

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025
Recommended Budget

April 17, 2024

Presented by
Laura L Rafferty
Business Official

2024-2025

Budgetary Impacts

- Inflation
- Uncertain Funding of Foundation Aid
- Changes to Transportation Aid (Expense Aid)
- Waiting for Governor's Budget

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Budget



\$37,689,744

Expenditure Budget



\$1,274,533

Overall Dollar Increase



3.50%

Overall Percentage Increase

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Revenue Projections

	23-24 Budget	24-25 Proposed Budget	\$ Change	% Change
Tax Levy	\$26,173,111	\$27,021,126	\$848,015	3.24%
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

Tax Levy Increase



Tax Levy

2021-22	2022-23	2023-24	2024-25	% Increase
\$24,710,043	\$25,466,368	\$26,173,111	\$27,021,126	3.24%

Tax Rate per \$1,000/assessment

2021-22	2022-23	2023-24	2024-25 True Value Est	% Decrease
\$12.940302	\$11.356971	\$10.316127	\$9.388872	-8.98%

PINE PLAINS CENTRAL SCHOOL DISTRICT

Detailed Admin Budget

ADMINISTRATIVE BUDGET	Proposed Budget	<i>Increase / (Decrease)</i>	% Change
Board of Education	\$46,686	<i>(\$3,114)</i>	<i>(6.25%)</i>
Central Administration and Finance	\$757,815	<i>\$21,007</i>	<i>2.85%</i>
BOCES Administrative Costs and Insurance	\$269,791	<i>\$9,800</i>	<i>3.77%</i>
Legal, Personnel, Public Information	\$215,603	<i>\$32,878</i>	<i>17.99%</i>
Central Services	\$81,163	<i>\$1,263</i>	<i>1.58%</i>
Administration and Improvements	\$1,141,037	<i>(\$431,993)</i>	<i>(27.46%)</i>
Employee Benefits	\$1,049,567	<i>\$ 25,599</i>	<i>2.50%</i>
Total Administration	\$3,561,662	<i>(\$344,560)</i>	<i>(8.82%)</i>

PINE PLAINS CENTRAL SCHOOL DISTRICT

Detailed Program Budget

PROGRAM BUDGET	Proposed Budget	Increase / (Decrease)	% Change
Teaching, Regular School	\$7,993,116	\$ 183,971	2.36%
Academic Intervention	\$658,171	\$ 57,407	9.56%
Special Education	\$4,723,054	\$463,443	10.88%
Occupational Education	\$672,500	\$148,875	28.43%
Summer School	\$17,100	\$ 500	3.01%
Library, A/V, Computer Assisted Instruction	\$1,594,797	\$257,671	19.27%
Pupil Services	\$1,310,508	\$75,888	6.15%
Interscholastic Athletics & Co-curricular Activities	\$500,896	(\$15,945)	(3.09)%
Pupil Transportation	\$2,575,351	\$182,908	7.65%
Interfund Transfers	\$150,000	\$100,000	200.00%
Employee Benefits	\$10,253,846	\$202,437	2.01%
Total Program	\$30,449,339	\$1,657,155	5.76%

PINE PLAINS CENTRAL SCHOOL DISTRICT

Detailed Capital Budget

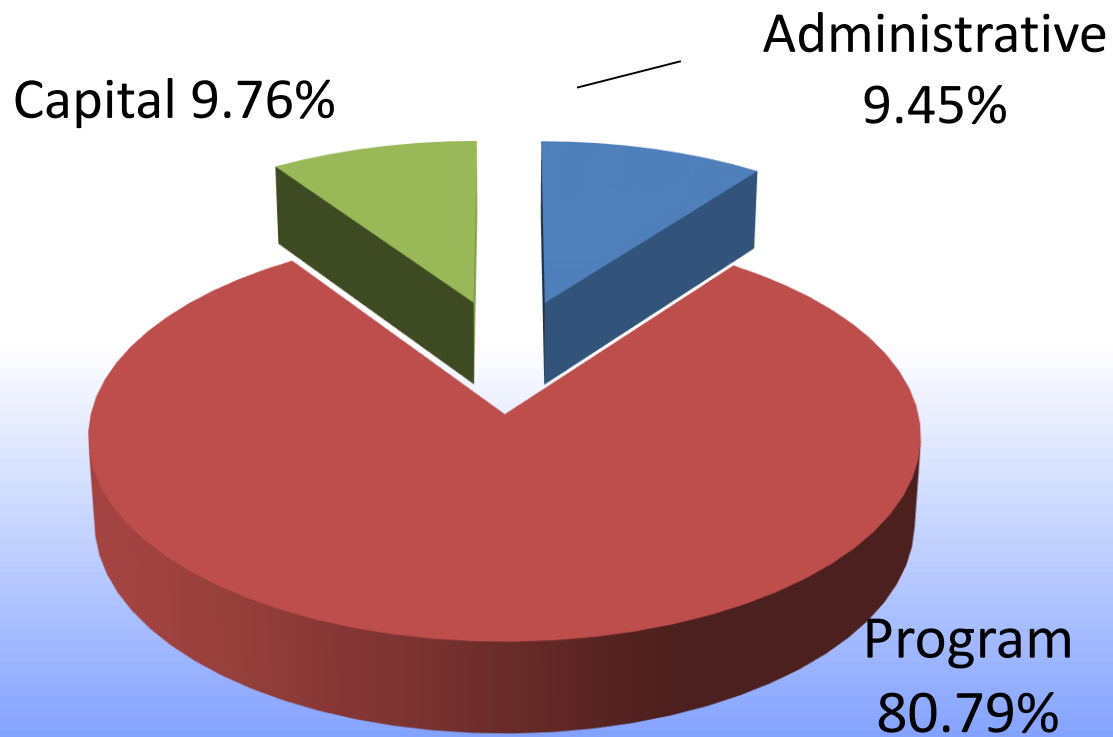
CAPITAL BUDGET	Proposed Budget	Increase / (Decrease)	% Change
Operations and Maintenance	\$2,258,296	\$ 78,055	3.58%
Judgments/Claims, Assessments, Tax Refunds	\$25,000	(\$ 10,000)	(28.57)%
Debt Service	\$225,931	\$ 2,912	1.31%
Interfund Transfers	\$100,000	(\$130,000)	(56.52)%
Employee Benefits	\$1,069,516	\$ 20,971	2.00%
Total Capital	\$3,678,743	(\$ 38,062)	(1.02)%

