



# *Why is PPCSD discussing the need to rightsize?*

*Building Utilization Advisory Committee*

*March 12, 2026*

# Guiding Principles:

- Transparent process
- Solutions that benefit the district as a whole
- Fiscally responsible solutions

*Why do we have one of the highest per pupil costs in the county?*

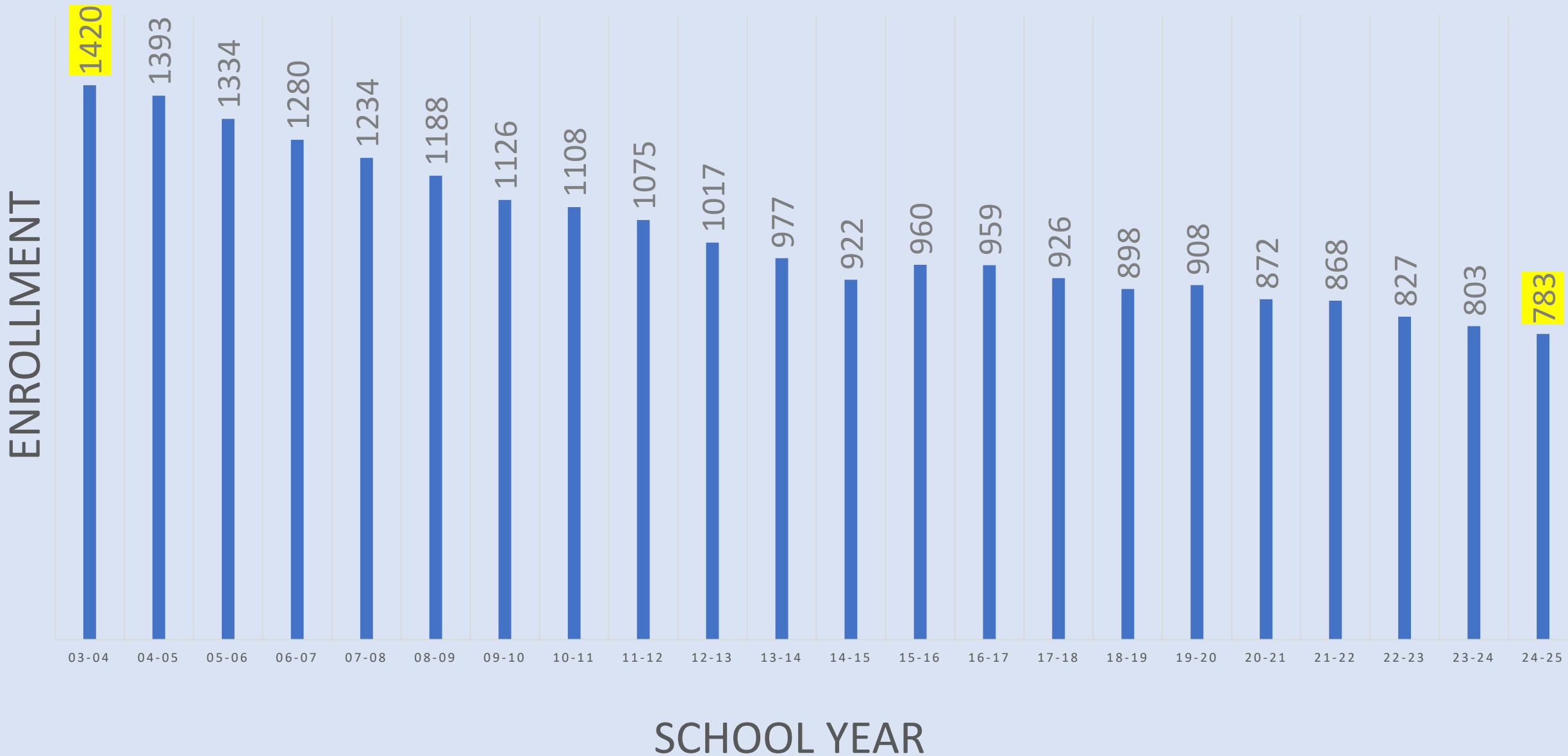




# *Declining Enrollment...*

*2003-2004 School Year through 2024-2025*

# PINE PLAINS HISTORICAL ENROLLMENT DATA



### Enrollment Trends and Projections for Pine Plains CSD

Grades	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Pre-K	53	33	53	50	50	50	50
Kindergarten	48	66	40	53	50	50	50
Grade 1	53	49	68	40	53	50	50
Grade 2	66	53	46	68	40	53	50
Grade 3	51	60	56	46	68	40	53
Grade 4	44	51	65	56	46	68	40
Grade 5	43	46	53	65	56	46	68
Grade 6	61	44	51	53	65	56	46
Grade 7	47	58	46	51	53	65	56
Grade 8	58	53	59	46	51	53	65
Grade 9	63	60	52	59	46	51	53
Grade 10	81	60	61	52	59	46	51
Grade 11	68	80	56	61	52	59	46
Grade 12	60	63	79	56	61	52	59
ungraded	7	7	6	6	6	6	6
<b>Total PK-12</b>	803	783	791	762	756	745	743
<b>Percent Change</b>		-2%	1%	-4%	-1%	-1%	0%
<b>Grades PK-5</b>	358	358	381	378	363	357	361
<b>Percent Change</b>		0%	6%	-1%	-4%	-2%	1%
<b>Grades 6-12</b>	438	418	404	378	387	382	376
<b>Percent Change</b>		-5%	-3%	-6%	2%	-1%	-2%
<b>Updated 2/11/2026</b>	BEDS Data	BEDS Data	BEDS Data	Projection	Projection	Projection	Projection



# *Enrollment by Building*

*2003-2004 School Year through 2024-2025  
(Data compiled from BEDS Reports)*

