



Plainview-Old Bethpage CSD
2025-2026
Three-Part Budget
Workshop #5

Board of Education Meeting
April 23, 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.

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





Proposed Budget Adoption for 2025-2026

Proposed Budget	\$197,404,327	3.86%
Proposed Tax Levy	2.75%	
Allowable Tax Levy	3.62%	
Amount under the “Tax Cap”	\$1,250,494	

- Includes a \$2.5 million transfer to the Capital Fund to support facility upgrades and capital projects—such as installing air conditioning in all four elementary school and Mattlin Middle School cafeterias
- **Adds two classrooms and bathrooms at JJP Elementary and funds critical infrastructure repairs at the POB JFK Pool—all paid through reserves with no additional cost to taxpayers.**
- 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 positions in anticipation of growing enrollment and classes currently near the higher end class size guidelines





Education Expense Budget Plan





Proposed Budget for 2025-2026 by Function Codes

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	10.28%
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%
Total GENERAL FUND		172,914,549	190,062,092	197,404,327	7,342,235	3.86%





Revenue Budget





Fiscal Responsibility Within the NY State Tax Cap

- 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 3.62%. The proposed budget **recommends a tax levy of 2.75%—saving taxpayers \$1,250,494.**
- 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 2012, the POB Board of Education has saved local taxpayers over \$60 million dollars by keeping the tax levy below the state-imposed tax cap, year after year. The 2025–2026 proposed budget continues this legacy of smart, student-centered spending coming in \$1.25 million under the allowable limit, delivering real value without compromising on excellence.



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



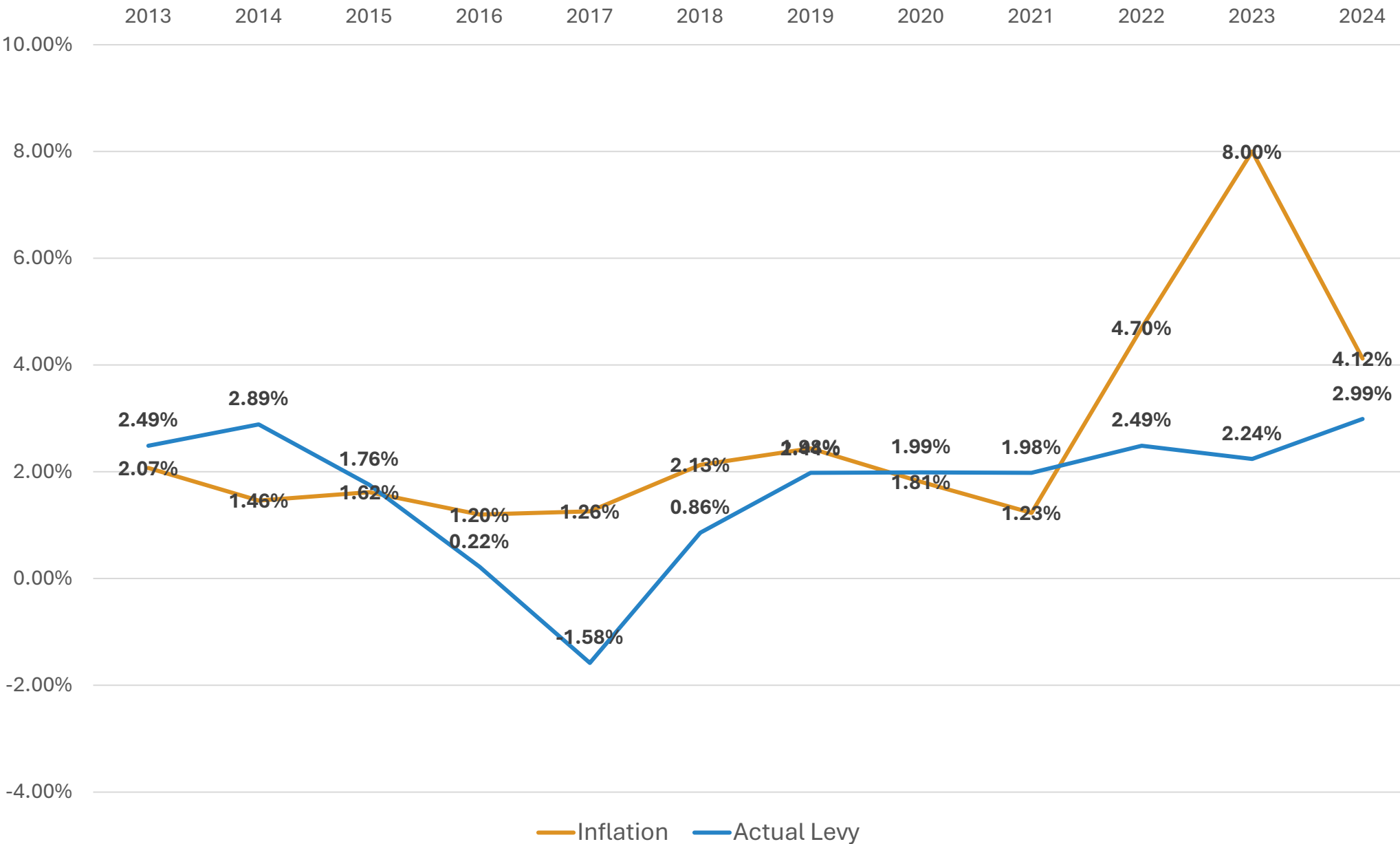
Projected Revenue

	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

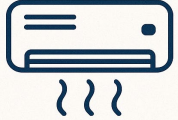


AIR CONDITIONING



SCHOOL CAFETERIAS

SUPPORTING STUDENTS'
LEARNING ENVIRONMENTS



Recommended Projects For Transfer to Capital A-9950-900-00-00-00

Project	Est. Cost	Funding Source
POB JFK High School Repair and upgrade diving blocks, epoxy floor, and diving swing	\$250,000	Transfer to Capital Fund
Add student bathrooms utilizing old storage rooms at POB Middle School	\$295,000	Transfer to Capital Fund
Install Cafeteria Air Conditioning at all 4 Elementary Schools & Mattlin Middle School Cafeterias	\$1,955,000	Transfer to Capital Fund

