

Plainview-Old Bethpage CSD

Budget 2024-2025

Workshop #1



2024-2025 Proposed Budget
Presentation to the Board of Education
February 26, 2024

Plainview-Old Bethpage Central School District

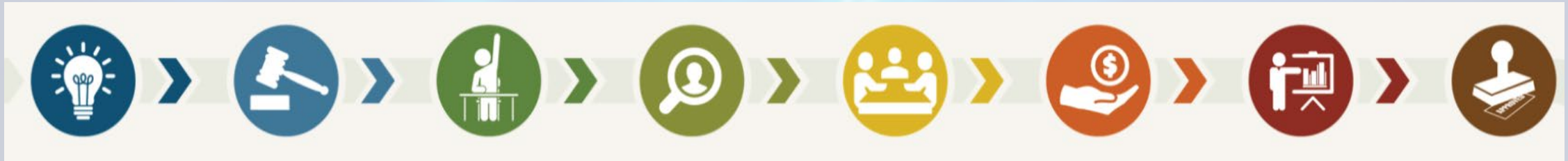
Mission and Vision

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.

School Budgeting is a Constant Cycle



July/August →
*Program &
Fiscal Audits*

September/October →
Evaluation & Goal Setting

November/December →
*Preliminary Budget Building &
Review Meetings*

January/February →
*Refine Budget, Project
Enrollment & Program
Projections, Build
Revenue Budget*

February/March/April →
*Public Budget Meetings,
adjustments to budget due to
Federal, State & Local needs,
Budget adoption*

May →
*Budget Vote &
implement future
year budget*

June/July
Begin again!

Schedule of Public Budget Discussions:

Monday, February 5

Budget Discussion #1 ~ Proposed Budget Discussions:

- State Aid & Revenue Update
- District Wide Technology
- Facilities and Transfer to Capital
- Transportation

Monday, February 26th

Budget Workshop #1 ~ Proposed Budget Discussions:

- 2024-2025 Proposed Budget & Tax Levy Limit
- 4thR /Adult Education/Senior Citizens
- Pupil Personnel Services

Monday, March 11th

Budget Workshop #2 ~ Proposed Budget Discussions:

- 2024-2025 Enrollment & Data Update
- Music & Performing Arts
- Security & Safety

Monday, March 25th

Budget Workshop #3 ~ Proposed Budget Discussions:

- Curriculum
- Schools: Elementary, Middle & High School
- Athletics
- Art & District Library

Monday, April 3rd

Budget Workshop #4 ~ Proposed Budget Discussions:

- Staffing, Enrollment & Class Size
- Budget Modifications

Monday, April 15th

Budget Adoption

Monday, May 13th

Budget Hearing

Tuesday, May 21st

Budget Vote



Strategic Plan Priority Area # 5

Objective: We will provide sound, responsible financial stewardship through the management and maintenance of efficient financial practices.

Strategies:

- Use the POB Strategic Plan to guide annual budget development, program review and new program adoption cycles.
- Fiscal conservancy to address possible state and federal aid plateaus scheduled for the 2024-25 fiscal year.
- End each fiscal year with a 4% fund balance.
- Maintain cumulative reserve levels at a minimum of 20% of annual budget.
- Align growth of total payroll and associated benefit costs to the growth of permanent revenue sources (i.e. tax revenue, property lease revenue, etc.).
- Provide equitable learning environments through effective and efficient facilities planning, management and resource allocation.

The Proposed Budget Includes:

- Current programs & new initiatives.
- Capital money (Transfer to Capital –tied to tax levy) \$2,000,000.
- Debt service obligations.
- Technology infrastructure upgrades including wireless network upgrades.
- Security upgrades including perimeter fencing and camera additions and replacements as needed.
- Impact of TRS, ERS, Health Insurance, Workers Compensation (required costs).
- Materials, supplies and equipment based on anticipated enrollment.
- Community service programs.
- Ongoing improvements and maintenance to sports facilities and grounds.
- Sitework to improve ADA accessibility.
- Continued focus on mental health support.
- Use of reserves (*rainy day funds*) to balance the budget \$1,504,062.

2024-2025 Proposed Budget

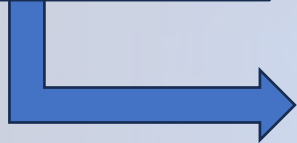
Detail	Dollar Amount	Percent Change
Proposed Budget	\$189,087,092	3.2%
Proposed Tax Levy	\$142,682,346	2.9%
Allowable Tax Levy	\$143,943,060	3.9%
Amount under the "Tax Cap"	-\$1,385,400	

The Proposed Budget does not include:

- A transfer to capital reserve A-1620-288-0051-00 of \$1,504,000 as funded in previous years.
- **Expiration of Federal Funds**
 - COVID ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Funds have expired as these funds were one-time allocations for pandemic relief.
 - Financial impact of losing the federal funds is \$5,632,391. Maintaining the current staffing levels without federal support would result in a budget deficit.
 - Current proposed budget reduces total payroll by *(\$5,200,000)*. Staffing reductions will focus on elimination through attrition by not replacing certain retirements, resignations, and open positions.
 - 2024-2025 scheduling and staffing is still in progress and reduced positions will be identified later in the budget development process.
 - Class sizes will remain within the Board of Education Guidelines.
 - Grades K-2 shall be 18-24, Grades 3-4 shall be 20-28, Grades 5-6 shall be 23-28.

2024-2025 Tax Levy Percentages

Allowable Tax Levy under
NY State Tax Cap Law



Tax Levy %	Dollar Increase	Dollars Under allowable Levy Limit
3.9%	\$5,437,373	\$0
3.6%	\$4,987,440	\$449,933
3.3%	\$4,571,820	\$865,553
3.0%	\$4,156,200	\$1,281,173
2.9%	\$4,017,660	\$1,385,400

2024-2025 Projected Revenue

Revenue	2024-2025	2023-2024	\$ Change	% Change
Property Taxes	\$142,557,660	\$138,540,000	\$4,017,660	2.9%
State Aid	\$39,031,947	\$37,999,911	\$1,032,036	2.72%
Other Revenue	\$5,993,423	\$5,970,953	\$22,470	0.37%
<u>Use of Reserves</u>	<u>\$1,504,062</u>	<u>\$561,976</u>	<u>\$942,086</u>	<u>167.64%</u>
Totals	\$189,087,092	\$183,072,840	\$6,014,252	3.29%

Vote!

When and Where?

Tuesday, May 21, 2024

6am-9pm

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

www.pobschools.org for more information

*A Smart Investment
Thank You!*

