Plainview-Old Bethpage CSD
2026-2027 Budget Workshop Series

Workshop #4
Superintendent's Proposed Budget and Modifications



Board of Education Meeting

March 25, 2026

Strategic Plan Priority Area # 5 Finance and Facilities

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

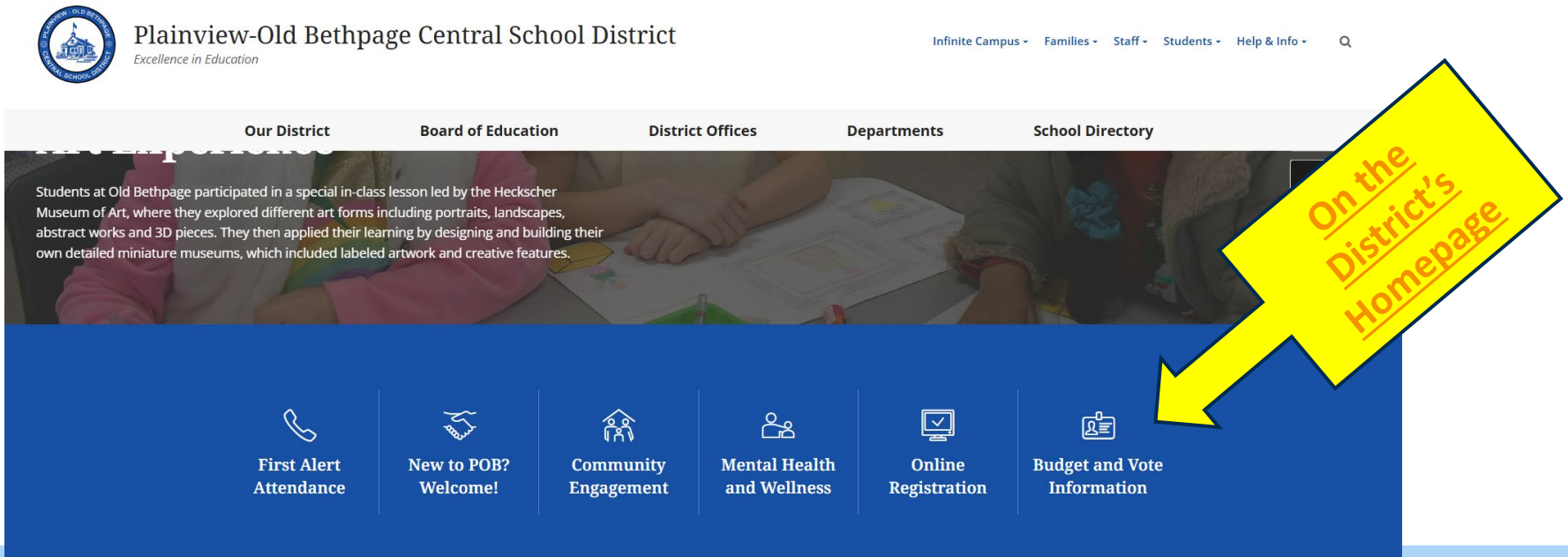
Strategies	
Maintain Triple-A bond rating.	Continue to strengthen ties with community organizations and businesses.
Fiscal conservancy to address possible state and federal aid plateaus scheduled for the 2024-25 fiscal year.	Create innovative operational procedures and systems responsive to the needs 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.

2026-2027 Budget Development:
How Decisions Are Made

- Guided by the District's Strategic Plan and long-term educational priorities, ensuring resources support student learning, well-being, and achievement.
- Informed by ongoing review of the Building Condition Survey, addressing space needs, facility upkeep, health and safety improvements, and long-range capital planning.
- Shaped through collaboration with key stakeholders, including PTAs, Booster Clubs, administrators, staff and building teams, to align resources with student needs and District priorities.
- Developed with careful planning for rising fixed and mandated costs, including retirement contributions, health insurance, special education services, transportation, utilities, inflation, and contractual salary obligations.
- Focused on preserving core instructional programs and class sizes while responding to growing and changing student needs.
- Aligned with future ready goals, including expanding career pathways and college readiness programs connected to the new NYS Graduation Measures.
- Committed to maintaining safe and healthy learning environments through enhanced health and safety measures across all buildings.

