

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027

Budget Workshop #3 and #4

March 17, 2026

2026-2027 Budget Agenda

- Athletics
- Pupil Personnel Services (PPS)
- IT
- BOCES
- 2026-27 Projected Budget-Draft #1
- Revenue
- Expenditures
- Resolutions
- Vote and Contingency Budget
- Budget Considerations

PINE PLAINS CENTRAL SCHOOL DISTRICT

Athletics Budgetary Highlights

Purchases for 2025-2026

- Uniforms
 - Field Hockey, Cross Country, Girls Soccer, Boys/Girls Basketball, Baseball and Softball
- Volleyball Poles
- Sound system
- Steeplechase

Budgeting for 2026-2027

- Uniforms
 - Football (Mod/Varsity)
- Scoreboard Possession Indicator
- Baseball - double first base
- Treadmill – Cardio Equipment
- Play Benches

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Athletics 2024-25 Year End Review

	2024-25 Year End 6/30/2025		2025-26 Year To Date	
Final Budget	\$109,375		\$129,125	
Adjusted Budget *Equipment-Volleyball/ Steeplechase Barrier/BOCES	\$141,375		\$136,825	Football Helmets/ Equipment
Actual Expense	\$137,250		\$126,116	
Remaining Balance	\$4,125		\$10,709	
Percent Expensed	97%		92%	

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Athletics 2026-27 Budget

	25-26 Final Budget	26-27 Draft Projected	\$ Change
Equipment	\$10,000	\$1,500	(\$ 8,500)
Contractual	\$10,500	\$10,500	\$0
Travel & Conf	\$1,000	\$1,000	\$0
Entry Fees/ League Dues	\$10,000	\$11,500	\$1,500
Equip Reconditioning	\$8,000	\$8,000	\$0
Material & Supplies	\$25,000	\$25,000	\$0
Uniforms	\$5,375	\$12,375	\$7,000
CPR Training	\$1,500	\$1,500	\$0
BOCES Services	\$57,750	\$60,060	\$2,310
Total	\$129,125	\$131,435	\$2,310

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Pupil Personnel Services



Janine Babcock – Director of PPS

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PPS Includes:

- Special Education, ages 3-21 – CPSE and CSE
- Section 504 of the Federal Rehabilitation Act
- English as a New Language (NYSED Part 154)
- Astor Satellite Mental Health Clinic
- McKinney Vento Homeless Assistance Act (federal)
- Hospital & home instruction, teacher and staff evaluations, professional development, Medicaid and STAC reimbursement

Special Education Regulations:

Federal – Individuals with Disabilities Education Act (IDEA)

NY State – Parts 200 and 201

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Students with special needs are entitled to a free, appropriate public education (FAPE) in the least restrictive environment (LRE) with specially designed instruction (SDI).

Definition of LRE



“Least restrictive environment means that the placement of students with disabilities in special classes, separate schools or other removal from the regular educational environment occurs ***only*** when the nature or severity of the disability is such that even with the use of ***supplementary aids and services***, education cannot be satisfactorily achieved.”

Regulations of the Commissioner of Education, Section 200.1(cc).

Benefits of Inclusion for Students With Disabilities

- Higher scores on math and reading tests
- More friends and stronger communication skills
- Stronger social and emotional skills
- Fewer referrals for disruptive behavior
- Fewer absences from school
- Better outcomes after high school

Benefits of Inclusion for Students Without Disabilities

- Positive academic, developmental, social, and attitudinal outcomes
- Greater compassion and empathy
- Positive perception of children with disabilities
- Stronger understanding of diversity and disability
- Increased social skills, such as communication and cooperation, and fewer problem behaviors

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Academic Excellence: We will offer a wide variety of course offerings that engage students and allow for exposure to academic opportunities and interests.

- Review of 24-25 school year (Table A)
 - CPSE county contracts for SEIT & related services
- Staffing (Table E)
 - Teachers, Related Service Providers, Support Staff
- Building Inclusive Classrooms
 - Co-teaching team coaching and Targeted Skills Group
- Post-secondary Transition
 - Pre-ETS
 - Pathways to Graduation

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Student Experience: We will identify and address the individual needs of students.

