



Plainview-Old Bethpage CSD 2025-2026

Superintendent's Proposed Budget Workshop #1

Board of Education Meeting
February 24, 2025



**EVERY STUDENT MATTERS
EVERY MOMENT
COUNTS**

Strategic Plan Priority Area # 5 Finance and Facilities

We will provide sound, responsible financial stewardship through the management and maintenance of efficient financial practices.

Strategies	
Maintain Triple-A bond rating.	Continue to strengthen ties with community organizations and businesses.
Fiscal conservancy to address possible state and federal aid plateaus scheduled for the 2024-25 fiscal year.	Create innovative operational procedures and systems responsive to the needs of our students, staff and stakeholders.
End each fiscal year with a 4% fund balance.	Implement strategic recommendations found in the most recent Building Condition Survey, with a cycle of preventative maintenance.
Maintain cumulative reserve levels at a minimum of 20% of annual budget general fund expenditures.	Prioritize facilities needs in order of priority of health and safety, property preservation and facilities upgrades. Develop a multi-year budgetary plan to support the work.
Maintain a current ratio above 2 to 1 as measured by current assets over current liabilities on the general fund balance sheet.	Partner with an Energy Service Company (ESCO) to develop a plan to improve the energy profiles and sustainability of all eight facilities at no cost to taxpayers.
Align growth of total payroll and associated benefit costs to the growth of permanent revenue sources (i.e., tax revenue, property lease revenue, etc.)	Improve energy efficiency, climate resiliency and sustainability of all facilities.
Use the POB Strategic Plan to guide annual budget development, program review and new program adoption cycles.	Provide equitable learning environments through the effective and efficient facilities planning, management and resource allocation.
Ensure that resources (i.e., people, time and money) are allocated equitably by instituting needs-based, results-focused budgeting; matching hiring and staff placement with relative school level and student needs.	Maintain all facilities at high levels of cleanliness, dependability, safety and aesthetic appeal.



Tax Levy Threshold

- For the 2025-26 budget, the CPI is 2.9%, resulting in a CPI cap of 2.0% to be used for the tax levy threshold calculation before exclusions.
- For the 2025-26 budget, the tax base growth factor for Plainview-Old Bethpage (provided by the NYS Office of Real Property) reflects an additional **1.0185 in growth**.
- The allowable tax levy increase for the 2025-26 budget is currently 3.62%.
- The goal of the 2025-26 POB school budget is to be mindful of taxpayer priorities and maintain the successful instructional and extracurricular programs for our students.



Since 2013, the POB Board of Education has consistently maintained a tax levy below the allowable limit, resulting in over \$59 million in savings for residents.



Budget Development Process

Building for a Successful 2025-26 School Year and Strong Future

Financial Stewardship & Investment Analysis

- Conducting a detailed review of 2024-25 expenditures to assess program effectiveness and return on investment
- Addressing key financial variables such as inflation rates, rising retirement costs, health insurance premiums, and contractual salary obligations
- Evaluating debt service obligations and the impact of past bond defeats on current space and facility needs

Advocacy & Revenue Optimization

- Engaging with state and local officials to advocate for equitable funding, state aid formulas, and legislative support
- Exploring grants and alternative funding sources to supplement District resources and minimize the tax burden

Infrastructure & Facility Modernization

- Upgrading and renovating school buildings to provide safe, modern learning environments
- Enhancing health and safety measures across all District facilities, ensuring a secure space for students and staff
- Sustaining long-term maintenance plans to preserve District assets and prevent costly emergency repairs



Academic Innovation & Student Readiness

- Expanding technology integration to enhance learning experiences and equip students with 21st-century skills
- Strengthening career pathways and college readiness programs to align with evolving NYS Graduation Measures
- Improving access to Tier I interventions, ensuring all students receive the foundational support they need to thrive

Educating the Whole Child & Fostering Community Connection

- Expanding extracurricular opportunities including clubs at all levels, honor societies, research and leadership programs to nurture students' interests and talents
- Supporting theatre, music, and performing arts programs, recognizing the importance of creativity in student development
- Sustaining middle and high school athletics to promote teamwork, sportsmanship, and healthy lifestyles
- Enhancing community traditions such as parades, homecoming, and school-wide celebrations that strengthen school spirit and engagement
- Providing equitable access to field trips at all levels to enrich learning beyond the classroom
- Includes community programs: Adult Ed and Senior Citizens' Club

