



# Plainview-Old Bethpage CSD 2025-2026

## *Superintendent's Proposed Budget Update* Workshop #2

Board of Education Meeting  
March 10<sup>th</sup>, 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, and 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





# Proposed Budget for 2025-2026

Budget Account	Description	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
1010	Board Of Education	97,090	121,200	128,202	7,002	5.78%
1040	District Clerk	72,346	68,775	72,124	3,349	4.87%
1060	District Meeting	29,623	36,900	38,000	1,100	2.98%
1240	Chief School Administrator	465,956	491,386	506,466	15,080	3.07%
1310	Business Administration	1,514,723	1,638,983	1,734,743	97,760	5.97%
1320	Auditing	117,990	117,397	126,000	8,603	7.33%
1325	Treasurer	20,826	25,701	22,038	-3,663	-14.25%
1420	Legal	412,802	575,000	625,000	50,000	8.70%
1430	Personnel	578,473	682,824	679,861	-2,963	-0.43%
1480	Public Information and Services	26,344	127,200	130,200	3,000	2.36%
1620	Operation of Plant	9,530,385	10,064,585	10,420,165	355,580	3.53%
1621	Maintenance of Plant	2,572,840	2,943,427	2,925,480	-17,947	-0.61%
1670	Central Printing & Mailing	71,011	66,500	77,500	11,000	16.54%
1680	Central Data Processing	787,031	882,000	884,944	2,944	0.33%
1910	Unallocated Insurance	921,380	1,049,523	1,165,000	115,477	11.00%
1920	School Association Dues	27,329	25,000	25,000	-	0.00%
1930	Judgments and Claims	21,700	35,000	35,000	-	0.00%
1981	BOCES Administrative Costs	824,241	865,000	965,000	100,000	11.56%
2010	Curriculum Devel and Suprvsn	512,620	595,947	772,409	176,462	29.61%
2020	Supervision-Regular School	7,462,451	7,729,796	7,683,962	-45,834	-0.59%
2040	Supervision-Special School	12,020	23,246	23,401	155	0.67%
2070	Inservice Training-Instruction	142,733	246,612	246,722	110	0.04%
2110	Teaching-Regular School	51,832,702	51,782,802	52,934,804	1,152,002	2.22%
2250	Prg For Sdnts w/Disabil-Med Elgble	21,463,746	22,903,140	23,803,708	900,568	3.93%
2280	Occupational Education(Grades 9-12)	293,640	275,000	335,000	60,000	21.82%
2330	Teaching-Special Schools	305,568	388,616	435,138	46,522	11.97%
2610	School Library & AV	1,303,383	1,441,008	1,374,464	-66,544	-4.62%
2630	Computer Assisted Instruction	3,868,827	5,308,224	6,666,754	1,358,530	25.59%
2805	Attendance-Regular School	-	70,000	70,000	-	0.00%
2810	Guidance-Regular School	2,906,925	3,046,421	3,025,115	-21,306	-0.70%
2815	Health Svcs-Regular School	3,426,547	3,657,057	3,683,940	26,883	0.74%
2820	Psychological Svcs-Reg Schl	1,996,824	2,135,447	1,830,581	-304,866	-14.28%
2825	Social Work Svcs-Regular School	662,641	691,833	719,890	28,057	4.06%
2850	Co-Curricular Activ-Reg Schl	695,014	728,798	803,540	74,742	10.26%
2855	Interscholastic Athletics-Reg Schl	1,727,643	1,975,483	2,167,129	191,646	9.70%





