

Plainview-Old Bethpage CSD 2026-2027 Budget Workshop Series

Budget Hearing
Three Part Budget

Board of Education Meeting
May 11, 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.

The 2026-27 School Budget (Proposition I) Includes:

- All existing programs
- All clubs, teams, and performing groups
- Additional clubs
- Class sizes within Board of Education guidelines
- Additional Career and Technical Course and Pathways
- Capital Improvements
- Contingencies for additional staff in anticipation of continued enrollment growth
- Professional Development for Faculty, Staff, Clerical, and Administrators
- Arts-In-Education programs
- Adult Education, Senior Citizens Club, and 4th R



Budget Hearing Overview

Required By NYSED

Presents Proposed
Budget And Tax
Levy

Ensures
Transparency
Before Vote

Informational Only
– No Action Taken



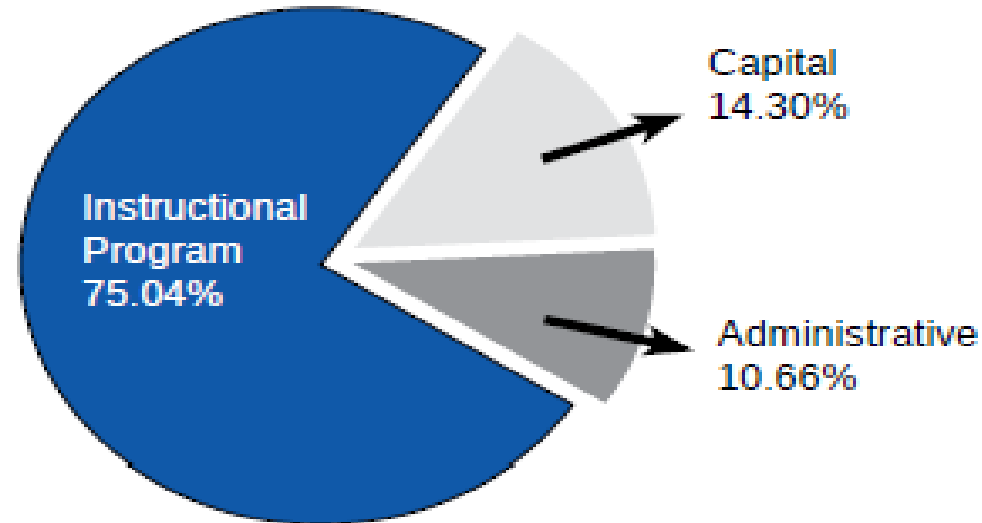


2026-2027 Three-Part Budget Summary

Budget Component Summary

	2025-2026 Adopted Budget	% of Budget	2026-2027 Proposed Budget	% of Budget
Administration	20,765,939.00	10.52	21,935,488.00	10.66
Capital	26,332,519.00	13.34	29,426,371.00	14.30
Program	150,305,869.00	76.14	154,434,621.00	75.04
	197,404,327.00	100.00	205,796,480.00	100.00

Three-Part Budget Expenditures





2026-2027 Three-Part Budget Summary Administration

Fiscal Year: 2027

State Function	Description	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Dollar Change	Percent Change
Administration					
1010	Board Of Education	128,202.00	131,200.00	2,998.00	2.34
1040	District Clerk	72,124.00	75,831.00	3,707.00	5.14
1060	District Meeting	38,000.00	77,900.00	39,900.00	105.00
1240	Chief School Administrator	506,466.00	513,109.00	6,643.00	1.31
1310	Business Administration	1,738,993.00	1,905,805.00	166,812.00	9.59
1320	Auditing	126,000.00	130,800.00	4,800.00	3.81
1325	Treasurer	22,038.00	22,689.00	651.00	2.95
1420	Legal	625,000.00	1,085,000.00	460,000.00	73.60
1430	Personnel	834,986.00	816,704.00	-18,282.00	-2.19
1480	Public Information and Services	130,200.00	164,200.00	34,000.00	26.11
1670	Central Printing & Mailing	77,500.00	80,035.00	2,535.00	3.27
1680	Central Data Processing	136,194.00	214,678.00	78,484.00	57.63
1910	Unallocated Insurance	1,165,000.00	1,302,000.00	137,000.00	11.76
1920	School Association Dues	25,000.00	27,000.00	2,000.00	8.00
1930	Judgments and Claims	35,000.00	35,000.00	-	-
1981	BOCES Administrative Costs	965,000.00	975,000.00	10,000.00	1.04
2010	Curriculum Devel and Suprvsn	770,772.00	758,777.00	-11,995.00	-1.56
2020	Supervision-Regular School	7,683,962.00	7,774,760.00	90,798.00	1.18
2040	Supervision-Special School	23,401.00	24,390.00	989.00	4.23
2070	Inservice Training-Instruction	200,722.00	223,531.00	22,809.00	11.36
2250	Prg For Sdnts w/Disabil-Med Elgble	46,798.00	46,798.00	-	-
9000	Employee Benefits	5,414,581.00	5,550,281.00	135,700.00	2.51
Total Administration		20,765,939.00	21,935,488.00	1,169,549.00	5.63%





