



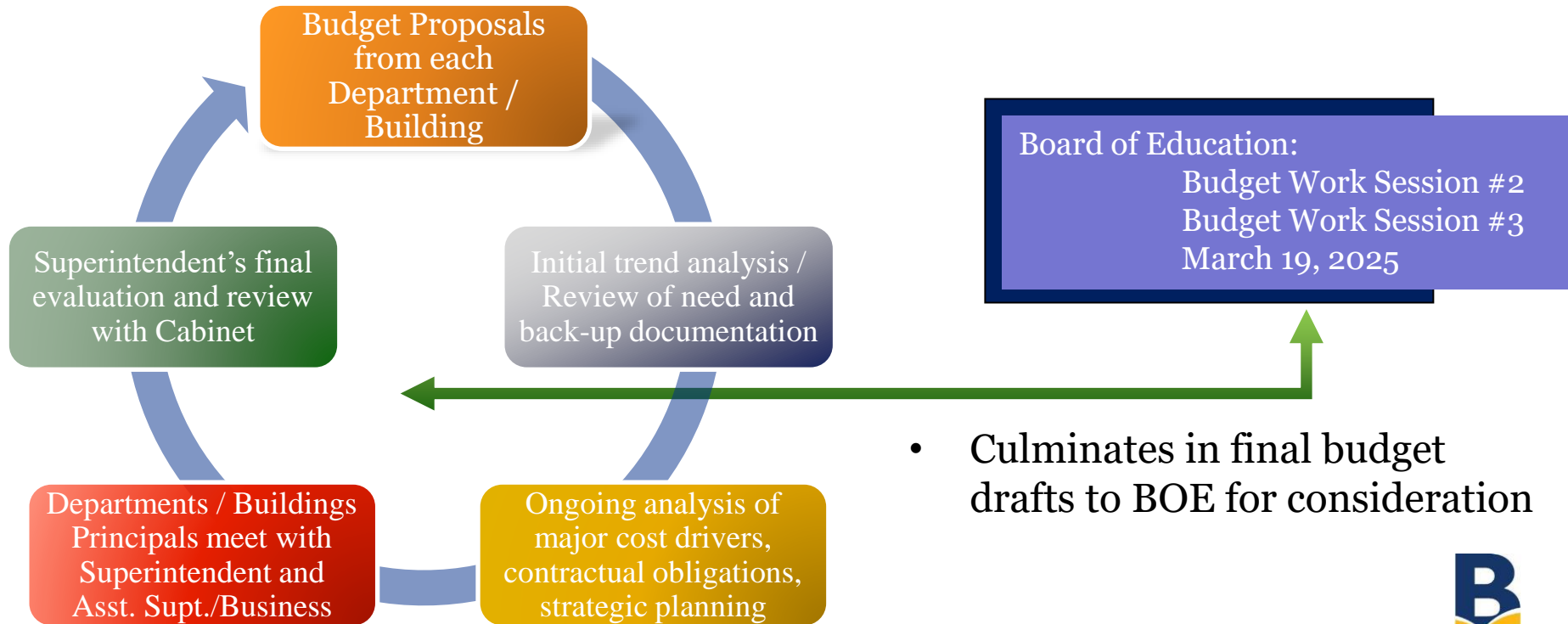


Budget Development Work Session
Board of Education Meeting
March 19, 2025



Budget Development Process & Timeline

1	2	3	4	5	6	7	8	9	10	11	12
July	August	September	October	November	December	January	February	March	April	May	June



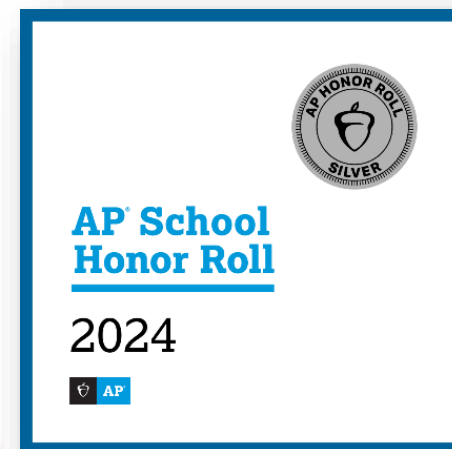
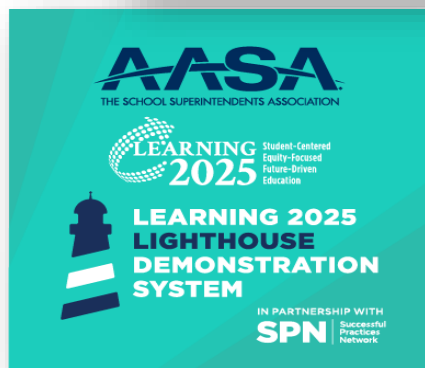


What is the Purpose of a School Budget?





Recent Accomplishments





Recent Accomplishments

BEST OF LONG ISLAND...

Bethpage Best of LI winners for 2025

- **Best Principal –**
Dr. Erica Taylor
- **Best School Psychologist –**
Meghan Kargman



NYSSBA Champion of Change Awards

- Two Awards in 2024: Brookside Shark Tank and Wellness Center
- Four Awards Total for Baldwin UFSD



Recent Accomplishments

BEST OF LONG ISLAND...

Molly Brown Grant

Only New York school district to win \$10,000 award for Fine & Performing Arts program





Recent Accomplishments

BALDWIN IS FUTURE FOCUSED...

Ongoing/New Major Initiatives:

- **STEAM** – Rotates between all five elementary schools every 6 weeks.
This year, STEAM Night at Long Island Children's Museum!



