

# *Plainview-Old Bethpage CSD*

*Budget 2023-2024*

*Workshop # 4*



**2023-2024 Final Draft Budget Modifications, Tax Levy & Revenue  
Presentation to the Board of Education  
April 3, 2023**

# *Plainview-Old Bethpage Central School District*

## **Mission and Vision:**

The mission of the Plainview-Old Bethpage Central School District is to prepare civic-minded students who productively participate in a diverse and ever-changing world as self-directed, confident, creative, curious, respectful and empathetic learners

We do this by providing the necessary resources and support to:

- create a safe, inclusive environment that is focused on academic excellence, equity, and where all students feel a sense of belonging
- meet each student's academic, social, emotional, and physical needs
- engage our learning partners in active collaboration and communication
- include opportunities for student voices to be a part of the decision-making process

# *Budget Planning Calendar Review*

## **February 2023**

- February 27<sup>th</sup> Present 1<sup>st</sup> draft of the 2023-2024 Budget and Preliminary Revenue and Draft Tax Cap Calculation (Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1<sup>st</sup>)
  - Facilities Budget Presentation including Transfer to Capital
  - Technology Budget Presentation

## **March 2023**

- Continue to review, update and refine the budget
- March 13<sup>th</sup> Present 2<sup>nd</sup> Draft of the 2023-2024 Budget
  - Present 4thR & Adult Education & Senior Citizens Budgets
  - Present Transportation, Health & Safety Budgets
  - Present Pupil Personnel Services Budget
  - Present Athletics Budget
- March 27<sup>th</sup> Present 3<sup>rd</sup> Draft of the 2023-2024 Budget & Reserve Plan
  - Present Curriculum & Instruction Budget
    - Schools, Music & Performing Arts, Art & Digital Instruction

## **April 2023**

- April 3<sup>rd</sup> Present Enrollment, Class Size & Staffing Budget
- Present 4<sup>th</sup> and Final Draft of the 2023-2024 Budget & Modifications
- April 17<sup>th</sup> Budget Adoption

## **May 2023**

- May 8<sup>th</sup> Budget Hearing
- May 16<sup>th</sup> Budget Vote



## *Budget Presentation Review*







***Presented February 27, 2023***

## ***Facilities Budget Historical Perspective 2023-2024***



2022-2023: \$6,635,502

2023-2024: \$6,417,100

**Year-to-Year Change: -\$218,402 or -3.29%**



***Presented February 27, 2023***

***Technology Budget***

***Historical Perspective 2023-2024***

2022-2023: \$3,905,551

2023-2024: \$4,431,751

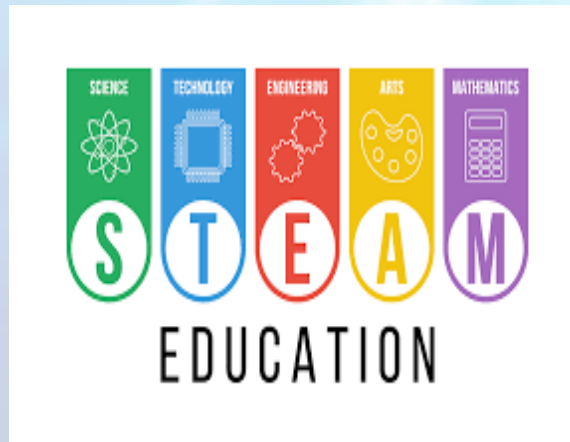
**Year-to-Year Change: \$ 526,200 or 13.47%**  
**(Decreased \$150,000 as of 4/3/2023)**

Technology Budget Total Summary	Year-to-Year Change
If you removed Chromebooks	\$4,281,749 or 10 % increase
If you removed Chromebook and software from BOCES codes	\$4,237,829 or 5% increase
If you removed Chromebooks, desktops, and software from BOCES codes	\$4,167,829 or 3% increase

***Presented March 13, 2023***

# ***4thR Budget Drivers 2023-2024***

Budget Code	Description	2022 – 2023 Budget	2023 - 2024 Proposed Budget	Dollar Difference	% Difference
7144-449-00-74-00	Contractual and Other	\$ 77,000	\$ 98,000	\$ 21,000	27.27%