- Students receiving SPED services (Table B)
 - Offer continuum of services through in district and out of district programs
- Students with 504 Accommodation Plans (Table C)
 - Streamlined processes
- Students receiving ENL services (Table D)
- Supporting social-emotional and management needs
 - Mental health team and behavior specialist

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Community Connection: We will communicate with the community effectively about what is happening in the district so that they can be involved.



- Astor Satellite Mental Health Clinic
- Collaborations with neighboring districts
- Community work study program
- Unified Sports teams
- Bombernation Buddies



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PPS 2024-25 Year End Review

	2024-25 Year End 6/30/2025		2025-26 Year To Date	
Final Budget	\$2,729,455		\$3,011,199	
Adjusted Budget*	\$2,905,205		\$3,316,592	
*Contractual Services /BOCES Placement				
Actual Expense	\$2,377,554		\$3,087,086	
Remaining Balance	\$527,651		\$229,506	
Percent Expensed	82%		93%	

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2026-2027 Draft Budget PPS

	2025-26 Final Budget	2026-27 Draft Projected	\$ Difference
Equipment	\$ 10,000	\$ 10,000	\$ 0
Contractual	\$ 472,820	\$ 472,820	\$ 0
Hearing Expense	\$ 4,000	\$ 4,000	\$ 0
Evaluations	\$ 10,000	\$ 10,000	\$ 0
Travel & Conf	\$ 4,575	\$ 4,000	(\$ 575)
Mileage	\$ 3,200	\$ 3,200	\$ 0
Material & Supplies	\$ 36,000	\$ 36,000	\$ 0
Tuition Charges	\$ 1,282,663	\$ 1,332,970	\$ 50,307
Textbooks	\$ 5,000	\$ 5,000	\$ 0
BOCES Spec. Ed. Services	\$ 1,366,757	\$ 1,481,330	\$ 114,573
Summer School	\$ 5,000	\$ 5,000	\$ 0
Psychological Services	\$ 3,000	\$ 3,000	\$ 0
Social Worker Contractual	\$ 111,827	\$ 111,827	\$ 0
Social Worker Services	\$ 1,750	\$ 1,750	\$ 0
Total	\$3,316,592	\$3,480,897	\$ 164,305

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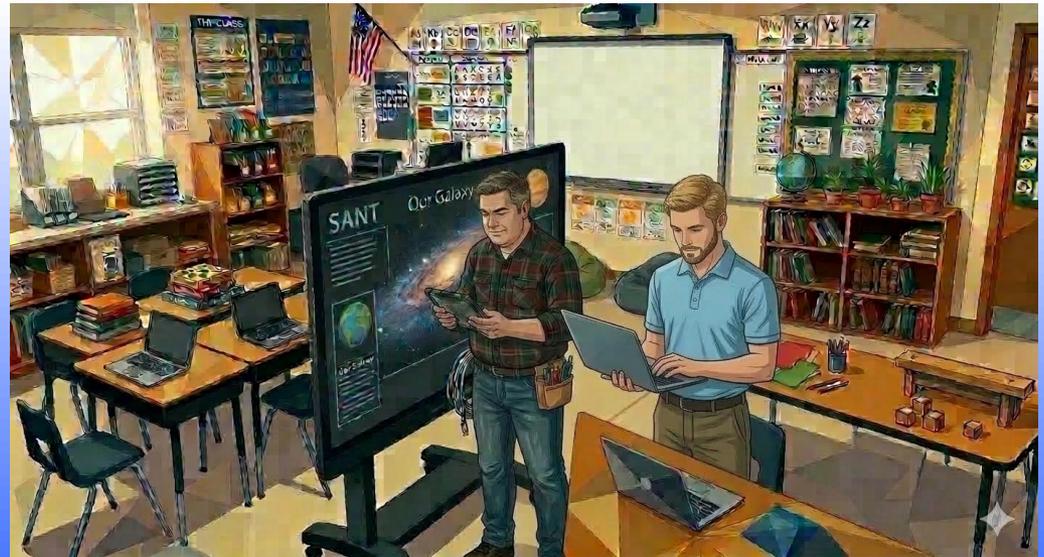
Information and Educational Technology