School2Career Efforts

- **Senior Experience Course**
- **Baldwin High School Academic Academies**
- **Pre-Academies** – 8th graders hands-on learning experiences in various vocations.
- **Career & Technical Education (CTE) at Baldwin High School @ Shubert**
- **“One Flight Up”** - State-of-the art Recording Studio @ Shubert
- **Natural Diamond Council / Black in Jewelry Coalition Partnership** – Future Jewelers Academy
- **Mentoring Program at Baldwin High School and Baldwin Middle School** –
With MentorNY and Peer-to-Peer Mentoring
- **Expansion of hands-on learning experiences**



Recent Accomplishments

BALDWIN IS FUTURE FOCUSED...



Ongoing/New Major Initiatives:

Continued Expansion of College-Level Coursework

- More than 30 dual enrollment (college-level) courses and 29 AP courses
- NCCC Partnership allows students to earn up to 36 credits before graduating
- Baldwin Schools recognized by the AP College Boards through various accolades
- AP Capstone Diploma program celebrated 22 Baldwin High School graduates last year
- Nearly 50% of high school students take college-credit bearing courses

News/Media Literacy

- Baldwin Schools embedding essential “news and media literacy” skills into curriculum
- College credit bearing course with Stony Brook University
- District often featured as an “expert” in media based on the topic of news literacy and the impact of the digital world on students and families



Recent Accomplishments

BALDWIN IS FUTURE FOCUSED...



Ongoing/New Major Initiatives:

- **Thought Leaders & Baldwin 2035** – On-going district/community discussions to work towards thoughtful learning in Baldwin where *students are producers*
- **Mindfulness** – Successfully integrated mindfulness in elementary physical education and as part of YALE program, and a mindfulness elective at Baldwin High School
- **Wellness Centers** – Secured funding to construct Wellness Centers
 - Middle school complete and fully operational
 - High school under construction with a planned launch, Spring 2025



Recent Accomplishments

BALDWIN IS FUTURE FOCUSED...

Major Initiatives for Students:

Recording Studio and Jewelry Academy
aimed at nurturing the talents and aspirations
of our students



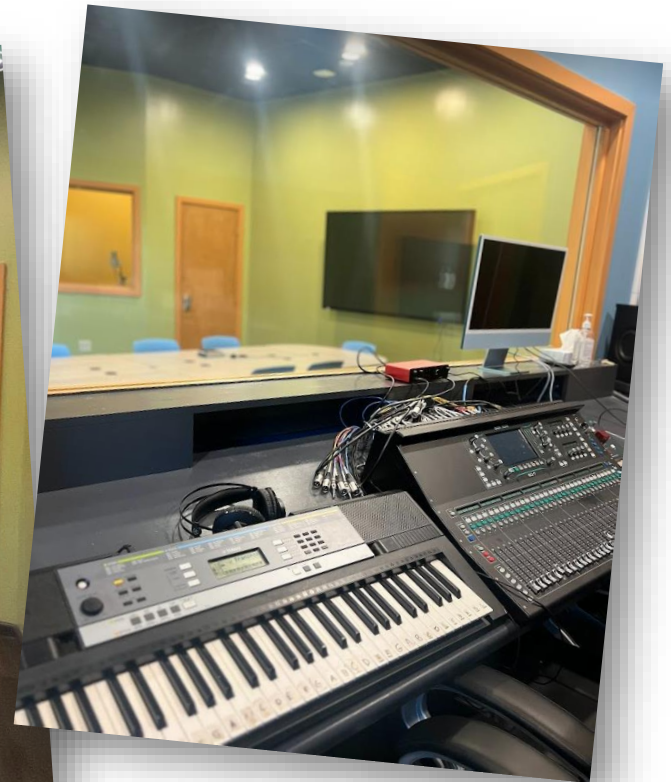
We look forward to seeing the incredible projects and creative endeavors that have and will continue to emerge in the years to come



Other District Capital Initiatives

➤ District Initiatives

“One Flight Up” Recording Studio





Other District Capital Initiatives

➤ District Initiatives

Future Jewelers Academy





Recent Accomplishments

BALDWIN IS FUTURE FOCUSED...



Major Initiatives for Staff and Students:

Baldwin 2035 transpiring in schools...some examples!

- Brookside Shark Tank & “Lemon Grade” economics unit
- Lenox “Joyful Learning”
- Meadow / Middle School Future Problem Solvers
- Plaza’s Focus on “Legacy”
- Steele Financial Literacy
- Senior Experience and School2Career Showcase
- Getting Smart → Thought Leaders → Baldwin 2035
 - ❑ Focus on the 6 “C’s” of Education

- 1) Creativity
- 2) Critical-thinking
- 3) Communication
- 4) Collaboration
- 5) Character
- 6) Civics



Baldwin Class Size

Class Size Analysis – K-6:

Median K-6			
District	Size	Rank	
Baldwin	17.0	1	
Hewlett-Woodmere	18.0	2	
North Shore	18.0	2	
Seaford	18.0	2	
Bethpage	19.0	5	
Carle Place	19.0	5	
Merrick	19.0	5	
Mineola	19.0	5	
Oyster Bay - East Norwich	19.0	5	
Plainedge	19.0	5	
Uniondale	19.0	5	
Island Park	19.5	12	
Lynbrook	19.5	12	
East Rockaway	20.0	14	

Source: Nassau BOCES 2024-25 Elementary Class Size Study, December, 2024



Planning for the Future

BALDWIN REMAINS FUTURE FOCUSED...