## **Department Budget Historical Perspective 2023-2024**

2022-2023: \$77,000

2023-2024: \$98,000

**Year-to-Year Change: \$21,000 or 27.27%**



***Presented March 13, 2023***

# Adult Ed Budget Drivers 2023-2024

Budget Code	Description	2022 – 2023 Budget	2023 - 2024 Proposed Budget	Dollar Difference	% Difference
2040-568-00-80-00	Adult Ed Supplies Printing	\$ 4,680	\$ 5,616	\$ 936	20%



# Department Budget Historical Perspective 2023-2024

2022-2023: \$5,175

2023-2024: \$6,111

**Year-to-Year Change: \$936 or 18.09%**



***Presented March 13, 2023***

# ***Senior Citizens Budget Drivers 2023-2024***

Budget Code	Description	2022 – 2023 Budget	2023 - 2024 Proposed Budget	Dollar Difference	% Difference
7310-449-00-79-00	Contractual and Other	\$ 10,200.00	\$ 11,800.00	\$ 1,600.00	16%



## **Department Budget Historical Perspective 2023-2024**

2022-2023: \$18,160

2023-2024: \$19,760

**Year-to-Year Change: \$1,600 or 8.81%**

***Presented March 13, 2023***

# ***Transportation, Student Services & Safety Historical Perspective 2023-2024***

## ***Student Services & Safety***

2022-2023: \$273,832

2023-2024: \$279,026

**Year-to-Year Change: \$5,194 or 1.90%**



## ***Transportation***

2022-2023: \$9,058,766

2023-2024: \$9,468,381

**Year-to-Year Change: \$409,615 or 4.52%**





***Presented March 13, 2023***

# ***Pupil Personnel Services Historical Perspective 2023-2024***

2022-2023: \$5,946,727

2023-2024: \$8,358,252