Investing in Educators & Staff Development

- Providing high-impact professional development to empower faculty and staff with the latest instructional strategies and best practices
- Supporting teacher recruitment and retention efforts and recognizing professional growth opportunities are essential for maintaining a high-quality workforce

Budget Development Process





Bond to Budget: Impact of bond defeat and current space needs/building maintenance

School	Need	Project	Est. Cost
JFK	Classroom Space & Bathrooms	Cafeteria expansion: Add approximately 3000 sq. ft. at an estimated cost of \$850/sq. ft. and Relocate school store into the art gallery/cafeteria expansion	\$3,000,000
JFK	Bathrooms	Expand bathrooms across from cafeteria	\$150,000
JFK	Classroom Space	Convert administrative spaces into classrooms, estimated at \$25,000 per room renovation (4)	\$100,000
JFK	Classroom Space	Repurpose 2 nd floor library space into faculty support areas	\$125,000
JFK	Space/ Egress	Install library coordinator and update ventilation, electrical systems, and egress pathways	\$175,000
JFK	Infrastructure & Safety	Renovate nurse's office and improve ventilation	\$75,000
JFK	Infrastructure & Safety	Repair and upgrade diving blocks, epoxy floor, and diving swing	\$150,000
JFK	Infrastructure & Safety	Replace turf (approaching the end of its useful life)	\$975,000
POBMS	Bathrooms	Add student bathrooms by the auditorium stage, utilizing old storage rooms	\$350,000
OBE	Infrastructure & Safety	Structural masonry repairs	\$250,000
JJP	Classroom Space	Divide Large Classroom 33 into two rooms	\$15,000
JJP	Bathrooms	Renovate gym/office area to convert into a staff bathroom	\$200,000
JJP	Classroom Space	Computer room space for Special Education programs	\$20,000
Estimated Total			\$5,585,000



Proposed Budget for 2025-2026

2025-26 Proposed Budget	2024-25 Actual Budget	Budget to Budget \$ Difference	Budget to Budget % Difference
\$197,404,327	\$190,062,092	\$7,342,235	3.86%



- Includes a 2.5-million-dollar transfer to capital to fund capital projects
- Costs estimated for 2025-26 price increases supplies and equipment



Plainview-Old Bethpage 2025-2026 Tax Levy Limit



POB Allowable Tax Levy Limit (Tax Cap) 3.62%	
Prior Year Tax Levy 2024-2025	\$143,232,660
x Tax Base Growth Factor	1.0185
+ Prior Year PILOTS	\$4,393,423
- Prior Year Exemptions (Capital Levy)	\$3,168,427
x Allowable Levy Growth Factor	1.0200
- Projected PILOTS for 2024-25	\$5,040,508
+ Available Carryover	\$0
Tax Levy Limit Before Exclusions	\$145,009,101
+ Exemptions for 2025-26 (Capital Levy Share)	\$3,412,951
POB Allowable Tax Levy Limit for 2025-26	\$148,422,052



Recommended Tax Levy of 2.75%
\$1,250,494 under Allowable Tax Levy Limit of 3.62%



Tax Levy Options

School Tax Levy % Increase Option	School Tax Levy \$ Option	Tax Levy % Under Allowable Limit	Tax Levy \$ Under Allowable Limit	Use of Fern Pl Sale Reserve to Balance Budget
3.62%	\$148,422,052	Allowable Tax Levy Limit		
3.60%	\$148,389,036	0.02%	\$33,017	\$152,395
3.40%	\$148,102,570	0.22%	\$319,482	\$438,860
3.20%	\$147,816,105	0.42%	\$605,947	\$725,325
2.99%	\$147,515,317	0.63%	\$906,736	\$1,026,114
2.90%	\$147,386,407	0.72%	\$1,035,645	\$1,155,023
2.85%	\$147,314,791	0.77%	\$1,107,262	\$1,226,640
2.80%	\$147,243,174	0.82%	\$1,178,878	\$1,298,256
2.75%	\$147,171,558	0.87%	\$1,250,494	\$1,369,872
2.70%	\$147,099,942	0.92%	\$1,322,111	\$1,441,489
2.65%	\$147,028,325	0.97%	\$1,393,727	\$1,513,105