Richard Harlin
Director of Technology/Data
Protection Officer

PINE PLAINS CENTRAL SCHOOL DISTRICT

PPCSD Technology Department

- Director of Technology: Richard Harlin
- IT Department Staff:
 - Linda Bergmann - IT Clerk
 - Jed Nye - Lead Network Technician
 - Frank Karalak - IT Technician



Technology Credo and Mission

✓ Ensure effective use of technology and information

✓ Maintain privacy, safety, and security for students and staff

✓ Develop skills through supportive classroom methods

✓ Provide open access to resources

✓ Offer state-of-the-art technology supported by trained staff



Priority Area 1: **Academic Excellence**

- ✓ Ensure effective use of technology and information
- ✓ Secure online connectivity and research resources
- ✓ Digital literacy and technical skills development
- ✓ Personalized, collaborative learning regardless of location
- ✓ Streamlined teaching and administrative tasks
- ✓ Digital assessment tools implementation
- ✓ Professional development resources and support
- ✓ Equitable access to devices and communication



Priority Area 2: **Community Connection**

- ✓ Ensure effective use of technology and information
- ✓ Secure District online communications
- ✓ Student Information System (SIS)
- ✓ Virtual event capabilities
- ✓ Online survey tools and analysis
- ✓ Telephone and Emergency Notification Systems support
- ✓ Data Privacy and Cybersecurity Initiatives
- ✓ Enhanced building security measures



Priority Area 3: Student Experience Enhancement

- ✓ Up to date Windows 11 deployments
- ✓ Access to Digital resources
- ✓ Equitable technology distribution
- ✓ Assistive technology support
- ✓ “Anytime, Anywhere” learning resources
- ✓ Technology-rich learning environment —
Interactive displays, camera-based devices, AI enhancements
- ✓ Safe physical and computing environment maintenance



Budget and Security Priorities

- ✓ Leveraging multi-purpose tools to reduce costs
- ✓ Server and Infrastructure upgrades
- ✓ Cybersecurity / AI integration
- ✓ Upgradable PC and laptop replacements
- ✓ NYSED EdLaw 2D / NIST 2.0 compliance
- ✓ Cloud services streamlining
- ✓ 1:1 device management
- ✓ Interactive display maintenance



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IT Department 2024-25 Year End Review

	2024-25 Year End 6/30/2025		2025-26 Year To Date	
Final Budget	\$872,850		\$906,998	
Actual Expense	\$813,523		\$749,239	
Remaining Balance	\$59,327		\$157,759	
Percent Expensed	93%		83%	

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2026-2027 IT Draft Budget

	2025-26 Budget	2026-27 Draft Projected	\$ Difference
Hardware	\$ 225,000	\$ 225,000	\$ 0
Contractual	\$ 70,000	\$ 70,000	\$ 0
District Web Site	\$ 4,200	\$ 4,200	\$ 0
Travel & Conference	\$ 3,000	\$ 3,000	\$ 0
Materials & Supplies	\$ 35,000	\$ 35,000	\$ 0
Systems Software	\$ 6,000	\$ 6,000	\$ 0
Total	\$ 343,200	\$ 343,200	\$ 0
*Budget does not reflect any potential reallocation of funds to BOCES			
BOCES Services	\$ 563,798	\$ 621,500	\$ 57,702

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2026-2027 BOCES Factors

- 2-6% Increase for Services
- 5-7% Coord./Participation Fees
- 10% increase for Special Education Classes
- Contract Transportation
- 42.2% Aid for eligible expenses are received by the District as BOCES Aid in the year following expenditure
- Final Service Request due 4/1/26
- Still to be determined
 - Summer School
 - Students attending CTI
 - Special Education placements