This Year's Focus:
Uncertainty AND Sustainability

Unpredictability





This Year's Focus: Uncertainty AND Sustainability

Unpredictability

➤ Funding

- New York State
- Federal (Grants and other aid)
- US Department of Education



This Year's Focus: Uncertainty AND Sustainability

Unpredictability

- Major Cost Drivers (Mandated and Unpredictable)
 - Transportation
 - Special Education
 - BOCES



This Year's Focus: Uncertainty AND Sustainability

Stability

- District Objectives
 - Financial / Operational
 - Sustainability
 - Preserving student programs and initiatives



Financial / Operational Sustainability

New York State Comptroller's Office – Fiscal Stress Analysis Report **2024**

Fiscal Stress Score - Point Range (Out of 100 total pts)

Significant Fiscal Stress	65 - 100	=	6.7
Moderate Fiscal Stress	45 - 64.9		
Susceptible Fiscal Stress	25 - 44.9		
No Designation	0 - 24.9		

Environmental Stress Score - Point Range (Out of 100 total pts)

Significant Environmental Stress	60 - 100	=	20.0
Moderate Environmental Stress	45 - 59.9		
Susceptible Environmental Stress	30 - 44.9		
No Designation	0 - 29.9		



Financial / Operational Sustainability

New York State Comptroller's Office – Fiscal Stress Analysis Report 2024

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Significant Fiscal Stress	65 - 100
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= 6.7

← Baldwin Schools

Environmental Stress Score - Point Range (Out of 100 total pts)

Significant Environmental Stress	60 - 100
Moderate Environmental Stress	45 - 59.9
Susceptible Environmental Stress	30 - 44.9
No Designation	0 - 29.9

= 20.0

← Baldwin Schools





2025 – 2026 Budget Expense

3 Parts:

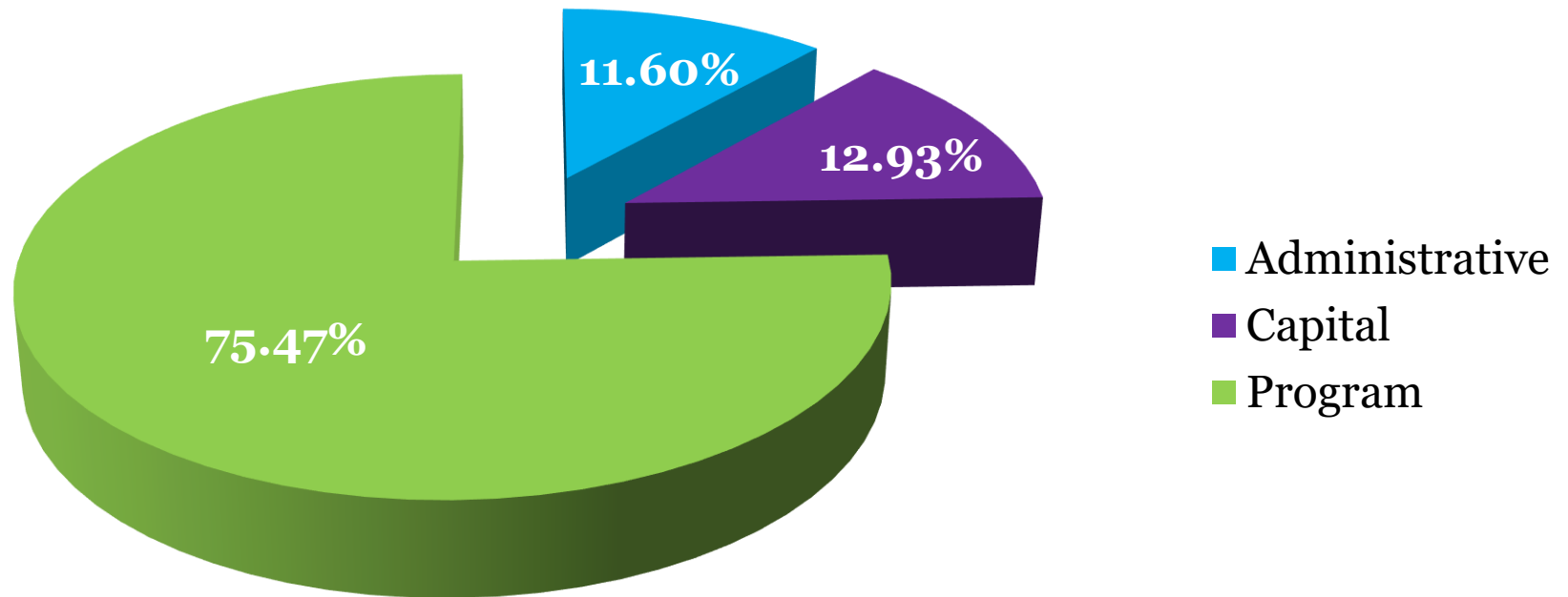
Administrative

Capital

Program



2025 – 2026 Budget 3 Part Expense Components





2025-2026 Proposed Budget Expenditures

	2024-2025		2025-2026			
	ADOPTED	% of	PROPOSED	% of	CHANGE	CHANGE
DESCRIPTION	BUDGET	Total Budget	BUDGET	Total Budget		%
ADMINISTRATIVE	\$19,326,151	11.79%	\$20,042,806	11.60%	\$716,655	3.71%
CAPITAL	\$20,694,387	12.63%	\$22,357,836	12.93%	\$1,663,449	8.04%*
PROGRAM	\$123,895,367	75.58%	\$130,480,246	75.47%	\$6,584,879	5.31%
TOTAL GENERAL FUND	\$163,915,905		\$172,880,888		\$8,964,983	5.47%