2026-2027 Superintendent's Proposed Budget Review

2025-26 Actual Budget	2026-27 Proposed Budget	Budget-to-Budget $ Difference	Budget-to-Budget % Difference
$197,404,327	$205,796,480	$8,392,153	4.25%
2025-26 actual budget baseline for comparison	2026-27 total budget reflecting our commitment to comprehensive educational programming	Additional resources needed to maintain programs and address rising costs	Year-over-year growth rate reflecting inflation and program needs



2026-2027 Projected Revenue Review



PLAINVIEW-OLD BETHPAGE CSD

EVERY STUDENT MATTERS
EVERY MOMENT
COUNTS

2026-2027 NY State Aid Estimates

Plainview-Old Bethpage Central School District

	2025-26	2026-27	Change	%
Foundation Aid	**$30,185,016**	**$31,548,425**	**$1,363,409**	**4.52%**
Expense-based Aids				
Building Aid	$2,984,190	$3,355,765	$371,575	12.45%
Transportation Aid*	$2,438,406	$2,897,431	$459,025	18.82%
BOCES Aid	$3,386,453	$4,061,298	$674,845	19.93%
Public High Cost Excess Cost Aid	$435,752	$494,167	$58,415	13.41%
Private Excess Cost Aid	$391,686	$417,534	$25,848	6.60%
Special Services Aid	$0	$0	$0	N/A
Instructional Materials Aids				
Software Aid	$83,394	$82,195	($1,199)	-1.44%
Hardware & Technology Aid	$53,620	$59,886	$6,266	11.69%
Textbook Aid	$331,851	$326,666	($5,185)	-1.56%
Library Materials Aid	$34,793	$34,294	($499)	-1.43%
Other Operating Aids				
Academic Enhancement Aid	$0	$0	$0	N/A
Charter School Transitional Aid	$0	$0	$0	N/A
High Tax Aid	$1,623,853	$1,623,853	$0	0.00%
Supplemental Public Excess Cost Aid	$0	$0	$0	N/A
Aid for Recent Consolidations				
Operating Reorganization Incentive Aid	$0	$0	$0	N/A
Building Reorganization Incentive Aid	$0	$0	$0	N/A
Subtotal	**$41,949,014**	**$44,901,514**	**$2,952,500**	**7.04%**
Aid for Early Childhood Education				
Full Day Kindergarten Conversion Aid	$0	$0	$0	N/A
Universal Prekindergarten Aid**	$1,818,000	$2,260,000	$442,000	24.31%
Total School Aid	**$43,767,014**	**$47,161,514**	**$3,394,500**	**7.76%**

The estimated Foundation Aid of $31,548,425,accounts for only 15.3% of the District's total revenue budget

Universal Prekindergarten Aid goes directly to Community Based Organizations who operate under the UPK Grant Program

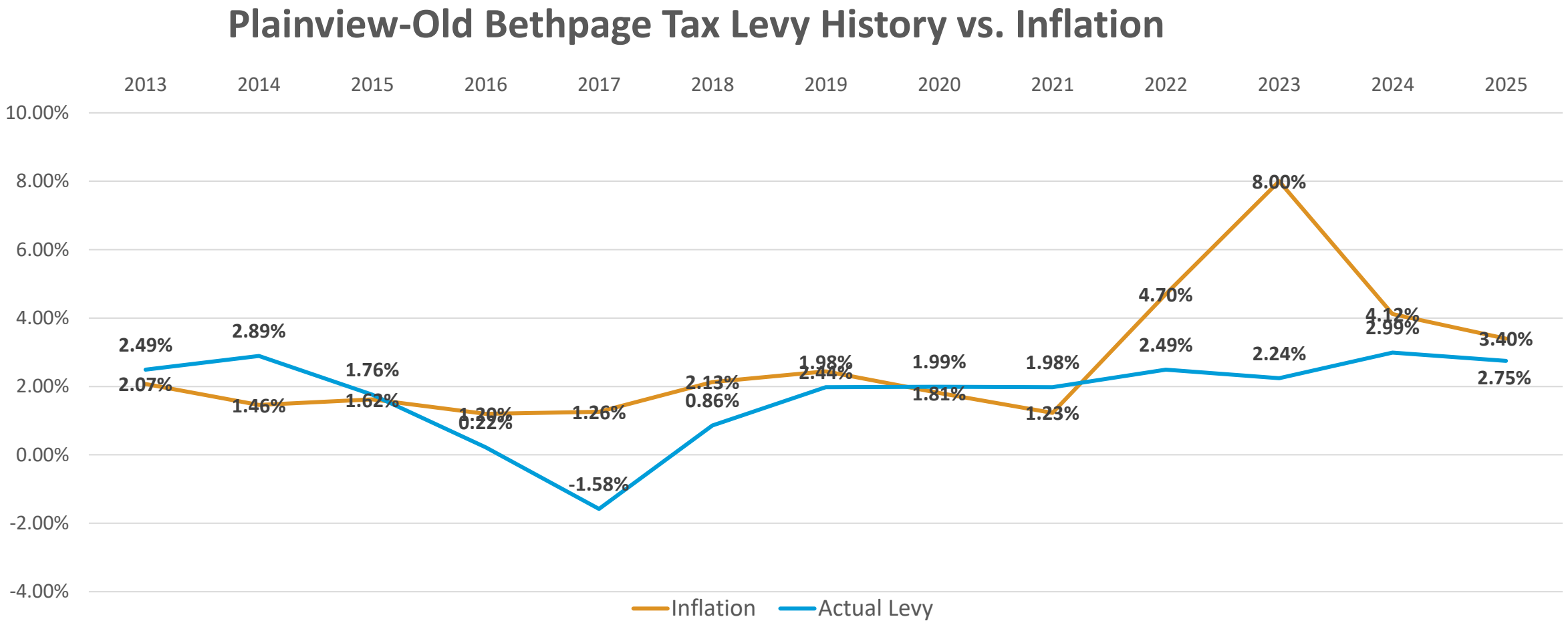
Plainview-Old Bethpage 2026-2027 Allowable Tax Levy Limit (updated February 26,2026)

