

Pine Plains Central School District
Regular Meeting Minutes
August 9, 2021

MEMBERS PRESENT:

Anne Arent, President
Amie Fredericks, Vice-President
Fred Couse
James Griffin (Zoom)
Heidi Johnson, Absent
Jean Stapf
Joseph Kiernan, Absent

ALSO PRESENT:

Martin Handler, Superintendent of Schools
Monica LaClair, Assistant Superintendent
Julia Tomaine, District Clerk
Brian Timm, Assistant Superintendent

OPEN MEETING

The regular meeting was called to order at 7:00 p.m. in the library of the Stissing Mountain Junior / Senior High School by Mrs. Arent. She then led the Pledge of Allegiance.

Mr. Griffin was zooming from the following address:

Shinagawa Prince Hotel
4 Chome-10-30 Takanawa,
Minato City, Tokyo 108-8611
Japan

PUBLIC COMMENT

None.

SUPERINTENDENT'S REPORT

None.

NEW BUSINESS

Mr. Couse moved and Mrs. Stapf seconded a motion to approve the following resolution:

BE IT RESOLVED, that the Board of Education of the Pine Plains Central School District hereby authorizes the funding of the District's approved reserves with the excess of 4% from unassigned fund balance at year ended June 30, 2021 per the draft reserve funding recommendation presented at the August 4, 2021 BOE meeting pending final audit by the external auditors. The precise allocation of such excess fund balance will be determined subsequent to June 30, 2021.

VOTE: Motion passed unanimously. (Motion #2021/22-74)

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PPCSD 2020-2021 Fund Balance Projection as of 7/28/2021		DRAFT
FUND BALANCE as of 6/30/2020		
ASSIGNED Reserved for Encumbrances	\$400,498	
RESTRICTED Reserved for Unemployment	\$265,000	
RESTRICTED Reserved for ERS Retirement Contributions	\$2,349,868	
RESTRICTED Reserved for TRS Retirement Contributions	\$363,500	
RESTRICTED Reserved for Capital DWRRC-2016	\$792,840	
RESTRICTED Reserved for Capital DWRRC-2019	\$2,713,594	
RESTRICTED Reserved for Insurance	\$290,000	
RESTRICTED Reserved for Tax Certiorari	\$486,190	
RESTRICTED Reserved for Accrued Employee Benefits	\$153,690	
TOTAL RESERVES (excluding Assigned Reserves)		\$7,179,976
ASSIGNED Unreserved Fund Balance - Designated to Tax Levy (Appropriated Fund Balance)	\$1,460,398	
ASSIGNED Unreserved Fund Balance - Designated to Bus Purchase	\$248,440	
ASSIGNED Reserves - Designated to Tax Levy (ERS Reserve)	\$635,200	
UNASSIGNED Unreserved Fund Balance - Undesignated	\$1,341,673	
TOTAL 2019-2020 ASSIGNED + UNASSIGNED FUND BALANCE		\$3,685,711
TOTAL OPENING FUND BALANCE (Including reserves)		\$10,865,687
2020-21 data as of 7/28/2021:		
2020-2021 Revenues	\$32,036,256	
2020-2021 Expenditures (does not include carryover encumbrances)	(\$29,662,602)	
EXCESS OF REVENUE LESS EXPENDITURES / TRANSFERS: NET CHANGE IN FUND BALANCE		\$2,373,654
2020-2021 ENDING FUND BALANCE		\$13,239,341
ESTIMATED ENDING FUND BALANCE BREAKDOWN for 6/30/2021:		
ASSIGNED Reserved for Encumbrances	\$209,208	
RESTRICTED Reserved for Unemployment	\$225,000	\$40,000 used in 20-21
RESTRICTED Reserved for ERS Retirement Contributions	\$1,714,868	
RESTRICTED Reserved for TRS Retirement Contributions	\$363,500	
RESTRICTED Reserved for Capital - DWRRC 2016	\$792,840	
RESTRICTED Reserved for Capital - DWRRC 2019	\$2,713,594	
RESTRICTED Reserve for Capital - DWRRC 2021	\$3,821,562	new capital reserve per 5011 vote
RESTRICTED Reserve for Insurance	\$290,000	
RESTRICTED Reserved for Tax Certiorari	\$508,830	addtl needed for new petitions
RESTRICTED Reserved for Accrued Employee Benefits (EBALR)	\$157,943	
<small>NOTE: FINAL RECOMMENDATIONS SUBJECT TO AUDITOR ADJUSTMENTS</small>		
TOTAL RESERVES (excluding Assigned Reserves)		\$10,797,141
ASSIGNED Unreserved Fund Balance - Designated to Tax Levy (Appropriated Fund Balance)	\$439,900	
ASSIGNED RESERVES - Designated to Tax Levy (ERS Reserve)	\$635,200	
UNASSIGNED Unreserved Fund Balance - Undesignated	\$1,367,100	
Unreserved - Undesignated Percentage of 2021-2022 Budget:	4.00%	
\$34,176,675		
TOTAL 2020-2021 ASSIGNED + UNASSIGNED FUND BALANCE		\$2,442,200
TOTAL ENDING FUND BALANCE (Including reserves)		\$13,239,341
Monica LaClair, CPA Assistant Superintendent for Business		Draft