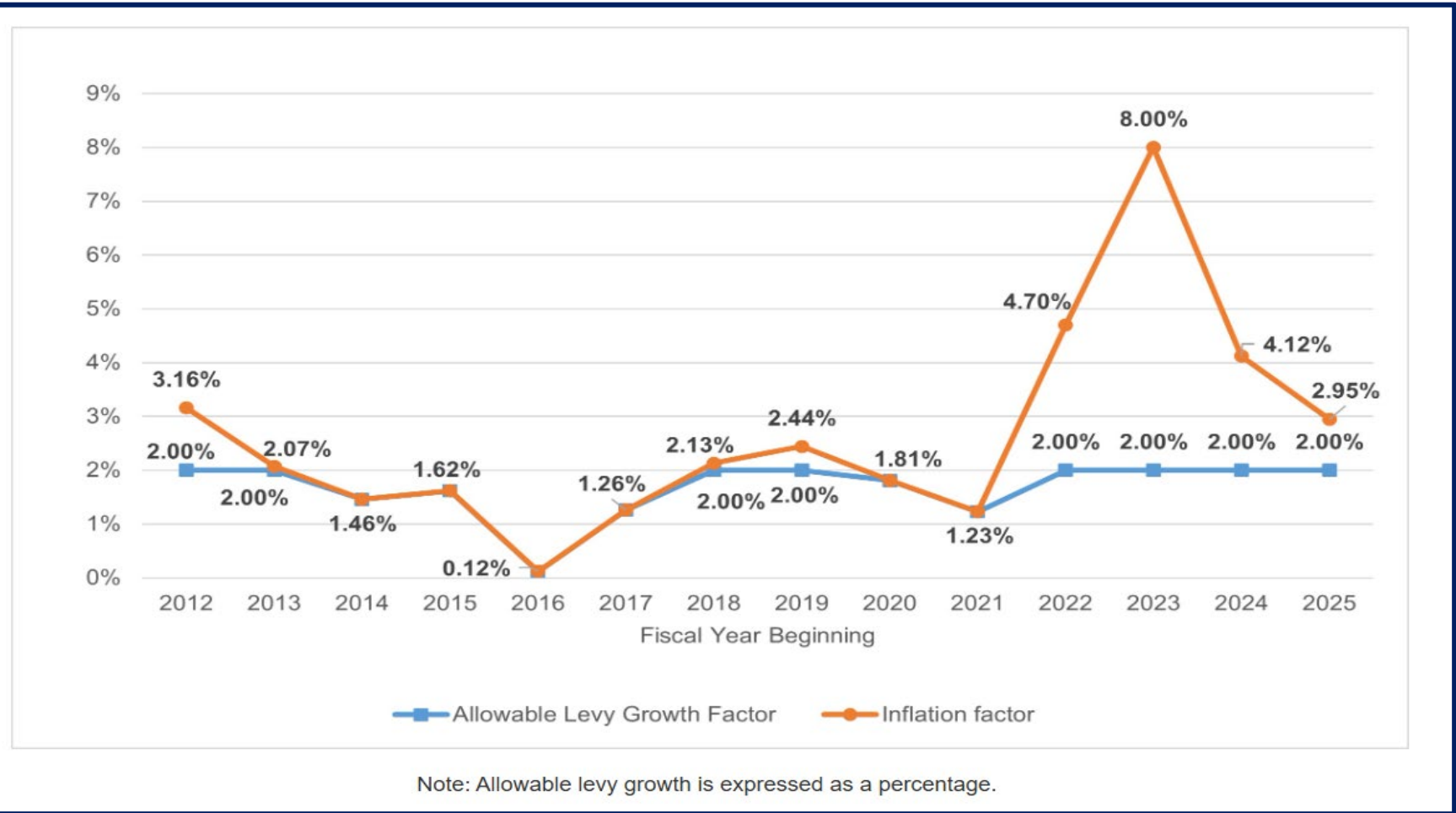
Projected Revenue

	2024-25 Revenue Budget	2025-26 Estimated Revenue	\$ Increase	% Increase
Tax Levy	\$143,232,660	\$147,171,558	\$3,938,898	2.75%
PILOTS	\$4,397,345	\$5,040,508	\$643,163	14.63%
State Aid	\$39,031,947	\$41,979,247	\$2,947,300	7.55%
Interest	\$600,545	\$750,000	\$149,455	24.89%
Lease Rentals	\$656,733	\$744,342	\$87,609	13.34%
Other/ Miscellaneous	\$338,800	\$348,800	\$10,000	2.95%
Use of Reserves Fern Place Tax Reduction	\$1,804,062	\$1,369,872	-\$434,190	-24.06%
TOTAL	\$190,062,092	\$197,404,327	\$7,342,235	3.86%