# Historical Student Enrollment by School Building

School Year	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
High School (Gr. 9-12)	474	453	465	479	449	446	408	392
Middle School (Gr. 7-8)								
Middle School (Gr. 6-8)	392	388	358	313	314	280	272	259
Seymour (K-5)	378	370	359	350	334	323	319	297
Seymour (Gr. 6)								
Cold Spring (K-5)	228	209	211	192	183	185	189	178
Total Enrollment	1472	1420	1393	1334	1280	1234	1188	1126

School Year	2010/2011	2011/2012***	2012/2013***	2013/2014***	2014/2015	2015/2016	2016/2017	2017/2018
High School (Gr. 9-12)	393	364	344	307	303	318	316	
Middle School (Gr. 6-8)	234	260	250	252	226	208	208	
Stissing								501
Seymour (Gr. 2-5)							255	277
Seymour (Gr. 3-5)	244	224	219	218	198	198		
Cold Spring (K-1)							125	101
Cold Spring (K-2)	237	227	204	200	195	199		
Cold Spring Pre-K						37	55	47
Total Enrollment	1108	1075	1017	977	922	960	959	926

# Historical Student Enrollment by School Building

School Year	2018/19	2019/20	2020-21	2021-22	2022-23	2023-24	2024-25	
High School (Gr. 9-12)								
Middle School (Gr. 6-8)								
Stissing	489	509	503	506	461	445	425	
Seymour (Gr. 2-5)	254	242	218	194	201	204	210	
<i>Seymour (Gr. 3-5)</i>								
<i>Cold Spring (K-1)</i>	102	107	111	122	120	101	115	
<i>Cold Spring (K-2)</i>								
<i>Cold Spring Pre-K</i>	51	50	40	46	45	53	33	
Total Enrollment	898	908	872	868	827	803	783	

# Historical Student Enrollment from 2004-2005 to 2024-2025

School Year	2004/2005
High School (Gr. 9-12)	465
Middle School (Gr. 7-8)	
Middle School (Gr. 6-8)	358
Seymour (K-5)	359
Seymour (Gr. 6)	
Cold Spring (K-5)	211
Total Enrollment	1393