PINE PLAINS CENTRAL SCHOOL DISTRICT

Three Part Budget

PINE PLAINS CENTRAL SCHOOL DISTRICT BUDGET COMPARISON	2023-2024 PROPOSED BUDGET	2024-2025 PROPOSED BUDGET	<i>Year to Year Change</i>	<i>% Change</i>
ADMINISTRATION	\$3,906,222	\$3,561,662	<i>(\$344,560)</i>	<i>-8.82%</i>
PROGRAM	\$28,792,184	\$30,449,339	<i>\$1,657,155</i>	<i>5.76%</i>
CAPITAL	\$3,716,805	\$3,678,743	<i>(\$38,062)</i>	<i>-1.02%</i>
TOTAL	\$36,415,211	\$37,689,744	<i>\$1,274,533</i>	<i>3.50%</i>

Three Part Budget



PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Recommended Budget Summary

	2023-24 Proposed Budget	2024-25 Proposed Budget	Year to Year Change	% of Change
Revenue	\$ 35,340,111	\$ 35,129,744	\$ 210,367	.59%
Expenses	\$ 36,415,211	\$ 37,689,744	\$ 1,274,533	3.50%
Appropriated Fund Balance	\$ 1,075,100	\$ 1,800,000	\$ 724,900	67.43%
Capital Project – Balance of Funds		\$ 760,000	\$ 760,000	100%

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Property Tax Report Card

PROPERTY TAX REPORT CARD

PINE PLAINS CENTRAL SCHOOL DISTRICT	BUDGETED 2023-2024	PROPOSED BUDGET 2024-2025	PERCENT CHANGE
Total Budgeted Amount, not including Separate Propositions	\$36,415,211	\$37,689,744	3.50%
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$26,173,111	\$27,016,932	3.20%
B. Tax Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Tax Levy for Non-Excludable Propositions, if Applicable	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$26,173,111	\$27,016,932	
F. Permissible Exclusions to the School Tax Levy Limit	\$0	\$4,194	
G. School Tax Levy Limit. <u>Excluding</u> Levy for Permissible Exclusions	\$26,173,111	\$27,021,126	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$26,173,111	\$27,021,126	
I. Difference (G-H); (Negative value requires 60.0% voter approval)	\$0	\$0	
Public School Enrollment	809	800	-1.11%
Consumer Price Index (CPI)			
	ACTUAL 2023-2024	ESTIMATED 2024-2025	
Adjusted Restricted Fund Balance	\$7,665,209	\$7,765,209	
Assigned Appropriated Fund Balance	\$1,800,000	\$1,000,000	
Adjusted Unrestricted Fund Balance	\$1,456,608	\$1,507,590	
Adjusted Unrestricted Fund Balance, as a Percent of the Total Budget	4.00%	4.00%	

PINE PLAINS CENTRAL SCHOOL DISTRICT

Contingency Budget

- District can resubmit the same budget, a different budget (lower or higher) or go to a contingent budget.
- A second budget vote would be held on June 18, 2024.
- If a budget is defeated a second time, then the District would be required to go to a contingency budget.
- In a contingent budget, the 24-25 tax levy would remain at the same level as the 23-24 school year.
- Other contingency rules would apply:
 - 1. No purchase of equipment
 - -\$313,500 in recommended budget
 - 2. Administrative Component Cap
 - 3. Fees must be charged for Facilities Use

24-25 Tax Levy	\$27,021,126
23-24 Tax Levy	\$26,173,111
24-25 Tax Levy at Contingency	\$26,173,111
Difference between Tax Levy Limit and Contingency	(\$848,015)

PINE PLAINS CENTRAL SCHOOL DISTRICT

2024-2025 Propositions

Proposition #1 - SHALL the Budget for the 2024-2025 school year be approved? RESOLVED, that the Board of Education of the Pine Plains Central School District be authorized to expend the sum of \$37,689,744 for School District purposes for the 2024-2025 school year and to levy the necessary tax therefor?

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?

PINE PLAINS CENTRAL SCHOOL DISTRICT

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?

Budget Timeline and Process

April 18, 2024	Property Tax Report Card submitted to SED
May 8, 2024	Public Budget Hearing
May 10, 2024	Budget Newsletter Released
May 21, 2024	Budget Vote and Board Elections 7am – 9pm Stissing Mtn Jr/Sr HS
June 18, 2024	Re-vote, if necessary

Board of Education Election

- **Three Board Trustee terms starting July 1, 2024**
- **3 year term**
- **Candidate Petitions Due – Monday, April 22nd – 5:00pm**

PINE PLAINS CENTRAL SCHOOL DISTRICT