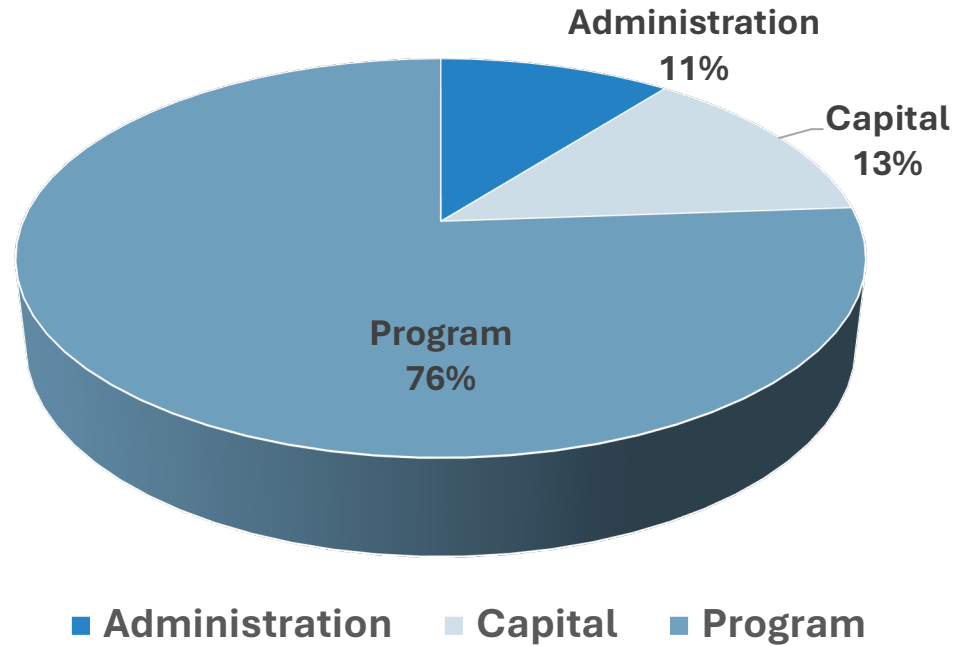
Proposition II Recommended Projects Capital Reserve-**No Impact on Taxes**

Project	Est. Cost	Funding Source
Install library corridor and update ventilation, electrical systems, and egress pathways and include updating of fire alarm.	\$225,000	2022 Capital Reserve
2 additional classrooms, custodial storage interior and exterior bathrooms for students and faculty	\$3,275,000	2022 Capital Reserve
Interior & Exterior structural masonry repairs Old Bethpage Elementary	\$204,712	2013 Repair Reserve

Leverages the District's Capital Reserves—our long-term savings account—to fund key facility upgrades at no additional cost to taxpayers, including critical infrastructure improvements that enhance student education, safety, and learning environments

FUNDING THE FUTURE

2025-2026 Three- Part Budget



	24-25 BUDGET	% OF BUDGET	25-26 BUDGET	% OF BUDGET
Total Administration	20,757,006.21	10.92%	20,765,938.88	10.52%
Total Capital	24,361,473.51	12.82%	26,332,518.96	13.34%
Total Program	<u>144,943,612.27</u>	<u>76.26%</u>	<u>150,305,869.16</u>	<u>76.14%</u>
Total Budget	190,062,092.00	100.00%	197,404,327.00	100.00%

***What happens if the budget fails?
Key Elements of the Law
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

Voter Engagement in POB School District Budget Elections



	Total	2018BUD	2019BUD	2023BUD	2024BUD	2025BND
Total	11,165	1,304	2,362	1,408	2,195	3,896
18-19	201	14	50	32	57	48
20-29	397	27	84	35	94	157
30-39	763	81	191	73	112	306
40-49	2,441	250	559	274	492	866
50-59	2,024	216	447	234	380	747
60-69	2,076	275	427	262	347	765
70-79	2,150	238	339	331	505	737
80-89	853	152	197	125	161	218
90-99	236	46	61	39	43	47
NA	24	5	7	3	4	5

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



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



What's on the Ballot?

Proposition 1-Authorization for the Board of Education to expend the proposed annual school budget of **\$197,404,327** for the 2025–2026 school year. This supports educational programs, staffing, transportation, and operations essential to student success. The proposed budget includes a funding tax levy that is **\$1,250,494 below** the district’s allowable limit under New York State’s Tax Cap law.

Proposition 2- Use of Capital Reserve Funds Authorization of \$3,500,000 to use existing capital reserve funds (savings) to complete specific capital improvement projects—such as two classroom addition with bathrooms at JJP Elementary, POB JFK High School pool infrastructure upgrades and additional district wide health & safety infrastructure repairs ***“at no additional cost to taxpayers”***.

When: Tuesday, May 20, 2025, **6:00am-9:00pm**

Where: Jamaica Avenue School / Mattlin Middle School-Administration Offices





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