823

School Year	2024-25
High School (Gr. 9-12)	
Middle School (Gr. 6-8)	
Stissing	425
Seymour (Gr. 2-5)	210
Seymour (Gr. 3-5)	
Cold Spring (K-1)	115
Cold Spring (K-2)	
Cold Spring Pre-K	33
Total Enrollment	783

358



# *Projected Average Class Size*

*2026-2027 School Year*

# Elementary Average Class Size

Grades	2026-27	# of Sections	Average Class Size
Pre-K	50	3	17
Kindergarten	53	3	18
Grade 1	40	2	20
Grade 2	68	3	23
Grade 3	46	2	23
Grade 4	56	3	19
Grade 5	65	3	22

# Grades 6-8 Average Class Size

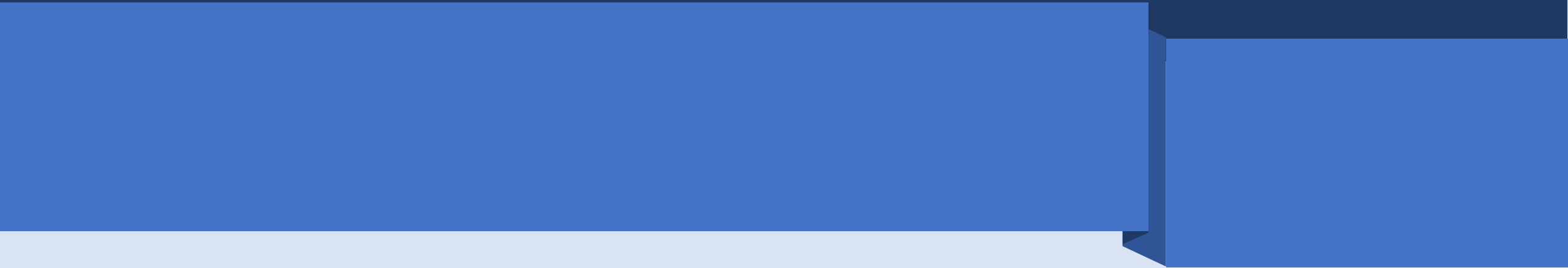
Grades	2026-27	# of Sections	Average Class Size
Grade 6	53	3	17.67
Grade 7	51	3	17.00
Grade 8	46	3	15.33

# Grades 9-12 Social Studies Average Class Size

Grades	2026-27	# of Sections	Average Class Size
Grade 9	59	4	14.75
Grade 10	52	4	13
Grade 11	61	4	15.25
Grade 12	56	4	14



# *Instructional Staffing*



# Total Instructional Staff: District-wide

<b>Total Instructional Staff</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Cold Spring	26	27	25	26	25	27	29
Seymour	30	31	32	31	30	31	34
Stissing	67	69	67	68	66	66	62
Shared	11	10	10	9	9	8	6
<b>Instructional Totals</b>	<b>134</b>	<b>137</b>	<b>134</b>	<b>134</b>	<b>130</b>	<b>132</b>	<b>131</b>

# Total Teachers and Teaching Assistants: District-wide

<i>Teachers</i>	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cold Spring	13	13	13	14	14	14	14
Seymour	20	20	21	22	20	20	22
Stissing	52	54	53	53	53	53	50
Shared	10	9	9	8	8	8	6
<b>Totals</b>	95	96	96	97	95	95	92
<i>T. Assts.</i>	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cold Spring	2	2	3	3	4	4	5
Seymour	1	1	2	2	3	3	3
Stissing	5	5	6	7	7	6	5
Shared	1	1	1	1	1	0	0
<b>T. Assts. Totals</b>	9	9	12	13	15	13	13

