

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027

Proposed Budget #2 – Re-Vote

May 26, 2026

**Presented by
Laura L. Rafferty
Business Official**

2026-2027

Budgetary Modifications

- Eliminate Head Bus Driver Position
- Eliminate One (1) Typist Position
- Remove 1:1 Nurse – Contractual Services

EQUALS REDUCTION = (\$290,569)

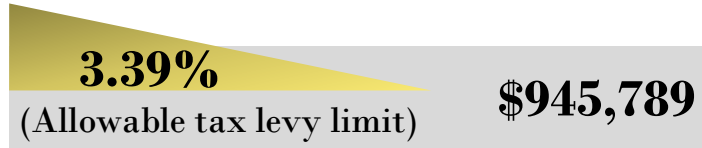
PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 Tax Cap Calculation

	2026-2027 Tax Levy Limit
Prior Year Tax Levy	\$27,885,802
Tax Base Growth Factor	1.0101
Prior Year Pilots	\$29,980
Prior Year Exemptions	\$0
Adjusted Prior Year Levy	\$28,197,429
Allowable Growth Factor (CPI)	1.02
Current Year Pilot	\$0
Available Carry Over from Prior Year	\$70,214
Max Allowable Tax Levy	\$28,831,591
Dollar Increase/(Decrease)	\$945,789
Percentage Increase/(Decrease)	3.39%

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 Tax Levy Increase



Tax Levy

2023-24	2024-25	2025-26	2026-27	% Increase
\$26,173,111	\$27,021,126	\$27,885,802	\$28,831,591	3.39%

Tax Rate per \$1,000/assessment

2023-24	2024-25	2025-26	2026-27 True Value Estimate	% Increase
\$10.316127	\$10.045436	\$9.624576	\$9.951190	3.39%

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 Revenue Projections

	25-26 Budget	26-27 Proposed Budget #2	\$ Change	% Change
Tax Levy	\$27,885,802	\$28,831,591	\$945,789	3.39%
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	\$675,000	(\$50,000)	(6.9%)
Misc Revenue	\$220,000	\$362,000	\$142,000	64.5%
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	\$38,888,222	\$1,175,886	3.12%

**2026-2027
Proposed Budget - #2**



Total Budget

\$40,488,222

Increase of \$1,775,886 or 4.59%



Tax Levy Proposed

\$28,831,591

Increase of \$945,789 or 3.39%



Total State Aid

\$ 8,634,631

Increase of \$108,097 or 1.26%

PINE PLAINS CENTRAL SCHOOL DISTRICT

Detailed Admin Budget

ADMINISTRATIVE BUDGET	Proposed Budget #2	<i>Increase / (Decrease)</i>	
Board of Education	\$60,080	\$12,699	
Central Administration and Finance	\$824,947	\$43,512	
BOCES Administrative Costs and Insurance	\$332,477	\$34,630	
Legal, Personnel, Public Information	\$227,627	(\$9,951)	
Central Services	\$87,355	\$5,700	
Administration and Improvements	\$1,091,894	(\$4,055)	
Employee Benefits	\$1,333,410	\$55,566	
Total Administration	\$3,957,790	\$138,101	3.62%

PINE PLAINS CENTRAL SCHOOL DISTRICT

Detailed Program Budget

PROGRAM BUDGET	Proposed Budget #2	Increase / (Decrease)	
Teaching, Regular School	\$8,285,905	\$318,871	
Academic Intervention	\$573,020	\$21,928	
Special Education	\$5,545,622	\$457,358	
Occupational Education	\$553,250	(\$136,750)	
Summer School	\$37,942	(\$32,725)	
Library, A/V, Computer Assisted Instruction	\$1,630,176	(\$30,326)	
Pupil Services	\$1,435,325	\$58,283	
Interscholastic Athletics & Co-curricular Activities	\$534,304	\$4,976	
Pupil Transportation	\$2,897,279	\$146,458	
Interfund Transfers	\$175,000	\$ 0	
Employee Benefits	\$11,057,793	\$723,753	
Total Program	\$32,725,616	\$1,531,826	4.91%

