BALDWIN
BRUINS

BALDWIN SCHOOLS

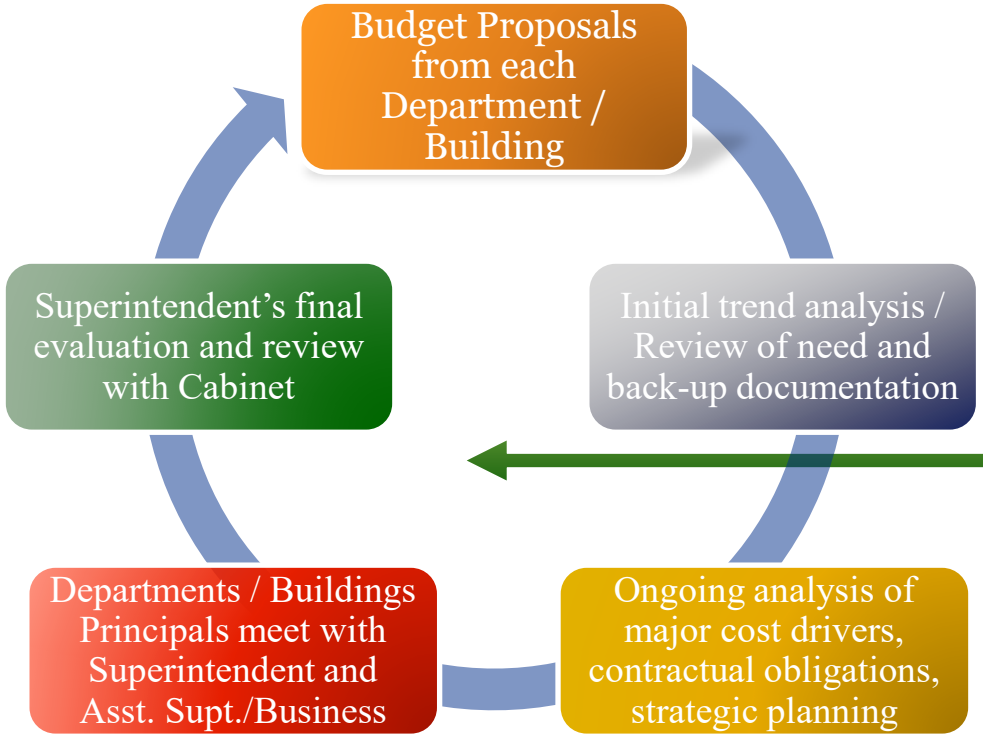
Budget Development Work Session
Board of Education Meeting
March 25, 2026

What is the Purpose of a School Budget?

BALDWIN SCHOOLS

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



Board of Education:
Budget Work Session #2
Budget Work Session #3
March 25, 2026

- Culminates in final budget drafts to BOE for consideration

2026 - 2027 Budget Expense

3 Parts:

Administrative

Capital

Program

BALDWIN SCHOOLS

Program Highlights: Baldwin is Future Focused

Ongoing Program Initiatives: A comprehensive and rigorous continuum of learning opportunities

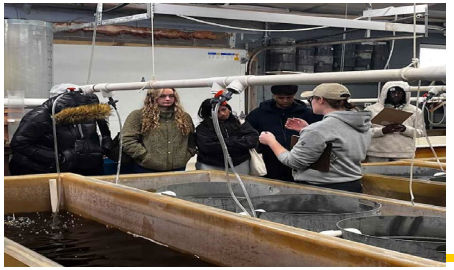
- A comprehensive, rigorous, and future-ready K–12 program of study that ensures all students have access to meaningful and challenging learning opportunities
- More than 30 dual enrollment (college-level) courses
- 29 AP courses including AP Capstone Diploma Program
- NCCC Partnership allows students to earn up to 32 credits before graduating
- Nearly 50% of high school students take college-credit bearing courses
- Embedding essential "news and media literacy" skills into curriculum
  - College Civics & News Literacy
  - 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
- College Economics (Financial Literacy)
- Launch of TOSA certification programs for students, providing industry-recognized, proficiency-based digital skills coursework for coding and graphic design (e.g., Adobe)

