Budget Development: 2025-2026 School Year



Board of Education
Budget Session #4

March 20, 2025

Tonight' Agenda

- 2025-26 Budget Development Timeline
- Budget & Voting Information
- 2025-26 Transfer to Capital
- 2025-26 Capital Reserves
- Factors Impacting the 2025-26 Budget
- 2025-26 Proposed Expenditure Budget
- Budget-to-Budget Comparison
- 2025-26 Proposed Revenue Budget
- What's On The Ballot?
- Voter Registration
- Upcoming Meetings

2025-26 Budget Timeline

Date	Meeting Info	Time
11/13/2024	BOE Budget Session	6:30 PM
1/8/2025	BOE Budget Session	6:30 PM
2/5/2025	BOE Budget Session	6:30 PM
3/12/2025	BOE Budget Session	6:30 PM
3/20/2025	BOE Budget Session	6:30 PM
3/25/2025	Public Budget Forum	6:30 PM
4/9/2025	BOE Adopts Proposed Budget	6:45 PM
5/7/2025	Annual Budget Hearing	6:45 PM
5/20/2025	Budget Vote	7:00 AM - 10:00 PM

Budget Presentations & Related Information

WELCOME TO THE 2025-2026 BUDGET DEVELOPMENT PAGE



Tuesday, May 20, 2025

7:00 AM - 10:00 PM

Woodmere Education Center
One Johnson Place, Woodmere

Registered voters may vote in-person, by absentee ballot, or by early mail

2025-26 Transfer to Capital

HES – Boiler Replacements (2)	$1,500,000
HHS and WMS – Storage Building Installations	$1,500,000
District-Wide Sitework	$1,000,000
HES, OES, FECC – Playground Additions *(ADA compliant)*	$ 750,000
HHS – Tennis Court Lighting	$ 570,620
Franklin Early Childhood Center Kitchen Equipment	$ 179,380
TOTAL ESTIMATED COSTS	**$5,500,000**

Capital Reserves

Proposition #2

Authorization for use of $3,879,968 from Capital Reserve #1 for Woodmere Middle School (WMS) and Franklin Early Childhood Center projects including:

Renovation of the Baseball/Softball Field at WMS:	**$3,180,000**
Security, Floor and Interior Door Replacement at WMS:	**$299,968**
Franklin Early Childhood Center Bathroom Replacement:	**$400,000**
Funds left in reserve after this expenditure:	$0

Proposition #3

Authorization for use of $6,500,000 from Capital Reserve Fund #2 for the following projects:

District-Wide Security Upgrades *(one-button lockdown, door replacements, communication upgrades):*	**$4,445,000**
WMS Baseball/Softball Field Lighting:	**$880,000**
WMS Tennis Court Lighting:	**$675,000**
District-Wide Technology	**$500,000**
Funds left in reserve after this expenditure:	$3.5 million

Factors Impacting the Proposed Budget

▪ Additional Special Education Staff *(unbudgeted 2024-25)*	$1,970,000
▪ Special Education Related Services RFP	$245,000
▪ WMS Nine-Period Day *(Transportation increases)*	$469,000
▪ Transportation Increases *(Usage, CPI Increase)*	$500,000
▪ Middle School Staffing Changes	($180,000)
▪ Elementary Staffing Reductions	($1,223,327)
▪ Special Education Staffing Reductions	($190,000)
▪ Anticipated Administrative Reductions	($85,000)
▪ Anticipated Personnel Savings	($403,000)

2025-2026 Proposed Expenditure Budget



Proposed Expenditure Budget (1010-1240)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
1010	***Board of Education:*** Includes mandated training, meetings, and in-service workshops, professional memberships including the National School Boards Association and New York State School Boards Association, contractual services, materials and supplies, and online meeting document system. Supports participation in state, regional and national conferences, mandated training related to fiscal oversight, accountability and fiduciary responsibilities, and continued professional development.	$ 96,050	$ 80,205	$ 96,500	$ 53,184	$ 103,750	$ 7,250	7.51%
1040-1060	***District Clerk:*** Salary & supplies for District Clerk, election workers, legal notices, electronic voting machines, printing and supplies. All school districts in NYS are required to have a District Clerk.	$ 45,957	$ 45,549	$ 49,160	$ 19,293	$ 48,884	$ (276)	-0.56%
1240	***Superintendent's Office:*** Salaries for the Superintendent and office staff, expenses for seminars and conferences, professional subscriptions, supplies and materials.	$ 557,788	$ 645,383	$ 583,408	$ 421,544	$ 530,870	$ (52,538)	-9.01%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