The Property Tax Cap enacted in 2012 limits the annual school tax levy increase to the lesser of 2% or inflation, in accordance with New York State's School Tax Levy Limit Law and permitted exclusions.

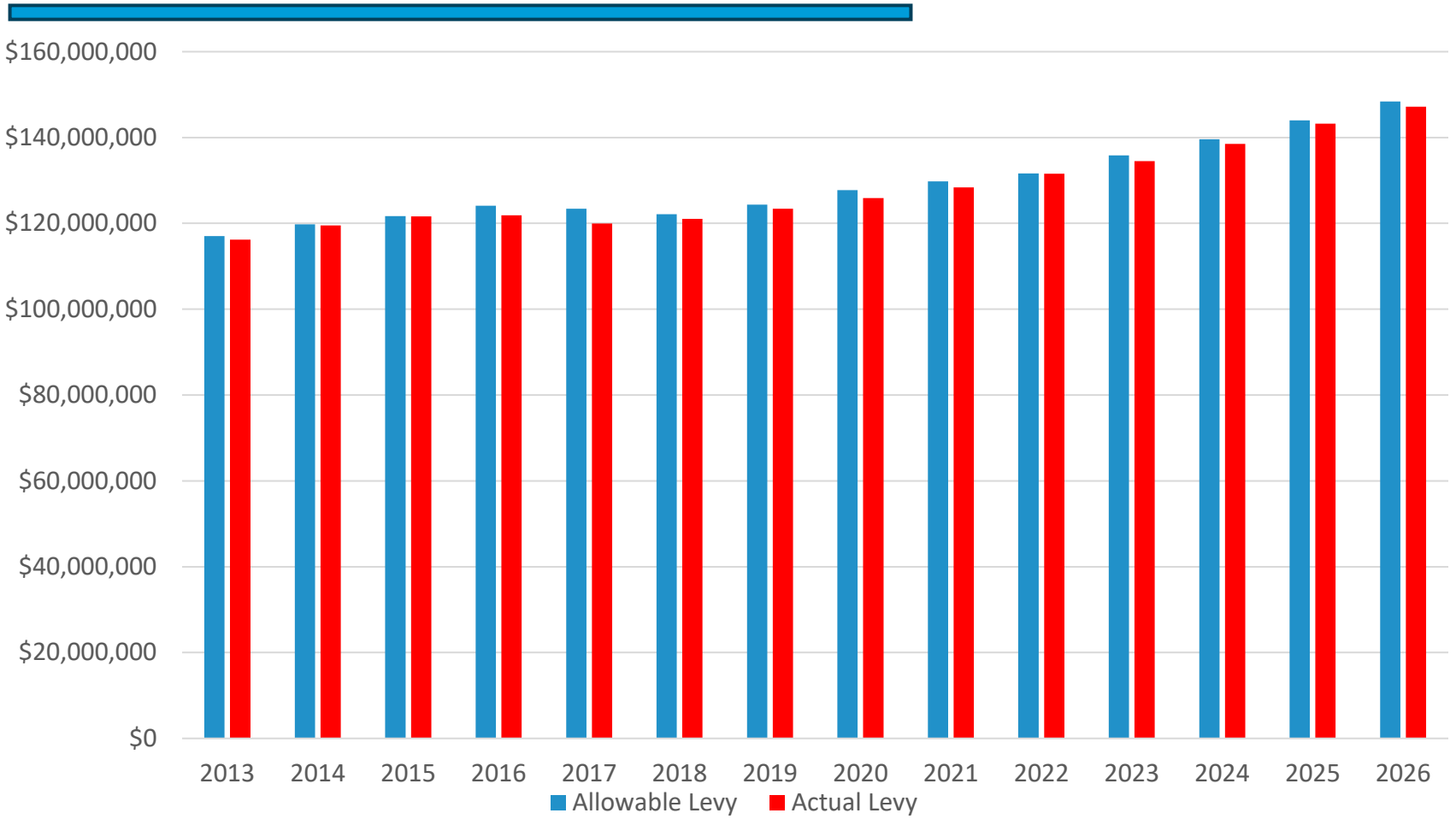
Prior Year Tax Levy 2025-2026	$147,171,558
x Tax Base Growth Factor	1.0078
+ Prior Year PILOTS	$5,040,508
: Prior Year Exemptions (Capital Levy)	$3,412,951
x Allowable Levy Growth Factor	1.0200
: Projected PILOTS for 2026-27	$5,024,170
+ Available Carryover	$0
Tax Levy Limit Before Exclusions	$147,921,824
+ Exemptions for 2026-27 (Capital Levy Share)	$5,145,743
Tax Levy Limit for 2026-27	**$153,067,567**