BALDWIN SCHOOLS

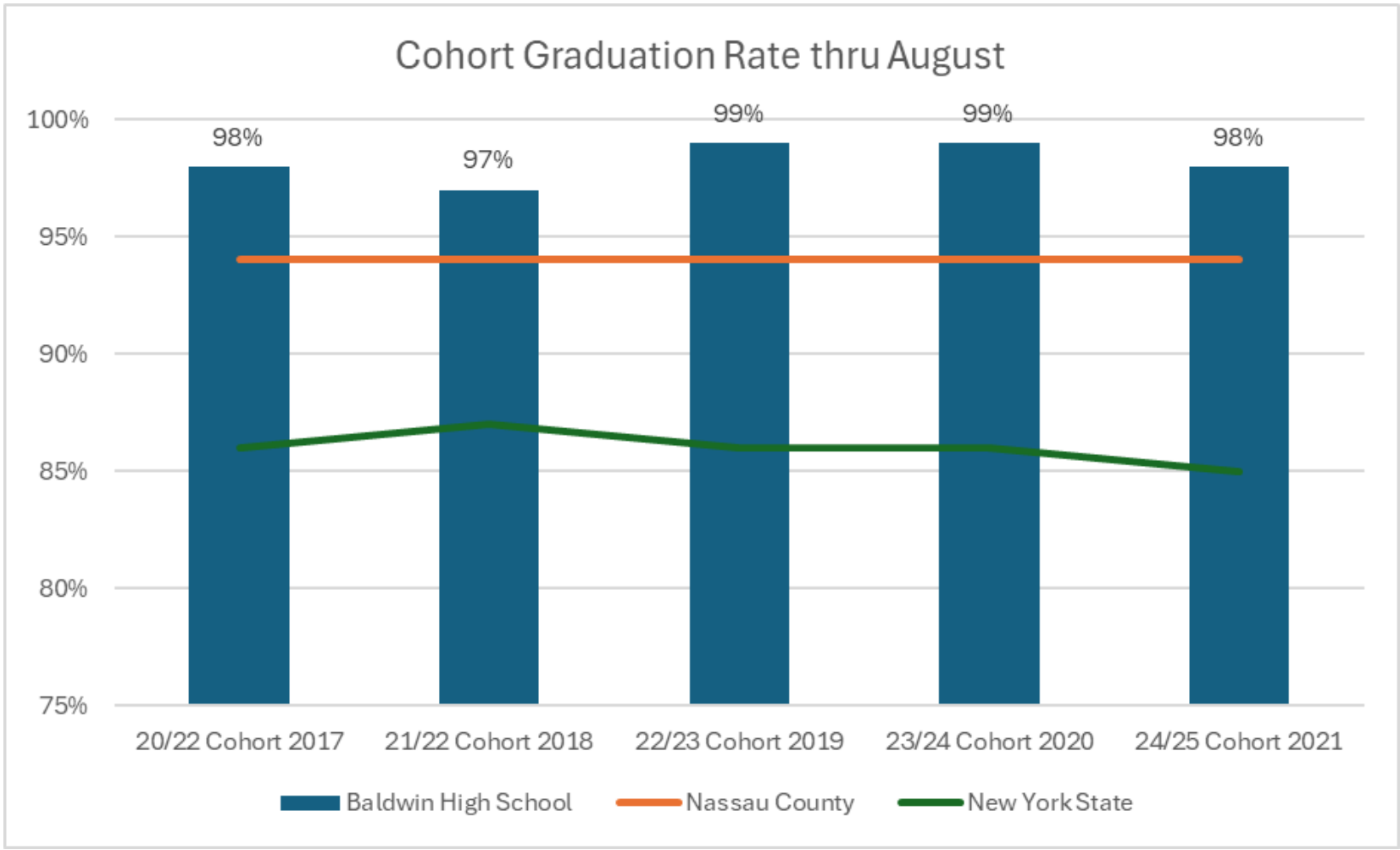
Program Highlights: Baldwin is Future Focused

