



Plainview-Old Bethpage CSD  
2025-2026  
*Budget Hearing*

Board of Education Meeting  
May 12, 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
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%

**Newsday** SPORTS FINAL  
YOUR EYE ON LI HI 71° LO 52° SUNNY

**ONLY IN NEWSDAY**

**\$270M**

**MORE FOR LI SCHOOLS**

✓ State aid increases nearly 5.4% for 2025-26 academic year in newly approved budget

A2-3 | UPDATES AT NEWSDAY.TV

DISTRICT CODE	280504
DISTRICT NAME	PLAINVIEW
SEE NOTE BELOW	
2024-25 BASE YEAR AIDS:	
FOUNDATION AID	27,627,324
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,591,193
BOCES	3,382,794
SPECIAL SERVICES	0
HIGH COST EXCESS COST	523,467
PRIVATE EXCESS COST	393,374
HARDWARE & TECHNOLOGY	54,171
SOFTWARE, LIBRARY, TEXTBOOK	442,159
TRANSPORTATION INCL SUMMER	2,370,949
BUILDING + BLDG REORG INCENT	2,882,203
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	1,623,853
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	40,891,487
2025-26 ESTIMATED AIDS:	
FOUNDATION AID	30,211,561
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,818,000
BOCES	3,507,063
SPECIAL SERVICES	0
HIGH COST EXCESS COST	539,157
PRIVATE EXCESS COST	579,224
HARDWARE & TECHNOLOGY	53,619
SOFTWARE, LIBRARY, TEXTBOOK	450,038
TRANSPORTATION INCL SUMMER	2,362,959
BUILDING + BLDG REORG INCENT	2,911,940
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	1,623,853
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	44,057,414
\$ CHG 25-26 MINUS 24-25	3,165,927
% CHG TOTAL AID	7.74
\$ CHG FOUNDATION AID	2,584,237
% CHG FOUNDATION AID	9.35

UPK Aid is not a revenue for general budget. This is a flow-through for our UPK Providers

# State Aid: *Before and After the NYS Budget Adoption*

January 21, 2025

2025-26 ESTIMATED AIDS:	
FOUNDATION AID	30,121,735
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,818,000
BOCES	3,507,063
SPECIAL SERVICES	0
HIGH COST EXCESS COST	472,858
PRIVATE EXCESS COST	577,796
HARDWARE & TECHNOLOGY	53,234
SOFTWARE, LIBRARY, TEXTBOOK	447,266
TRANSPORTATION INCL SUMMER	2,362,959
BUILDING + BLDG REORG INCENT	2,812,483
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	1,623,853
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	43,797,247
\$ CHG 25-26 MINUS 24-25	3,013,978
% CHG TOTAL AID	7.39
\$ CHG FOUNDATION AID	2,494,411
% CHG FOUNDATION AID	9.03

May 9, 2025

2025-26 ESTIMATED AIDS:	
FOUNDATION AID	30,211,561
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,818,000
BOCES	3,507,063
SPECIAL SERVICES	0
HIGH COST EXCESS COST	539,157
PRIVATE EXCESS COST	579,224
HARDWARE & TECHNOLOGY	53,619
SOFTWARE, LIBRARY, TEXTBOOK	450,038
TRANSPORTATION INCL SUMMER	2,362,959
BUILDING + BLDG REORG INCENT	2,911,940
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	1,623,853
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	44,057,414
\$ CHG 25-26 MINUS 24-25	3,165,927
% CHG TOTAL AID	7.74
\$ CHG FOUNDATION AID	2,584,237
% CHG FOUNDATION AID	9.35

**Total Difference in Estimated Aids: \$260,167.00**

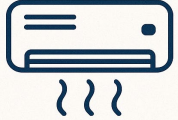


## AIR CONDITIONING



## 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

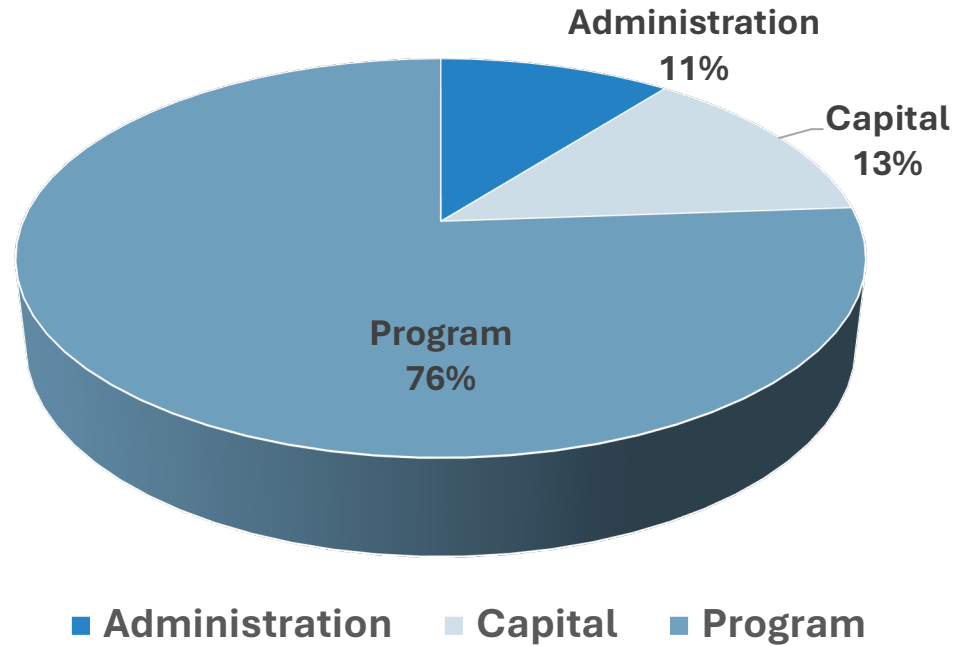
## Proposition II Recommended Projects Capital Reserve-**No Impact on Taxes**

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



***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



# 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



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**

