

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027
Budget Workshop #1
February 3, 2026

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 Budget Agenda

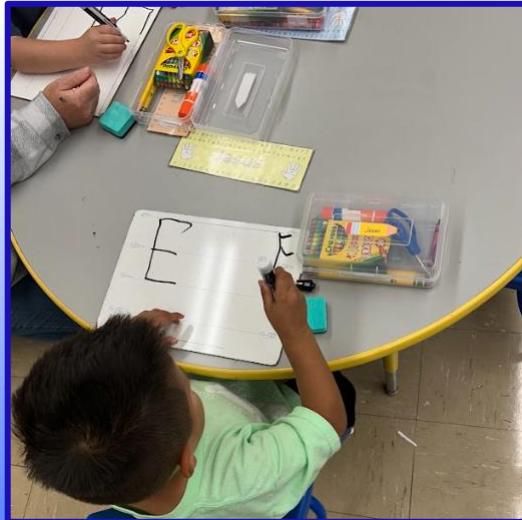
- Cold Spring
- Seymour Smith
- Stissing Jr/Sr High School
- Executive Budget – First Look State Aid Runs
- Budget – Next Steps

PINE PLAINS CENTRAL SCHOOL DISTRICT

Cold Spring Budgetary Highlights

Academic Excellence

- Supplemental Materials for Eureka Squared
- Exploring ELA Programs
- Benchmarking/ Progress Monitoring Materials
- BOCES Professional Development in Teaching Whole Child for Portrait of a Graduate

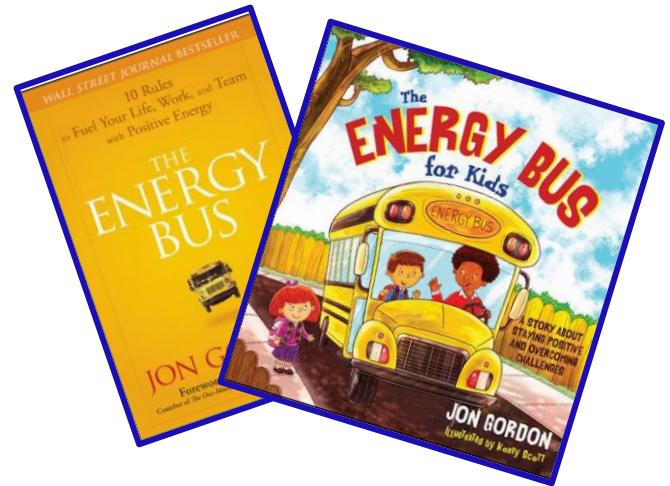


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Cold Spring Budgetary Highlights

Student Experience

- PBL Days Winter/ Spring
- One Book, One School Books
- Cub Experiences



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Cold Spring Budgetary Highlights

Community Connection

- 1st Grade Art Show at Stanford Free Library
- Watermelon Welcome/ Pre-k Signing Day
- Cub Café for Heart Health Month
- Student Supplies
- Expo



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Seymour Smith Budgetary Highlights

Academic Excellence

- Continued exploration of *Amplify CKLA* and *HMH Into Reading ELA* curricula
- Classroom experiences supporting literature –Science of Reading
- Examination of Portrait of a Graduate



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Seymour Smith Budgetary Highlights

Student Experience

- Continue to support PBL materials
- Winter Student Choice Workshops
- Inclusivity
- Spring Reading Event



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Seymour Smith Budgetary Highlights

Community Connection

- Professional Development
- Supplies
- Career Day
- EXPO



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Stissing Jr/Sr HS Budgetary Highlights

• Academic Excellence

- Continue to offer AP/College Classes (6 AP, 3 Marist, 5 DCC)
- Developing Middle School Elective classes
- Continue to reallocate funds to be more equitable by Department