* New Baldwin Public Library debt is factored
(Budget to Budget would be 4.86% without Library Debt)

budget to budget
increase

*Pending NYS Legislative Budget adoption in April





2025-2026

Analysis by Function – Administrative

Function	ADOPTED 2024-25 Budget	PROPOSED 2025-26 Budget	Budget \$ Change	Budget % Change
1010 Board Of Education	46,200	46,200	-	0.00%
1040 District Clerk	68,880	68,880	-	0.00%
1060 District Meeting	66,500	72,300	5,800	8.72%
1240 Chief School Administrator	475,701	493,508	17,807	3.74%
1310 Business Administration	1,252,622	1,283,004	30,382	2.43%
1320 Auditing	101,430	103,000	1,570	1.55%
1325 Treasurer	14,750	15,040	290	1.97%
1420 Legal	111,000	111,000	-	0.00%
1430 Personnel	747,349	744,387	(2,962)	-0.40%
1480 Public Information and Services	382,563	395,207	12,644	3.31%
1670 Central Printing & Mailing	255,000	310,000	55,000	21.57%
1680 Central Data Processing	196,730	114,698	(82,032)	-41.70%
1910 Unallocated Insurance	1,038,500	1,253,550	215,050	20.71%
1920 School Association Dues	23,000	23,000	-	0.00%
1981 BOCES Administrative Costs	737,990	770,780	32,790	4.44%
2010 Curriculum Devel and Suprvsn	808,275	824,525	16,250	2.01%
2020 Supervision-Regular School	5,630,760	5,765,304	134,544	2.39%
2060 Research, Planning & Evaluation	1,000	-	(1,000)	
2250 Prg For Sdnts w/Disabil-Med Elgble	1,022,827	1,078,220	55,393	5.42%
2259 Prg for English Language Learners	179,333	184,047	4,714	2.63%
2610 School Library & AV	46,056	48,856	2,800	6.08%
2630 Computer Assisted Instruction	812,605	983,458	170,853	21.03%
2805 Attendance-Regular School	178,816	194,667	15,851	8.86%
2815 Health Svcs-Regular School	263,626	275,594	11,968	4.54%
2820 Psychological Svcs-Reg Schl	165,782	300	(165,482)	-99.82%
2825 Social Work Svcs-Regular School	70,939	75,957	5,018	7.07%
2855 Interscholastic Athletics-Reg Schl	143,962	148,499	4,537	3.15%
9010 State Retirement	458,080	497,010	38,930	8.50%
9020 Teachers' Retirement	808,550	808,550	-	0.00%
9030 Social Security	800,675	806,245	5,570	0.70%
9040 Workers' Compensation	68,000	75,000	7,000	10.29%
9045 Life Insurance	21,000	22,000	1,000	4.76%
9050 Unemployment Insurance	15,000	15,000	-	0.00%
9055 Disability Insurance	8,000	8,000	-	0.00%
9060 Hospital, Medical, Dental Insurance	2,304,650	2,427,020	122,370	5.31%
TOTAL ADMINISTRATIVE	19,326,151	20,042,806	716,655	3.71%



2025-2026

Analysis by Function - Capital

Function	ADOPTED 2024-25 Budget	PROPOSED 2025-26 Budget	Budget \$ Change	Budget % Change
1620 Operation of Plant	8,330,760	8,628,232	297,472	3.57%
1621 Maintenance of Plant	2,153,425	2,233,890	80,465	3.74%
1622 Safety & Security	2,283,417	2,241,791	(41,626)	-1.82%
9010 State Retirement	889,235	933,685	44,450	5.00%
9030 Social Security	547,650	546,909	(741)	-0.14%
9040 Workers' Compensation	350,000	500,000	150,000	42.86%
9045 Life Insurance	5,000	5,000	-	0.00%
9050 Unemployment Insurance	15,000	15,000	-	0.00%
9060 Hospital, Medical, Dental Insurance	2,394,900	2,524,135	129,235	5.40%
9901 Transfer to Other Funds	-	1,004,194	1,004,194	
9950 Transfer to Capital Fund	3,725,000	3,725,000	-	0.00%
TOTAL CAPITAL	20,694,387	22,357,836	1,663,449	8.04%



2025-2026

Analysis by Function - Program

Function	ADOPTED 2024-25 Budget	PROPOSED 2025-26 Budget	Budget \$ Change	Budget % Change
1420 Legal	105,000	105,000	-	0.00%
2070 Inservice Training-Instruction	1,487,911	1,294,150	(193,761)	-13.02%
2110 Teaching-Regular School	45,105,265	45,914,471	809,206	1.79%
2250 Prg For Sdnts w/Disabil-Med Elgble	23,605,558	26,258,838	2,653,280	11.24%
2259 Prg for English Language Learners	1,796,431	1,661,926	(134,505)	-7.49%
2280 Occupational Education(Grades 9-12)	1,665,239	1,513,506	(151,733)	-9.11%
2310 Continuing Education	31,010	31,010	-	0.00%
2320 Elementary Summer School	101,960	102,260	300	0.29%
2330 Secondary Summer School	279,300	307,534	28,234	10.11%
2610 School Library & AV	328,213	311,195	(17,018)	-5.19%
2630 Computer Assisted Instruction	1,683,635	1,801,390	117,755	6.99%
2805 Attendance-Regular School	347,634	343,670	(3,964)	-1.14%
2810 Guidance-Regular School	1,419,216	1,503,664	84,448	5.95%
2815 Health Svcs-Regular School	1,610,038	1,651,398	41,360	2.57%
2820 Psychological Svcs-Reg Schl	1,656,152	1,827,913	171,761	10.37%
2825 Social Work Svcs-Regular School	1,108,354	1,152,638	44,284	4.00%
2850 Co-Curricular Activ-Reg Schl	314,162	295,066	(19,096)	-6.08%
2855 Interscholastic Athletics-Reg Schl	990,746	981,069	(9,677)	-0.98%
5510 District Transportation Services	250,451	242,415	(8,036)	-3.21%
5540 Contract Transportation-Med Elgble	9,417,708	11,578,938	2,161,230	22.95%
7310 Youth Program	16,290	16,290	-	0.00%
9010 State Retirement	619,575	718,540	98,965	15.97%
9020 Teachers' Retirement	6,281,050	6,281,050	-	0.00%
9030 Social Security	4,700,734	4,827,275	126,541	2.69%
9040 Workers' Compensation	317,000	325,000	8,000	2.52%
9045 Life Insurance	52,000	55,000	3,000	5.77%
9050 Unemployment Insurance	60,000	60,000	-	0.00%
9060 Hospital, Medical, Dental Insurance	17,998,870	18,974,040	975,170	5.42%
9901 Transfer to Other Funds	545,865	345,000	(200,865)	-36.80%
TOTAL PROGRAM	123,895,367	130,480,246	6,584,879	5.31%



