



# Plainview-Old Bethpage CSD 2025-2026

## *Superintendent's Proposed Budget Update* Workshop #4

Board of Education Meeting  
April 7, 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		72,345	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	506,466	15,080	3.07%
1310 Business Administration		1,514,723	1,636,983	1,738,993	102,010	6.23%
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		87,000	110,000	125,000	15,000	13.64%
1421 Legal - Addtl		325,802	465,000	500,000	35,000	7.53%
1430 Personnel		578,473	682,824	834,986	152,162	22.28%
1480 Public Information and Services		26,344	127,200	130,200	3,000	2.36%
1620 Operation of Plant		7,580,815	8,293,576	8,312,998	19,422	0.23%
1621 Maintenance of Plant		2,572,840	2,943,427	2,925,480	-17,947	-0.61%
1622 Safety		1,949,570	1,771,009	2,030,179	259,170	14.63%
1670 Central Printing & Mailing		71,011	66,500	77,500	11,000	16.54%
1680 Central Data Processing		787,031	882,000	136,194	-745,806	-84.56%
1910 Unallocated Insurance		874,943	992,873	1,105,000	112,127	11.29%
1911 Student Accident		48,417	56,650	60,000	3,350	5.91%
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	770,772	174,825	29.34%
2020 Supervision-Regular School		6,063,041	6,324,044	6,337,805	13,761	0.22%
2021 Directors		1,399,410	1,405,752	1,346,157	-59,595	-4.24%
2040 Supervision-Special School		12,020	13,406	13,561	155	1.16%
2042 Supervision-Special School		-	9,840	9,840	-	0.00%
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		21,391,526	22,793,140	23,690,408	897,268	3.94%
2253 Prg For Summer School		72,220	110,000	113,300	3,300	3.00%
2280 Occupational Education(Grades 9-12)		293,640	275,000	335,000	60,000	21.82%
2330 Teaching-Special Schools		62,428	65,316	66,138	822	1.26%
2332 Special Programs		243,140	323,300	369,000	45,700	14.14%
2610 Library		1,303,383	1,441,008	1,374,484	-66,544	-4.62%
2630 DW Technology		3,868,827	5,308,224	6,666,754	1,358,530	25.59%





# 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
2805 Attendance-Regular School		-	70,000	70,000	-	0.00%
2810 Guidance-Regular School		2,908,925	3,048,421	3,025,115	-21,306	-0.70%
2815 Health Svcs-Regular School		1,482,230	1,521,535	1,546,748	25,214	1.68%
2816 Speech, Hearing, Sight		1,984,317	2,135,522	2,137,191	1,669	0.08%
2820 Psychological Svcs-Reg Schl		1,996,824	2,135,447	1,901,581	-233,866	-10.95%
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%
5510 District Transportation Services		1,114,822	1,199,512	1,451,701	252,189	21.02%
5540 Contract Transportation		7,955,018	10,237,550	10,680,000	422,450	4.13%
5581 Transportation from Buses		189,191	251,000	300,000	49,000	19.52%
7142 Recreation		304	-	-	-	0.00%
7143 Recreation Sp Youth Programs		55,291	125,000	125,000	-	0.00%
7144 Recreation 4R Program		63,575	108,500	108,500	-	0.00%
7310 Senior Citizens Program		42,871	50,809	53,602	2,993	5.91%
9010 State Retirement		2,573,078	3,462,420	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%
9060 Hospital, Medical, Dental Insurance		20,895,552	25,000,000	26,250,000	1,250,000	5.00%
9070 Union Welfare Benefits		1,981,580	2,315,700	2,416,400	100,700	4.35%
9080 Employee Assistance		10,000	12,001	13,000	999	8.32%
9760 Tax Anticipation Notes		-	70,000	70,000	-	0.00%
9788 Leases		685,758	-	-	-	0.00%
9901 Transfer to Other Funds		3,979,179	4,167,969	4,127,844	-40,125	-0.96%
9950 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>197,404,327</b>	<b>7,342,235</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
- Anticipates price increases for supplies and equipment
- Allocates funding for technology & infrastructure upgrades for improved classroom technology and broadband access
- Provides resources to support student well-being and social-emotional learning
- Includes contingency staffing (4.0 FTEs) in anticipation of growing enrollment and classes currently near the higher end of the BOE class size guidelines







**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
<b>2.75%</b>	<b>\$147,171,558</b>	<b>0.87%</b>	<b>\$1,250,494</b>	<b>\$1,369,872</b>
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

