

PINE PLAINS CENTRAL SCHOOL DISTRICT

2023-2024  
Recommended Budget

April 12, 2023

Presented by  
Laura L Rafferty  
Business Official

2023-2024

## Budgetary Impacts

- Inflation
- No additional Foundation Aid
- Changes to Transportation Aid (Expense Aid)
- Waiting for Governor's Budget

## 2023-2024 Budget



**\$36,415,211**

Expenditure Budget



**\$1,162,051**

Overall Dollar Increase



**3.30%**

Overall Percentage Increase

# PINE PLAINS CENTRAL SCHOOL DISTRICT

## 2023-2024 Revenue Projections

	22-23 Budget	23-24 Proposed Budget	\$ Change	% Change
Tax Levy	\$25,466,368	\$26,173,111	\$706,743	2.8%
Other Tax Items	\$45,000	\$45,000	\$0	0%
Charges for Services	\$65,000	\$85,000	\$20,000	30%
Use of Money & Property	\$30,000	\$152,500	\$122,500	408%
Misc Revenue	\$79,000	\$259,000	\$180,000	227%
BOCES Refund	\$100,000	\$125,000	\$25,000	25.0%
Medicaid	\$72,100	\$75,000	\$2,900	4.00%
State Aid	\$8,320,592	\$8,425,500	\$104,908	1.26%
<b>Total</b>	<b>\$34,178,060</b>	<b>\$35,340,111</b>	<b>\$1,162,051</b>	<b>3.4%</b>

# PINE PLAINS CENTRAL SCHOOL DISTRICT

## Tax Levy Increase



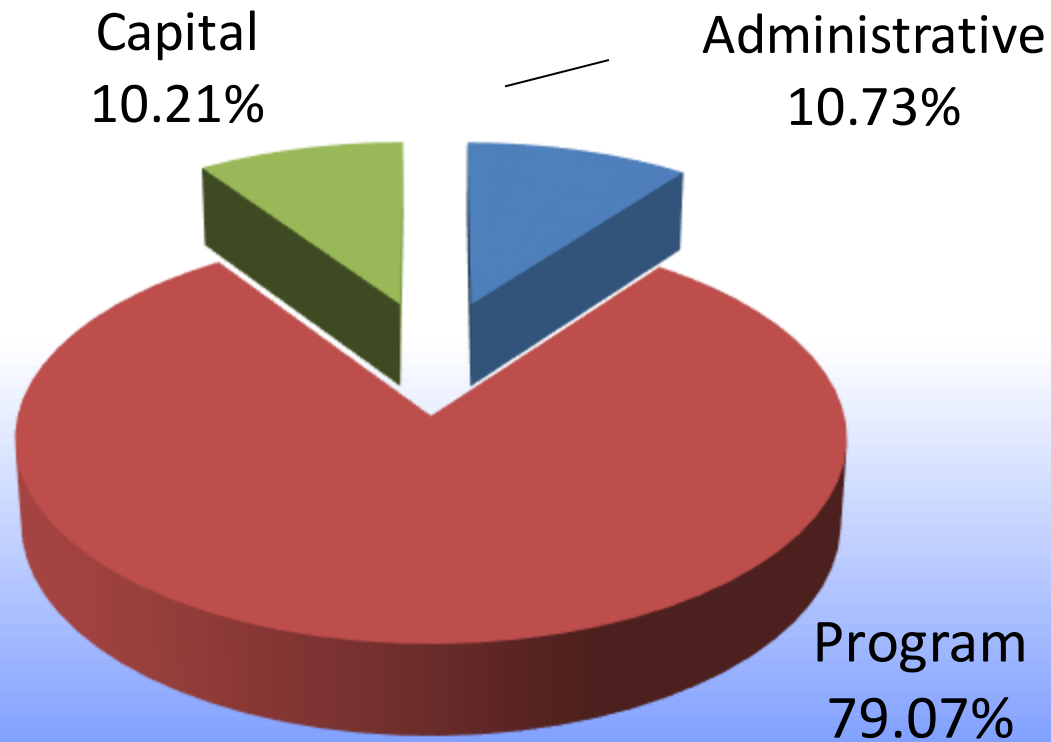
### Tax Levy

2020-21	2021-22	2022-23	2023-24	% Increase
\$24,189,676	\$24,710,043	\$25,466,368	\$26,173,111	2.80%