**Year-to-Year Change: \$2,411,525 or 40.55%**







***Presented March 13, 2023***



# ***Athletics, Health & Physical Education Historical Perspective 2023-2024***



2022-2023: \$1,674,601

2023-2024: \$1,833,089



**Year-to-Year Change: \$158,488 or 9.46%**



***Presented March 27, 2023***



## ***Curriculum***

# ***Historical Perspective 2023-2024***

2022-2023: \$1,364,128

2023-2024: \$1,500,313

**Year-to-Year Change: \$136,185 or 9.98%**



***Presented March 27, 2023***

## ***Elementary School Historical Perspective 2023-2024***



### ***Old Bethpage***

2022-2023: \$83,395

2023-2024: \$99,384

**Year-to-Year Change:  
\$15,989 or 19.17%**



### ***Stratford Road***

2022-2023: \$148,557

2023-2024: \$188,522

**Year-to-Year Change:  
\$39,965 or 26.90%**



### ***Judy Jacobs Parkway***

2022-2023: \$115,782

2023-2024: \$121,908

**Year-to-Year Change:  
\$6,126 or 5.29%**



### ***Pasadena***

2022-2023: \$104,089

2023-2024: \$94,201

**Year-to-Year Change: -  
\$9,888 or -9.5%**



***Presented March 27, 2023***  
***Middle School Historical Perspective 2023-2024***



**Mattlin Middle School**

2022-2023: \$217,437

2023-2024: \$239,587

**Year-to-Year Change: \$22,150 or 10.19%**



**POB Middle School**

2022-2023: \$279,425

2023-2024: \$328,899

**Year-to-Year Change: \$49,474 or 17.71%**

***Presented March 27, 2023***

## ***High School Historical Perspective 2023-2024***



2022-2023: \$1,181,982

2023-2024: \$1,348,646

**Year-to-Year Change: \$166,664 or 14.10%**







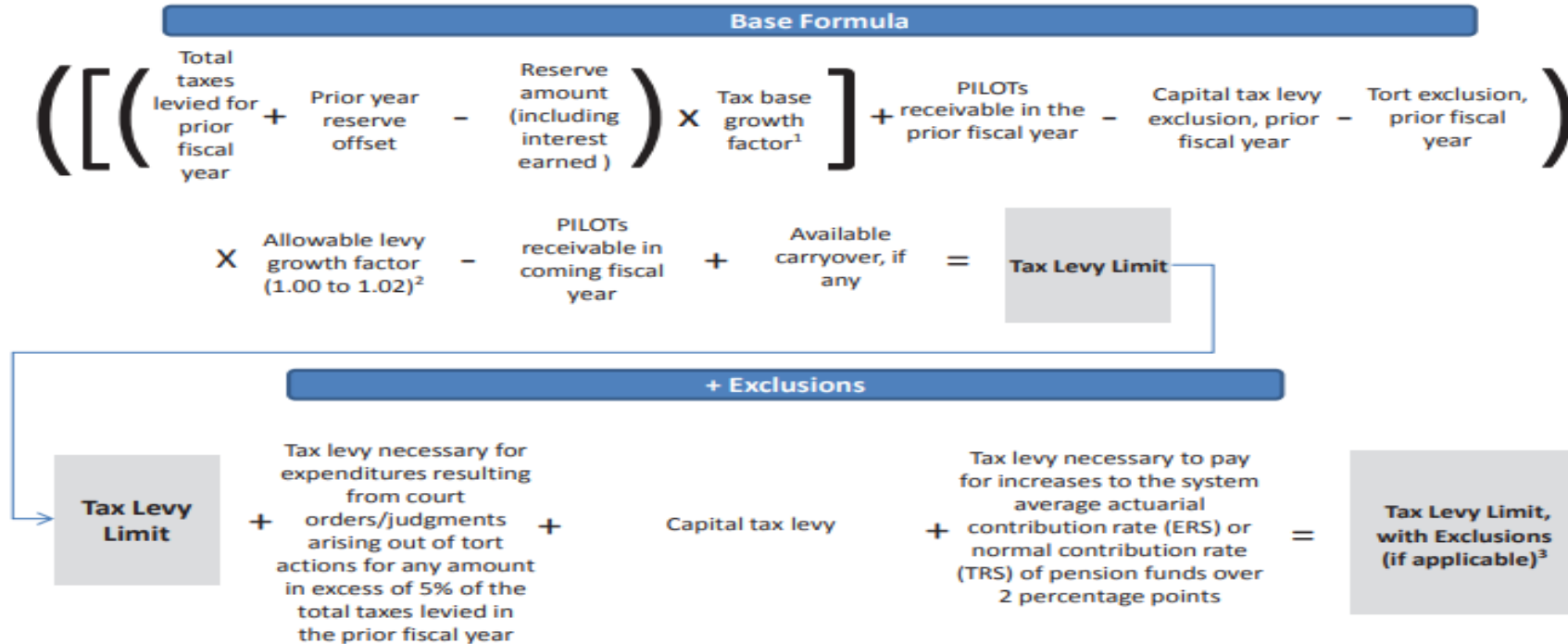
# Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



