

Board of Education Budget Workshop Budget 101

January 8, 2025

PINE PLAINS CENTRAL SCHOOL DISTRICT

AGENDA

- ☐ Budget Calendar and Overall Process
- ☐ Revenue Budget
- ☐ Factors impacting Revenue Budget
- ☐ Expense Budget
- ☐ Factors impacting Expense Budget
- ☐ Factors impacting the overall Budget Development Process

Pine Plains Central School District 2025-2026 Budget Development Calendar

DECEMBER 2024

December, 2024	District Administration review of general budget parameters / guidelines
December 4, 2024 - Wed	BOE Meeting - BOE Adoption of 2025-26 Budget Development Calendar
December 18, 2024 - Wed	BOE Meeting

December '24

S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

DECEMBER 23 2024 -
JANUARY 1, 2025

WINTER RECESS

JANUARY 2025

January, 2025	Develop Building Budgets, Special Education and PPS Budget, Athletics Budget
	Develop Transportation, Facilities and Technology Budgets; Review Capital needs
January 8, 2025 - Wed	BOE Meeting - BUDGET WORKSHOP: Budget 101
January 15, 2025 - Wed	Release of CPI-U, basis for Allowable Levy Growth Factor - "2%" portion of Tax Levy Limit formula (Date Approximate)
January 15, 2025 - Wed	Governor's Budget presented. Includes initial state aid estimates (Date Approximate)
January 22, 2025 - Wed	BOE Meeting - BUDGET WORKSHOP: Building the Budget

January '25

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Pine Plains Central School District 2025-2026 Budget Development Calendar

FEBRUARY 2025

February 5, 2025 - Wed	BOE Meeting - BUDGET WORKSHOP - CURRICULUM / INSTRUCTION
February 15, 2025 - Sat	Dept of Taxation releases calculation of Tax Base Growth Factor (part of "Tax Cap" calculation)
February 19, 2025 - Wed	BOE Meeting - BUDGET WORKSHOP - FACILITIES & OPERATIONS / TRANSPORTATION, Approval of Tax Levy Limit calculation.

February '25

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MARCH 2025

March 1, 2025 - Sat	Deadline for submission to Office of the State Comptroller: Tax Levy Limit Calculation plus information on plans for levy limit "override"
March 5, 2025 - Wed	BOE Meeting - BUDGET WORKSHOP - SPECIAL ED / BOCES
March 12, 2025 - Wed	NEWSLETTER - Develop draft
March 19, 2025 - Wed	BOE Meeting - BUDGET WORKSHOP - ATHLETICS / INSTRUCTIONAL TECH / Resolution for Voter Props

March '25

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Pine Plains Central School District 2025-2026 Budget Development Calendar

APRIL 2025

April 3, 2025 - Thu	First publication of Legal Notice of School Budget Hearing and Budget Vote + BOE Election (46 days before Annual Meeting - must be no earlier than 49 days prior, no later than 45)
April 9, 2025 - Wed	BOE Meeting - Presentation of 2025-26 Revenue and Expenditure budgets to Board of Education and Public
April 14 - APRIL 18, 2025	SPRING RECESS
April 17, 2025 - Thu	2nd publication of Legal Notice of School Budget Hearing and Budget Vote
April 21, 2025 - Mon	5:00 PM Final Deadline for Board of Education candidate petitions; submission of voter propositions (Building and district office must remain open until 5PM)
April 22, 2025 - Tue	NEWSLETTER - FINALIZED including all changes/additions - Approved by Supt.
April 22, 2025 - Tue	BOE Meeting - Adoption of 2025-26 PPCSD Budget; Approval of Property Tax Rpt Card
April 23, 2025 - Wed	Property Tax Report Card / Salary Disclosure filed with SED (must be filed no later than Monday, 4-28-25 - once filed, transmitted to local newspapers)
April 23, 2025 - Wed	NEWSLETTER DELIVERED
April 24, 2025 - Thu	3rd Publication of Legal Notice of School Budget Hearing and Budget Vote
April 22, 2025 - Tue	BOE Meeting - Vote on BOCES Administrative Budget
April 27, 2025 - Sun	Final Budget as Public Document - Bound Copies to all buildings & posted on web site Plus 25 copies of budget per location (At least 7 days before Budget Hearing /14 days before vote)