Ongoing Program Initiatives: School2Career

- Senior Experience Course
- Baldwin High School Academic Academies
- Middle School Pre-Academies
- K-12 Mock Trial Program
- 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
  - Criminal Justice
  - Medical Office Assistant
- Mentoring Program at Baldwin High School *and* Baldwin Middle School – With MentorNY and Peer-to-Peer Mentoring
- Continued expansion of Leaving2Learns and hands-on professional experiences

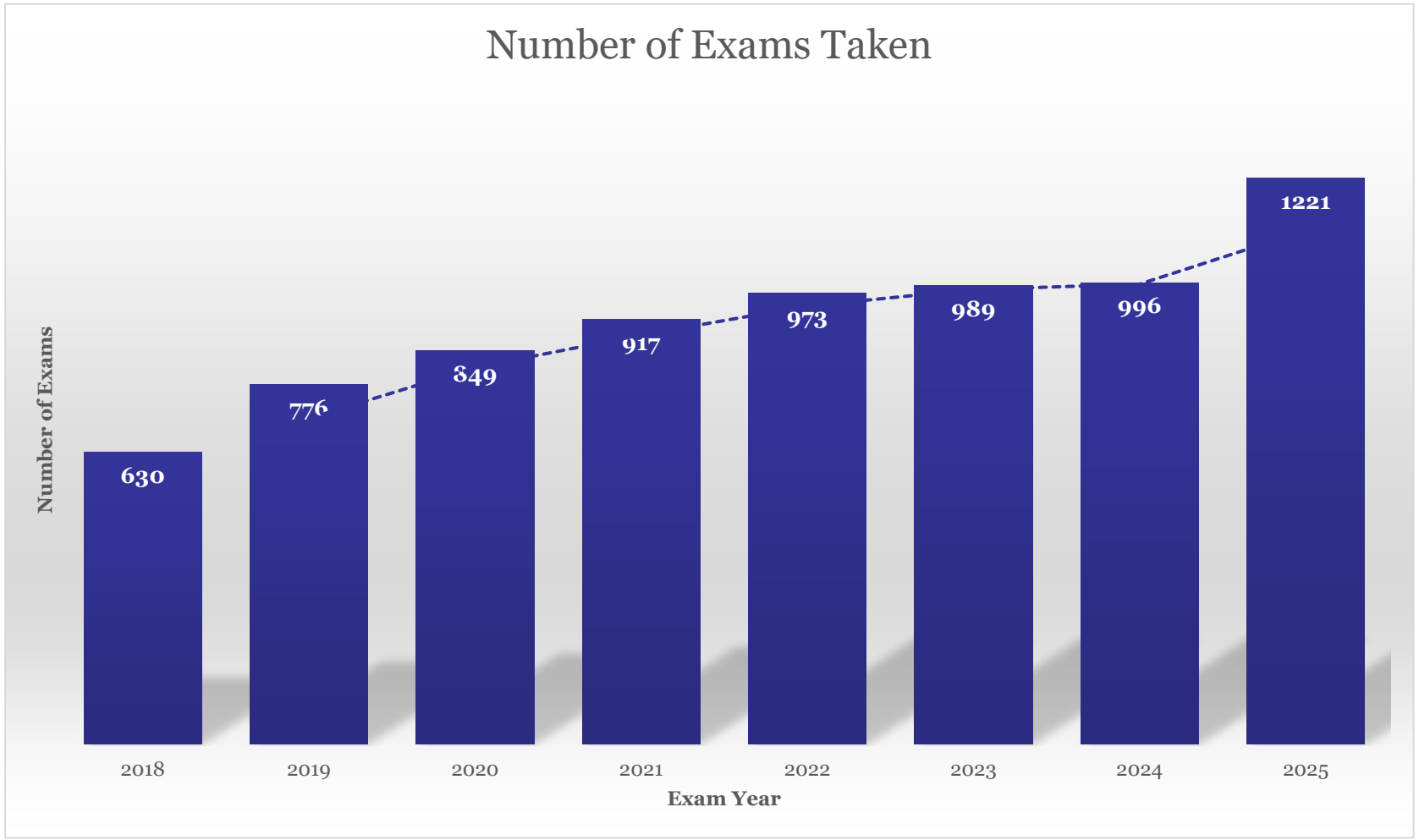


Program Highlights: Baldwin is Future Focused



BALDWIN SCHOOLS

Program Highlights: Baldwin is Future Focused



BALDWIN SCHOOLS

Program Highlights: Baldwin is Future Focused

Ongoing Initiatives: Wellness

- YALE RULER program, Restorative Practices, and mindfulness elective at Baldwin High School