## Property Tax Cap

### Formula for Determining Tax Levy Limit: School Districts



# 2023-24 Estimated Tax Levy Calculation

## Tax Base Growth Factor, Allowable Levy (CPI-U) Growth Factor and PILOT (Payment in Lieu of Taxes)

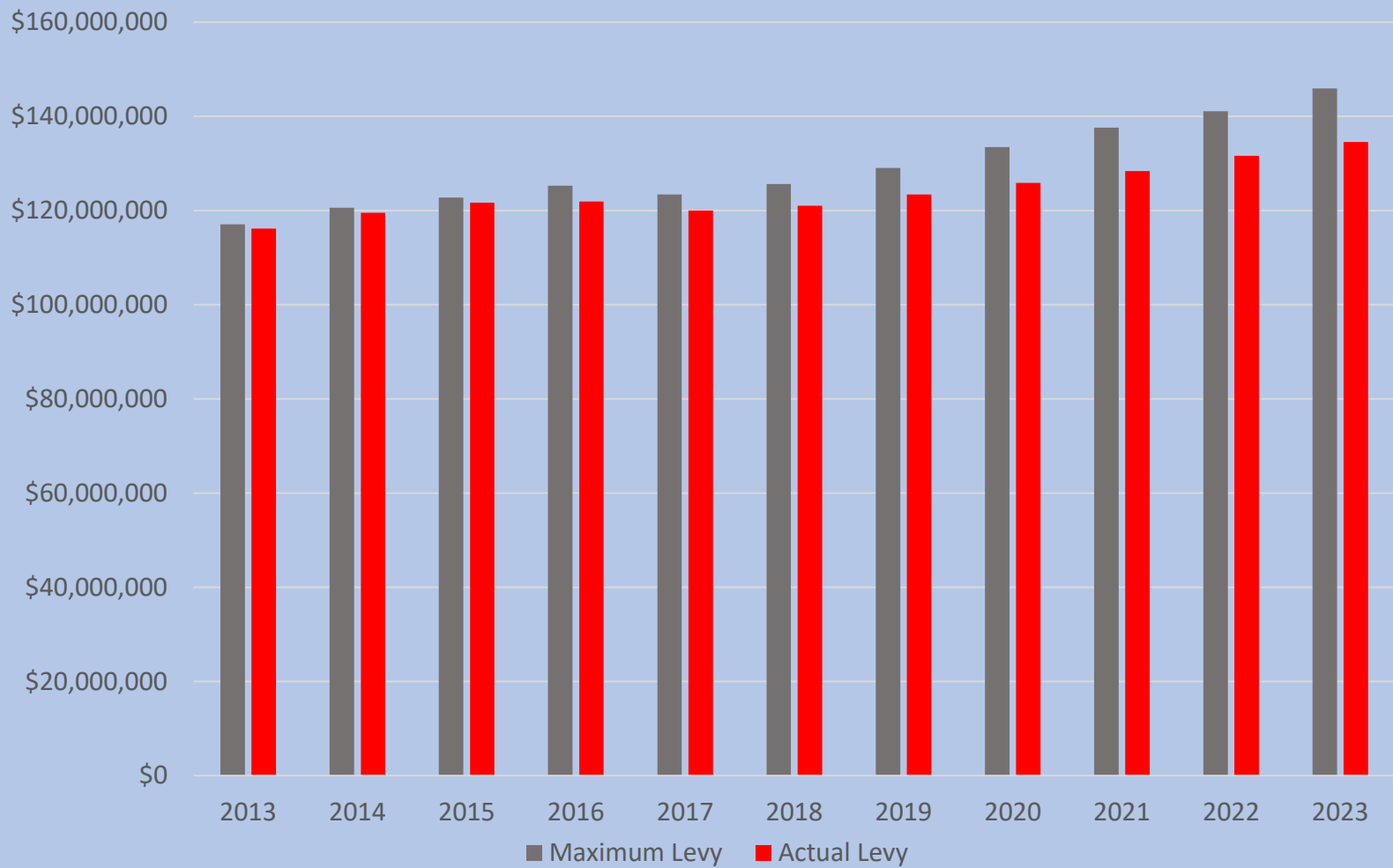
2022/23 Approved Actual Tax Levy	\$134,520,942
Tax Base Growth Factor	x 1.00194
Based on “brick and mortar” improvements within the community that increase the tax roll. It is set by the County.	
PILOTs prior year	+4,380,897
Capital exclusion prior year	-2,680,284
Based on Consumer Price Index (CPI-U 6.4%)	
Allowable Levy Growth Factor (lesser of 2% or sum of 1 plus inflation factor)	x 1.0200%
Projected PILOTs 2023-2024	-4,380,897
Allowable Capital exclusion for 2023-2024	+2,401,203
Maximum Tax Levy Threshold for 2023-2024	\$139,628,193
<b>Percent increase in the Tax Levy (staying within the Tax Cap rules)</b>	<b>+\$139,628,194 or 3.8%</b>

Tax Base Growth Factor is the highest in Nassau County driven by new Construction