### Tax Rate per \$1,000/assessment

2020-21	2021-22	2022-23	2023-24 True Value Est	% Decrease
\$13.199912	\$12.940302	\$11.356971	\$10.223904	-9.95%

## Three Part Budget



# PINE PLAINS CENTRAL SCHOOL DISTRICT

## Detailed Admin Budget

ADMINISTRATIVE BUDGET	Proposed Budget	Increase / (Decrease)	% Change
Board of Education	\$49,800	\$800	1.63%
Central Administration and Finance	\$736,808	(\$63,142)	-7.89%
BOCES Administrative Costs and Insurance	\$259,991	\$7,586	3.01%
Legal, Personnel, Public Information	\$182,725	\$12,160	7.13%
Central Services	\$79,900	\$8,000	11.13%
Administration and Improvements	\$1,573,030	(\$60,569)	-3.71%
Employee Benefits	\$1,023,968	\$16,881	1.68%
<b>Total Administration</b>	<b>\$3,906,222</b>	<b>(\$78,284)</b>	<b>-1.96%</b>

# PINE PLAINS CENTRAL SCHOOL DISTRICT

## Detailed Program Budget

PROGRAM BUDGET	Proposed Budget	Increase / (Decrease)	% Change
Teaching, Regular School	\$7,809,145	\$168,992	2.21%
Academic Intervention	\$600,764	(\$102,736)	-14.60%
Special Education	\$4,259,611	\$207,637	5.12%
Occupational Education	\$523,625	\$11,125	2.17%
Summer School	\$16,600	\$5,300	46.9%
Library, AV, Computer Assisted Instruction	\$1,337,126	\$25,953	1.98%
Pupil Services	\$1,234,620	(\$62,278)	-4.80%
Interscholastic Athletics & Co-curricular Activities	\$516,841	\$13,551	2.69%
Pupil Transportation	\$2,392,443	\$251,533	11.75%
Interfund Transfers	\$50,000	\$8,000	19.05%
Employee Benefits	\$10,051,409	\$321,100	3.30%
<b>Total Program</b>	<b>\$28,792,184</b>	<b>\$848,177</b>	<b>3.04%</b>



# PINE PLAINS CENTRAL SCHOOL DISTRICT

## Detailed Capital Budget

CAPITAL BUDGET	Proposed Budget	Increase / (Decrease)	% Change
Operations and Maintenance	\$2,180,241	\$268,599	14.05%
Judgments/Claims, Assessments, Tax Refunds	\$35,000	\$0	0.00%
Debt Service	\$223,019	\$223,019	100%
Interfund Transfers	\$230,000	(\$130,000)	-36.11%
Employee Benefits	\$1,048,545	\$30,540	3.00%
<b>Total Capital</b>	<b>\$3,716,805</b>	<b>\$392,158</b>	<b>11.8%</b>

# PINE PLAINS CENTRAL SCHOOL DISTRICT

## Three Part Budget

<b>PINE PLAINS CENTRAL SCHOOL DISTRICT BUDGET COMPARISON</b>	<b>2022-2023 PROPOSED BUDGET</b>	<b>2023-2024 PROPOSED BUDGET</b>	<b><i>Year to Year Change</i></b>	<b><i>% Change</i></b>
<b>ADMINISTRATION</b>	<b>\$3,984,506</b>	<b>\$3,906,222</b>	<b><i>(\$78,284)</i></b>	<b><i>-1.96%</i></b>
<b>PROGRAM</b>	<b>\$27,944,007</b>	<b>\$28,792,184</b>	<b><i>\$848,177</i></b>	<b><i>3.04%</i></b>
<b>CAPITAL</b>	<b>\$3,324,647</b>	<b>\$3,716,805</b>	<b><i>\$392,158</i></b>	<b><i>11.80%</i></b>
<b>TOTAL</b>	<b>\$35,253,160</b>	<b>\$36,415,211</b>	<b><i>\$1,162,051</i></b>	<b><i>3.30%</i></b>

