

2024-2025
Budget Workshop #4
March 20, 2024

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Business Official

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Budget Agenda

- Revenue
- Expenditures
- Resolutions

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Revenue Projections

	23-24 Budget (Projections)	24-25 Budget (Projections)	\$ Change	% Change
Tax Levy	\$26,173,111	\$27,021,126	\$848,015	3.2%
Other Tax Items	\$45,000	\$45,000	\$0	0%
Charges for Services	\$85,000	\$85,000	\$0	0%
Use of Money & Property	\$486,300	\$670,025	\$183,725	37.7%
Misc Revenue	\$ 79,000	\$415,000	\$336,000	425%
BOCES Refund	\$225,000	\$321,000	\$ 96,000	42.6%
Medicaid	\$75,000	\$75,000	\$0	0%
State Aid	\$8,171,700	\$6,497,593	(\$1,674,107)	(20.4)%
Total	\$35,340,111	\$35,129,744	(\$210,367)	(.59)%

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025

State Aid

	23-24 Actual	24-25 Draft Budget (Projections)	Budget to Budget \$ Change	% Change
Foundation Aid	\$6,393,733	\$4,388,795	(\$ 2,004,938)	(31.4%)
High Tax Aid	\$ 27,384	\$ 27,384	\$ 0	0%
BOCES Aid	\$ 618,152	\$ 719,323	\$ 101,171	16.3%
Public High Cost Aid	\$ 13,692	\$ 12,466	(\$ 1,226)	(8.9)%
Private Excess Cost Aid	\$ 235,854	\$ 290,369	\$ 54,515	(23.1)%
Software, Library, Textbook Aid	\$ 67,026	\$ 70,052	\$ 3,026	4.5%
Transportation Aid	\$ 455,089	\$ 202,637	\$ (252,452)	(55.4)%
Building Aid	\$ 473,329	\$ 786,567	\$ 313,238	66.2%
Total	\$8,284,259	\$6,497,593	(\$1,786,666)	(21.6)%

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025

State Aid

- Foundation Aid
 - Created in 2007 and is a formula based aid that takes school district wealth and student need into account to try and create an equitable distribution of state school funding.
- High Tax Aid
 - Flat amount given to districts where residential levy exceeds a specified percent of adjusted gross income.
- BOCES Aid
 - 42.2% of aidable expenses
 - Admin budget is not aidable
 - 2022-2023 expenses were \$3,091,755
 - 2023-2024 BOCES aid is \$618,152
 - Actual aid was 19.99%
- Transportation
 - 0.065% of Transportation expenditures
 - Buses are aided over 5 years

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 State Aid Con't

- **Public High Cost Aid**
 - 25% of expenses over District Threshold
 - District Threshold = 3 X Approved Operating Expense per Pupil = \$76,098
 - 4 students currently qualify
- **Private Excess Cost Aid**
 - 6.59% of total cost less Basic Contribution
 - Basic Contribution = \$32,036
 - 10 students currently qualify
- **Building Aid**
 - 46.8% of approved expenditures incurred in construction, alterations or modernization of district-owned buildings
 - For most projects, aid is amortized over 15 years
- **Hardware, Software, Textbooks & Library Aid**
 - Hardware - \$0
 - Software - \$12,643
 - Library - \$5,275
 - Textbooks - \$52,134

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Draft #2 Expenditure Projection

	2023-2024 Budget	2024-2025 Projected	\$ Difference	% Difference
General Support	\$ 1,628,952	\$ 1,666,380	\$ 37,428	2.29 %
Operations & Maint.	\$ 2,178,856	\$ 2,258,296	\$ 79,440	3.64 %
Regular School	\$ 11,752,836	\$ 12,032,538	\$ 279,702	2.37 %
PPS	\$ 5,469,096	\$ 5,922,424	\$ 453,328	8.28 %
Athletics	\$ 395,382	\$ 385,896	\$ (9,486)	(2.39) %
Transportation	\$ 2,392,443	\$ 2,575,351	\$ 182,908	7.64 %
Employee Benefits	\$ 12,096,628	\$ 12,372,928	\$ 276,300	2.28 %
Serial Bond/Interest	\$ 223,018	\$ 225,931	\$ 2,913	1.31%
Interfund Transfers	\$ 280,000	\$ 250,000	\$ (30,000)	(10.71)%
Total	\$ 36,417,211	\$ 37,689,744	\$1,272,533	3.49%

Budget Changes from Draft #1

- BOCES Services
- Special Education Costs
- Decrease in Health Insurance Projection
- Reallocation of Appropriations

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Draft #2 Summary

	2023-24 Adopted	2024-25 Draft #2	\$ Difference
Revenue	\$ 35,340,111	\$ 35,129,744	\$ 210,367
Expenses	\$ 36,415,211	\$ 37,689,744	\$1,274,533
Difference	\$ 1,075,100	\$ 2,560,000	\$1,484,900
Appropriated Fund Balance	\$ 1,075,100	\$ 1,800,000	\$ 724,900
Capital Project – Balance of Funds		\$ 760,000	

Capital Outlay Project

- \$100,000 expenditure in General Fund Budget
- Aided at full 46.8% in following year
- 2024-2025 Plans
 - Panel Boxes – New Services
 - HS Library – Carpet/Flooring

2024-2025 Additional Propositions

Proposition #2 – Bus Purchase

SHALL the Board of Education of the Pine Plains CSD, Dutchess and Columbia Counties, New York be authorized to **purchase three (3) 65-passenger school buses, including cameras and necessary equipment, each at a maximum estimated cost of \$153,990 each, for an aggregate maximum estimated cost of \$461,970;** and that the sum of \$461,970, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided in Section 416 of the Education Law; and in anticipation of such tax, obligations of said School District may be issued?

2024-2025 Additional Propositions

Proposition #3 – Repair Reserve

SHALL the Board of Education of the Pine Plains Central School District fund the repair reserve fund established by the Board of Education pursuant to the provisions of Section 6-d of the General Municipal Law, by transferring up to \$2,000,000 of unappropriated, unassigned fund balance from the 2023-2024 school year to the repair reserve fund?

Proposition #4 – Student BOE Member

SHALL the Pine Plains Central School District establish the office of Student Board Member, a non-voting member of the Board of Education, who may sit with and participate with the Board of Education at all public meetings, except executive sessions, in accordance with the provisions of Section 1804(12) and (12-a) of the Education Law, effective July 1, 2024?

PINE PLAINS CENTRAL SCHOOL DISTRICT