2025-2026 Revenue Budget

<u>Description</u>	<u>2024-25 Budget</u>	<u>2025-26 Budget</u>	<u>Difference</u>	<u>Percent Change</u>
All State Aid	\$ 51,566,932	\$ 55,083,193	\$ 3,516,261	6.82%
Misc Sources	\$ 2,027,000	\$ 2,968,136	\$ 941,136	46.43%
Baldwin Public Library - Bond Debt Service		\$ 1,004,194 *		
Appropriated Reserves	\$ 1,719,264	\$ 2,115,905	\$ 396,641	23.07%
Appropriated Fund Balance	\$ 800,000	\$ 800,000	\$ -	0.00%
Payments in Lieu of Taxes	\$ 1,430,000	\$ 1,479,652	\$ 49,652	3.47%
Property Tax Revenue	\$ 106,372,709	\$ 109,429,808	\$ 3,057,099	2.87%
Total	\$163,915,905	\$172,880,888	\$ 8,964,983	5.47%

* New Baldwin Public Library debt is factored
(Budget to Budget would be 4.86% without Library Debt)

budget to budget
increase





2025-2026 Budget Development Summary

Governor's Executive Budget & Long-term Strategic Planning

Budget
Expenses



\$172,880,888

=

Budget
Revenue



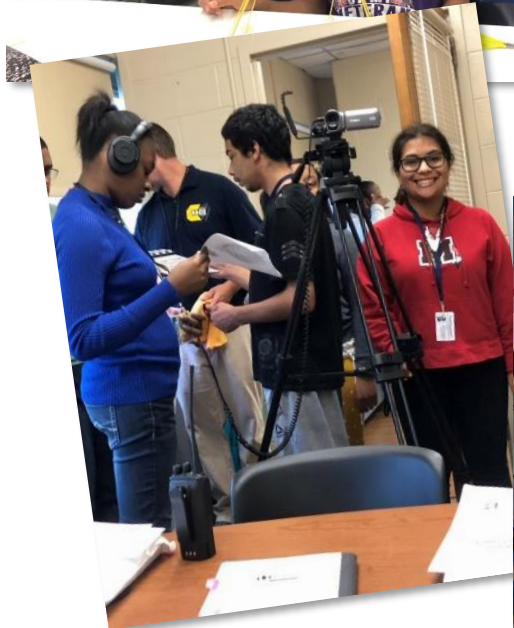
\$172,880,888

Awaiting legislative approval of the NYS budget!



Supporting the Momentum Long Range Capital Planning

Innovation is important...especially in Baldwin!





Multi-Year – Multi Funded Capital Initiatives

HOW IS THIS ACCOMPLISHED ?

- Transfer to Capital (General Fund Appropriations)
- Capital Reserve (Ability to Fund and Use)
- Capital Bond Proposal (Impact on long range planning)

SUPPLEMENTED WITH GRANT FUNDING

- Smart Schools Bond
- Others (Local, State, Federal)



Previous Use of Transfer to Capital

Projects Complete

- Plaza Elevator ✓
- Steele Elevator ✓
- High School Tennis Courts ✓
- High School Locker replacement ✓
- Plaza Window replacements ✓
- HS/MS HVAC-Mechanical projects ✓
- Middle School Auditorium ✓
- Shubert Soffit replacement (Pending) ✓



Multi-Year – Multi Funded Capital Initiatives

Xfer to Capital

Middle School Auditorium





Multi-Year – Multi Funded Capital Initiatives

Capital Reserves

HS Athletic Complex





Multi-Year – Multi Funded Capital Initiatives

Capital Reserves

Bathroom Renovations





Multi-Year – Multi Funded Capital Initiatives

Brookside

Kitchen & Café Preliminary Renderings





Multi-Year – Multi Funded Capital Initiatives

Capital Reserves

Elementary Kitchens & Cafe

Brookside • Lenox • Meadow • Plaza • Steele

Design/Engineering finalized

*All buildings have been submitted for NYSED
Facilities Planning Review
Approval anticipated by May/June, 2025*