April '25

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Pine Plains Central School District 2025-2026 Budget Development Calendar



MAY 2025	
May 01, 2025 - Thu	4th Publication of Legal Notice of School Budget Hearing and Budget Vote
May 2, 2025 - Fri	NEWSLETTER DELIVERED TO MAILING HOUSE
May 7, 2025 - Wed	BOE Meeting - Public Hearing on budget - budget statement available, including required attachments, plus posted on web site (7-14 days before budget vote)
May 8, 2025 - Thu	Budget Newsletter mailed - 12 days prior to vote (must be after Public Hearing but not later than 6 days prior to vote)
May 20, 2025 - Tue	ANNUAL MEETING - 2025-26 BUDGET VOTE - BOARD OF EDUCATION ELECTION - VOTER PROPOSITIONS (Third Tuesday in May)
May 21, 2025 - Wed	BOE Meeting - Ratify Election Results: Budget Vote, Board Election, Voter Propositions



May '25						
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PINE PLAINS CENTRAL SCHOOL DISTRICT

REVENUE

- ☐ State Aid (Foundation Aid - 73% of all aid)
- ☐ Real Property Taxes (2% Tax Cap)
- ☐ STAR Program
- ☐ Interest Income
- ☐ Federal Aid
- ☐ Miscellaneous
 - Interest and penalties (Property Tax)
 - Refund of prior year's expense (BOCES Aid)
 - Tuition from other Districts
 - Facilities Use

PINE PLAINS CENTRAL SCHOOL DISTRICT

Factors impacting REVENUE

- ❑ State Aid- Foundation Aid Formula

First look at Aid Runs on January 15th.

- ❑ State Aid CPI is estimated at 3.0%

- ❑ Tax Cap – 2%

- ❑ Growth Factor is 1.0154

Fourth highest of Dutchess County School Districts
(1.030-1.003)

- ❑ Interest Rates – decline

PINE PLAINS CENTRAL SCHOOL DISTRICT

EXPENSES

- ☐ Program
- ☐ Payroll/Benefits – (77%)
 - Health Insurance
 - TRS/ERS
- ☐ Special Education
- ☐ BOCES
- ☐ Facilities and Maintenance
- ☐ Transportation
- ☐ Athletics
- ☐ Instructional Technology

PINE PLAINS CENTRAL SCHOOL DISTRICT

Factors impacting EXPENSES

- ☐ Class size (enrollment)
- ☐ Program changes
- ☐ Staffing needs
- ☐ Special Education Costs
 - BOCES
 - Tuition – Out of District Placements
- ☐ Transportation - contract
- ☐ Long-range plans
 - Financial Projections, Facilities Plan (BCS), equipment, textbooks, technology and transportation

Factors impacting the overall Budget Development Process

- ☐ Foundation Aid
- ☐ Inflation – CPI
- ☐ Tax Cap
- ☐ Health Insurance Rates
- ☐ TRS/ERS Rates
- ☐ Long-range plans
 - Financial Projections
 - Facilities, equipment, technology, textbooks, transportation
 - Bus Replacement/Purchase
 - EV Buses
- ☐ Reserve Plan

PINE PLAINS CENTRAL SCHOOL DISTRICT

Budget Development Timeline Key Dates to Remember

- January 15th – Governor's Budget – First Look
- February 19th – Board Approval of the Tax Cap
- March 1st – Submission of Tax Cap Due to OCS
- March 19th – Approval of Voter Propositions
- April 1st – Governor's Budget Due
- April 21st – BOE Candidate Petitions Due by 5:00pm
- April 22nd – Board adopts the budget and Property Tax Report Card
- May 7th – Public Hearing
- May 20th – Budget Vote
- May 21st – Ratify Election Results

Questions?