1010 – BOCES services were reduced in 24-25 budget

1240 – Anticipated Administrative salary reduction

Proposed Expenditure Budget (1310-1325)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
1310-1325	***Business & Centralized Operations, Auditing & Banking:*** Salaries for the Assistant Superintendent (.5 FTE), Business Administrator and Business Office staff, part-time treasurer, software for payroll, accounting and purchasing functions, contractual services, supplies and materials, fees for financial advisory services. Also external audit, internal audit and claims auditor.	$ 1,299,852	$ 1,330,763	$ 1,305,301	$ 995,704	$ 1,347,257	$ 41,956	3.21%

Proposed Expenditure Budget (1420-1480)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
1420	***Legal Services:*** Retainer for legal counsel, non-retainer issues such as labor and student matters, as well as expenses associated with actions brought by or against the District.	$ 350,000	$ 469,589	$ 350,000	$ 258,096	$ 380,000	$ 30,000	8.57%
1430	***Human Resources:*** Salaries for Assistant Superintendent (.5 FTE), Human Resources Administrator and staff, contractual services, recruitment, materials, and supplies.	$ 639,251	$ 648,444	$ 646,019	$ 433,090	$ 647,886	$ 1,867	0.29%
1460-1480	***Public Information Services and Records Management:*** Salaries for Executive Director and office staff, publications printing, automated calling system, District website, materials and supplies.	$ 386,899	$ 457,441	$ 429,071	$ 310,359	$ 476,854	$ 47,783	11.14%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

1420 – Increase in Legal Services expenses

1460-1480 – BOCES services were reduced in 24-25 budget

Proposed Expenditure Budget (1620-1622)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
1620-1622	***Facilities, Operations and Safety:*** Salaries for Director of School Facilities & Operations, office staff, campus patrol, custodians, cleaners, and maintenance and grounds staff. Districtwide furniture, facilities equipment, utilities, maintenance contracts, telephone services and supplies.	$ 10,243,194	$ 9,793,269	$ 10,877,035	$ 7,424,646	$ 10,632,465	$ (244,570)	-2.25%

Proposed Expenditure Budget (1670-1910)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
1670	***Central Printing and Mailing:*** Print shop salaries and operations, copier purchase agreements, postage, paper, materials and supplies.	$ 403,805	$ 299,285	$ 392,234	$ 224,497	$ 427,683	$ 35,449	9.04%
1910	***District Insurance:*** Includes property & casualty insurance provided through New York Schools Insurance Reciprocal and National Flood Insurance Program.	$ 645,000	$ 711,296	$ 795,000	$ 830,224	$ 970,000	$ 175,000	22.01%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

1670 – new equipment, additional district mailings

1910 – insurance increases due to claims, weather events, inflation

Proposed Expenditure Budget (1920-1981)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
1920	***School District Dues and Memberships:*** Dues and membership fees for local, regional and national educational organizations.	$ 5,000	$ 3,808	$ 5,000	$ 3,674	$ 5,000	$ -	0.00%
1930	***Judgments and Claims:*** Funded from liability reserve, as necessary.	$ -	$ 343,917	$ -	$ 254,507	$ -	$ -	0.00%
1931	***Insurance Reserve Application:*** Amount applied from insurance reserve.	$ -				$ -	$ -	0.00%
1981	***BOCES Administrative and Rental Fees:*** District's proportional share of Nassau BOCES administrative and facilities costs. As a component district of Nassau BOCES we are required to provide this support.	$ 441,344	$ 442,430	$ 467,237	$ 454,652	$ 486,000	$ 18,763	4.02%

Proposed Expenditure Budget (2010-2020)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
2010	***Curriculum and Instruction Office:*** Salaries for Assistant Superintendent (.5 FTE) and office staff, curriculum planning and development. Includes academic data management.	$ 358,478	$ 297,961	$ 287,145	$ 172,952	$ 329,610	$ 42,465	14.79%
2020	***Building Supervision:*** Salaries for building level administration and clerical staff, materials, supplies, contractual and equipment expenses.	$ 3,847,945	$ 3,779,079	$ 3,902,651	$ 2,811,272	$ 3,929,947	$ 27,296	0.70%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

2010 – BOCES services were reduced in 24-25 budget

Proposed Expenditure Budget (2060-2070)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
2060-2070	***Staff Development and In-service Training:*** Continued training and professional development for faculty and staff.	$ 472,215	$ 493,131	$ 443,961	$ 333,338	$ 529,050	$ 85,089	19.17%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