# Total Teacher Aides: District-wide

<i>Teacher Aide</i>	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cold Spring	4	5	6	6	5	8	9
Seymour	3	4	5	4	4	5	6
Stissing	2	2	1	1	0	1	2
Shared	0	0	0	0	0	0	0
<b>Teacher Aide Totals</b>	9	11	12	11	9	14	17
<i>Teacher Aide (part-time)</i>	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cold Spring	7	7	3	3	2	1	1
Seymour	6	6	4	3	3	3	3
Stissing	8	8	7	7	6	6	5
Shared	0	0	0	0	0	0	0
<b>Teacher Aide (PT) Totals</b>	21	21	14	13	11	10	9

# Total Instructional Staff & Student Enrollment: District-wide

<b>Total Instructional Staff</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
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<b>BEDS Data</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
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PINE PLAINS CENTRAL SCHOOL DISTRICT

# Board of Education Budget Workshop Budget 101

January 6, 2026

# PINE PLAINS CENTRAL SCHOOL DISTRICT

## REVENUE

- State Aid (Foundation Aid - 73% of all aid)
- Real Property Taxes (2% Tax Cap)
- STAR Program
- PILOT
- 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

## EXPENSES

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

# 2026-2027 Budget Factors

- Confirmed
  - TRS decreasing from 9.59% to 8.24%
  - ERS increasing from 16.5% to 17.6%
  - Health Insurance increase budgeted at 10%
  - BOCES Services increase budgeted at 2-6%
  - Special Education Tuition increase budgeted at 4%
    - BOCES – 10%
- Assumptions
  - General Liability Insurance – 16% increase
  - Reduction of CTI – 50%
  - Special Education Placements through CSE meetings

# PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027

Tax Cap Calculation - Updated

	2026-2027 Tax Levy Limit	2026-2027 Override Levy Limit
Prior Year Tax Levy	\$27,885,802	\$27,885,802
Tax Base Growth Factor	1.0101	1.0101
Prior Year Pilots	\$29,980	\$29,980
Prior Year Exemptions	\$0	\$0
Adjusted Prior Year Levy	\$28,197,429	\$28,197,429
Allowable Growth Factor (CPI)	<b>1.02</b>	<b>1.02</b>
Current Year Pilot	\$0	\$0
Available Carry Over from Prior Year	\$70,214	70,214
Max Allowable Tax Levy	\$28,831,591	\$28,831,591
<b>Tax Levy Needed As of 3/3/26</b>		<b>\$29,613,160</b>
Dollar Increase/(Decrease)	\$945,789	\$1,727,358
Percentage Increase/(Decrease)	3.4%	6.19%

# PINE PLAINS CENTRAL SCHOOL DISTRICT

## PROJECTED TAX CAP CALCULATION\*

		Increase	Increase
	<u>Tax Levy</u>	<u>Percent</u>	<u>Dollars</u>
2026-2027	\$28,831,591	3.40%	\$945,789
Allowable Tax Cap			
2026-2027	\$29,613,160	6.19%	\$1,727,358
Over Allowable limit			