G:\Budget Stuff\FB\PPCSD FBal 20-21 7-30-21

Mrs. Fredericks moved and Mr. Couse seconded a motion to authorize the Tax Levy per the attached memorandum from Monica LaClair, Assistant Superintendent for Business:

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RESOLUTION TO CONFIRM TAX ROLLS AND AUTHORIZE TAX LEVY

DRAFT 8-06-21; For adoption by Pine Plains CSD BOE 8-09-21

RESOLUTION TO AUTHORIZE TAX LEVY:

WHEREAS the Board of Education has been authorized by the voters at the Annual School Meeting to raise for the current budget of the 2021-2022 school year a sum not to exceed 34,176,675 ;

WHEREAS the Board of Education is expecting unexpended funds in an estimated amount of 2,442,200 of which a total of 1,075,100 including appropriated reserves is appropriated toward the 2021-2022 budget;

THEREFORE BE IT RESOLVED, that the Board set the amount of the TAX LEVY at 24,710,043.00 for the 2021-2022 school year.

BE IT FURTHER RESOLVED, that the Board fix the equalized tax rates by towns and confirm the extension of taxes as they appear on the following described roll:

TOWNS	TAXABLE ASSESSED VALUES BY TOWN	EQUALIZED TAX RATE BY TOWN	DISTRIBUTED LEVY
COLUMBIA:	\$ 431,067,065.00		\$ 6,352,228.30
ANCRAM	\$ 153,079,717.00	\$ 14.704889	\$ 2,251,020.19
CLERMONT	\$ 18,381,729.00	\$ 14.065546	\$ 258,549.05
GALLATIN	\$ 206,656,709.00	\$ 13.989516	\$ 2,891,027.27
LIVINGSTON	\$ 52,948,910.00	\$ 17.972642	\$ 951,631.79
DUTCHESS:	\$ 1,417,553,378.00		\$ 18,343,568.82
CLINTON	\$ 46,674,652.00	\$ 12.940302	\$ 603,984.09
MILAN	\$ 200,133,251.00	\$ 12.940302	\$ 2,589,784.71
NORTHEAST	\$ 114,950,155.00	\$ 12.940302	\$ 1,487,489.72
PINE PLAINS	\$ 406,294,805.00	\$ 12.940302	\$ 5,257,577.48
STANFORD	\$ 649,500,515.00	\$ 12.940302	\$ 8,404,732.82
TOTAL	\$ 1,848,620,443.00		\$ 24,695,797.12
	Omitted Taxes - Dutchess	\$	14,245.88
	Omitted Taxes - Columbia	\$	-
	TOTAL LEVY	\$	24,710,043.00

AND BE IT HEREBY directed that the tax warrant of this Board, duly signed, shall be affixed by the above-described tax rolls authorizing the collection of said taxes exclusive of the STAR program, to begin on September 1, 2021 and end on November 1, 2021 giving the tax warrant an effective period of sixty (62) days at the expiration of which time the tax collector shall make an accounting in writing to the Board.