CPI is 6.4% as of January 2023

3.8% represents total allowable tax levy limit

# *Plainview-Old Bethpage Maximum Allowable Tax Levy vs. Actual Tax Levy History*



**Since 2013 the difference of Maximum Tax Levy vs Actual Tax Levy is \$57,603,539**



# 2023-24 Estimated Tax Levy % Decrease

Current  
Allowable  
Tax Levy  
Limit

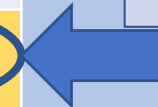


Recommend  
Tax Levy



Total Levy % Increase	Total Levy	Dollar Increase	Dollar Amount Not Levied
3.8%	\$139,628,193	\$5,107,252	
3.5%	\$139,230,000	\$4,709,058	\$398,193
3.3%	\$139,000,000	\$4,479,058	\$628,193
3.0%	\$138,550,000	\$4,029,058	\$1,078,193
2.99%	\$138,540,000	\$4,019,058	\$1,088,193
2.98%	\$138,530,000	\$4,009,058	\$1,098,193
2.97%	\$138,520,000	\$3,999,058	\$1,108,193
2.96%	\$138,500,000	\$3,979,058	\$1,128,193

Current Tax Levy  
Recommendation is  
2.99%, \$1,088,193 under  
the allowable levy limit



# 2023-2024 Estimated Revenue

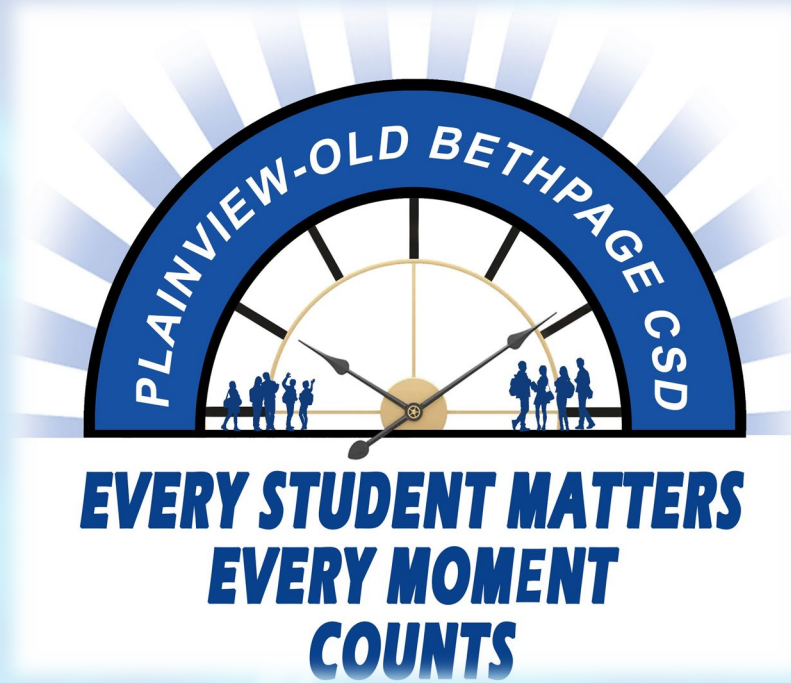
Current Tax Levy  
Recommendation  
Limit is  
2.99%, \$1,088,19  
3 under the  
allowable levy  
limit

Description	2022-2023 Revenue	2023-2024 Estimated Revenue	Difference
Tax Levy	\$134,520,942	\$138,540,000	\$4,019,058
State Aid	\$29,305,653	\$38,477,934	\$9,172,281
PILOT	\$4,380,897	\$4,380,897	\$0
Appropriated Fund Balance	\$2,700,000	0	(\$2,700,000)
Use of Reserves	\$3,077,205	\$531,976	(\$2,545,229)
Other	\$530,025	\$550,026	\$20,001
Federal ARP Funds (2020-2023)	\$ 5,632,391	\$0	(\$5,632,391)