Multi-Year – Multi Funded Capital Initiatives

VOTER APPROVED BOND

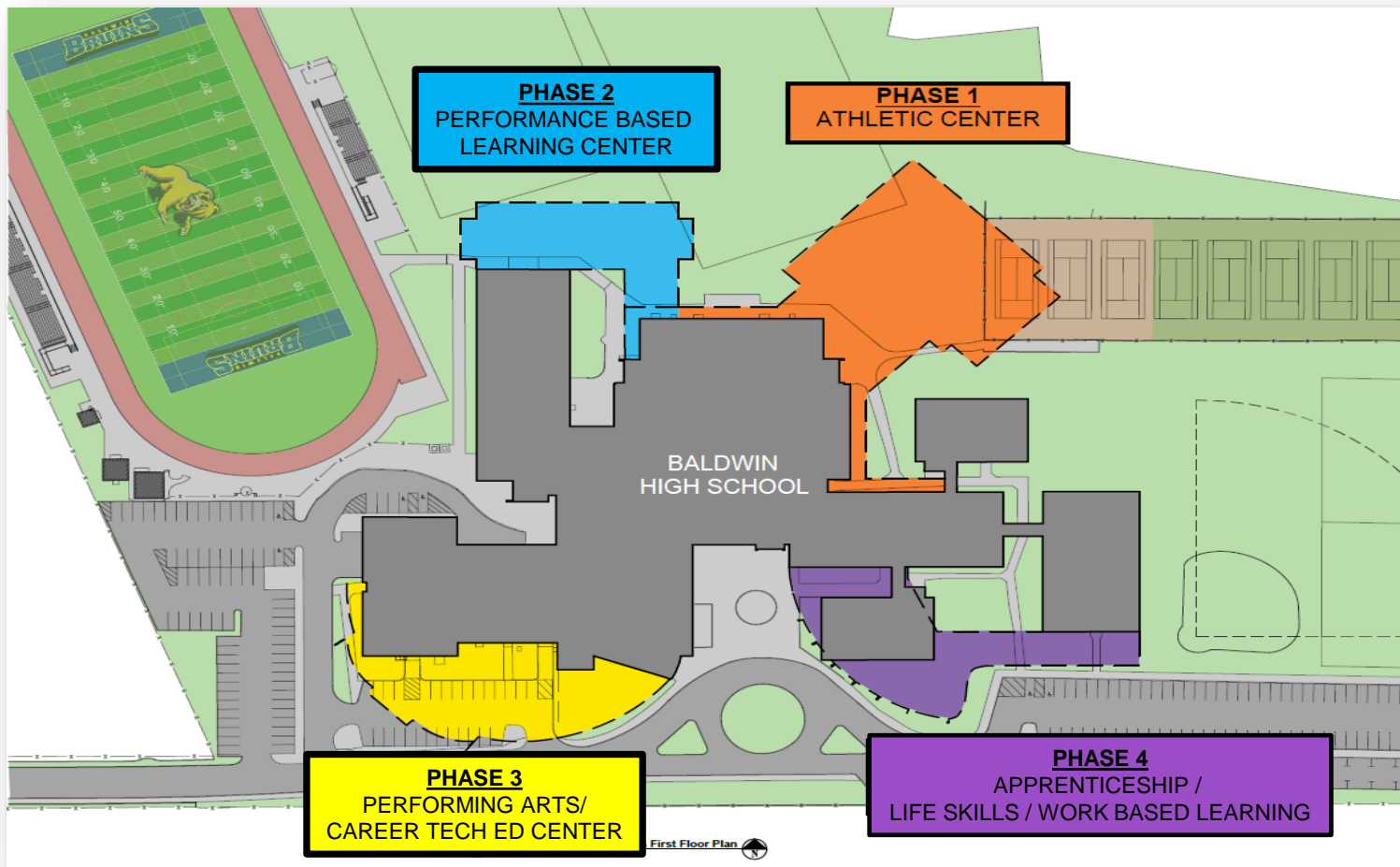
- HS Athletic Center (Gymnasium) ✓
- HS 600 Wing - [PERFORMANCE BASED LEARNING CENTER](#) ✓
- HS Performing Arts Center - [PERFORMING ARTS/CAREER TECH ED CENTER](#) ✓
- HS Parking/Site Renovations ✓
- HS Cafeteria Renovations ✓
- Electrical upgrades/Improvements ✓
- Reconstruction of 300 Wing – [APPRENTICESHIP / LIFE SKILLS / WORK BASED LEARNING](#) ✓
- Courtyard and Corridor Improvements/Additions ✓