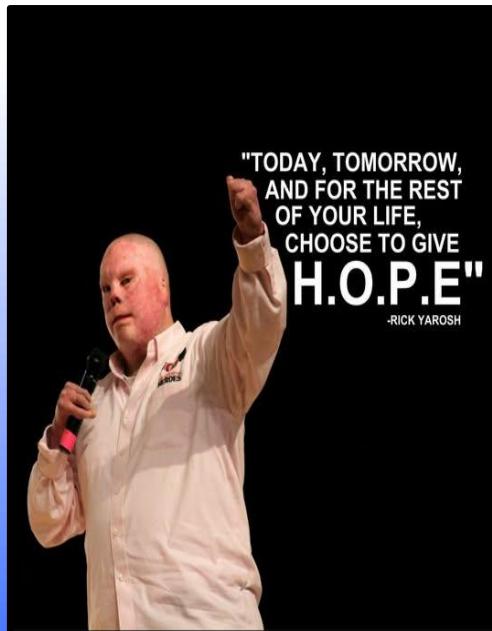


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Stissing Jr/Sr HS Budgetary Highlights

- **Student Experience**

- Winners Circle Project Class and Club
- BRAVE Program through Sweethearts and Heroes
- IAAP / CTE Agriculture Pathways



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Stissing Jr/Sr HS Budgetary Highlights

• Community Connection

- Wall of Fame
- Guest Speakers throughout the curriculum
- Portrait of a Graduate



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The Winners Circle



- **Benefits**

- Allows for collaboration within the Build Class and the Marketing Class
- Prescribed Field Trips to BMW, Limerock
- Problem Solving at its finest
- Community exposure

- **Monitoring**

- Enrollment in courses (25 Students)
- CTI Enrollment decreased (18%)
- Student Survey
- Post Secondary Decisions

- **Cost – 26/27**

- BOCES – Coser - \$144,00
- Car Kit - \$55,500
- Materials & Supplies - \$3,000



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Cold Spring 2024-25 Year End Review

	2024-25 Year End 6/30/2025		2025-26 Year To Date	
Final Budget	\$67,325		\$67,325	
Actual Expense	\$57,974		\$34,360	
Remaining Balance	\$9,351		\$32,965	
Percent Expensed	86%		51%	

PINE PLAINS CENTRAL SCHOOL DISTRICT

Cold Spring 2026-27 Budget

	25-26 Final Budget	26-27 Estimated Budget	\$ Change
Equipment	\$5,000	\$5,000	\$0
Contractual	\$ 800	\$800	\$0
Travel & Conf	\$2,000	\$2,000	\$0
Equip. Repair	\$500	\$500	\$0
Material & Supplies	\$24,250	\$24,250	\$0
Instructional Software	\$3,500	\$3,500	\$0
Textbooks	\$25,000	\$25,000	\$0
Library	\$6,275	\$6,275	\$0
Total	\$67,325	\$67,325	\$0

PINE PLAINS CENTRAL SCHOOL DISTRICT

Seymour Smith 2024-25 Year End Review

	2024-25 Year End 6/30/2025		2025-26 Year To Date	
Final Budget	\$64,800		\$64,800	
Actual Expense	\$57,493		\$37,315	
Remaining Balance	\$7,307		\$27,485	
Percent Expensed	88.7%		57.5%	

PINE PLAINS CENTRAL SCHOOL DISTRICT

Seymour Smith 2026-27 Budget

	25-26 Final Budget	26-27 Estimated Budget	\$ Change
Equipment	\$0	\$0	\$0
Contractual	\$800	\$800	\$0
Travel & Conf	\$2,050	\$2,050	0
Equip. Repair	\$500	\$500	\$0
Material & Supplies	\$25,325	\$25,325	\$0
Instructional Software	\$6,000	\$6,000	\$0
Textbooks	\$22,150	\$22,150	\$0
Library	\$7,975	\$7,975	\$0
Total	\$64,800	\$64,800	\$0

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Stissing Jr/Sr HS 2024-25 Year End Review

	2024-25 Year End 6/30/2025		2025-26 Year To Date	
Final Budget	\$186,875		\$186,875	
Actual Expense	\$166,668		\$135,104	
Remaining Balance	\$20,207		\$51,771	
Percent Expensed	89%		72%	