- Wellness Centers at High school and Middle School

BALDWIN SCHOOLS

Program Highlights: Baldwin is Future Focused

Ongoing Initiatives: Technology

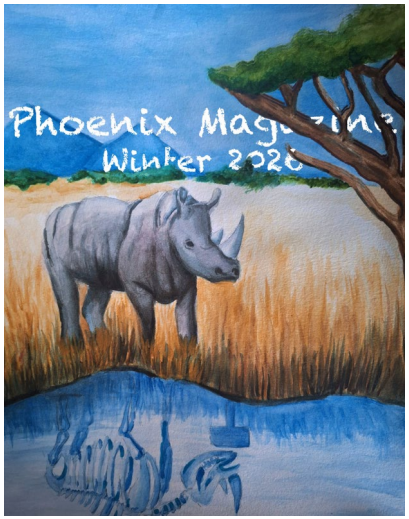
- 1:1 Chromebooks
- Array of instructional technology applications
- Cyber-Security & Technology Infrastructure
- Incorporating new technology
  - patient simulators—among first K-12 public schools in the country to incorporate into curriculum
  - Misty II Robots

BALDWIN SCHOOLS

Program Highlights: Baldwin is Future Focused

Ongoing Program Initiatives: Fine & Performing Arts

- All elementary students are enrolled in music and art
- 1100 students enrolled in instrumental music
- Over 300 students enrolled in secondary elective choral music
- Over 700 high school students participated in sequential art courses – including art & photography electives
- More than 40 concerts and student performances a year (K-12), 4th grade instrumental and Suzuki violin available in third grade, Arts in Education programs in each school building and participation in all NYSSMA festivals
- Expert guest conductors and master class opportunities at all levels



BALDWIN SCHOOLS

Program Highlights: Baldwin is Future Focused

Ongoing Program Initiatives: Athletics

- Over 1200 student-athletes participate on **24 varsity, 14 junior varsity, and 16 middle school teams.**
- 11 teams made it to the post season
- Other related programs, including Unity Day, Fitness Jamboree, Basketball Shoot-off, and Challenger Basketball Series
- Over $1M in athletic scholarships

BALDWIN SCHOOLS

Program Highlights: Baldwin is Future Focused

Ongoing Program Initiative: Small Class Size

Table 1: Median Class Size

District	Median K-6 Size	Rank
Baldwin	17.0	1
Oyster Bay - East Norwich	18.0	2
Plainedge	18.0	2
Carle Place	18.5	4
East Rockaway	19.0	5
Elmont	19.0	5
Island Park	19.0	5
Locust Valley	19.0	5
Malverne	19.0	5
Merrick	19.0	5

Source: Nassau BOCES 2025-26 Elementary Class Size Study, December, 2025

Notable Accolades

League of Innovative Schools by Digital Promise

BEST HIGH SCHOOLS U.S. News & World Report NATIONAL 2025-2026

AP Honor Roll Silver

AP School Honor Roll 2025

Proud to be a National PTA School of Excellence 2024-2026

CONGRATULATIONS! Your School has been designated No Place For Hate GOLD No place for HATE An ADL Education Program 2024-2025

New York State PTA Pick A Reading Partner! NYS PTA PARP

Bethpage BESTOFLI Presented by Bethpage Federal Credit Union BESTOFLONGISLAND.COM

NYSPHSAA BALDWIN HIGH SCHOOL 2024-2025 SCHOOL OF EXCELLENCE

AWARD WINNER COLLEGE SUCCESS GREATSCHOOLS.ORG

BALDWIN SCHOOLS

Notable Accolades

League of Innovative Schools

- Baldwin UFSD among 35 districts nationwide to be accepted into the highly competitive Digital Promise League of Innovative Schools, a national network that connects and supports forward-thinking leaders in education.