# Proposed Budget for 2025-2026 (continued)

Budget Account	Description	2023-2024 Actual Expenditure	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
5510 District Transportation Services		1,114,822	1,199,512	1,451,701	252,189	21.02%
5540 Contract Transportation-Med Elgble		7,955,018	10,237,550	10,910,000	672,450	6.57%
5581 Transportation from Boces		189,191	251,000	300,000	49,000	19.52%
7140 Recreation		119,170	231,500	231,500	-	0.00%
7310 Youth Program		42,871	50,609	53,602	2,993	5.91%
9010 State Retirement		2,573,078	3,482,420	3,740,000	277,580	8.02%
9020 Teachers' Retirement		7,008,208	9,000,000	9,400,000	400,000	4.44%
9030 Social Security		7,002,648	8,100,000	8,400,000	300,000	3.70%
9040 Workers' Compensation		887,123	1,100,000	1,200,000	100,000	9.09%
9050 Unemployment Insurance		5,000	50,000	50,000	-	0.00%
9080 Hospital, Medical, Dental Insurance		20,695,552	25,000,000	25,400,000	400,000	1.60%
9070 Union Welfare Benefits		1,971,580	2,327,701	2,429,400	101,699	4.37%
9780 Tax Anticipation Notes		-	70,000	70,000	-	0.00%
9788 Leases		685,758	-	-	-	0.00%
9801 Transfer to Other Funds		3,979,179	4,167,989	4,127,844	-40,125	-0.96%
9850 Transfer to Capital Fund		2,000,000	2,000,000	2,500,000	500,000	25.00%
<b>Total GENERAL FUND</b>		<b>172,914,549</b>	<b>190,062,092</b>	<b>197,401,327</b>	<b>7,339,235</b>	<b>3.86%</b>





## ***Proposed Budget for 2025-2026***

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

- Includes a 2.5-million-dollar transfer to capital to fund capital projects and facility upgrades
- Costs estimated for 2025-26 price increases supplies and equipment
- Technology & Infrastructure Upgrades – Funding for improved classroom technology and broadband access
- Investments in security measures, staff training, and emergency preparedness
- Increased resources to support student well-being and social-emotional learning.





# 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
<b>3.62%</b>	<b>\$148,422,052</b>	<b>Allowable Tax Levy Limit</b>		
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