2026-2027 BOCES Services

- Educational Programs and Resources
 - Arts in Education
 - Career and Tech Institute
 - Winner's Circle
 - Ashokan
 - Special Education
 - School Improvement/Model Schools
 - Professional Development
- Learning Technologies
 - Printer/Copiers
 - Network Services
 - Instructional Software
- Facilities & Operations
 - Safety & Risk Management
 - Cooperative Transportation

2026-2027 BOCES Services

- Facilities & Operations
 - Safety & Risk Management
 - Cooperative Transportation
- Management Services
 - Print Shop
 - Employee Benefits
 - Cooperative Bidding and Recruitment
 - Teacher Certification
 - Medicaid and STAC Reporting
- Mid-Hudson Regional Information Center (MHRIC)
 - Financial Software
 - Onboarding Program
 - Student Data Software
- Cross Contracts
 - Capital Region BOCES
 - OCM BOCES
 - PNW BOCES
 - Ulster BOCES
 - Orange-Ulster BOCES
 - Questar III
 - Suffolk BOCES

PINE PLAINS CENTRAL SCHOOL DISTRICT

BOCES 2024-25 Year End Review

	2024-25 Year End 6/30/2025		2025-26 Year To Date	
Final Budget	\$3,712,840		\$4,059,284	
Adjusted Budget*	\$4,269,734		\$4,251,646	
*Coop Transp./SPED Placements				
Actual Expensed/Encumbered	\$4,014,613		\$4,245,021	
Remaining Balance	\$255,121		\$6,625	
Percent Expensed	94%		99%	

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 Draft Budget BOCES

	2025-26 Final Budget	2026-27 Draft Projected	\$ Difference
Admin & Capital	\$ 153,747	\$ 167,241	\$ 13,494
Support Services	\$ 67,364	\$ 71,386	\$ 4,022
CTI & Winner's Circle	\$ 812,072	\$ 497,750	(\$ 314,322)
Special & Alternative Education	\$ 1,366,757	\$ 1,481,330	\$ 114,573
Educational Resources	\$ 384,165	\$ 404,540	\$ 20,375
Learning Technologies	\$ 535,649	\$ 550,530	\$ 14,881
Facilities & Operations Incl. Transportation	\$ 589,981	\$ 861,655	\$ 271,674
Mid-Hudson RIC	\$ 223,892	\$ 232,848	\$ 8,956
Cross Contracts	\$ 118,019	\$ 117,696	(\$ 323)
Total	\$ 4,251,646	\$ 4,384,976	\$ 133,330

PINE PLAINS CENTRAL SCHOOL DISTRICT



2026-2027

Overall 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%
 - Reduction of CTI – 50%
 - Special Education Tuition increase budgeted at 4%
 - BOCES – 10%
- Assumptions
 - General Liability Insurance – 16% increase
 - Two Contract Negotiations

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 DRAFT #1 - Budget



Total Budget

\$41,269,791

Increase of \$2,557,455 or 6.61%



Tax Levy Proposed \$29,613,160

Increase of \$1,727,358 or 6.19%



Total State Aid

\$ 8,634,631

Increase of \$108,097 or 1.26%

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)	1.02	1.02
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
Tax Levy Needed As of 3/17/26		\$29,613,160
Dollar Increase/(Decrease)	\$945,789	\$1,727,358
Percentage Increase/(Decrease)	3.4%	6.19%

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 DRAFT #1 Revenue Projections

	25-26 Approved Budget	26-27 Budget (Projections)	\$ Change	% Change
Tax Levy	\$27,885,802	\$29,613,160	\$1,727,358	6.19%
Other Tax Items	\$45,000	\$45,000	\$0	0%
Charges for Services	\$85,000	\$100,000	\$15,000	17.6%
Use of Money & Property	\$725,000	\$725,000	\$0	0%
Misc Revenue	\$220,000	\$342,000	\$122,000	55.4%
BOCES Refund	\$150,000	\$150,000	\$0	0%
Medicaid	\$75,000	\$90,000	\$15,000	20%
State Aid	\$8,526,534	\$8,634,631	\$108,097	1.26%
Total	\$37,712,336	\$39,669,791	\$1,957,455	5.19%