NYSSBA Champion of Change Awards

- Recognized by the New York State School Boards Association as a "Champion of Change," for its new Future Jewelers Academy at Baldwin High School@Shubert.
- Five awards Total for Baldwin UFSD

Program: Planning for the Future

Innovation is important...especially in Baldwin!

- Science Research Program
- 3D Design & Engineering Technology
- AP Cybersecurity
- AP Business Principles
- Investigative Journalism
- Film Studies
- Advanced Spanish for Native/Heritage Speakers
- Curriculum revision: e.g., TV Studio I & II
- Expansion of Middle School Athletics
- Expansion of S2C
- Expansion of elementary enrichment (clubs) opportunities
- Expansion of UPK program

New for 2026-2027 School Year

BALDWIN SCHOOLS

Program: Planning for the Future

Innovation is important...especially in Baldwin!

- 7th Grade Boys Basketball Team
- 7th Grade Girls Basketball Team
- 7th Grade Girls Volleyball Team
- Varsity Wrestling Assistant Coach
- Girls Varsity Track & Field Assistant Coach
- Varsity Indoor Track Boys and Girls Assistant Coaches
- Varsity Assistant Cheer Coach

New for
2026-2027
School Year

BALDWIN SCHOOLS

Program: Planning for the Future

There are 56 Foundational Skills that will help employees thrive in the Future of Work

Companies are Largely Focused on Developing Social, Emotional, and Advanced Cognitive Skills

Cognitive

Critical thinking
- Structured problem solving
- Logical reasoning
- Understanding biases
- Seeking relevant information

Planning and ways of working
- Work-plan development
- Time management and prioritization
- Agile thinking

Communication
- Storytelling and public speaking
- Asking the right questions
- Synthesizing messages
- Active listening

Mental flexibility
- Creativity and imagination
- Translating knowledge to different contexts
- Adopting a different perspective
- Adaptability
- Ability to learn

Interpersonal

Mobilizing systems
- Role modeling
- Win-win negotiations
- Crafting an inspiring vision
- Organizational awareness

Developing relationships
- Empathy
- Inspiring trust
- Humility
- Sociability

Teamwork effectiveness
- Fostering inclusiveness
- Motivating different personalities
- Resolving conflicts
- Collaboration
- Coaching
- Empowering

Self-leadership

Self-awareness and self-management
- Understanding own emotions and triggers
- Self-control and regulation
- Understanding own strengths
- Integrity
- Self-motivation and wellness
- Self-confidence

Entrepreneurship
- Courage and risk-taking
- Driving change and innovation
- Energy, passion, and optimism
- Breaking orthodoxies

Goals achievement
- Ownership and decisiveness
- Achievement orientation
- Grit and persistence
- Coping with uncertainty
- Self-development

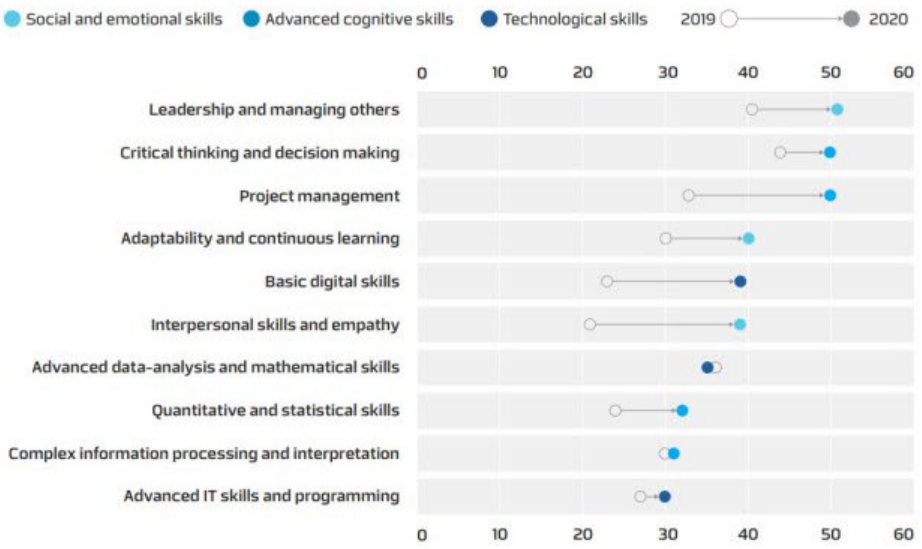
Digital

Digital fluency and citizenship
- Digital literacy
- Digital learning
- Digital collaboration
- Digital ethics