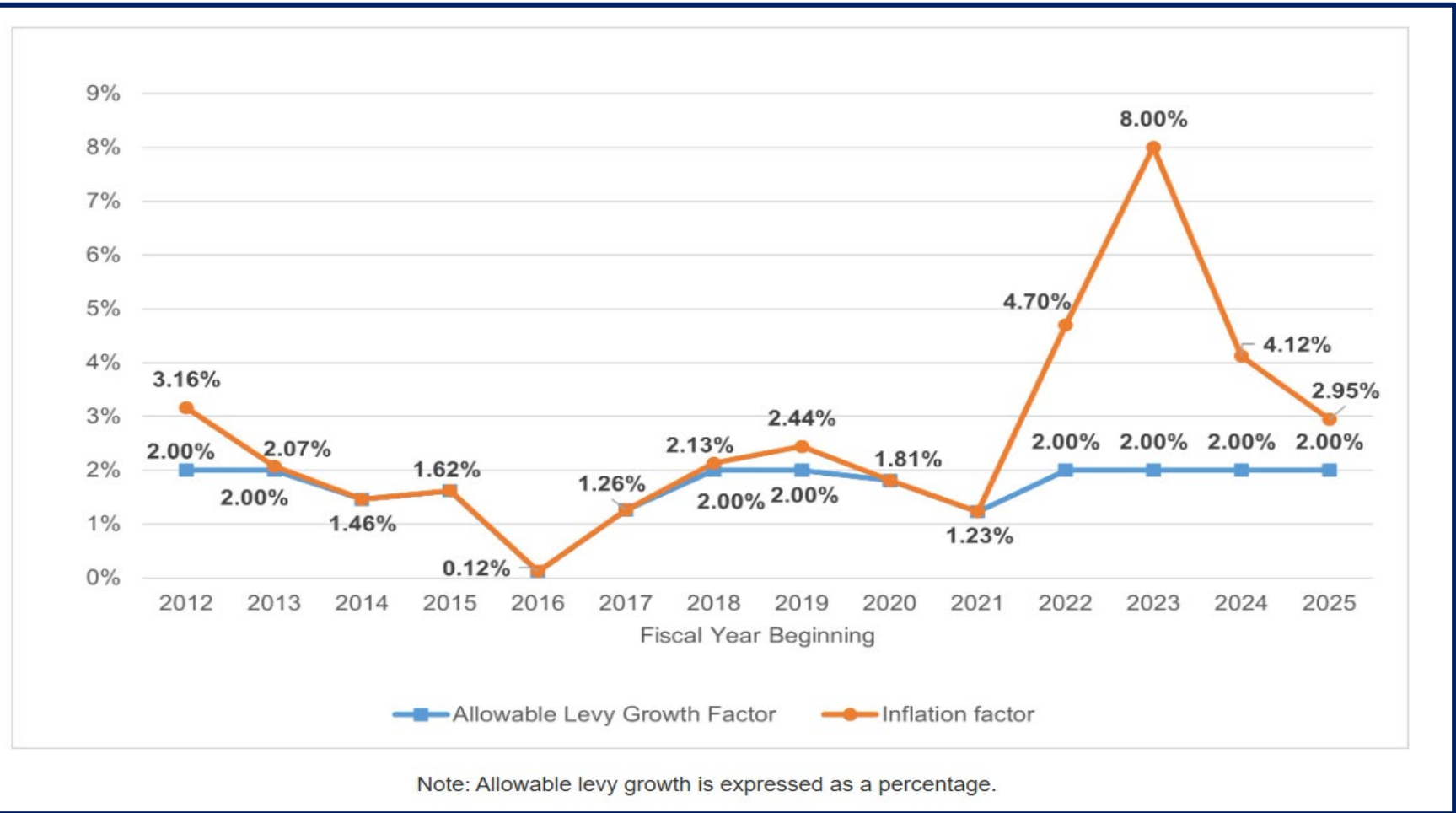
## Projected Revenue

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





# Inflation vs. NY State Allowable Levy Growth Factor



Office of the NEW YORK

**STATE COMPTROLLER**

NYS Comptroller Thomas P. DiNapoli

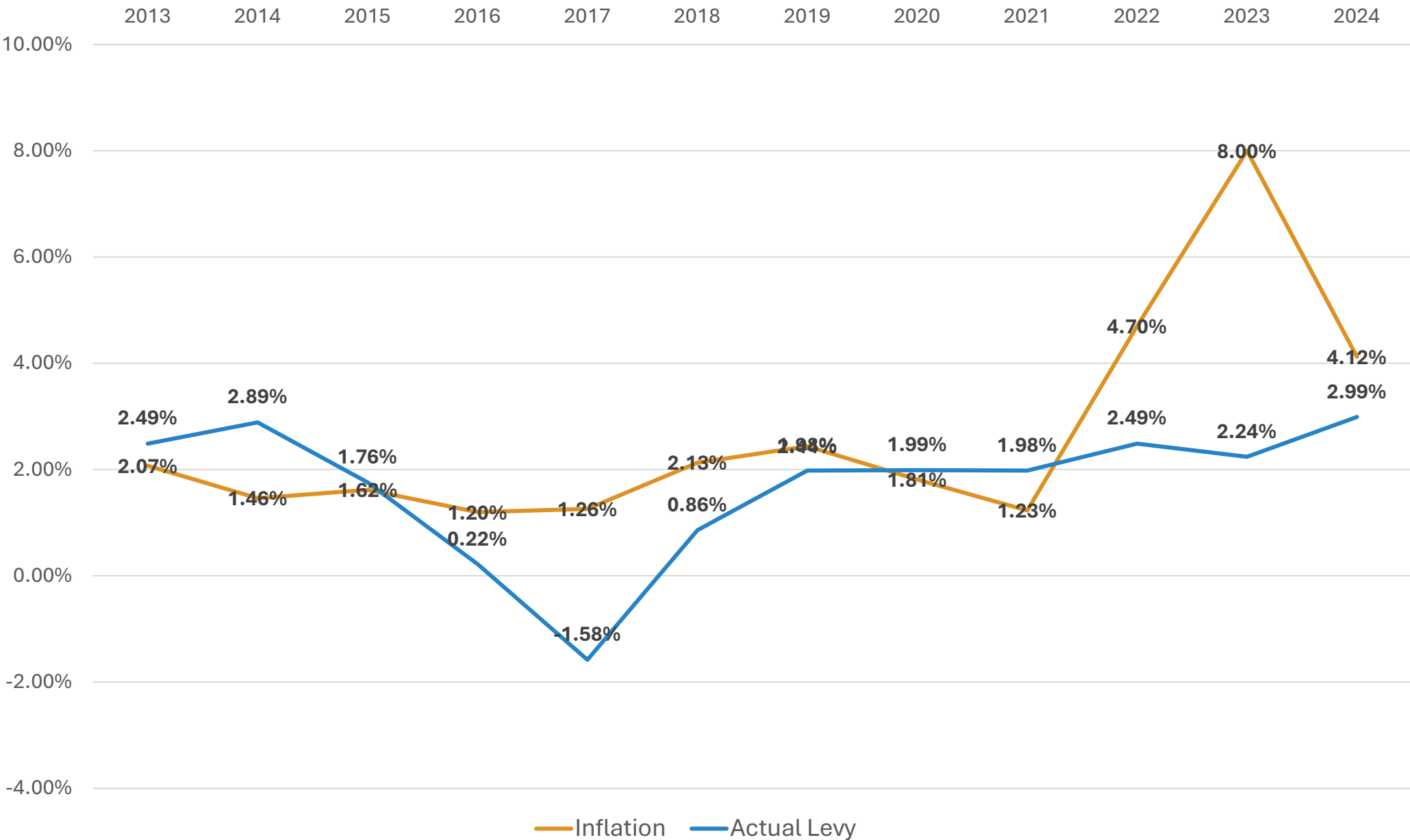
“For the fourth year in a row, the property tax levy for school districts and 10 cities will be capped at 2%,” DiNapoli said. “School district and municipal officials will have to deliver services efficiently as they face the difficult task of managing costs that continue to rise.”