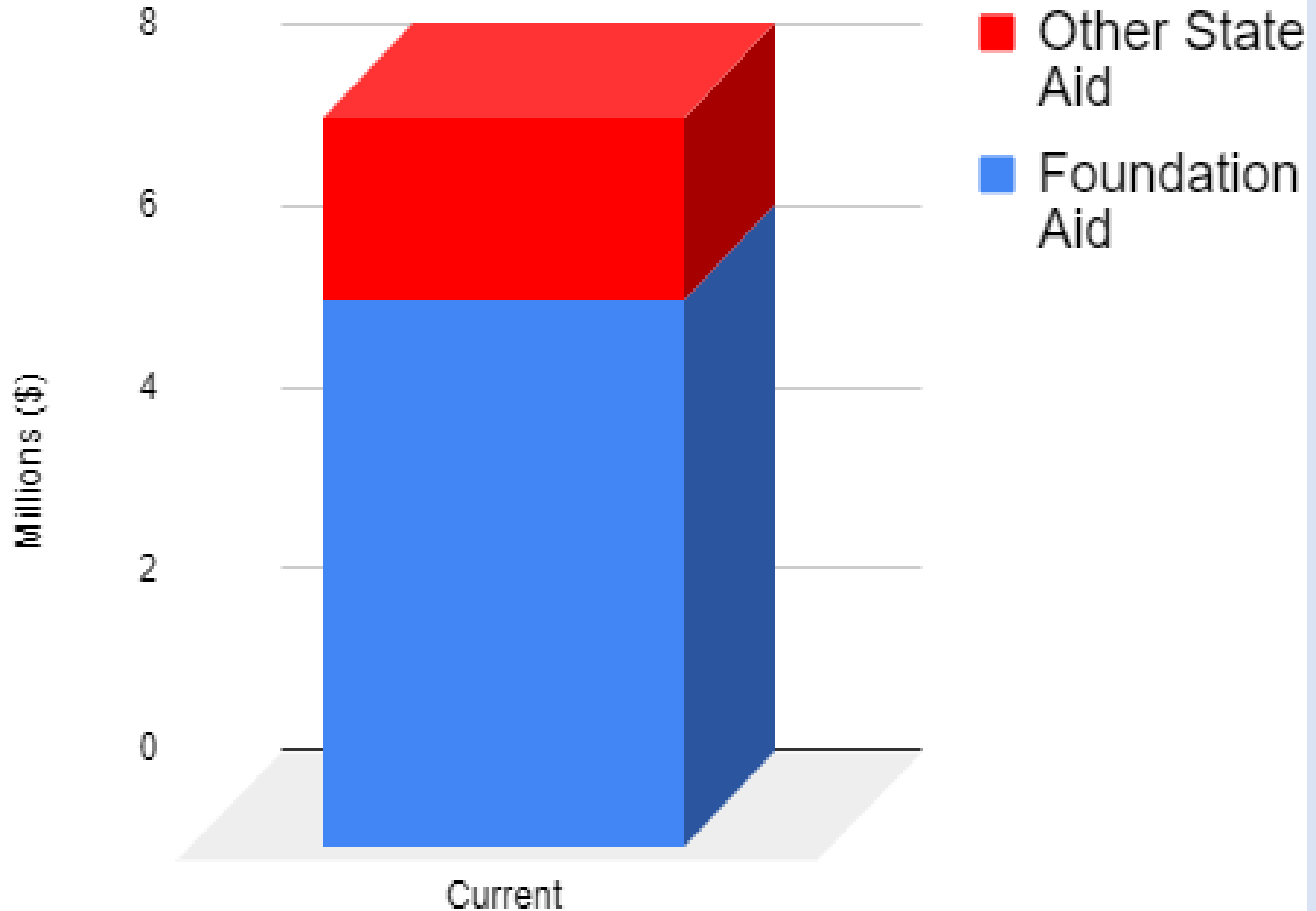
<b>Cost Per Student</b>					
<b>School Year</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
Approved Budget	\$ 34,176,675.00	\$ 35,253,160.00	\$ 36,415,211.00	\$ 37,689,744.00	\$ 38,712,336.00
Students	868	827	803	783	791
Ratio	\$ 39,374.05	\$ 42,627.76	\$ 45,348.96	\$ 48,135.05	\$ 48,941.01



# *State Aid...*

*Uncertainty in Foundation Aid*

# State Aid - Pine Plains CSD



***Background:  
Foundation  
Aid***

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**Established in 2007**

***“Save Harmless” or  
“Hold Harmless”***

*“Save  
Harmless”  
or  
“Hold  
Harmless”*

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**Ensures that  
districts do not  
receive less  
Foundation Aid than  
the previous year.**

*Foundation  
Aid:*

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**Complex formula  
with two  
extremely  
impactful variables  
for PPCSD**