Software use and development
- Programming literacy
- Data analysis and statistics
- Computational and algorithmic thinking

Understanding digital systems
- Data literacy
- Smart systems
- Cybersecurity literacy
- Tech translation and enablement

Skills that companies have prioritized to address through reskilling,[i] % of respondents



i. Out of 25 skills that were offered as answer choices; n = 700.

Source: Building workforce skills at scale to thrive during – and after – the COVID-19 crisis, McKinsey, 2021.

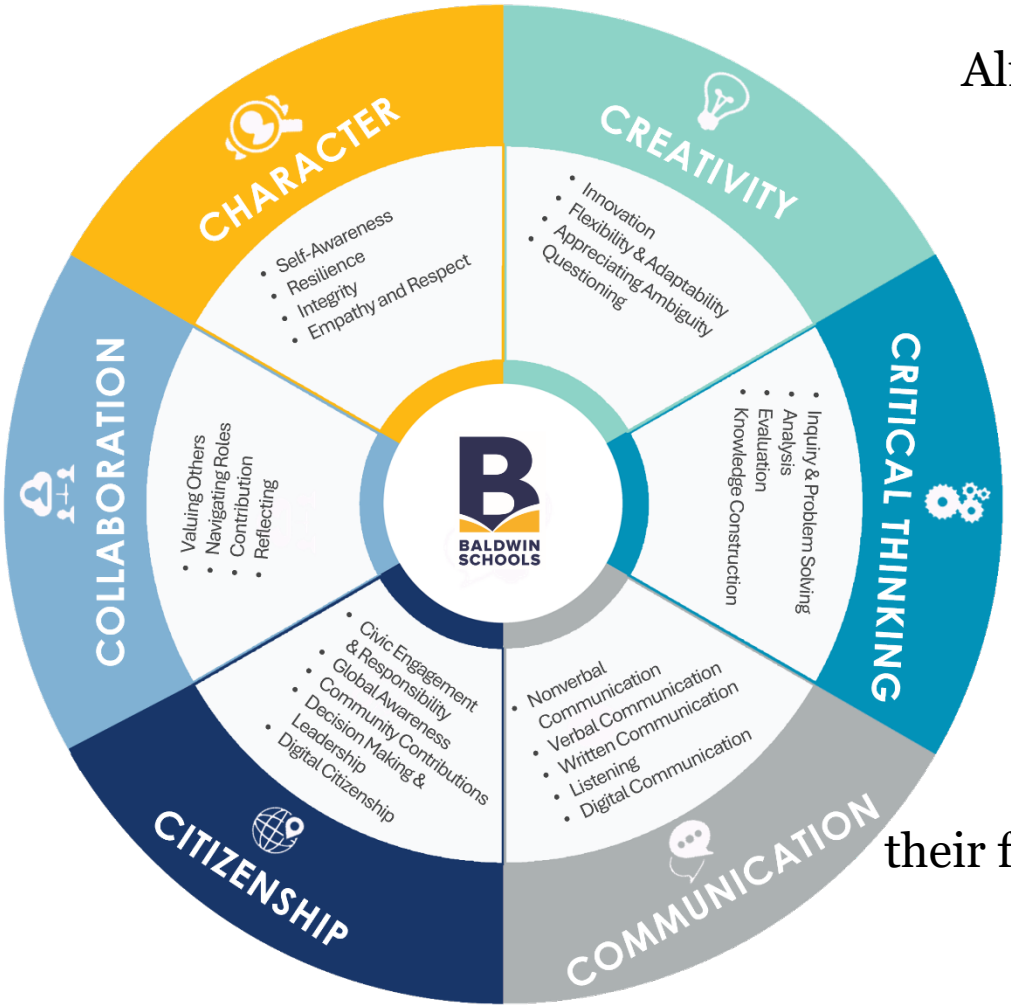
McKinsey & Company

WORLD GOVERNMENT SUMMIT 2023

Edited and shared by *Nicolas BEHBAHANI*

Future Ready Competencies

Aligned with our Baldwin 2035 vision, Future Ready Competencies provide opportunities for learners to engage in developing the skills and dispositions necessary to thrive in a complex, interconnected world.