# Rate of Inflation Compared to District Tax Levy History



## Plainview-Old Bethpage Tax Levy History vs. Inflation





## 2025-2026 NY State Aid Estimates (presented 2/24/25)

### Plainview-Old Bethpage Central School District

	2024-25	2025-26	Change	%
<b>Foundation Aid</b>	<b>\$27,627,324</b>	<b>\$30,121,735</b>	<b>\$2,494,411</b>	<b>9.03%</b>
<b>Expense-based Aids</b>				
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
<b>Instructional Materials Aids</b>				
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%
<b>Other Operating Aids</b>				
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
<b>Aid for Recent Consolidations</b>				
Operating Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Building Reorganization Incentive Aid	\$0	\$0	\$0	N/A
<b>Subtotal</b>	<b>\$39,192,076</b>	<b>\$41,979,247</b>	<b>\$2,787,171</b>	<b>7.11%</b>
<b>Aid for Early Childhood Education</b>				
Full Day Kindergarten Conversion Aid	\$0	\$0	\$0	N/A
Universal Prekindergarten Aid**	\$1,591,193	\$1,818,000	\$226,807	14.25%
<b>Total School Aid</b>	<b>\$40,783,269</b>	<b>\$43,797,247</b>	<b>\$3,013,978</b>	<b>7.39%</b>





Proposed changes to the Census and Free and Reduced-Price Lunch poverty measures significantly impact district calculations, creating a notable shift from the February Database update, particularly for Foundation Aid.

Additionally, while discussions during legislative budget hearings have touched on potential changes to the Regional Cost Index, no concrete details have been provided.

As a result, the February Foundation Aid data may not be a reliable basis for local revenue planning until the state finalizes its budget, yet no clear alternative exists for districts to use in the meantime.