PINE PLAINS CENTRAL SCHOOL DISTRICT

Stissing Jr/Sr HS 2026-27 Budget

	25-26 Final Budget	26-27 Projected Budget	\$ Change
Equipment	\$ 10,000	\$ 10,000	\$0.00
Contractual	\$ 19,000	\$ 19,000	\$0.00
Travel & Conf	\$ 7,000	\$ 7,000	\$0.00
Dues	\$ 250	\$ 250	\$0.00
Equip. Repair	\$ 5,000	\$ 5,000	\$0.00
Material & Supplies	\$ 96,700	\$ 96,700	\$0.00
Instructional Software	\$ 3,000	\$ 3,000	\$0.00
Textbooks	\$ 27,500	\$ 27,500	\$0.00
Library	\$ 12,025	\$ 12,025	\$0.00
Audio/Visual	\$ 3,700	\$ 3,700	\$0.00
Guidance	\$ 2,700	\$ 2,700	\$0.00
Total	\$ 186,875	\$ 186,875	\$0.00

Questions?

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NYS Executive Budget – First Look

- **State Aid:** An overall 4.2% increase (totaling \$39.3 billion).
- **Foundation Aid:** A 3% increase (\$779 million), ensuring a minimum 1% increase for every district.
- **Expense-Based Aid:** Fully funds construction, transportation, BOCES shared services, and specific costs for students with disabilities.
- **Universal Pre-K:** Goal of full-day Pre-K for all four-year-olds by the 2028-2029 school year. Per-pupil funding will rise to \$10,000 or the district's Foundation Aid amount (whichever is higher).

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2026-2027 Executive Budget Proposal

2025-2026 BASE YEAR AIDS:

FOUNDATION AID	\$6,521,607
UNIVERSAL PRE-KINDERGARTEN	\$253,800
BOCES	\$571,269
HIGH COST EXCESS COST	\$28,389
PRIVATE EXCESS COST	\$274,711
SOFTWARE, LIBRARY, TEXTBOOK	\$63,451
TRANSPORTATION INCL SUMMER	\$279,800
BLDG & BLDG REORG INCENT	\$749,520
HIGH TAX AID	\$27,384
SUPPLEMENTAL PUB EXCESS COST	<u>\$2,989</u>
TOTAL	\$8,772,920

2026-2027 ESTIMATED AIDS:

FOUNDATION AID	\$6,586,823
UNIVERSAL PRE-KINDERGARTEN	\$340,000
BOCES	\$723,887
HIGH COST EXCESS COST	\$20,457
PRIVATE EXCESS COST	\$264,494
SOFTWARE, LIBRARY, TEXTBOOK	\$61,166
TRANSPORTATION INCL SUMMER	\$279,692
BLDG & BLDG REORG INCENT	\$664,379
HIGH TAX AID	\$27,384
SUPPLEMENTAL PUB EXCESS COST	<u>\$2,989</u>
TOTAL	\$8,971,271
\$ CHG 26-27 MINUS 25-26	\$198,351
% CHG TOTAL AID	2.26%

\$ CHG FOUNDATION AID	\$65,216
% CHG FOUNDATION AID	1.00%

Budget – Factors

- Revenue:

- State Aid – Foundation Aid
 - Aid Ratios
- Tax Cap – 2% (incl. Wealth ratios and CPI)

- Expenses:

- Retirement rates:
 - TRS - 8.24% (decrease from 9.59%)
 - ERS – 17.6% (increase from 16.5%)
- Health Insurance:
 - Projected renewal rate – 16.43%
- Insurance (NYSIR):
 - Projected renewal rate – 15%
- Special Education:
 - Unfunded mandates
 - Historically 5% increase on OOD
 - Anticipated 10% increase BOCES

Budget – Next Steps

- What is our tax levy and allowable tax cap?
- Revenue Projections
- Expense Projections
 - TRS and ERS
 - Health Insurance
 - Replacement Plans
 - Special Education
- Review Fund Balance
- Review Reserves
- Long Term Decisions

2026-2027 Budget Discussion

- Pierce the Tax Cap and:
 - Use of Reserves
 - Use of Appropriated Fund Balance
 - Cost Containment Strategies

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Questions?