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 DRAFT #1 Expenditure Projection

	2025-2026 Final Budget	2026-2027 Projected	\$ Difference	% Difference
General Support	\$ 1,662,546	\$ 1,753,524	\$ 90,976	
Operations & Maint.	\$ 2,394,260	\$ 2,408,962	\$ 14,702	
Regular School	\$ 12,045,653	\$ 12,952,853	\$ 907,200	
PPS	\$ 6,381,246	\$ 6,577,540	\$ 196,294	
Athletics	\$ 411,329	\$ 417,804	\$ 6,476	
Transportation	\$ 2,750,821	\$ 3,097,179	\$ 346,358	
Employee Benefits	\$ 12,570,262	\$ 13,565,504	\$ 995,242	
Serial Bond/Interest	\$ 221,219	\$ 221,425	\$ 206	
Interfund Transfers	\$ 275,000	\$ 275,000	\$ 0	
Total	\$ 38,712,336	\$ 41,269,791	\$2,557,455	6.61%

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 DRAFT #1 Summary

	2025-26 Adopted	2026-27 Draft #1	\$ Difference
Revenue	\$ 37,712,336	\$ 39,669,791	\$ 1,957,455
Expenses	\$ 38,712,336	\$ 41,269,791	\$ 2,557,455
Difference	\$ 1,000,000	\$ 1,600,000	\$ 600,000
Appropriated Fund Balance	\$ 1,000,000	\$ 1,600,000	\$ 600,000

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 Propositions

THE VOTERS SHALL VOTE ON THE FOLLOWING:

1. Proposition No. 1 – The Budget:

SHALL the Budget for the 2026-2027 school year be approved?

2. Proposition No. 2 – Bus Purchases:

SHALL the Board of Education of the Pine Plains Central School District, Dutchess and Columbia Counties, New York be authorized to purchase two (2) 71-passenger school buses, including cameras and necessary equipment, at a maximum estimated cost of \$194,525.66 each, for an aggregate maximum estimated cost of \$389,051.32 and three (3) 35-passenger school buses, at a maximum estimated cost of \$120,408.41 each, for an aggregate maximum estimated cost of \$361,225.23; and that the sum of \$750,276.55, or so much thereof as may be necessary is authorized to be expended from the District's "Bus Purchase Reserve Fund" approved by the voters on May 17, 2022, to pay for the cost of the bus purchases.

BOE Approval needed for Propositions

Board of Education Vacancies

To elect two (2) members of the Board of Education for three-year terms commencing July 1, 2026 and ending on June 30, 2029.

- **Nominating petitions are due April 20th by 5:00pm**
- **Drawing of the lots occur on the morning of April 21st to determine the order of placement on the ballot. All are welcome to attend.**

Considerations:

- Tax Cap Analysis:
 - \$ 1,727,358 (current tax levy @ 6.19%)
 - \$ 945,789 (allowable tax levy @ 2% tax cap)
 - To bring down the current tax levy to the allowable levy, we need to determine the delta
 - Delta = \$781,569
- Do we want to consider reducing the current tax levy to the allowable tax levy?

Contingency Budget Analysis:

- Tax Cap Analysis:
 - \$ 1,727,358 (current tax levy @ 6.19%)
 - \$ 864,676 (last approved tax levy)
 - To bring down the current tax levy to contingent tax amount
 - Delta = \$862,682
- Items required by NYS Education Law are not permitted to be cut under a contingency budget?
- For example,
 - 3rd grade must be taught
 - Enrichment Program is not required by NYS

Budget Considerations

- Program
 - Pre-K
 - Electives
 - Sports

- Staff
 - Reduction/right size

- Transportation
 - Consolidation of runs
 - Eliminate 5:00 bus

Budget Information

**Questar III SAP – Budget
Development Handbook**

**Attached for specific
information on Voter
Thresholds, 2nd Vote and
Contingent Budget**

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