All federal stimulus funds have been spent

Discussion

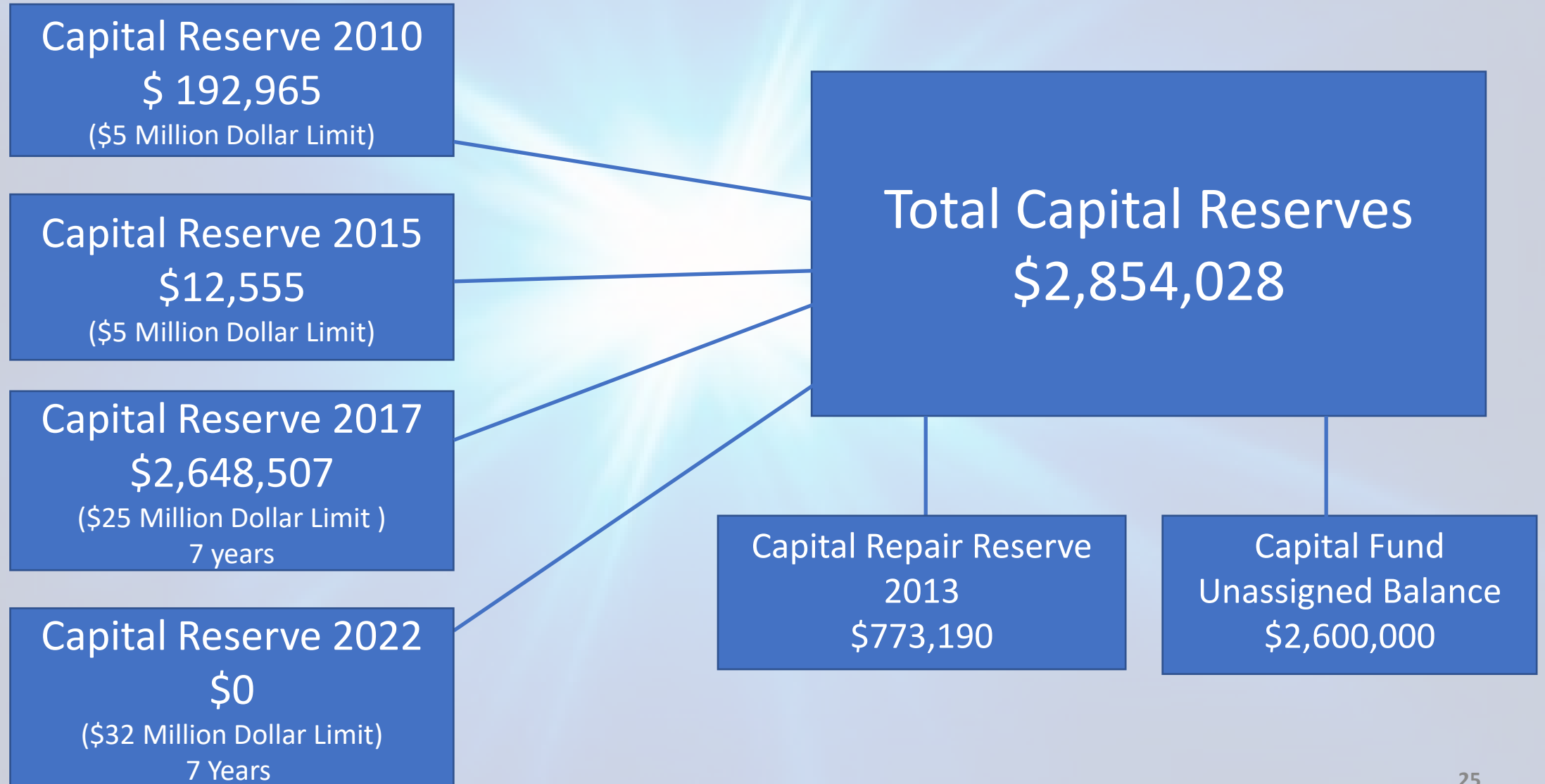




*2022-2023 Capital Reserve & Planning  
Discussion & Follow Up*



# *Current Capital Reserve Balances*

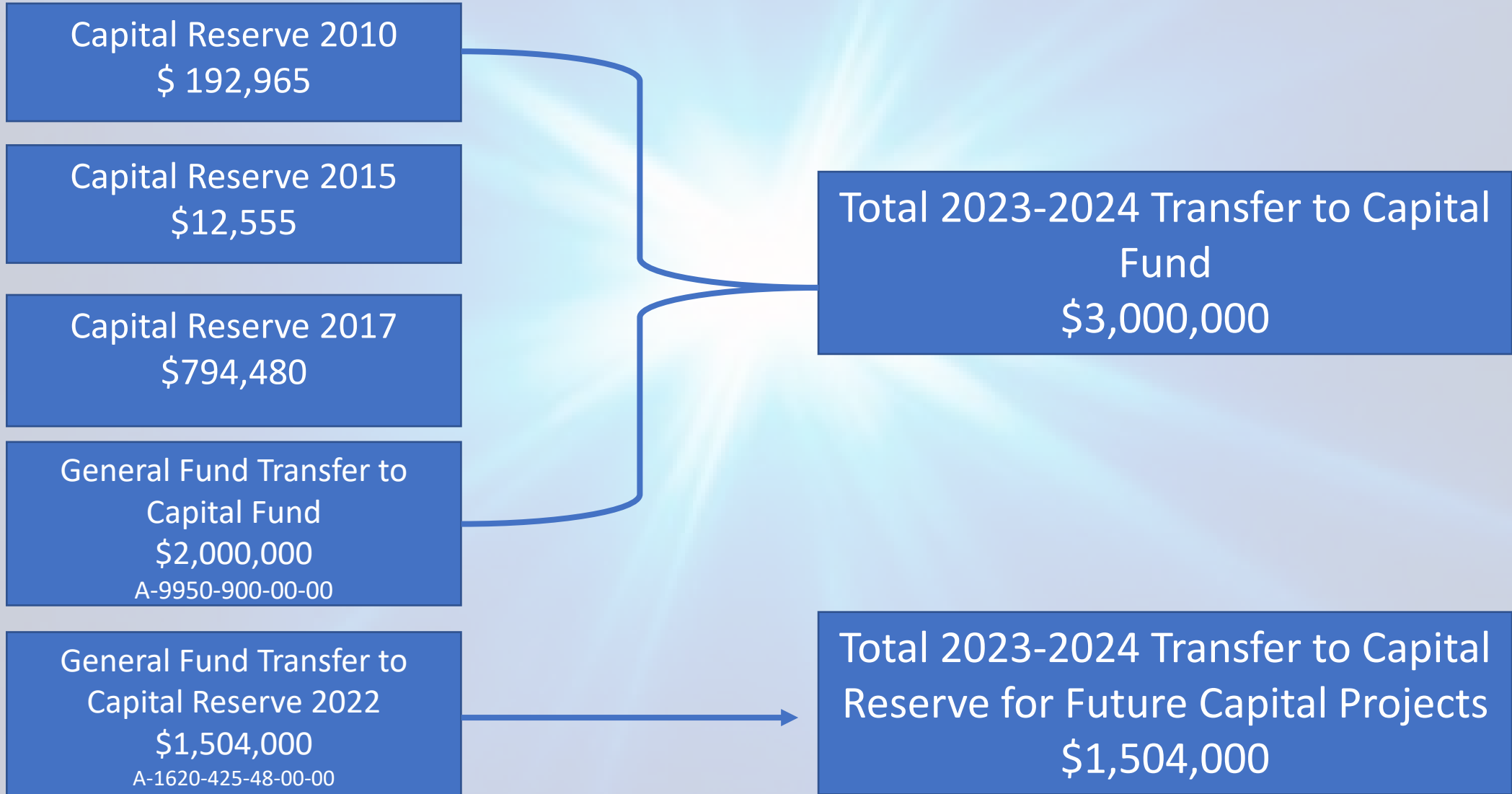


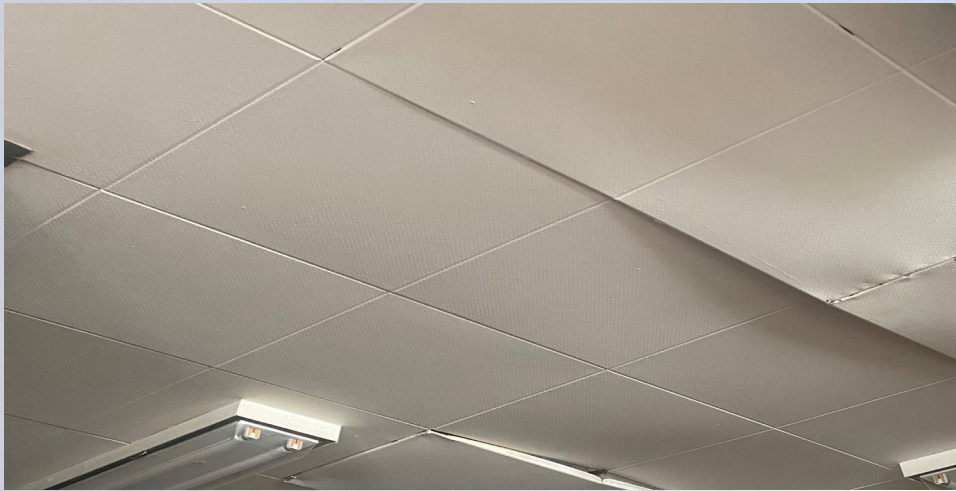
# Recommended Projects for Discussion

- The 2021 Building Condition Survey identifies \$31.4M in capital work to maintain facilities and update original infrastructure.