Inflation vs. NY State Allowable Levy Growth Factor



Office of the NEW YORK

STATE COMPTROLLER

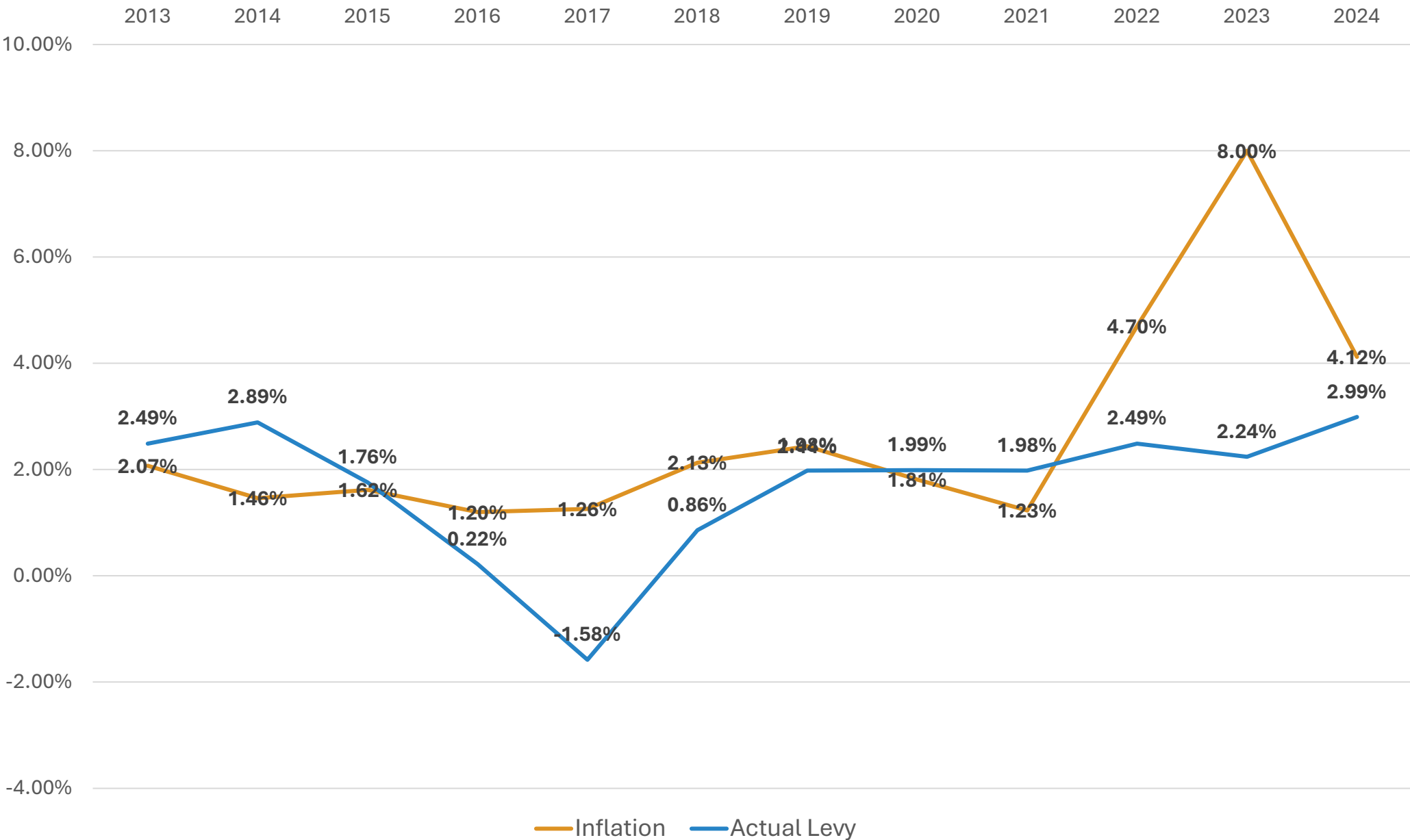
NYS Comptroller Thomas P. DiNapoli

“For the fourth year in a row, the property tax levy for school districts and 10 cities will be capped at 2%,” DiNapoli said. “School district and municipal officials will have to deliver services efficiently as they face the difficult task of managing costs that continue to rise.”