2026-2027 Three-Part Budget Summary Capital



		Fiscal Year: 2027			
State Function	Description	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Dollar Change	Percent Change
Capital					
1620	Operation of Plant	10,343,177.00	10,661,040.00	317,863.00	3.07
1621	Maintenance of Plant	2,925,480.00	2,941,288.00	15,808.00	0.54
9000	Employee Benefits	6,866,018.00	7,445,499.00	579,481.00	8.44
9711	Serial Bonds-School Construction	-	-	-	-
9731	Bond Antic Notes-School Construction	-	-	-	-
9760	Tax Anticipation Notes	70,000.00	70,000.00	-	-
9788	Leases	-	-	-	-
9789	Other Debt (specify)	-	2,169,950.00	2,169,950.00	-
9901	Transfer to Other Funds	20,000.00	32,000.00	12,000.00	60.00
9901	Transfer to Debt Service Fund	3,607,844.00	3,606,594.00	-1,250.00	-0.03
9950	Transfer to Capital Fund	2,500,000.00	2,500,000.00	-	-
Total Capital		26,332,519.00	29,426,371.00	3,093,852.00	11.75%



2026-2027 Three-Part Budget Summary Program

Fiscal Year: 2027

State Function	Description	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Dollar Change	Percent Change
Program					
2070	Inservice Training-Instruction	46,000.00	46,000.00	-	-
2110	Teaching-Regular School	52,934,804.00	55,102,602.00	2,167,798.00	4.10
2250	Prg For Sdnts w/Disabil-Med Elgble	23,756,910.00	24,907,873.00	1,150,963.00	4.84
2280	Occupational Education(Grades 9-12)	335,000.00	360,648.00	25,648.00	7.66
2330	Teaching-Special Schools	435,138.00	371,780.00	-63,358.00	-14.56
2610	School Library & AV	1,374,464.00	1,553,776.00	179,312.00	13.05
2630	Computer Assisted Instruction	6,666,754.00	7,289,796.00	623,042.00	9.35
2805	Attendance-Regular School	70,000.00	70,000.00	-	-
2810	Guidance-Regular School	3,025,115.00	3,176,312.00	151,197.00	5.00
2815	Health Svcs-Regular School	3,683,940.00	4,004,740.00	320,800.00	8.71
2820	Psychological Svcs-Reg Schl	1,901,581.00	1,715,994.00	-185,587.00	-9.76
2825	Social Work Svcs-Regular School	719,890.00	748,674.00	28,784.00	4.00
2850	Co-Curricular Activ-Reg Schl	803,540.00	846,066.00	42,526.00	5.29
2855	Interscholastic Athletics-Reg Schl	2,167,129.00	2,318,886.00	151,757.00	7.00
5510	District Transport Svcs-Med Elgble	1,451,701.00	1,666,298.00	214,597.00	14.78
5540	Contract Transportation-Med Elgble	10,660,000.00	10,116,000.00	-544,000.00	-5.10
5581	Transportation from Boces	300,000.00	282,530.00	-17,470.00	-5.82
7140	Recreation	231,500.00	231,500.00	-	-
7310	Youth Program	53,602.00	54,502.00	900.00	1.68
9000	Employee Benefits	39,188,801.00	39,070,644.00	-118,157.00	-0.30
9901	Transfer to Other Funds	-	-	-	-
9901	Transfer to Special Aid Fund	500,000.00	500,000.00	-	-
Total Program		150,305,869.00	154,434,621.00	4,128,752.00	2.75%



2026-2027 Projected Revenue Review



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%



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 Proposition 1

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.



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	Districtwide	\$450,000	Site Work
Outdoor Recreational Equipment/ Benches	Districtwide	\$75,000	Site Work
Stage Curtain/ Cyclorama	POB Middle	\$35,000	Interior Finishes
Door Replacements with Access Control	Districtwide	\$150,000	Interior Finishes
Classroom Ceiling Replacements	JFK High School	\$200,000	Interior Finishes
Floor Abatement & Replacement	Districtwide	\$300,000	Interior Finishes
Outdoor School Sign Replacement	Districtwide	\$75,000	Exterior Elements
Total	Transfer to Capital A-9950-900-00-00-00	\$2,500,000	

Proposition II: *2026-2027 Capital Reserve Allocation*

- **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.



***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 **\$5.8M**
-  **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 would be offered 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 I: Authorization for the Board of Education to expend the proposed annual school budget of **\$205,796,480** for the 2026–2027 school year. This supports educational programs, staffing, transportation, and operations essential to student success. The proposed budget includes a funding tax levy that is **\$818,590 below** the district's allowable limit under New York State's Tax Cap law.

Proposition II: Use of Capital Reserve Funds
Authorization of \$6,000,000 to use existing capital reserve funds (savings) to complete specific capital improvement projects ***“at no additional cost to taxpayers”***.



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

