

PINE PLAINS CENTRAL SCHOOL DISTRICT

2021-2022 PROPOSED BUDGET

FINAL DRAFT: EXPENDITURE AND REVENUE BUDGETS

BOARD OF EDUCATION MEETING
APRIL 7, 2020

Presented by
Michael Goldbeck
Assistant Superintendent
for Business and Finance

2021 - 2022 PROPOSED BUDGET

FINAL DRAFT (AS OF 4-7-21)

<u>TOTAL BUDGET</u>	<u>34,176,675</u>	
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INCREASE OF	651,225	1.94%
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<u>TAX LEVY LIMIT</u>	<u>24,710,043</u>	
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INCREASE OF	520,367	2.15%
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<u>STATE AID</u>	<u>8,031,532</u>	
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INCREASE* OF	1,201,356	17.6%
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**INCLUDES REDUCTION OF \$108,000 UPK FUNDS WHICH ARE ACCOUNTED FOR IN SPECIAL AID FUND and BUDGETED 20-21 STATE AID REDUCTION OF 760,000 - ACTUAL INCREASE IS 441,356 or 5.8%*

2021 - 2022 PROPOSED BUDGET

THREE COMPONENTS OF SCHOOL DISTRICT BUDGETS:

ADMINISTRATIVE

PROGRAM

CAPITAL

2021 - 2022 PROPOSED BUDGET

COMPARISON WITH 2020-2021 ADOPTED BUDGET

PINE PLAINS CENTRAL SCHOOL DISTRICT BUDGET COMPARISON	2020-2021 ADOPTED BUDGET	2021-2022 DRAFT BUDGET	<i>Year to Year Change</i>	<i>% Change</i>
ADMINISTRATION	\$3,793,556	\$3,945,711	\$152,155	4.12%
PROGRAM	\$26,661,577	\$27,075,382	\$413,805	1.61%
CAPITAL	\$3,070,317	\$3,155,582	\$85,265	2.78%
TOTAL	\$33,525,450	\$34,176,675	\$651,225	1.94%

2021 - 2022 PROPOSED BUDGET

ADMINISTRATIVE BUDGET	Proposed Budget	Increase / (Decrease)	% Change
Board of Education	\$48,150	\$3,350	7.48%
Central Administration and Finance	\$840,230	\$57,830	7.39%
BOCES Administrative Costs and Insurance	\$237,512	\$6,394	2.77%
Legal, Personnel, Public Information	\$171,665	\$2,415	1.43%
Central Services	\$71,900	\$3,300	4.81%
Administration and Improvements	\$1,595,795	\$83,826	5.54%
Employee Benefits	\$980,459	(\$4,960)	-0.50%
Total Administration	\$3,945,711	\$152,155	4.01%

2021 - 2022 PROPOSED BUDGET

PROGRAM BUDGET	Proposed Budget	Increase / (Decrease)	% Change
Teaching, Regular School	\$7,689,372	\$175,941	2.34%
Academic Intervention	\$698,602	\$10,797	1.57%
Special Education	\$3,802,500	(\$265,811)	-6.53%
Occupational Education	\$422,100	\$64,100	17.91%
Summer School	\$71,100	\$11,100	18.50%
Library, A/V, Computer Assisted Instruction	\$1,206,585	\$101,405	9.18%
Pupil Services	\$1,157,980	\$85,111	7.93%
Interscholastic Athletics & Co-curricular Activities	\$485,406	\$9,400	1.97%
Pupil Transportation	\$2,063,350	\$189,812	10.13%
Interfund Transfers	\$42,000	\$0	0.00%
Employee Benefits	\$9,436,387	\$31,950	0.34%
Total Program	\$27,075,382	\$413,805	1.55%

2021 - 2022 PROPOSED BUDGET

CAPITAL BUDGET	Proposed Budget	Increase / (Decrease)	% Change
Operations and Maintenance	\$1,912,983	\$55,240	2.97%
Judgments/Claims, Assessments, Tax Refunds	\$35,000	\$0	0.00%
Bus Purchases	\$0	\$0	0.00%
Interfund Transfers	\$210,000	\$0	0.00%
Employee Benefits	\$997,599	\$30,025	3.10%
Debt Service	\$0	\$0	0.00%
Total Capital	\$3,155,582	\$85,265	2.78%