Rate of Inflation Compared to District Tax Levy History



Plainview-Old Bethpage Tax Levy History vs. Inflation





2025-2026 NY State Aid Estimates

Plainview-Old Bethpage Central School District

	2024-25	2025-26	Change	%
Foundation Aid	\$27,627,324	\$30,121,735	\$2,494,411	9.03%
Expense-based Aids				
Building Aid	\$2,846,485	\$2,812,483	(\$33,982)	-1.19%
Transportation Aid*	\$2,370,949	\$2,362,959	(\$7,990)	-0.34%
BOCES Aid	\$3,382,794	\$3,507,063	\$124,269	3.67%
Public High Cost Excess Cost Aid	\$450,987	\$472,858	\$21,871	4.85%
Private Excess Cost Aid	\$393,374	\$577,796	\$184,422	46.88%
Special Services Aid	\$0	\$0	\$0	N/A
Instructional Materials Aids				
Software Aid	\$81,986	\$82,794	\$808	0.99%
Hardware & Technology Aid	\$54,171	\$53,234	(\$937)	-1.73%
Textbook Aid	\$325,967	\$329,928	\$3,961	1.22%
Library Materials Aid	\$34,206	\$34,544	\$338	0.99%
Other Operating Aids				
Academic Enhancement Aid	\$0	\$0	\$0	N/A
Charter School Transitional Aid	\$0	\$0	\$0	N/A
High Tax Aid	\$1,623,853	\$1,623,853	\$0	0.00%
Supplemental Public Excess Cost Aid	\$0	\$0	\$0	N/A
Aid for Recent Consolidations				
Operating Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Building Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Subtotal	\$39,192,076	\$41,979,247	\$2,787,171	7.11%
Aid for Early Childhood Education				
Full Day Kindergarten Conversion Aid	\$0	\$0	\$0	N/A
Universal Prekindergarten Aid**	\$1,591,193	\$1,818,000	\$226,807	14.25%
Total School Aid	\$40,783,269	\$43,797,247	\$3,013,978	7.39%

Reserve Funds

Save for future needs

Maintain a stable operating budget

Maintain a stable tax levy

Boost the District's overall fiscal strength

Supplement the limitations of fund balance



Strategic Plan Priority Area # 5 - Finance and Facilities

Maintain cumulative reserve levels at a minimum of 20% of annual budget general fund expenditures

2024-2025 Operating Budget	Total Fund Balance	% of 2024-2025 Budget
\$190,062,092	\$43,807,243	23.04%

TOTAL FUND BALANCE & RESERVES BALANCE JUNE 30, 2024

RESERVE FUND	BALANCE
RETIREMENT CONTRIBUTION RESERVE (ERS)	\$8,261,857
RETIREMENT CONTRIBUTION RESERVE (TRS) (SUB-FUND)	\$6,282,802
EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	\$8,370,078
UNEMPLOYMENT RESERVE	\$755,082
CAPITAL 2022 RESERVE	\$5,229,853
REPAIR RESERVE	\$204,713
TAX REDUCTION RESERVE (Sale of Fern Place)	\$3,341,540
ENCUMBRANCES	\$3,758,834 *
APPROPRIATED FUND BALANCE	\$0
<u>UNASSIGNED FUND BALANCE</u>	<u>\$7,602,484</u>
TOTAL RESERVE & FUND BALANCES	\$43,807,243

2025-2026 Budget Timeline: Important Dates



February 24

Budget Workshop #1 - Budget Discussions

2025-2026 1st Draft Budget & Tax Levy, Facilities & Capital, Technology, Transportation

March 10

Budget Workshop #2 – Budget Discussions

4th R, Adult Education, Senior Citizen Club, Athletics & Health, Pupil Personnel Services, Capital Projects

March 25

Budget Workshop #3 – Budget Discussions

Curriculum Department, Elementary Schools, Middle Schools, High School, Music and Performing Arts

April 7

Budget Workshop #4 – Budget Discussions

Security & Safety, Staffing Enrollment, Class Size, Budget Modifications

April 23

Budget Adoption

May 12

Budget Hearing

May 20

Budget Vote





Questions & Discussion

Vote!

When and Where?

Tuesday, May 20, 2025

6:00am-9:00pm

✓ *Jamaica Avenue School*

✓ *Mattlin Middle School-Administration Offices*

2025-2026 Budget Website

An illustration of two hands, one on the left and one on the right, holding a red rectangular sign. The hands are wearing white cuffs. The sign has the text "THANK YOU!" in white capital letters.

THANK YOU!