# PINE PLAINS CENTRAL SCHOOL DISTRICT

## 2023-2024 Property Tax Report Card

### PROPERTY TAX REPORT CARD

PINE PLAINS CENTRAL SCHOOL DISTRICT	BUDGETED 2022-2023	PROPOSED BUDGET 2023-2024	PERCENT CHANGE
Total Budgeted Amount, not including Separate Propositions	\$35,253,160	\$36,415,211	3.3%
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$25,466,368	\$26,173,111	2.8%
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)	\$25,466,368	\$26,173,111	
F. Permissible Exclusions to the School Tax Levy Limit	\$0	\$0	
G. School Tax Levy Limit. <u>Excluding</u> Levy for Permissible Exclusions	\$25,466,368	\$26,173,111	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$25,466,368	\$26,173,111	
I. Difference (G-H); (Negative value requires 60.0% voter approval)	\$0	\$0	
Public School Enrollment	827	809	-2.2%
Consumer Price Index (CPI)			
	ACTUAL 2022-2023	ESTIMATED 2023-2024	
Adjusted Restricted Fund Balance	\$7,050,575	\$7,150,575	
Assigned Appropriated Fund Balance	\$1,379,093	\$1,300,000	
Adjusted Unrestricted Fund Balance	\$1,456,208	\$1,485,740	
Adjusted Unrestricted Fund Balance, as a Percent of the Total Budget	4.00%	4.00%	

## **Capital Outlay Project**

- **\$100,000 expenditure in General Fund Budget**
- **Aided at full 46.8% in following year**
- **2023-2024 Plans**
  - **Refurbish fuel storage tank and update controls**

# PINE PLAINS CENTRAL SCHOOL DISTRICT

## 2023-2024 Recommended Budget Summary

	2022-2023 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	<i>Year to Year Change</i>	<i>% Change</i>
REVENUE	\$34,178,060	\$35,340,111	\$1,162,051	3.4%
EXPENDITURES	\$35,253,160	\$36,415,211	\$1,162,051	3.3%
APPROPRIATED FUND BALANCE	\$1,075,100	\$1,075,100	\$0	0.00%

# 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 would be held on June 20, 2023.
- 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 23-24 tax levy would remain at the same level as the 22-23 school year.
- Other contingency rules would apply:
  - 1. No purchase of equipment
    - -\$345,000 in recommended budget
  - 2. Administrative Component Cap
  - 3. Fees must be charged for Facilities Use

23-24 Tax Levy	\$26,173,111
22-23 Tax Levy	\$25,466,368
23-24 Tax Levy at Contingency	\$25,466,368
Difference between Tax Levy Limit and Contingency	(\$706,743)

## **2023-2024 Propositions**

**Proposition #1 - \$36,415,211 Expenditure Budget**

**Proposition #2 – Bus Purchase**

Purchase two (2) 71-passenger school buses, including cameras and necessary equipment, each at a maximum estimated cost of \$151,996 each, for an aggregate maximum estimated cost of \$303,993

## **Budget Timeline and Process**

<b>April 20, 2023</b>	<b>Property Tax Report Card submitted to SED</b>
<b>May 3, 2023</b>	<b>Public Budget Hearing</b>
<b>May 5, 2023</b>	<b>Budget Newsletter Released</b>
<b>May 16, 2023</b>	<b>Budget Vote and Board Elections 7am – 9pm Stissing Mtn Jr/Sr HS</b>
<b>June 20, 2023</b>	<b>Re-vote, if necessary</b>



## **Board of Education Election**

- Two Board Trustee terms starting July 1, 2023
- 3 year term
- Candidate Petitions Due – Monday, April 17<sup>th</sup> – 5:00pm

# PINE PLAINS CENTRAL SCHOOL DISTRICT