***Two  
Impactful  
Variables:***

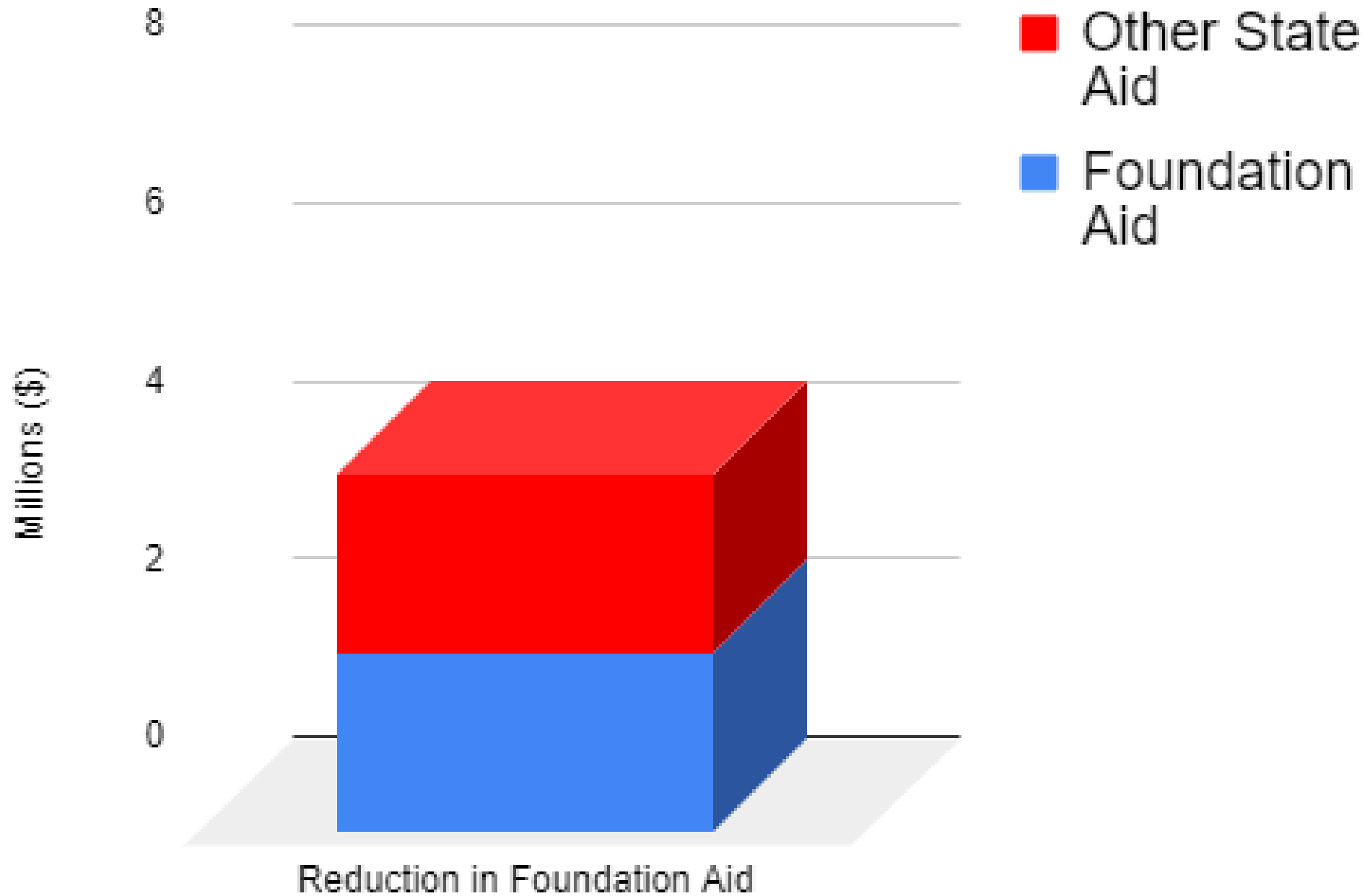
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**1. Student Count  
(weighted value)**