2021 - 2022 PROPOSED BUDGET

BY AREA OF EXPENDITURE

AREA OF EXPENDITURE	2020-2021	2021-2022	\$ Change	% Change
SALARIES	15,024,567	15,802,783	778,216	5.18%
EQUIPMENT	353,700	351,700	-2,000	-0.57%
CONTRACTUAL (other than Heating Fuel / Utilities)	1,608,060	1,624,410	16,350	1.02%
HEATING FUEL / UTILITIES	398,500	377,000	-21,500	-5.40%
SUPPLIES & MATERIALS (other than Fuel for Buses)	487,750	491,600	3,850	0.79%
FUEL for BUSES	185,000	185,000	0	0.00%
TEXTBOOKS, SOFTWARE, LIBRARY MATERIALS	160,825	159,825	-1,000	-0.62%
TUITIONS - SPECIAL ED STUDENTS	1,375,000	1,100,000	-275,000	-20.00%
BOCES PROGRAMS and SERVICES	2,333,923	2,429,254	95,331	4.08%
EMPLOYEE BENEFITS	11,346,125	11,403,103	56,978	0.50%
TRANSFERS TO OTHER FUNDS	252,000	252,000	0	0.00%
DEBT SERVICE	0	0	0	0.00%
TOTAL	33,525,450	34,176,675	651,225	1.94%

FUNDING OUR CHILDREN'S EDUCATION

REVENUE BUDGET COMPARISON

Pine Plains Central School District 2021-2022 DRAFT REVENUE BUDGET	2020-21 REVENUE BUDGET	2021-22 REVENUE ESTIMATE	% CHANGE	\$ CHANGE
STATE AID* <small>21-22 STATE AID BASED ON LEGISLATIVE BUDGET</small>	6,830,176	8,031,532	17.59%	\$1,201,356
NON-TAX REVENUE	365,000	315,000	-13.70%	-\$50,000
Interest and Earnings	105,000	50,000	-52%	-\$55,000
Other Charges for Services	65,000	65,000	0%	\$0
Sale of Scrap and Excess Materials	25,000	0	-100%	-\$25,000
BOCES Refund	100,000	130,000	30%	\$30,000
Medicaid	70,000	70,000	0%	\$0
REAL PROPERTY TAXES <small>including STAR</small>	24,189,676	24,710,043	2.15%	\$520,367
PENALTIES and INTEREST	45,000	45,000	0.00%	\$0
APPROPRIATED FUND BALANCE	1,460,398	439,900	-69.88%	-\$1,020,498
USE OF RESERVES - ERS RESERVE	635,200	635,200	0.00%	\$0
TOTAL REVENUE	33,525,450	34,176,675	1.94%	\$651,225

**NOTE: 20-21 PPCSD BUDGET REDUCED STATE AID ESTIMATE OF 7,590,176 BY 10% - ACTUAL INCREASE FOR 21-22 IS 5.8%*

FUNDING the DISTRICT-WIDE CAPITAL PROJECT

TOTAL PROJECT COST	\$7,727,992
EXISTING CAPITAL RESERVES	\$3,506,434
20-21 YEAR-END FUND BALANCE	\$1,600,000
POSSIBLE FINANCING	\$2,621,558

Short-term borrowing with BANs (Bond Anticipation Notes) could likely be fully paid off within five years

BUDGET FACTORS TO CONSIDER

- **STATE AID**
Legislative Budget includes CRRSA and ARP Allocations – details to follow
- **FEDERAL GRANTS (20-21 = \$450,273, 21-22* = \$???,???)**
**20-21 amount excludes CARES Act funding of \$161,331*
Anticipate similar allocations in 21-22
- **COSTS FOR STUDENTS WITH SPECIAL NEEDS**
Annual reviews ongoing – plan for additional summer costs
- **UNSETTLED PPAA CONTRACT**
- **POSSIBLE FUTURE BORROWING FOR CAPITAL PROJECT**

IMPORTANT DATES

ALL MEETING TIMES 7PM

WEDNESDAY, APRIL 21st

**BOARD OF EDUCATION
ADOPTION OF 2021-2022 BUDGET**

WEDNESDAY, MAY 5th

PUBLIC HEARING ON 2021-2022 BUDGET

TUESDAY, MAY 18th

ANNUAL MEETING

On the Ballot:

- **BUDGET VOTE**
- **DISTRICT-WIDE CAPITAL PROJECT**
- **ESTABLISH NEW CAPITAL RESERVE**
- **ELECT THREE BOARD MEMBERS**

QUESTIONS?

THANK YOU!