



Plainview-Old Bethpage CSD 2025-2026

Superintendent's Proposed Budget Update Workshop #3

Board of Education Meeting
March 25th, 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.



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	491,388	506,468	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	Interscholas tic 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%
Total GENERAL FUND		172,914,549	190,062,092	197,401,327	7,339,235	3.86%





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 and facility upgrades.
- Anticipates price increases for supplies and equipment
- Allocates funding for technology & infrastructure upgrades for improved classroom technology and broadband access
- Increase resources to support student well-being and social-emotional learning





**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

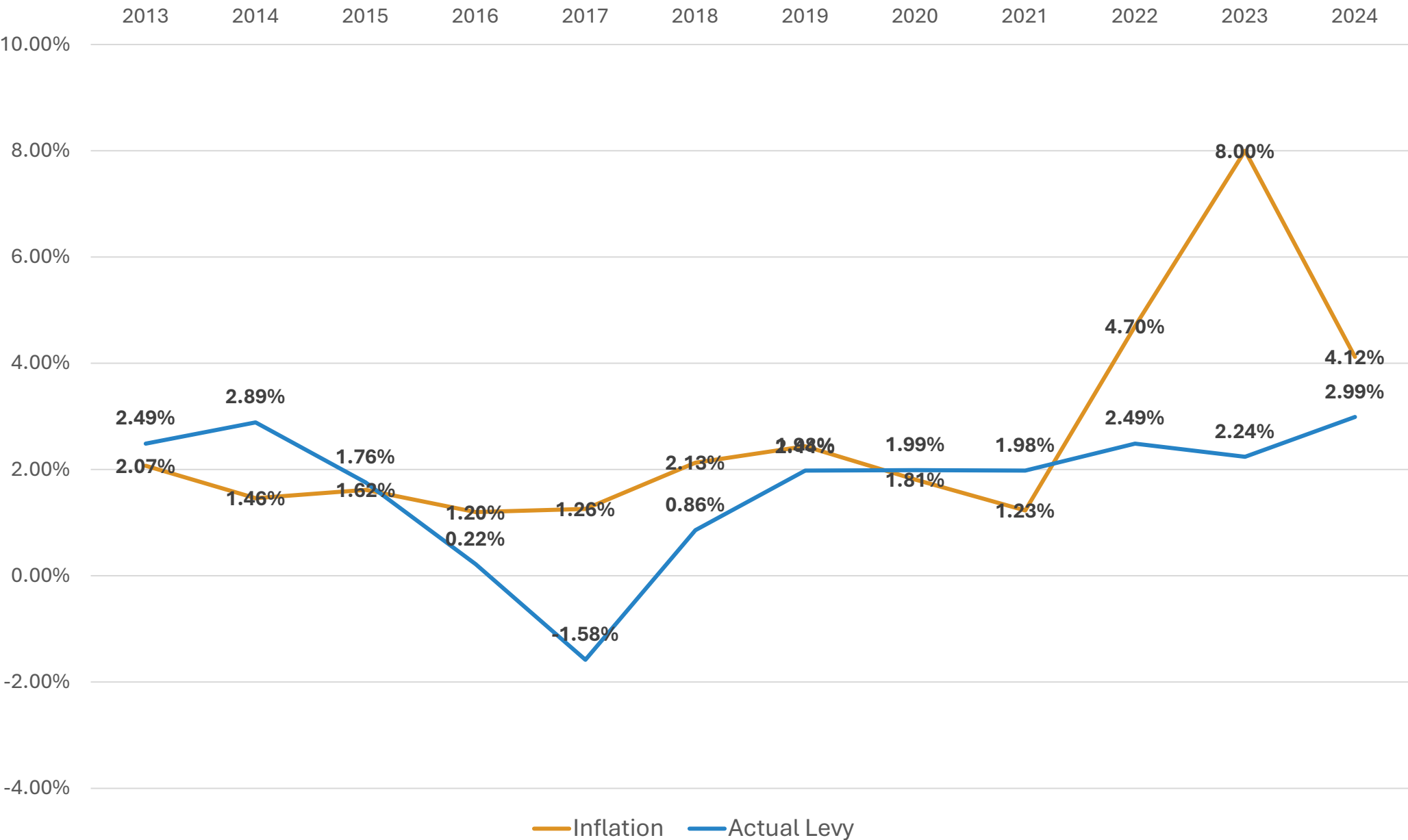
	2024-25 Revenue Budget	2025-26 Estimated Revenue	\$ Increase	% Increase
Tax Levy	\$143,232,660	\$147,171,558	\$3,938,898	2.75%
PILOTS	\$4,397,345	\$5,040,508	\$643,163	14.63%
State Aid	\$39,031,947	\$41,979,247	\$2,947,300	7.55%
Interest	\$600,545	\$750,000	\$149,455	24.89%
Lease Rentals	\$656,733	\$744,342	\$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%



