



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

Board of Education Meeting  
May 5, 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





**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





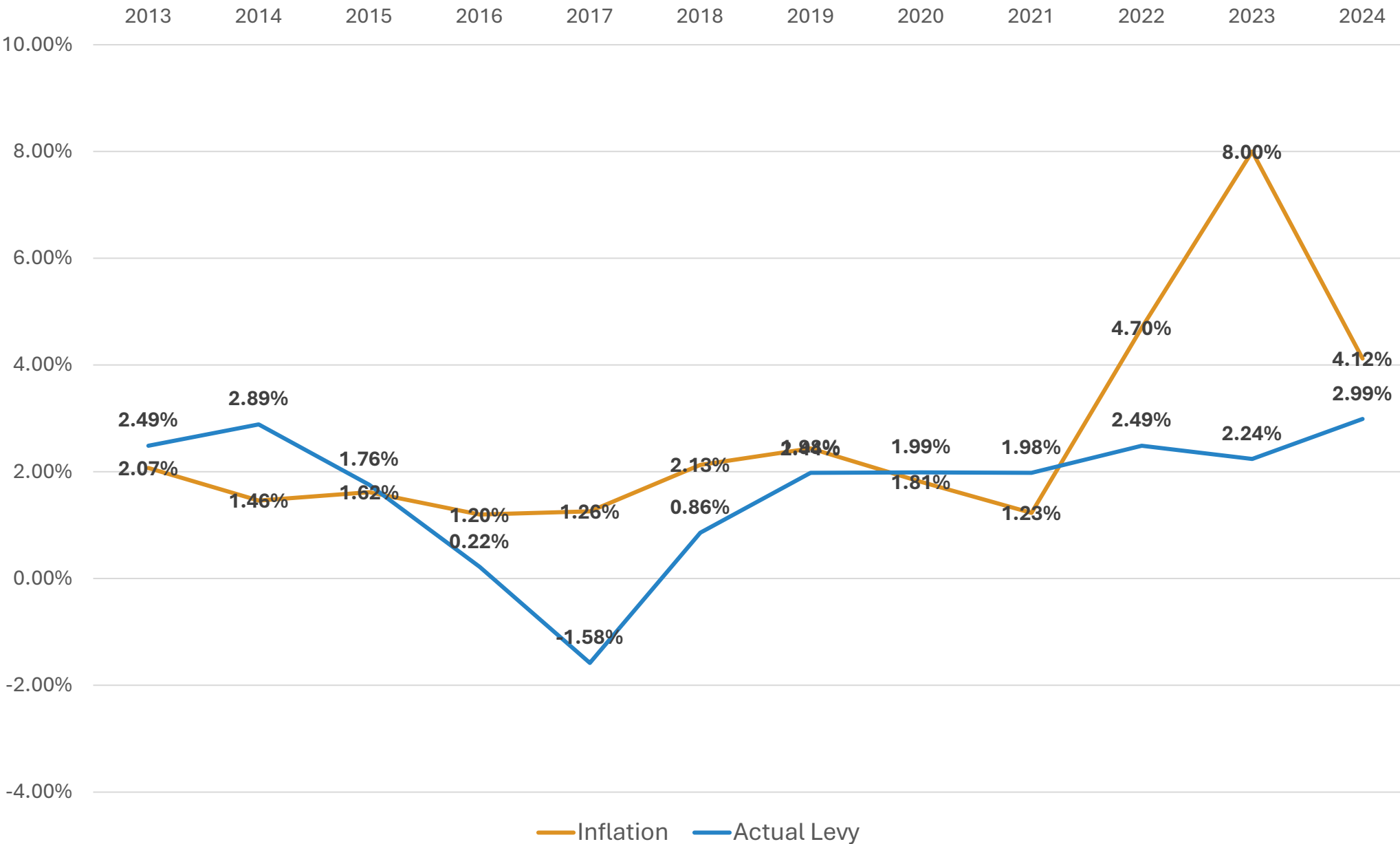
# Projected Revenue

	2024-25 Revenue Budget	2025-26 Estimated Revenue	\$ Increase	% Increase
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

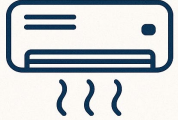


## AIR CONDITIONING



## 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



***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



# ***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



# Vote on Tuesday, May 20<sup>th</sup>, for the POB School Budget 6AM-9PM



H.B. Mattlin Middle School Administrative Offices  
Jamaica Avenue School



## The 2025-26 Budget:

- ✓ **Champions Students:** *Supports the strong academic, extracurricular, and athletic programs.*
- ✓ **Respects Taxpayers:** *Remains below the tax cap with a modest tax increase.*
- ✓ **Strengthens our Schools:** *Includes critical repairs, essential upgrades, and added classroom space.*

Stay informed at [www.pobschools.org](http://www.pobschools.org)





# 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**