2060-2070 – Curriculum planning reduced in 24-25 budget

Proposed Expenditure Budget (2110)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
2110	***Instruction-General Education:*** Salaries for teachers, department chairs, substitutes, teaching assistants, teacher aides and monitors for general education, suspension and home-bound instruction. Includes contractual services, textbooks, materials and supplies. Includes textbooks for students attending non-public schools and BOCES services. All expenditures in this functional area of the budget support direct instructional services.	$ 36,273,784	$ 32,416,968	$ 34,767,196	$ 20,587,562	$ 33,249,256	$ (1,517,940)	-4.37%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

2110 – Staffing reductions due to enrollment

Proposed Expenditure Budget (2250-2280)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
2250-2253	***Special Education:*** Salaries for Assistant Superintendent, Assistant Directors, office staff, teachers, substitutes, teaching assistants, teacher aides and monitors for special education. Special instruction and related services. Tuition for out-of-district and residential placements. Screening and evaluation of students (CSE and CPSE). Includes special education services provided to students attending non-public schools (costs recovered for non-resident students).	$ 18,844,495	$ 17,469,262	$ 19,163,684	$ 11,768,038	$ 22,257,500	$ 3,093,816	16.14%
2259	***English Language Learners:*** Services for students identified as English as a New Language / English Language Learners. Function designation aligns with NYS reporting.	$ -	$ 1,431,548	$ 1,430,504	$ 868,626	$ 1,484,075	$ 53,571	3.74%
2280	***Occupational Education Services:*** Tuition for BOCES occupational education services.	$ 368,966	$ 346,275	$ 425,000	$ 223,043	$ 400,000	$ (25,000)	-5.88%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

2250-2253 – Unbudgeted staffing increases

2280 – reduction in BOCES average enrollment

Proposed Expenditure Budget (2330-2335)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
2330-2331	***Adult Education and Summer Instructional Programs:*** Provides for adult education and includes continuation of an academic summer immersion program to support English Language Learners. Fees offset a portion of program costs.	$ 280,651	$ 241,012	$ 262,548	$ 268,433	$ 281,063	$ 18,515	7.05%
2334-2335	***GED Program & Long Term Supervision:*** Offers alternative to traditional high school program.	$ 172,172	$ 231,364	$ 188,118	$ 167,909	$ 237,297	$ 49,179	26.14%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

2330-2331 – Underbudgeted in 24-25

2334-2335 – Underbudgeted in 24-25

Proposed Expenditure Budget (2610-2630)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
2610	***Library Media Services:*** Salaries for library media specialists and library support staff. Includes books, periodicals, library-specific database subscriptions, BOCES services, audio-visual resources, library management software resources and materials and supplies. Contractual support services and network maintenance.	$ 863,994	$ 852,160	$ 867,472	$ 514,116	$ 773,919	$ (93,553)	-10.78%
2630	***Instructional Technology*** : Salaries for Assistant Superintendent (.5 FTE), technical and support staff, hardware and software purchases, maintenance, repair and licenses, materials and supplies, contractual support services and network maintenance.	$ 3,975,333	$ 3,800,131	$ 3,876,053	$ 2,547,988	$ 4,125,768	$ 249,715	6.44%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

2610 – Retirement

2630 – Promotions, software licensing

Proposed Expenditure Budget (2805-2825)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
2805	***Attendance:*** Salaries for secondary school staff to monitor and follow up on attendance issues as well as for the Registration & Attendance Office.	$ 190,827	$ 173,032	$ 177,227	$ 152,766	$ 237,426	$ 60,199	33.97%
2810-2825	***Pupil Personnel Services:*** Salaries for guidance director and counselors, psychologists, social workers, nurses and clerical support staff. Equipment, supplies and materials. Includes health services provided to non-public school students.	$ 5,431,409	$ 5,853,912	$ 5,901,297	$ 3,222,708	$ 6,357,096	$ 455,799	7.72%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

2805 – Underbudgeted in 24-25

2810-2825 – PSAT/SAT testing fees, increase in health services

Proposed Expenditure Budget (2850-2855)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
2850	***Co-Curricular Services:*** Includes supervision, materials and supplies for co-curricular programs and activities.	$ 555,291	$ 564,499	$ 564,581	$ 420,222	$ 609,598	$ 45,017	7.97%
2855	***Interscholastic Athletics:*** Includes salaries for administration, coaches, supervision, equipment, uniforms, materials and fees for the interscholastic athletic program.	$ 1,352,940	$ 1,617,295	$ 1,387,239	$ 1,132,943	$ 1,631,061	$ 243,822	17.58%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