\$134.8MM



Multi-Year – Multi Funded Capital Initiatives

➤ Approved Capital Bond – Implemented in 4 Phases

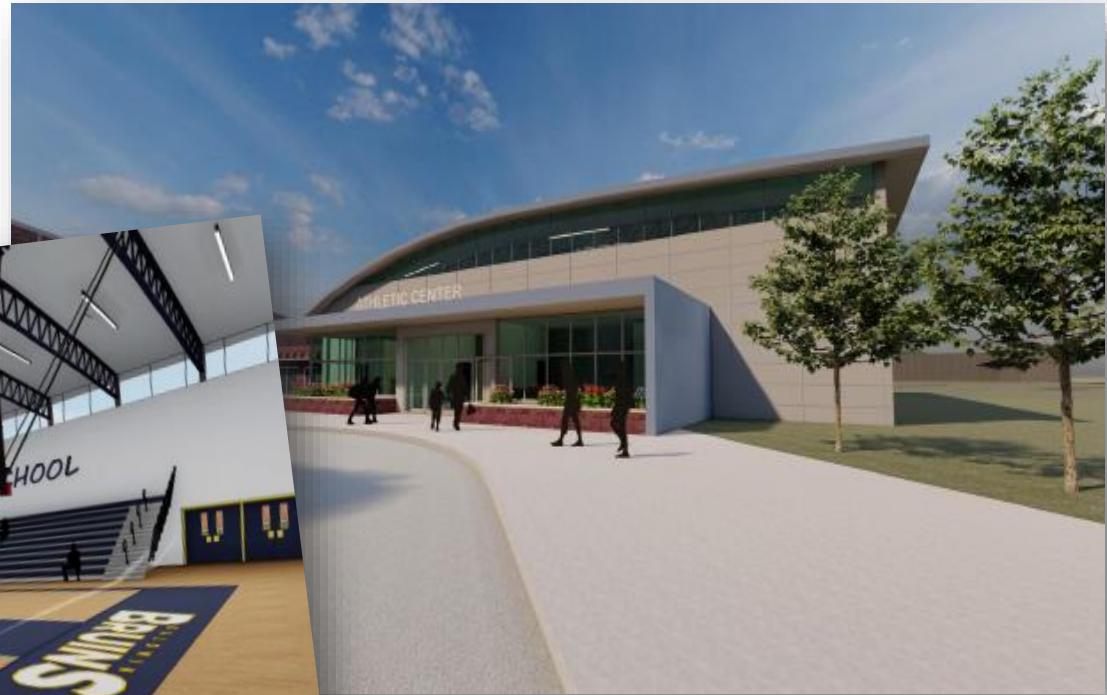




Multi-Year – Multi Funded Capital Initiatives

Bond Projects In-Development

Athletic Center



Phase 1

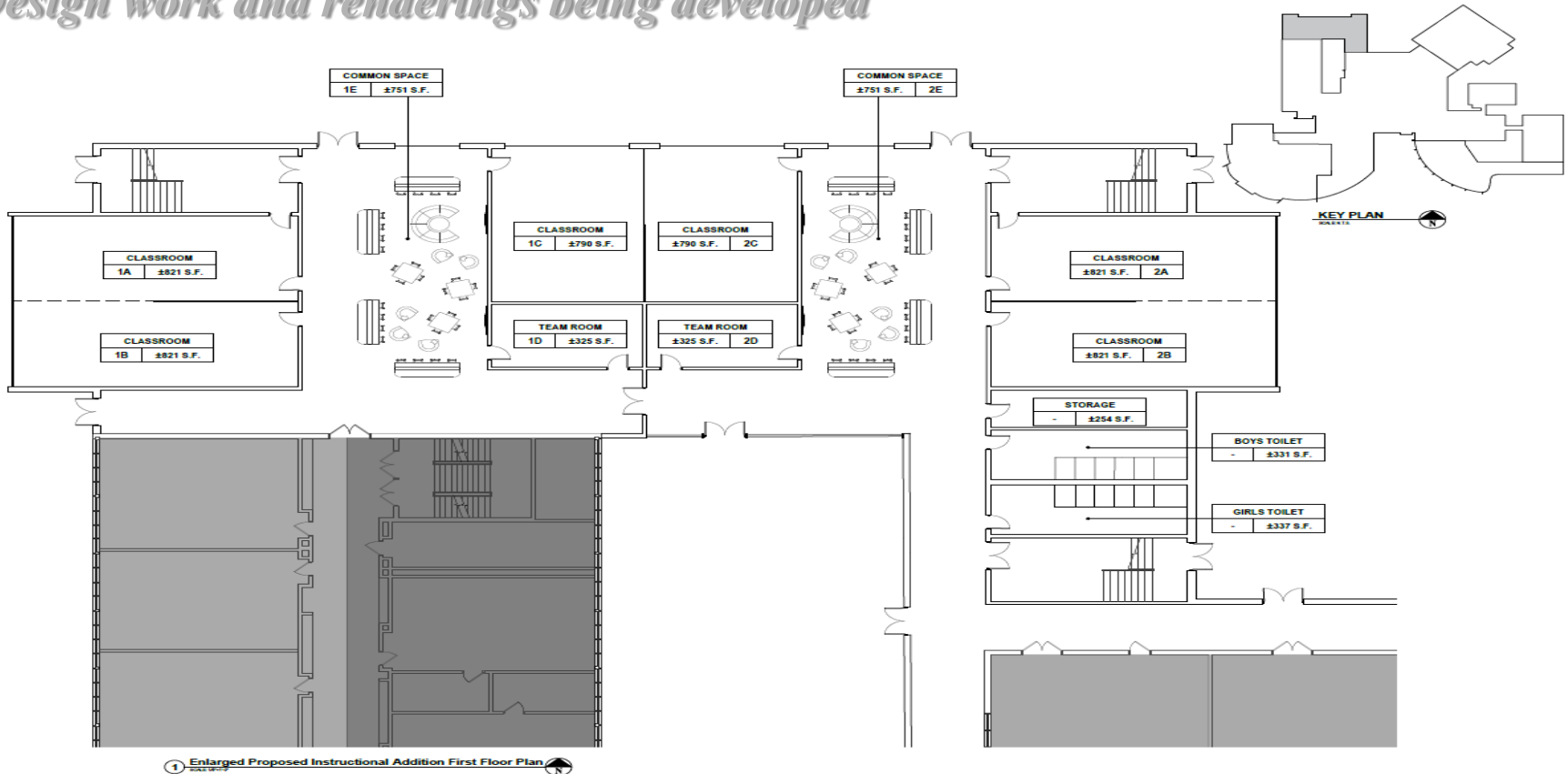


Multi-Year – Multi Funded Capital Initiatives

Bond Projects In-Development

Design work and renderings being developed

Phase 2



Performance Based Learning Center



Multi-Year – Multi Funded Capital Initiatives

Bond Projects In-Development

Phase 3



Performing Arts and CTE Center



Multi-Year – Multi Funded Capital Initiatives

Bond Projects In-Development

Phase 3



Performing Arts and CTE Center



Multi-Year – Multi Funded Capital Initiatives

Bond Projects In-Development

Phase 3



Performing Arts and CTE Center



Multi-Year – Multi Funded Capital Initiatives

Bond Projects In-Development

Phase 4



Apprenticeship / Life Skills / Work Based Learning Center



Multi-Year – Multi Funded Capital Initiatives

Bond Projects In-Development

Phase 4



Apprenticeship / Life Skills / Work Based Learning Center

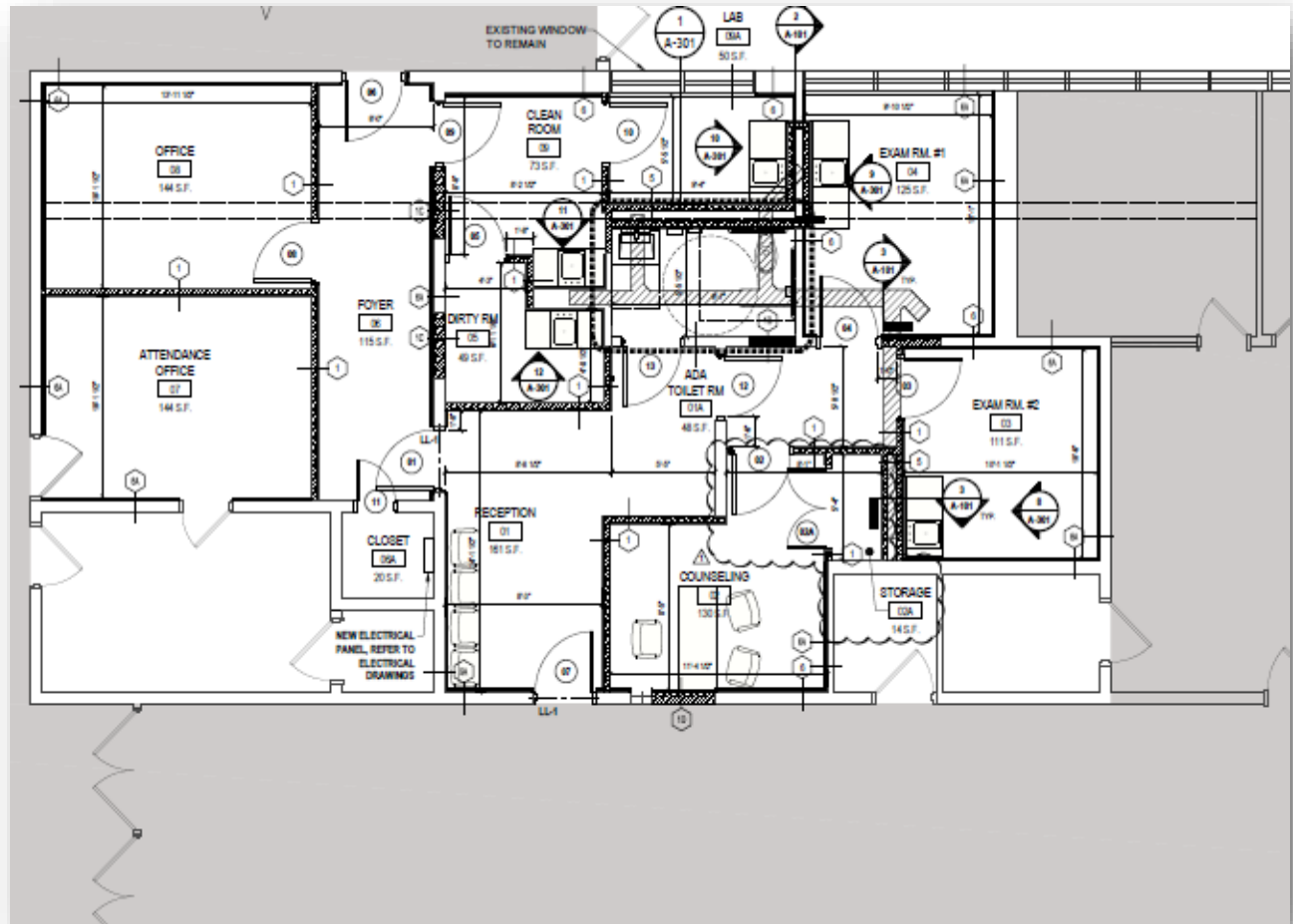


Multi-Year – Multi Funded Capital Initiatives

➤ District Initiatives

HS Wellness Center coming.... SPRING, 2025!!!

*HS Wellness Center
construction
HAS BEGUN!*





2024-25

Transfer to Capital

Previous Capital Projects Approved

Roof Replacement (Brookside)

Roof Replacement (Plaza)

Roof Replacement (Steele)

Roof Replacement (Meadow)

Sidewalk Repairs/Replacement (D/W)

Additional Classroom Redesigns/Renovations (D/W)



2025-26 Transfer to Capital

Proposed Capital Projects

Anticipated Cost

Roof Replacement (High School)	\$ 1,668,186
<u>Roof Replacement (Middle School)</u>	<u>\$ 2,056,814</u>
	\$ 3,725,000



2025-2026 Proposed Use of Capital Reserve

Proposition for USE of the Capital Reserve: **\$ 18,100,000**

• HS Career Tech Ed Center Addition (CTE)	\$ 5,157,750
• HS Existing Auditorium Renovations	\$ 5,115,695
• MS – New Turf Soccer Field (West of Track)	\$ 3,636,875
• Lenox – A/C Electrical Upgrades	\$ 2,174,190
• <u>Meadow – A/C Electrical Upgrades</u>	<u>\$ 2,015,490</u>
	\$ 18,100,000