AND IT IS FURTHER DIRECTED THAT the delinquent tax penalty shall be fixed as follows:

September 1, 2021 – September 30, 2021: PENALTY-FREE PERIOD

October 1, 2021 – November 1, 2021: Interest of two percent (2%) added

Two (2) payment installments election for taxpayers of Dutchess County:

Five percent (5%) service charge on each installment, paid with each installment of school taxes; First installment due by September 15, 2021. Second installment due by March 15, 2022. Second installment may not be paid until the first installment, plus any interest due, has been paid. After March 15, 2022 penalty and interest shall accrue pursuant to Real Property Law, 924A.

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MOTION CONCERNING TAX WARRANT 2021-2022 SCHOOL YEAR

MOTION MADE BY: Amie Fredericks

BOARD OF EDUCATION
APPROVED
DATE: 8/9/2021

SECONDED BY: Fred "Chip" Cause, Jr.

BE IT RESOLVED AS FOLLOWS:

To the collector of the Pine Plains Central School District No. 1 the Towns of Clinton, Milan, Northeast, Pine Plains, Stanford, Ancram, Clermont, Gallatin, and Livingston; Counties of Dutchess and Columbia in the State of New York.

You are hereby commanded

1. To give notice to start collection on **September 1, 2021** in accordance with the provisions of Section 1322 of the Real Property Tax Law.
2. To give notice that tax collection will end **November 1, 2021**.
3. To collect taxes in the total sum of **24,710,043.00** less the STAR reimbursement amount as provided by the appropriate governmental authority, in the same manner that collectors are authorized to collect Town and County taxes in accordance with the provisions of Section 1318 of the Real Property Tax Law.
4. To make no changes or alterations in the tax warrant or the attached tax rolls, but shall return the same to the Board of Education. The Board may recall its warrant in tax roll for corrections of errors or omissions in accordance with the provisions in Section 1316 of the Real Property Tax Law.
5. To forward by mail to each owner of real property listed on the tax rolls within 10 days after the start of collection a statement of taxes due on the property on press-numbered tax bill forms provided by the school district in accordance with the provisions of Section 922 of the Real Property Tax Law, as well as a statement to taxpayers of Dutchess County that the taxes may be paid in two (2) installments, the first installment due and payable by September 15, 2021, together with a service charge in the amount of five percent (5%) of the first installment, to be paid to the School District, and the second installment due and payable by March 15, 2022, together with a service charge in the amount of five percent (5%) of the second installment, to be paid to the Dutchess County Commissioner of Finance. To forward by mail without interest penalties to the Office of the County Treasurer a detailed tax bill of all state land parcels liable for taxes on the school tax roll in accordance with provisions of Section 540 and 544 of the Real Property Tax Law.
6. To receive from each of the taxable corporations and natural persons the sums listed on the attached tax rolls without interest penalties when such sums are paid before the end of the first month of the tax collection period but with a service charge in the amount of five percent (5%) of the total school tax if the taxpayer opts to pay such school taxes in installments and to account for such sums on account of such charge as income due Dutchess County. To add two percent (2%) interest penalties to all taxes collected after **September 30, 2021** and account for such sums as income due to the School District.
7. To issue press-numbered receipts only on forms provided by the school district in acknowledgment of receipt of payment of taxes and to retain and preserve and file exact carbon copies of all such receipts issued as required by Section 987 of the Real Property Tax Law.

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8. To promptly return the warrant at its expiration and if any taxes on the attached tax rolls shall be unpaid at that time, deliver an accounting thereof on forms showing by Town the total assessed evaluation, tax rate, total tax levy, total amounts remaining uncollected as required by Section 1330 of the Real Property Tax Law.

The warrant is issued pursuant to Sections 910, 912, and 914 of the Real Property Tax Law and is delivered in accordance with Sections 1306 and 1318 of this Law. It is effective immediately after it is properly signed by a majority of the Board of Education. The warrant shall expire on the date stated above unless a renewal or an extension has been endorsed on the face of this warrant in writing in accordance with Section 1318, subdivision 2 of the Real Property Tax Law.

VOTE: Motion passed unanimously. (Motion #2021/22-75)

PUBLIC / BOARD COMMENTS

None.

ADJOURN

Mr. Couse moved and Mrs. Stapf seconded a motion to adjourn at 7:04 pm.

VOTE: Motion passed unanimously. (Motion #2021/22-76)

Respectfully submitted,

Julia Tomaine, District Clerk