budget
Real Property Taxes (RPT) (Tax Levy & STAR)	\$209,822,066	73.64%
State & Federal Aid (Foundation, Transportation, Building, Excess Cost, BOCES, Instructional, Homeless, Medicaid)	55,350,652	19.43%
Other Tax Items (PILOTS, Interest/Penalties on RPT, NYS Sales & Use Tax)	12,538,826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



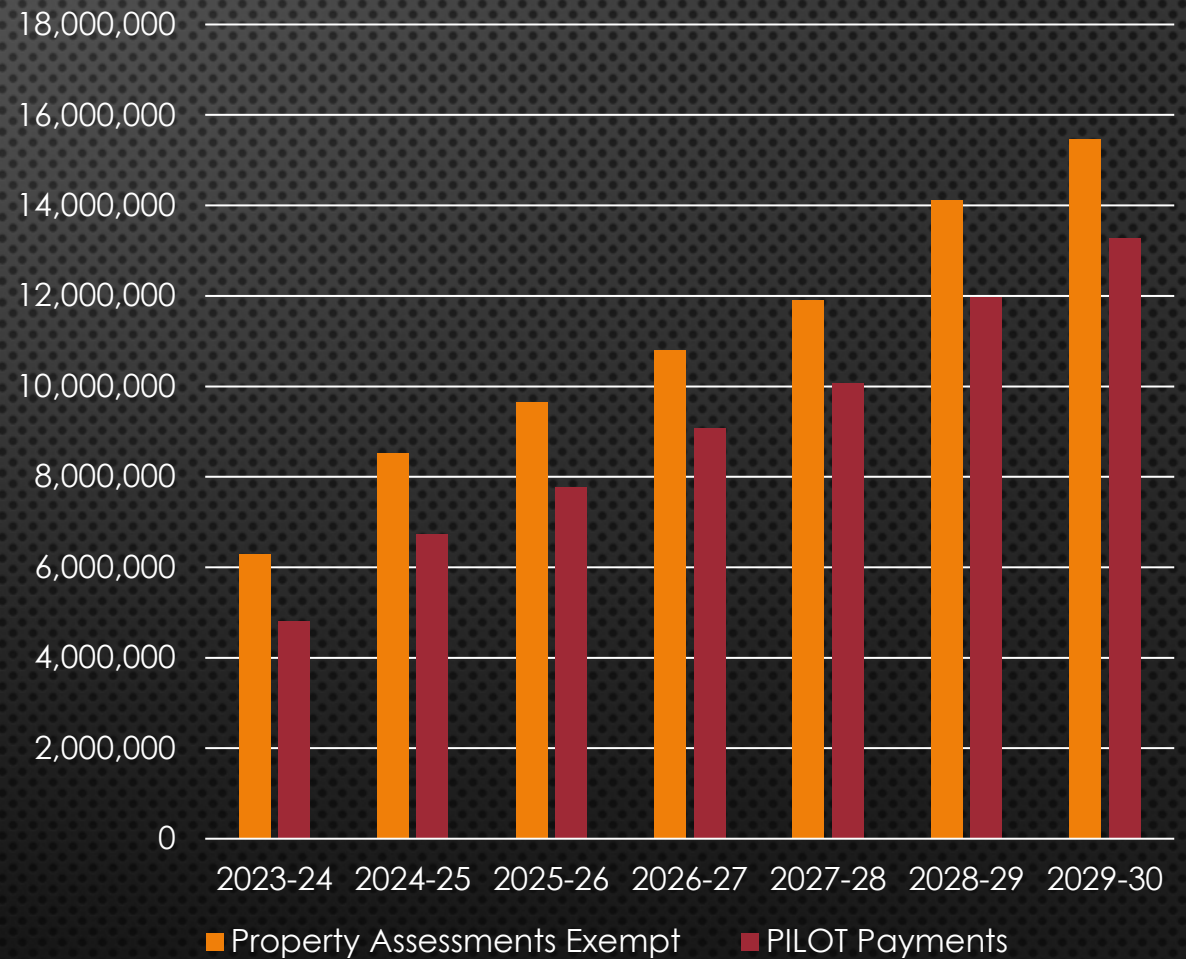
LOW OF 74% IN 2026-27



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

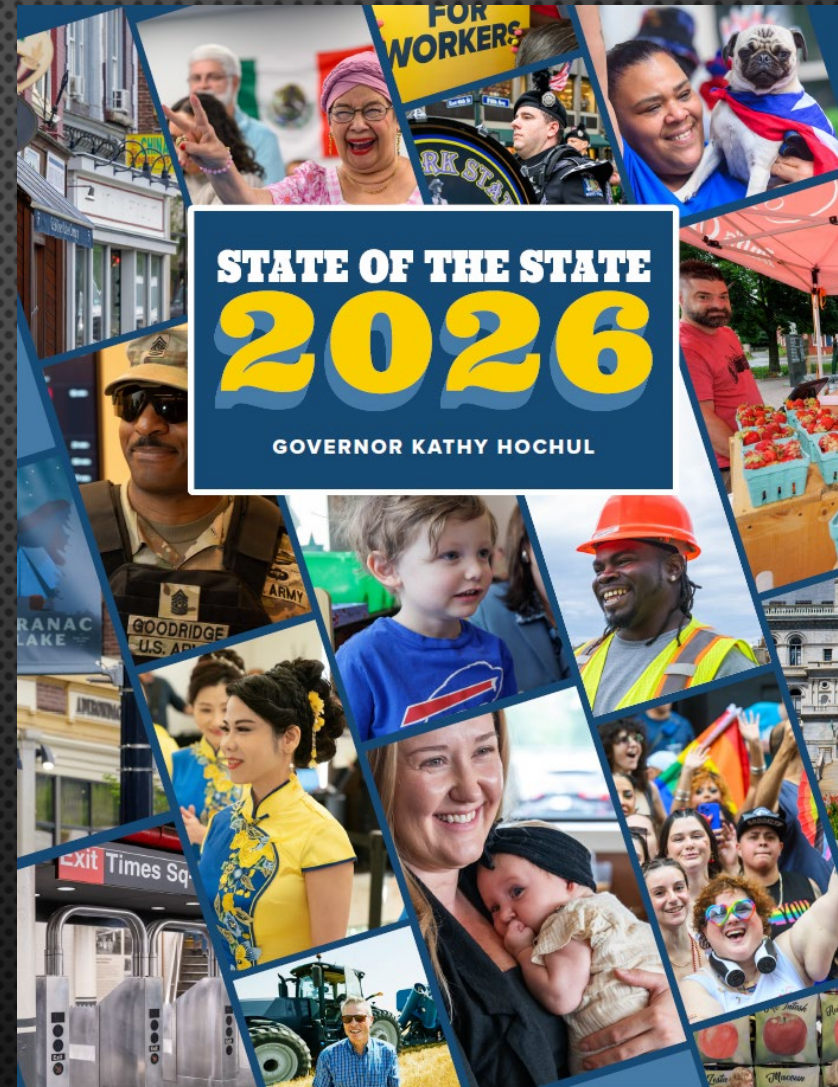