# 2025-2026 NY State Aid Estimates (Updated 3/10/2025)

February 2025 School Aid Database Update Estimates of General Support for Public Schools for the Plainview-Old Bethpage Central School District								
THIS REPORT IS BASED ON "CURRENT LAW" ESTIMATES OF SCHOOL AID FORMULAS, AND DOES NOT REFLECT CHANGES PROPOSED IN THE EXECUTIVE BUDGET NOR WILL IT NECESSARILY REFLECT AMOUNTS INCLUDED IN THE FINAL ENACTED BUDGET. HOWEVER, NO CHANGES TO THE DISPLAYED AID FORMULAS HAVE BEEN PROPOSED FOR 2025-26.								
	February Current Law Database Update				Change Between Executive Budget & February Database Update			
	2024-25	2025-26	Change	%	2024-25	2025-26	Change	
Foundation Aid	Current Law Estimates for Foundation Aid differ significantly from the Executive Budget. Due to this fact and the uncertainty about the final enacted Foundation Aid level line is being kept suppressed.							
Expense-based Aids								
Building Aid	\$2,882,203	\$2,911,940	\$29,737	1.03%	\$35,738	\$99,457	\$63,719	
Transportation Aid*	\$2,370,949	\$2,362,959	(\$7,990)	-0.34%	\$0	\$0	\$0	
BOCES Aid	\$3,382,794	\$3,507,063	\$124,269	3.67%	\$0	\$0	\$0	
Public High Cost Excess Cost Aid	\$523,467	\$539,157	\$15,690	3.00%	\$72,480	\$66,299	(\$6,181)	
Private Excess Cost Aid	\$393,374	\$579,224	\$185,850	47.25%	\$0	\$1,428	\$1,428	
Special Services Aid	\$0	\$0	\$0	N/A	\$0	\$0	\$0	
Instructional Materials Aids								
Software Aid	\$81,986	\$83,394	\$1,408	1.72%	\$0	\$600	\$600	
Hardware & Technology Aid	\$54,171	\$53,619	(\$552)	-1.02%	\$0	\$385	\$385	
Textbook Aid	\$325,967	\$331,850	\$5,883	1.80%	\$0	\$1,922	\$1,922	
Library Materials Aid	\$34,206	\$34,794	\$588	1.72%	\$0	\$250	\$250	
Other Operating Aids								
Academic Enhancement Aid	\$0	\$0	\$0	N/A	\$0	\$0	\$0	
Charter School Transitional Aid	\$0	\$0	\$0	N/A	\$0	\$0	\$0	
High Tax Aid	\$1,623,853	\$1,623,853	\$0	0.00%	\$0	\$0	\$0	
Supplemental Public Excess Cost Aid	\$0	\$0	\$0	N/A	\$0	\$0	\$0	
Aid for Recent Consolidations								
Operating Reorganization Incentive Aid	\$0	\$0	\$0	N/A	\$0	\$0	\$0	
Building Reorganization Incentive Aid	\$0	\$0	\$0	N/A	\$0	\$0	\$0	
Subtotal	\$11,672,970	\$12,027,853	\$354,883	3.04%	\$108,218	\$170,341	\$62,123	
Aid for Early Childhood Education								
Full Day Kindergarten Conversion Aid	\$0	\$0	\$0	N/A	\$0	\$0	\$0	
Universal Prekindergarten Aid**	\$1,591,193	\$1,818,000	\$226,807	14.25%	\$0	\$0	\$0	
School Aid excluding Foundation Aid	\$13,264,163	\$13,845,853	\$581,690	4.39%	\$108,218	\$170,341	\$62,123	

# 2025-2026 Budget Timeline: Important Dates



**February 24**

## **Budget Workshop #1 - Budget Discussions**

2025-2026 1<sup>st</sup> Draft Budget & Tax Levy, Facilities & Capital, Technology, Transportation

**March 10**

## **Budget Workshop #2 – Budget Discussions**

4<sup>th</sup> 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**





# Schedule of Community Budget Presentations (tentative)



POB Senior Citizens Club



Date	School/Group	Time
April 8, 2025	Pasadena PTA	9:30 AM
April 9, 2025	Chamber of Commerce	7:30 AM
April 28, 2025	Mattlin Middle School PTA	7:00 PM
April 30, 2025	Stratford Road PTA	7:00 PM
May 2, 2025	Senior Citizen Club	10:00 AM
May 6, 2025	Booster Club @ JFKHS	7:30 PM
May 7, 2025	JJP PTA & SEPTA	7:30 PM
May 8, 2025	POBMS PTA	7:00 PM
May 13, 2025	Old Bethpage PTA	7:30 PM
May 15, 2025	JFKHS PTA	7:30 PM





# Questions & Discussion

## *Your Vote Matters!*

**When:** Tuesday, May 20, 2025

6:00am-9:00pm

**Where:** Jamaica Avenue School /

Mattlin Middle School-Administration Offices

**2025-2026 Budget Website**