The allowable tax levy increase for POB's 2026-27 annual school budget is 4.01%

Rate of Inflation Compared to District Tax Levy History



Historical Maximum Allowable Tax Levy vs. Actual Tax Levy



Year	Allowable Levy	Actual Levy
2013	3.20%	2.49%
2014	3.08%	2.89%
2015	1.78%	1.76%
2016	2.03%	0.22%
2017	1.23%	:1.58%
2018	1.77%	0.86%
2019	2.75%	1.98%
2020	3.52%	1.99%
2021	3.10%	1.98%
2022	2.53%	2.49%
2023	3.25%	2.24%
2024	3.80%	2.99%
2025	3.92%	3.39%
2026	3.62%	2.75%

Plainview-Old Bethpage has consistently levied below the tax cap, demonstrating fiscal restraint despite rising costs. In total, this represents over $60 million not levied, providing significant savings to taxpayers.

Tax Levy Scenarios

School Tax Levy % Increase Option	School Tax Levy Total	Tax Levy % Under Allowable Limit	Tax Levy $ Under Allowable Limit	Use of Reserves to Balance Budget
2.99%	$151,571,988	1.02%	$1,495,579	$2,412,749
3.15%	$151,807,462	0.86%	$1,260,105	$2,177,275
3.25%	$151,954,634	0.76%	$1,112,933	$2,030,103
3.35%	$152,101,805	0.66%	$965,762	$1,883,932
3.45%	**$152,248,977**	**0.56%**	**$818,590**	***$1,735,760**
3.55%	$152,396,148	0.46%	$671,419	$1,588,589
3.65%	$152,542,320	0.36%	$524,247	$1,441,417
3.75%	$152,690,491	0.26%	$377,076	$1,294,246
3.85%	$152,836,663	0.16%	$229,904	$1,147,074
3.95%	$152,984,835	0.06%	$82,732	$999,902
4.00%	$153,058,420	0.01%	$9,147	$926,317
4.01%	**153,067,567**	**0.00%**	**$0**	**$917,170**

Current Recommended Tax Levy

Allowable Levy-to-Levy Increase Under NY State Tax Levy Formula

Current Recommended 3.45% Tax Levy Requires **$1,735,760 of reserves to balance budget.*

Each 0.10% reduction in the current tax cap calculation starts at $147,000 and compounds as the levy % decreases.