Capital Exclusion – net amount that can be added to the tax levy for capital construction debt payments less monies received for building aid and use of debt service reserve funds, 2026-27 is \$4.7m

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

*Final State Budget
Still Pending*



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):

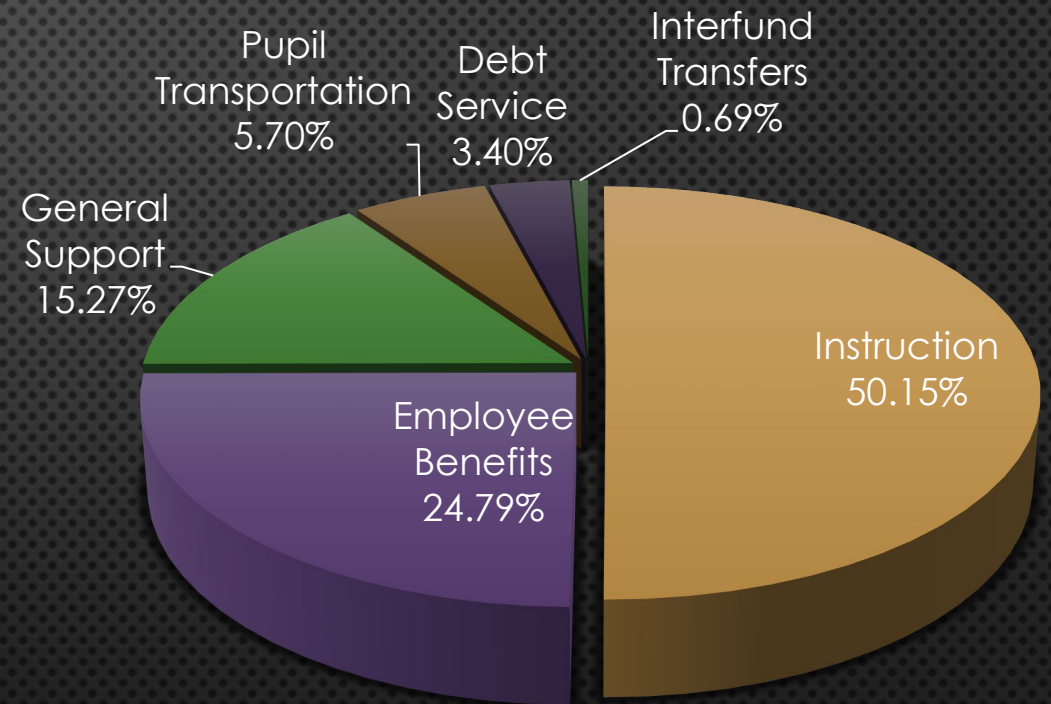
- Building Aid; Transportation Aid; BOCES Aid; Special Ed. High-Cost Aid; Instructional Materials Aid
- \$1m net increase, 6% over 2025-26 projected aid