Rate of Inflation Compared to District Tax Levy History



Plainview-Old Bethpage Tax Levy History vs. Inflation





Recommended Projects For Capital Proposition Estimated Costs

School	Need	Project	2022 Capital Reserve	2013 Repair Reserve
OB Elementary	Infrastructure & Safety	Interior & Exterior structural masonry repairs		\$204,712
POB JFK High School	Space & Safety	Install library corridor and update ventilation, electrical systems, and egress pathways and include updating of fire alarm.	\$225,000	
JJP Elementary	Space	2 additional classrooms, custodial storage interior and exterior bathrooms for students and faculty	\$3,268,800	
Estimated Totals			\$3,493,800	\$204,712



- **Capital Reserve Allocation:** Utilize \$3,493,800 from the 2022 Capital Reserve, leaving a remaining balance of \$1,736,053 for future capital projects.
- **Repair Reserve Usage:** Utilize \$204,712 from the 2013 Repair Reserve, which will result in a \$0 balance.

Total Capital Reserve Proposition \$3,698,512



Reserve Funds

New York State school district reserves are restricted funds set aside for specific purposes, including funding retirement contributions (ERS and TRS), paying accrued employee benefits (EBALR), covering unemployment insurance costs, financing capital improvements, funding repairs, reducing property taxes from property sales, and covering encumbrances for outstanding obligations, while the unassigned fund balance (capped at 4% of the following year's budget) remains available for unforeseen expenses.



Strategic Plan Priority Area # 5 - Finance and Facilities

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

TOTAL FUND BALANCE & RESERVE RESTRICTIONS

RETIREMENT CONTRIBUTION RESERVE (ERS)	Restricted for funding employer contributions to the New York State and Local Employees' Retirement System
RETIREMENT CONTRIBUTION RESERVE (TRS) (SUB-FUND)	Restricted for funding employer contributions to the New York State Teachers' Retirement System
EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	Restricted for paying accrued employee benefits due upon termination or retirement, such as unused leave
UNEMPLOYMENT RESERVE	Restricted for reimbursing the State Unemployment Insurance Fund for payments made to former employees
CAPITAL 2022 RESERVE	Restricted for financing future capital improvements and construction projects, as authorized by voter approval
REPAIR RESERVE	Restricted for the cost of repairs to capital improvements or equipment that are not recurring maintenance
TAX REDUCTION RESERVE (Sale of Fern Place)	Restricted for reducing property taxes, typically funded by the proceeds of a property sale
ENCUMBRANCES	Represents funds reserved for obligations already incurred but not yet paid, typically for outstanding purchase orders or contracts
UNASSIGNED FUND BALANCE	Represents funds not designated for a specific purpose, limited to 4% of the subsequent year's budget per New York State regulations

What happens if the budget does not pass? Do we get to vote on revision?

According to New York State Education Law, if a school district's initial budget vote fails, the district has two options:



- Hold a second vote (revote) on the same or a revised budget
- Adopt a contingency budget with spending restrictions

If the district chooses to hold a second vote, it must take place on the third Tuesday in June

- This is the only opportunity for a revote. If the budget fails again, the district must adopt a contingency budget, which limits spending to only essential expenses as defined by state law
- The district can only hold one additional budget vote after the first one fails
- If the second vote fails, a contingency budget is mandatory

What happens if a second budget vote does not pass?

Tax Levy Cap: The tax levy cannot exceed the prior year's actual levy if second vote does not pass





-  **Reduction:** District budget reduced by **\$3.94M**
-  **Property Taxes:** May still **increase** due to **assessed value changes**

 **Allowed Expenditures:** Essential Costs Only

The budget can only include "ordinary contingent expenses," which cover:

- Legal Obligations: contractual agreements, debt service
- Health and Safety Costs: insurance, fire safety, necessary repairs
- Educational Mandates: special education services, transportation required by law
- Preservation of District Property: maintenance, security

 **Prohibited Expenditures:** NO non-essential or new spending permitted

-  New Equipment Purchases: No new computers, classroom furniture, certain student supplies
-  Non-Essential Student Programs: No after-school clubs, certain athletics, extracurricular activities, fine arts, field trips & related transportation
-  Capital Projects: unless required for safety or legal compliance
-  Community Use of School Facilities (if it increases district costs)

Staff & Program Reductions

- Schools may need to reduce staff, offer fewer extracurricular activities, and fewer elective programs to comply with spending limits

Administrative Spending Cap

- Administrative costs cannot exceed the percentage of the prior year's budget or the last approved contingency budget, whichever is lower

Key Impact:

- A contingency budget = potential program cuts, layoffs, and restrictions on student services

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



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