PINE PLAINS CENTRAL SCHOOL DISTRICT

Detailed Capital Budget

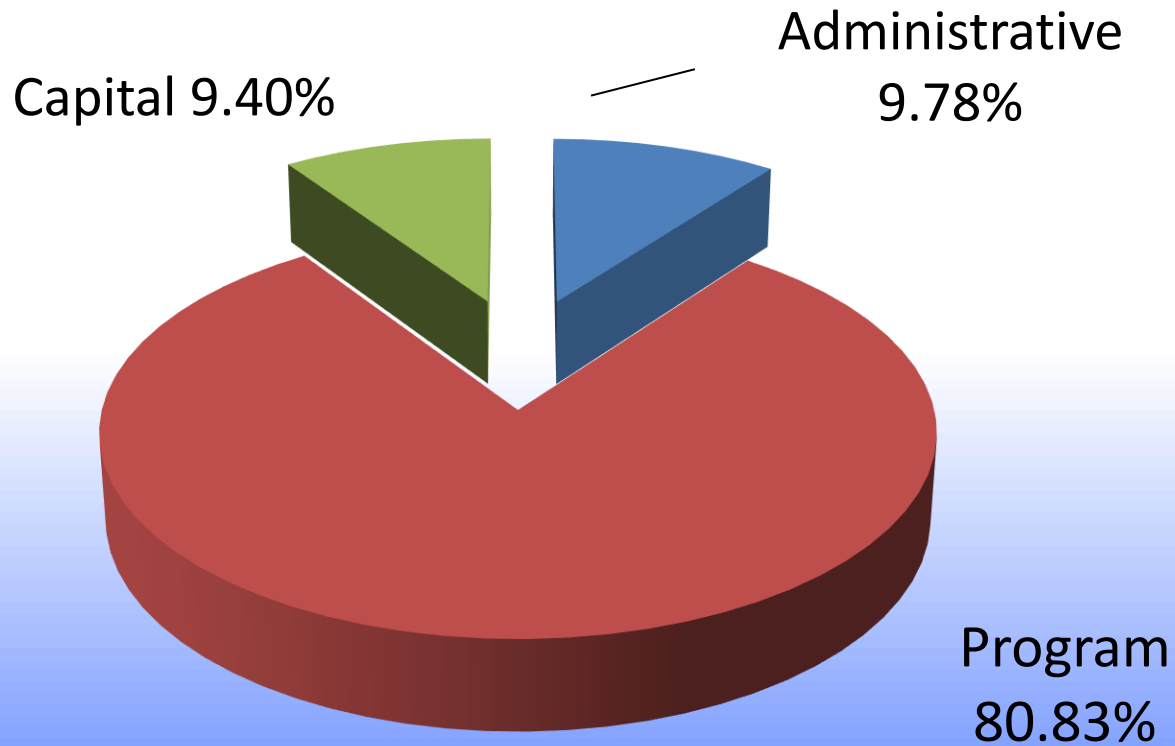
CAPITAL BUDGET	Proposed Budget #2	Increase / (Decrease)	
Operations and Maintenance	\$2,408,962	\$ 14,702	
Judgments/Claims, Assessments, Tax Refunds	\$25,000	\$ 0	
Debt Service	\$221,425	\$ 206	
Interfund Transfers	\$100,000	\$ 0	
Employee Benefits	\$1,049,428	\$ 91,050	
Total Capital	\$3,804,815	\$105,958	2.86%

PINE PLAINS CENTRAL SCHOOL DISTRICT

Three Part Budget

PINE PLAINS CENTRAL SCHOOL DISTRICT BUDGET COMPARISON	2025-2026 ADOPTED BUDGET	2026-2027 PROPOSED BUDGET - #2	<i>Year to Year Change</i>	<i>% Change</i>
ADMINISTRATION	\$3,819,690	\$3,957,790	\$138,101	3.62%
PROGRAM	\$31,193,790	\$32,725,617	\$1,531,827	4.91%
CAPITAL	\$3,698,857	\$3,804,815	\$105,958	2.86%
TOTAL	\$38,712,336	\$40,488,222	\$1,775,886	4.59%