Projected Revenue

Revenue Source	2025-26 Revenue Budget	2026-27 Estimated Revenue	$ Increase	% Increase
Tax Levy	$147,171,558	$152,248,977	$5,077,419	3.45%
PILOTS	$5,040,508	$5,024,170	($16,338)	(.32%)
State Aid	$41,979,247	$44,901,514	$2,922,267	6.96%
Interest	$750,000	$750,000	$0	0%
Lease Rentals	$744,342	$773,559	$29,217	3.93%
Other/ Miscellaneous	$348,800	$362,500	$13,700	3.93%
Use of Reserves	$1,369,872	$1,735,760	$365,888	26.71%
TOTAL	**$197,404,327**	**$205,796,480**	**8,392,153**	**4.25%**

The budget increase is primarily driven by contractual obligations and mandated costs, with additional state aid and a modest levy increase offset by responsible reserve use to balance the plan.

2026-2027 Proposed Budget Summary

2025-26 Actual Budget	2026-27 Proposed Budget	Budget-to-Budget $ Difference	Budget-to-Budget % Difference
$197,404,327	$205,796,480	$8,392,153	4.25%
2025-26 actual budget baseline for comparison	2026-27 total budget reflecting our commitment to comprehensive educational programming	Additional resources needed to maintain programs and address rising costs	Year-over-year growth rate reflecting inflation and program needs

This proposed budget ensures continuity of all programs while addressing facility needs, technology requirements, and contractual obligations. The 4.25% increase reflects the real costs of maintaining educational excellence in an inflationary environment while staying within the allowable tax levy cap.

Proposition II: *2026-2027 Capital Reserve Allocation Recommendation*

- **Recommended Use:** Allocate $6 million from the Capital Reserve for elementary cafeteria serving line upgrades and improved egress access.

- **Districtwide Impact:** Addresses an immediate need at all elementary schools to modernize aging serving lines and improve student flow and safety.

- **Scope of Work:** Includes electrical and plumbing upgrades, new serving line equipment, storage enhancements, flooring replacement, asbestos abatement, ventilation improvements, and associated infrastructure work. This would also address electrical, ventilation, and plumbing deficiencies identified in the ***2025 Building Condition Survey.***

- **Health, Safety & Efficiency:** Improves meal service efficiency, supports increased participation, and ensures safe access and code compliant egress.

- **Preserves Future Planning Capacity:** Following this allocation, approximately $9.5 million would remain in the Capital Reserve, allowing for Facilities Committee input, future Board discussion, and continued long-term capital planning and commitment.

Targeted Transfer to Capital Projects 2026-2027
(presented 2/9/2026)

Project	Location	Estimated Cost	Building Condition Survey Area 2025
Turf Field Replacement	JFK High School	$790,000	Exterior Elements
Track Resurfacing	JFK High School	$425,000	Exterior Elements
Parking Lots & Sidewalk Replacement & Repairs	District Wide	$450,000	Site Work
Outdoor Recreational Equipment/ Benches	District Wide	$75,000	Site Work
Stage Curtain/ Cyclorama	POB Middle	$35,000	Interior Finishes
Door Replacements with access control	District Wide	$150,000	Interior Finishes
Classroom Celling Replacements	JFK High School	$200,000	Interior Finishes
Floor Abatement & Replacement	District Wide	$300,000	Interior Finishes
Outdoor School Sign Replacement	District Wide	$75,000	Exterior Elements
Total	**Transfer to Capital A-9950-900-00-00-00**	**$2,500,000**	

2026-2027 Proposed Budget Code Change

Facilities Budget: Presented 2/9/2026

2025-2026 Actual Budget	2026-2027 Proposed Budget	Budget-to-Budget $ Difference	Budget-to-Budget % Difference
$5,163,462	$5,173,658	$10,196	0.20%

Facilities Budget: Proposed Budget Code Changes Presented 2/23/2026

Facilities Budget Code	2025-2026 Actual Budget	2026-2027 Proposed Budget 2/9/2026	New 2026-2027 Proposed Budget 2/23/2026	Budget-to-Updated Budget $ Difference
A-1620-425-00-48-00 DW Electricity & Gas	$2,423,012	$2,423,012	$2,223,012	**(-$200,000)**
A-1620-409-00-48-00 B&G Reno & Additions	$496,000	$515,500	$715,500	**+$200,000**

We reduced utilities by $200,000 based on current projections and energy efficiencies. Those savings continue to support debt service and the Building Renovations code to address infrastructure needs. The overall Facilities budget remains the same. This is a reallocation, not an increase in spending, and reinforces our commitment to capital improvements.

Questions & Discussion

Your Vote Matters!



Tuesday, May 19, 2026

- 6:00am-9:00pm
- Jamaica Avenue School
- Mattlin Middle School-Administration Offices

2026-2027 Budget Website