- Administration suggests a range of projects to be funded from the 2010, 2015, 2017 Capital Reserve including:
  - Schedule replacement of original restrooms \$6,270,000.00
  - Schedule Districtwide roof replacement \$1,521,072.00
  - JFK High School gym air-conditioning \$1,100,000
  - Schedule interior classroom ceiling replacement \$7,693,862
  - Schedule Districtwide lighting upgrades \$930,000
  - Districtwide concrete and paving \$2,000,000
  - Districtwide interior painting \$75,000
  - Districtwide Terrazzo Diamond cut polish floor project \$85,000

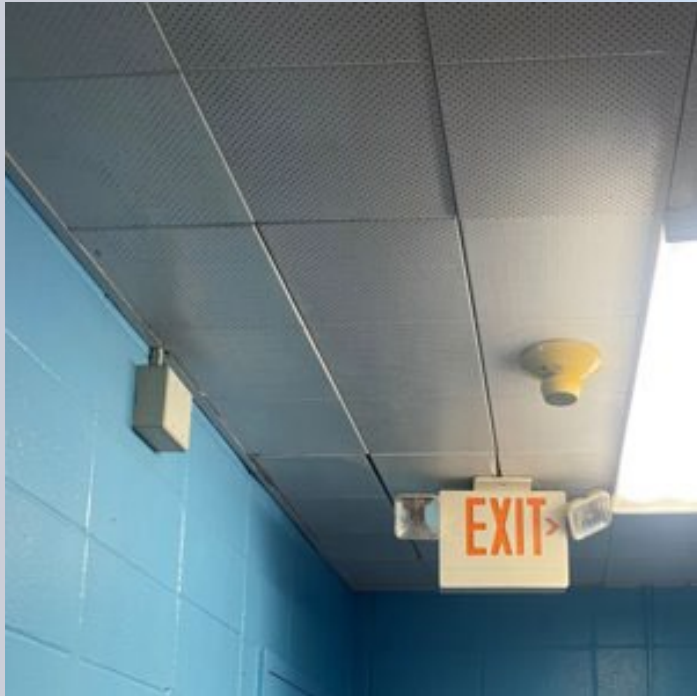
Air conditioning can be funded from capital fund from previous HVAC & electrical projects

# Funding for Capital Projects 2023-2024











Budget Modifications??????

# *Vote!*

## *When and Where?*

*Tuesday, May 16, 2023*

*6am-9pm*

- ✓ *Jamaica Avenue School*
- ✓ *Mattlin Middle School-Administration Offices*

*[www.pobschools.org](http://www.pobschools.org)* for more information

*A Smart Investment*  
*Thank You!*