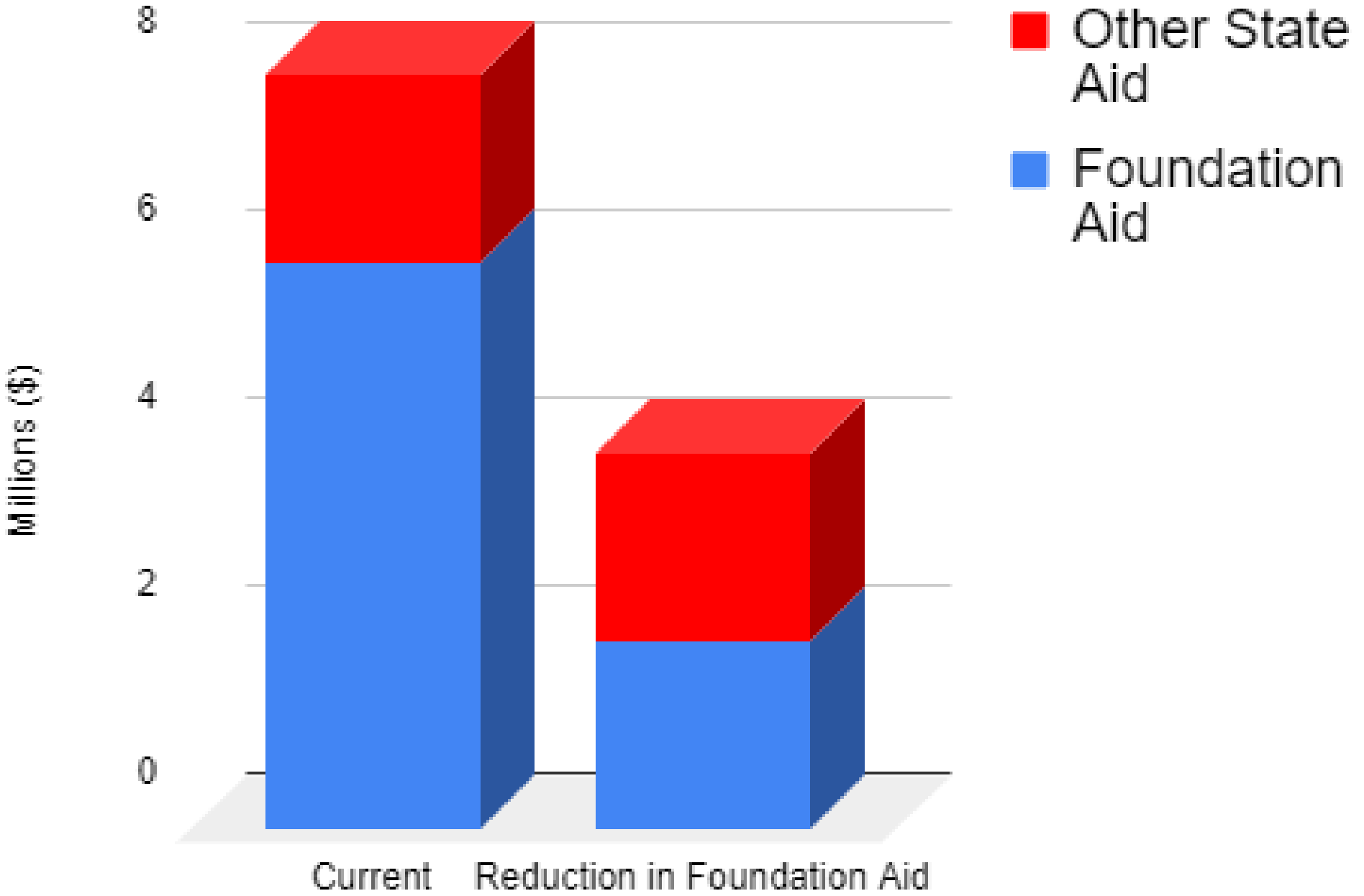
**and**

**2. *Wealth Ratio***

# State Aid - Pine Plains CSD



# State Aid - Pine Plains CSD





*Questions or  
comments...*