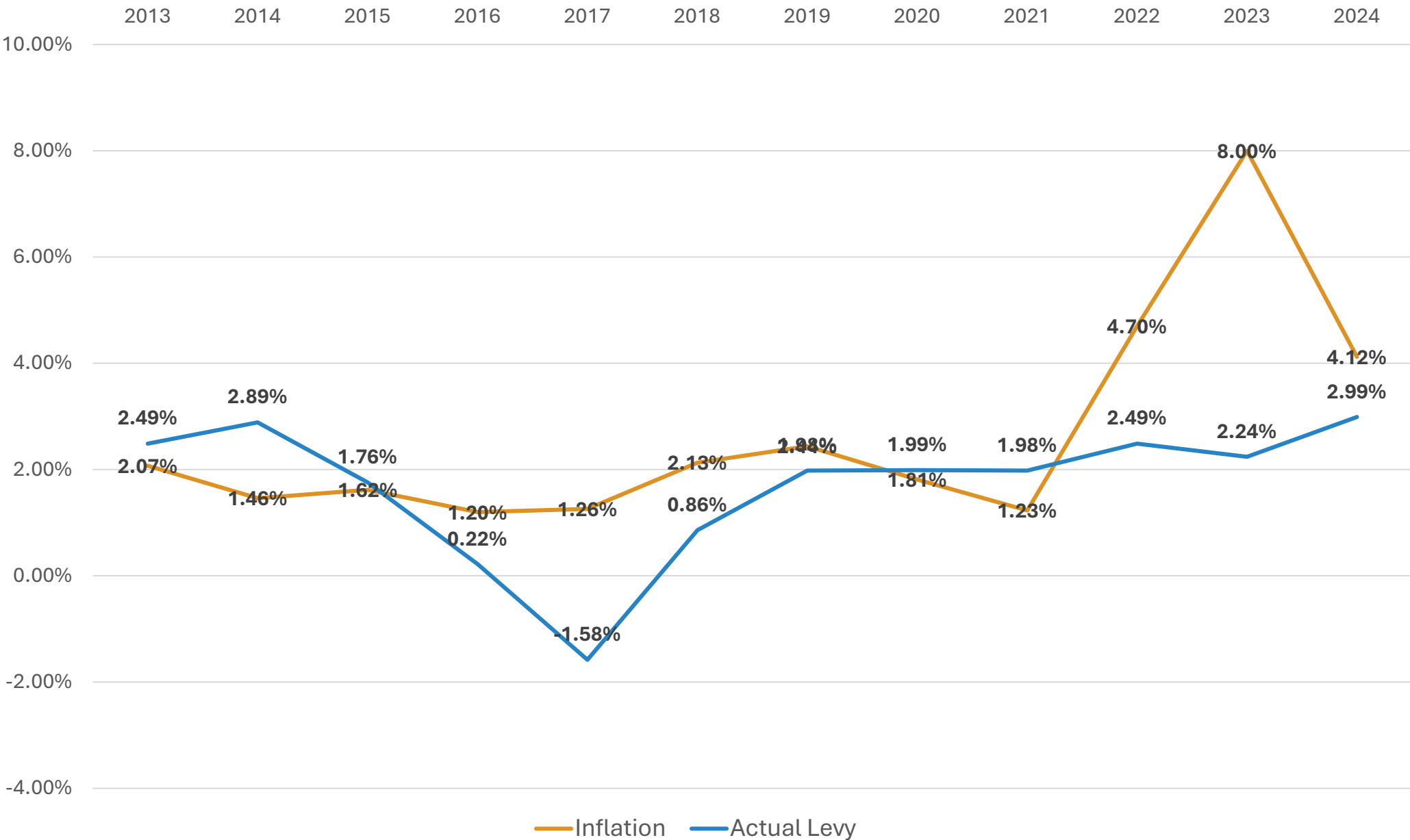
	2024-25 Revenue Budget	2025-26 Estimated Revenue	\$ Increase	% Increase
<b>Tax Levy</b>	\$143,232,660	\$147,171,558	\$3,938,898	2.75%
<b>PILOTS</b>	\$4,397,345	\$5,040,508	\$643,163	14.63%
<b>State Aid</b>	\$39,031,947	\$41,979,247	\$2,947,300	7.55%
<b>Interest</b>	\$600,545	\$750,000	\$149,455	24.89%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



# 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 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**