Three Part Budget



PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027 Budget Summary

	2025-26 Adopted	2026-27 Proposed #2	\$ Difference
Revenue	\$ 37,712,336	\$ 38,888,222	\$ 1,175,886
Expenses	\$ 38,712,336	\$ 40,488,222	\$ 1,775,886
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 Property Tax Report Card

PROPERTY TAX REPORT CARD

PINE PLAINS CENTRAL SCHOOL DISTRICT	BUDGETED 2025-2026	PROPOSED BUDGET 2026-2027	PERCENT CHANGE
Total Budgeted Amount, not including Separate Propositions	\$38,712,336	\$40,488,222	4.59%
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$27,885,802	\$28,831,591	3.39%
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)	\$27,885,802	\$28,831,591	
F. Permissible Exclusions to the School Tax Levy Limit	\$0	\$0	
G. School Tax Levy Limit. <u>Excluding</u> Levy for Permissible Exclusions	\$27,956,016	\$28,831,591	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$27,885,802	\$28,831,591	
I. Difference (G-H); (Negative value requires 60.0% voter approval)	\$70,214	\$0	
Public School Enrollment	783	791	1.02%
Consumer Price Index (CPI)			
	ACTUAL 2025-2026	ESTIMATED 2026-2027	
Adjusted Restricted Fund Balance	\$17,324,685	\$8,324,685	
Assigned Appropriated Fund Balance	\$1,000,000	\$1,600,000	
Adjusted Unrestricted Fund Balance	\$1,548,495	\$1,619,529	
Adjusted Unrestricted Fund Balance, as a Percent of the Total Budget	4.00%	4.00%	

2026-2027 Re-Vote Budget Proposition

THE VOTERS SHALL VOTE ON THE FOLLOWING:

PROPOSITION 1: 2026 – 2027 SCHOOL DISTRICT BUDGET

SHALL the Board of Education of the Pine Plains Central School District be authorized to expend the sum of amount of \$40,488,222 for school district purposes for the 2026-2027 school year, and to levy the necessary tax therefor?

Budget Re-Vote Timeline and Process

May 26, 2026	BOE Adoption - 2026-27 Proposed Budget #2 for Re-vote Approval of Property Tax Report Card
June 9, 2026	Public Budget Hearing
June 10, 2026	Budget Notice Released
June 16, 2026	Budget Re-Vote 7am – 8pm Stissing Mtn Jr/Sr HS

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 will be held on June 16, 2026.
- 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 26-27 tax levy would remain at the same level as the 25-26 school year.
- Other contingency rules would apply:
 - 1. No purchase of equipment
-\$96,500 in recommended budget
 - 2. -\$100,000 Capital Outlay Project
 - 3. Administrative Component Cap
 - 4. Fees must be charged for Facilities Use

26-27 Tax Levy	\$28,831,591
25-26 Tax Levy	\$27,885,802
25-26 Tax Levy at Contingency	\$27,885,802
Difference between Tax Levy Limit and Contingency	(\$945,789)

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027

Contingent Budget Considerations - Program

Eliminate the following:

➤ Pre-K Program	\$410,423
➤ Extra Curricular	\$268,000
➤ Athletics	\$441,305
➤ Field Trip Transp.	\$ 15,000
➤ Ashokan	\$ 25,000
➤ Travel & Conference	\$ 51,150

PINE PLAINS CENTRAL SCHOOL DISTRICT

2026-2027

Contingent Budget Considerations - Positions

Eliminate the following:

- | | |
|-----------------------------------|-----------|
| ➤ 1 - Custodial Worker Position | \$ 55,580 |
| ➤ 1 - Guidance Counselor Position | \$171,430 |
| ➤ 1 - Librarian Position | \$140,480 |
| ➤ 1 - Teacher Position | \$120,597 |
| ➤ 1 - Nursing Position | \$114,500 |
| ➤ 1 - Social Worker Position | \$105,000 |
| ➤ 1 - Teaching Asst. Position | \$ 41,975 |
| ➤ 1 – Administrative Position | \$172,935 |

PINE PLAINS CENTRAL SCHOOL DISTRICT