Based on multi-year plan & SED project submission packaging

*These funds are already set aside in the district Capital Reserve Fund –
Thus, there is **no additional impact** on the tax levy*



2025-2026 Create New Capital Reserve

Creation of a NEW Capital Reserve Fund: ~ Proposition ~

- SHALL the Board of Education, pursuant to Education Law section 3651, be authorized to establish a Capital Reserve Fund known as the “Capital - 2025” for the purpose of performing District-Wide capital improvements

\$25 million Total Fund

5 Year Term >>> Annual limit not to exceed \$10 million beginning with the 2024-25 School year.

- *This proposition is ONLY to “establish” this reserve*
- *Funding this reserve would come from end-of-year fund balance*
- *Any expense/usage from this reserve must be voter authorized*
- *No additional impact on the tax levy*



2025-2026

Proposition for Use of Technology Reserve

Proposition for USE of existing Technology Reserve: \$ 450,000

- New Chromebooks for 3rd grade students \$ 215,000
- Stylus Pens for 3rd grade students \$ 20,000
- Hard Cases for Chromebooks \$ 10,000
- Bags for Chromebooks \$ 10,000
- MedVision (medical mannequins) \$ 195,000

Total: \$ 450,000

*These funds are already set aside in the district Technology Reserve Fund –
Thus, there is **no additional impact** on the tax levy*



Components to Long Range Capital Planning

Innovation is important...especially in Baldwin!

Navigating the challenges ahead:

- Strategic, on-going use of Capital Reserves / the ability to fund them
- Long Range Financial Planning
- Project planning / timing / effective sequencing of projects
- Minimizing disruptions to learning spaces
- NYSED Facilities Planning submission and approval process
- Responsive bidding



Planning for the Future

In the face of growing uncertainty...





Planning for the Future

In the face of growing uncertainty...



BALDWIN REMAINS FUTURE FOCUSED...



Questions on the Budget?
We want you to be informed!

Dr. Shari L. Camhi

Superintendent of Schools
516-434-6010

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516-434-6040

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516-434-6040