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**

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

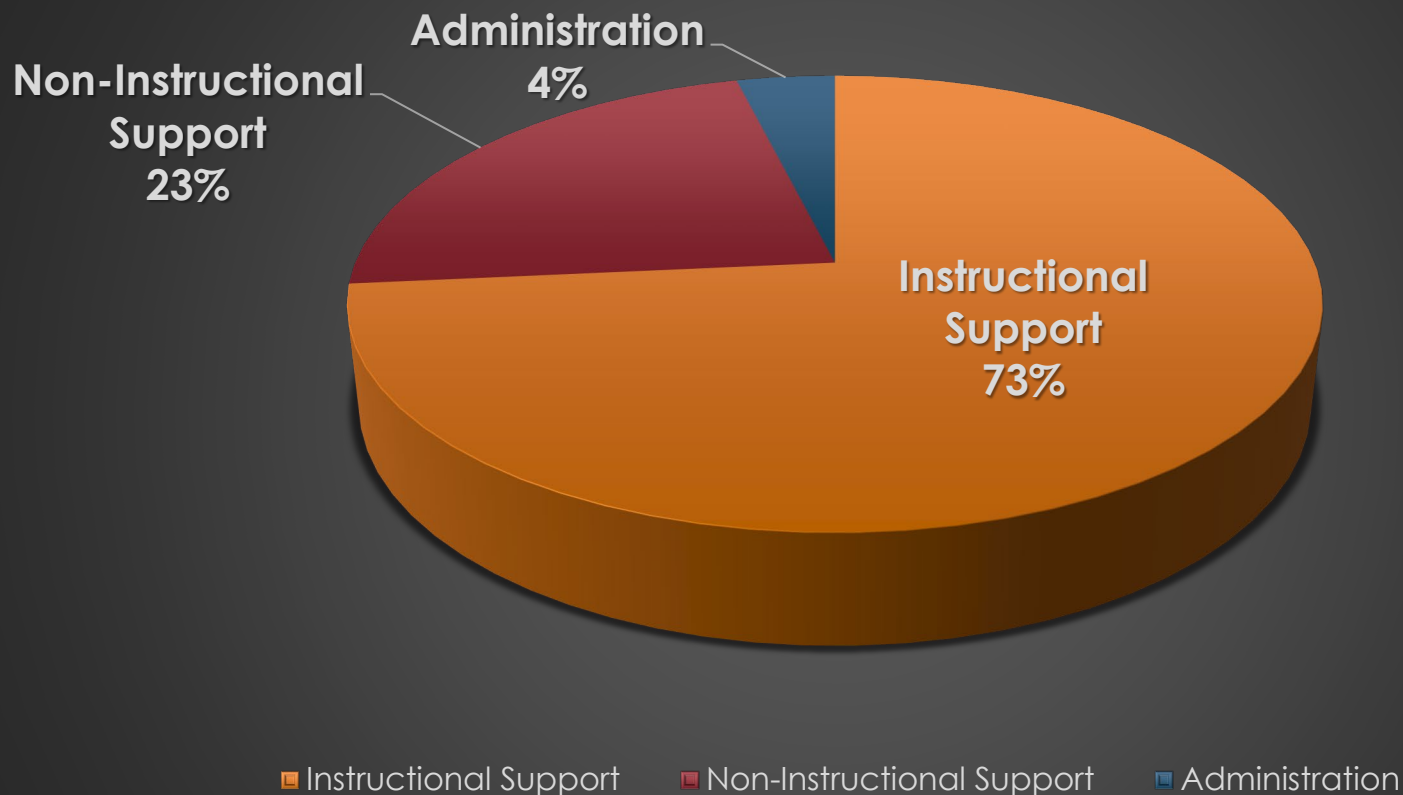
Resident students attending non-public schools have declined from 1,369 to 1,231

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:

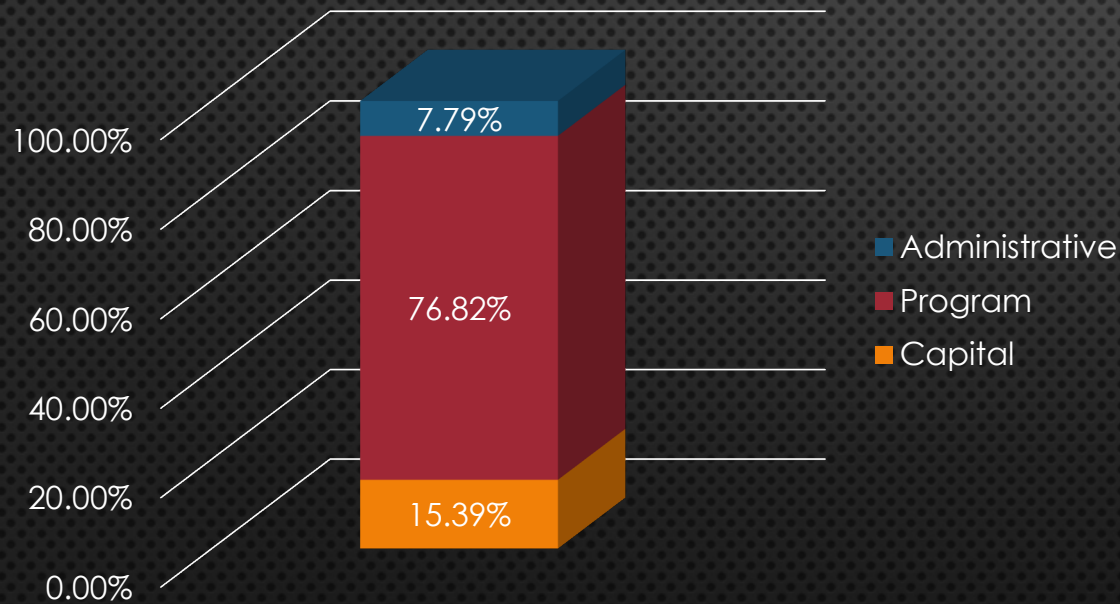
- \$37.7M SERIAL BOND
- \$10.9M ENERGY PERFORMANCE LEASE

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

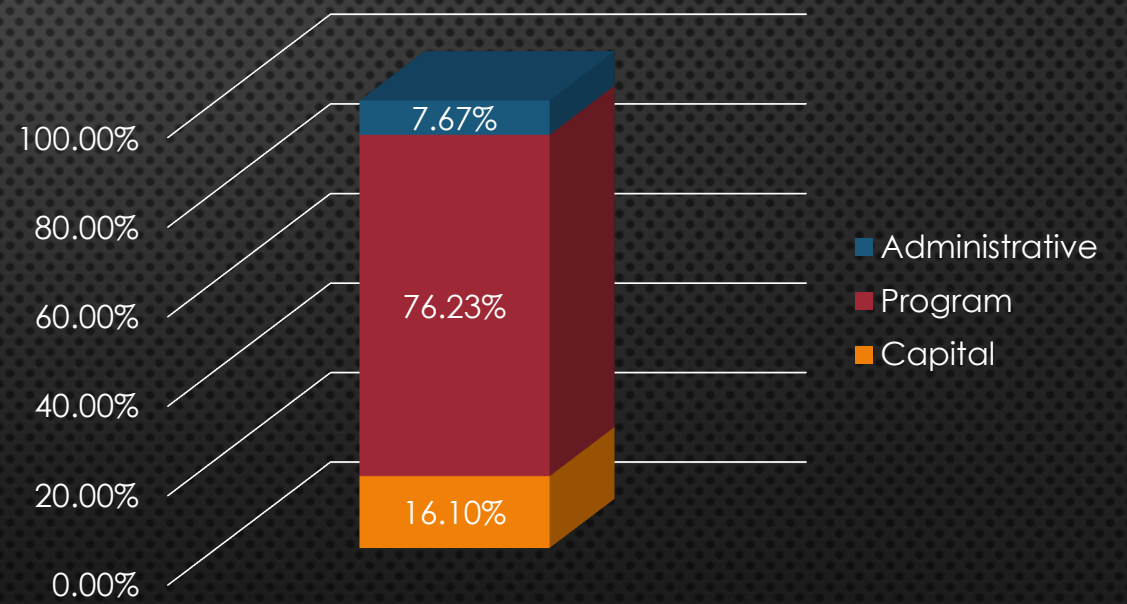
- DUE TO FAVORABLE BIDS, IT IS ANTICIPATED THAT THE DISTRICT WILL ONLY ISSUE \$50M IN DEBT: \$30M IN DECEMBER 2025 & \$20M IN JUNE 2026
- **SAVINGS IN INTEREST EXPENSE = \$7M, SAVINGS OF \$358 ANNUALLY TO AN AVERAGE PROPERTY OWNER WITH 15K ASSESSMENT**

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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