2850 – Underbudgeted in 24-25

2855 – Added Athletic Trainers, Supervision, Sports Officials

Proposed Expenditure Budget (5510-7149)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
5510-5550	***Transportation Public and Non-Public:*** Transportation for public and non-public students in accordance with voter authorized limits, special education, field trips and athletics, as well as salaries for the transportation office.	$ 9,859,181	$ 9,576,104	$ 11,404,192	$ 6,966,926	$ 12,378,550	$ 974,358	8.54%
7140-7142 & 7149	***Recreation & Summer Programs and Plus Program :*** Salaries, materials and supplies for youth recreation programs and swimming during the school year and summer. This also includes the Summer Playschool program. Self-supporting fees to offset program costs are included as revenue.	$ 804,478	$ 829,973	$ 842,333	$ 724,833	$ 966,300	$ 123,967	14.72%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

5510-5550 – WMS 9-period day, CPI increase, Out-of-district

7140-7142 – Underbudgeted in 24-25

Proposed Expenditure Budget (8060-9089)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
8060-8070	***Senior Citizen Program & Census:*** Support for senior citizen and shared community programs.	$ 10,000	$ 10,000	$ 10,000	$ -	$ 10,000	$ -	0.00%
9010-9089	***Employee Benefits:*** District portion of retirement system, health insurance, Social Security, Workers' Compensation, life, unemployment, dental, and vision care insurance.	$ 29,582,401	$ 28,667,813	$ 30,371,401	$ 21,310,640	$ 31,465,000	$ 1,093,599	3.60%

Proposed Expenditure Budget (9710-9950)

Function Code	Functional Area and Description	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 YTD (as of 3/15/25)	Proposed 2025-26	$ Change	% Change
9710-9789	***Debt Service & Capital:*** Includes debt service for school district bond issues and tax anticipation notes, as well as capital lease expense related to energy savings project.	$ 2,470,634	$ 2,370,633	$ 2,052,625	$ 1,952,625	$ 100,000	$ (1,952,625)	-95.13%
9901-9950	***Interfund Transfers:*** Includes transfers to Capital Fund to provide for renovation, repair and upkeep of facilities, School Lunch and Special Aid / Summer Tuition, to provide for summer special education mandated services.	$ 4,188,500	$ 4,163,021	$ 4,173,500	$ 5,834,600	$ 5,673,500	$ 1,500,000	35.94%

EXPLANATIONS FOR CHANGES GREATER THAN 5%

9710-9789 – Payoff of debt service

9901-9950 – Increase the Transfer to Capital

Budget-to-Budget Comparison

Adopted Budget 2024 - 2025	$	138,494,692
Proposed Budget 2025 - 2026	$	143,082,665
Dollar Increase	$	4,587,973
Percentage Increase		3.31%

2025-26 Proposed Revenue Budget

Revenue Type	Adopted 2024-2025	Projected 2025-2026
State Aid	$20,531,480	$22,084,223
PILOTS	$2,762,784	$2,521,355
Projected Other Revenues	$4,043,000	$5,500,000
	$27,337,264	**$30,105,578**
ERS	$592,957	$2,000,000
Workers' Compensation	$500,000	$500,000
Debt Service	$1,486,971	$0
Total Gap Funding	**$2,579,928**	**$2,500,000**
Total Budget	**$138,494,692**	**$143,082,665**
Tax Levy	**$108,577,500**	**$110,477,087**
Tax Levy Percentage		**1.75%**

What's On The Ballot?

Proposition #1: Hewlett-Woodmere School Budget

- Election of 2 BOE Trustees
  - Two (2) members shall serve three (3) year terms commencing July 1, 2025 and expiring on June 30, 2028

Proposition #2: Expenditure: Capital Reserve Fund #1

Proposition #3: Expenditure: Capital Reserve Fund #2

Proposition #4: Hewlett-Woodmere Public Library Budget

Election of 1 Trustee for a five (5) year term commencing July 1, 2025 and expiring on June 30, 2030

Voter Registration Information

- Voter Registration at Woodmere Education Center:
  - May 6 through May 15, 2025 during regular business hours
  - Wednesday, May 7, 2025 – extended hours for voter registration from 8:00 AM – 8:00 PM
  - Last day to register to vote is Thursday, May 15, 2025

Office of the District Clerk is located at:

1 Johnson Place, Woodmere, New York

Upcoming Meetings

March 25, 2025 – Public Budget Forum – 6:30 PM

April 9, 2025 – BOE Adopts Proposed Budget – 6:45 PM

May 7, 2025 – Annual Budget Hearing – 6:45 PM

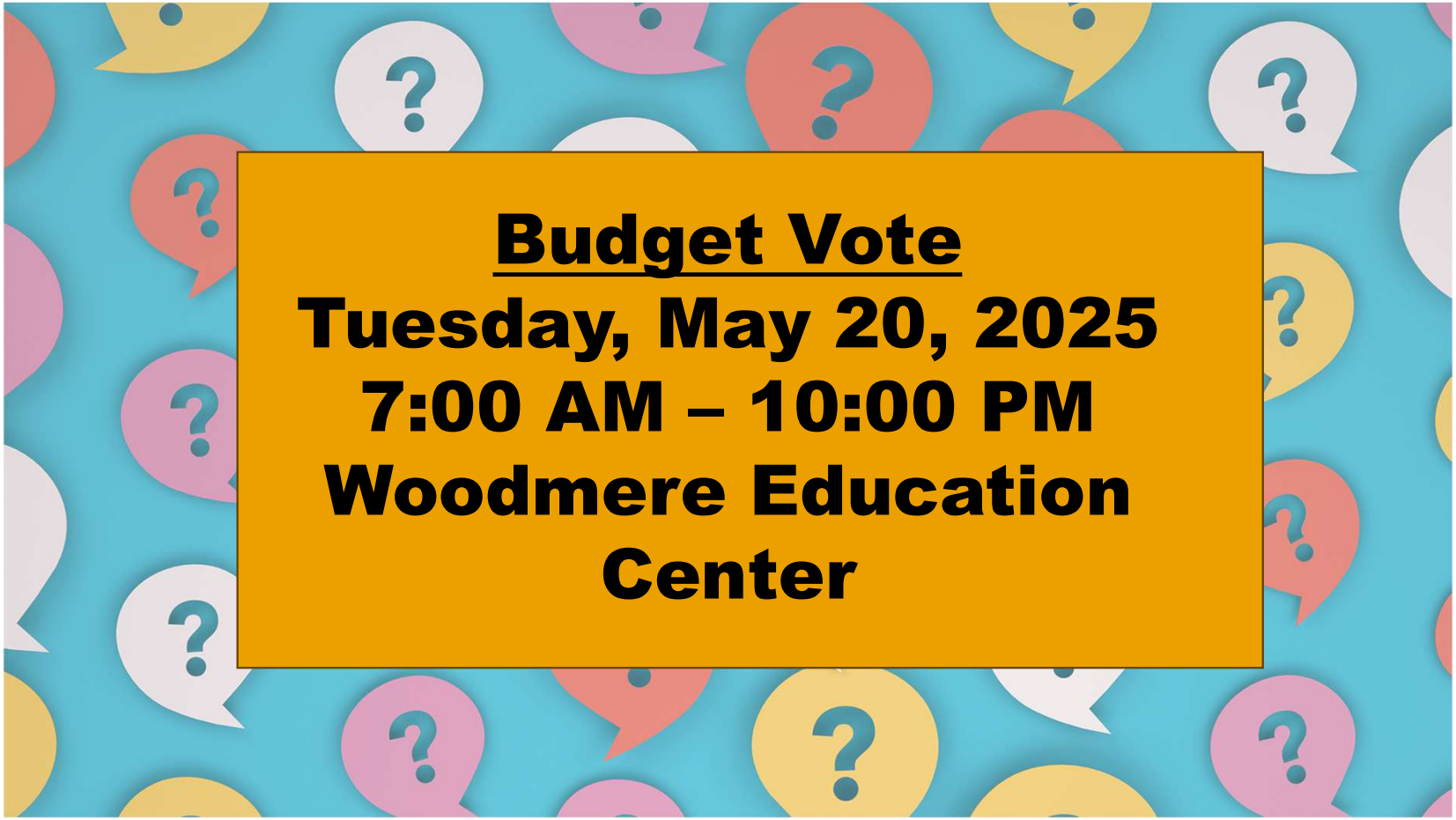
All meetings are at Woodmere Education Center

<u>Budget Q & A Sessions</u>

April 24, 2025 – Hewlett-Woodmere Public Library – 11:00 AM

May 6, 2025 – Hewlett-Woodmere Public Library – 12:00 Noon

May 13, 2025 – Hewlett Fire Department – 7:00 PM


Budget Vote
Tuesday, May 20, 2025
7:00 AM – 10:00 PM
Woodmere Education Center