Aligned to NYSED "NY Inspires" Plan

This fosters deep learning while preparing for their future readiness.

BALDWIN SCHOOLS

2026 – 2027 Budget Expense

3 Parts:

Administrative

Capital

Program

Multi-Year / Multi-Funded Capital Project Initiatives

Long Range Capital Planning-How is this accomplished?

- General Fund Appropriations (Transfers to Capital Fund)
- Maximizing Grant Funding (Federal/State/Local Legislative)
- Ongoing development and use of Capital Reserve Funds
- Ongoing development and use of Technology Reserve
- 2024 Successful Bond Referendum -> Impact on Long-Range Planning
- *Significant uncertainty remains:*
  - ❖ *State Building Aid, Federal Funding*

BALDWIN SCHOOLS

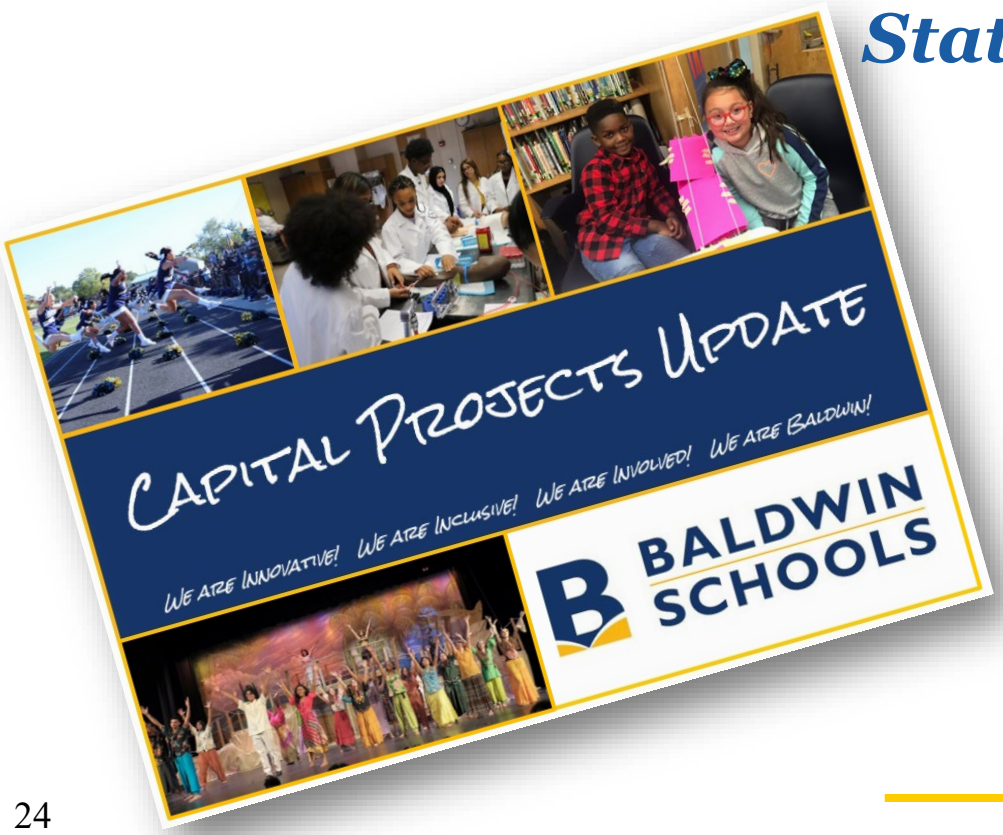
Multi-Year / Multi-Funded Capital Project Initiatives

List of:

Capital Reserve Projects

Transfer to Capital Projects

Status of Bond Projects



BALDWIN SCHOOLS

Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects

PROJECTS RECENTLY COMPLETED:

- Baldwin HS Wellness Center
  - ✓ *Work Completed. Final closeouts delivered to District.*
- District-Wide Fire Alarm Replacement
  - ✓ *Work Completed. Pending final testing, training, and closeouts.*
- Roof Replacements at Brookside, Plaza, Steele, and Meadow Elementary
  - ✓ *Work Completed. Pending final punchlist items and closeouts.*
- Toilet Renovations at Brookside, Lenox, HS, Steele, and Baldwin MS
  - ✓ *Work Completed. Pending final punchlist items and closeouts.*

Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects

PROJECTS UNDER CONSTRUCTION:

- Lead Remediation at Shubert Elementary
  - ✓ *On-going – Finalizing Contractor plans and timeline*
- Electrical Service Upgrade at Baldwin MS
  - ✓ *Construction completion scheduled for Summer 2026*
  - ✓ *Infrastructure work needed for future building A/C work*
- Electrical Service Upgrades at Brookside, Lenox, Plaza, Steele, and Meadow Elementary Schools
  - ✓ *Construction completion scheduled for Summer 2026*
- Plaza Elementary Kitchen Renovation
  - ✓ *New Kitchen Equipment recently ordered*
  - ✓ *Note: Long lead items on electrical equipment complicate determination of final completion date*

Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects

PROJECTS BID, NOW ANTICIPATING AWARD:

- Baldwin Bond – Phase 1 – Athletic Center Addition
  - ✓ *Bid process complete. Award anticipated March 2026**
  - ✓ *Construction anticipated from June 2026 to January 2028*

Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects - Renderings

Phase 1

Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects

PROJECTS BID, NOW ANTICIPATING AWARD:

- ✓ *Award anticipated March 2026**
- ✓ *Construction schedule to begin Summer, 2026*

- ➢ Lenox Elementary School – Kitchen Addition
- ➢ Steele Elementary School – Cafeteria and Kitchen Addition

---

- ➢ Brookside Elementary School – Cafeteria and Kitchen Addition
- ➢ Meadow Elementary School – Kitchen Addition

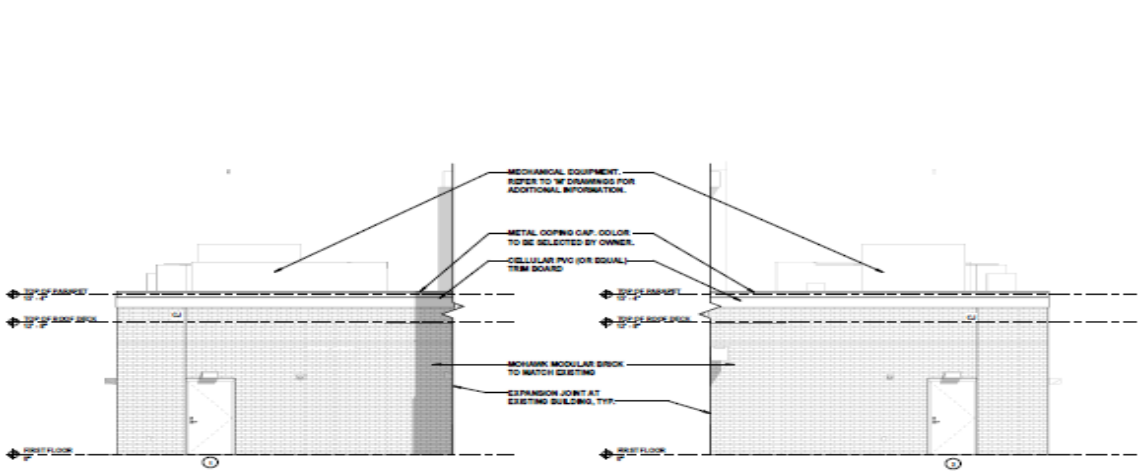
- ✓ *Anticipated Award May 2026**
- ✓ *Construction schedule to begin Summer, 2026*

Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects - Renderings

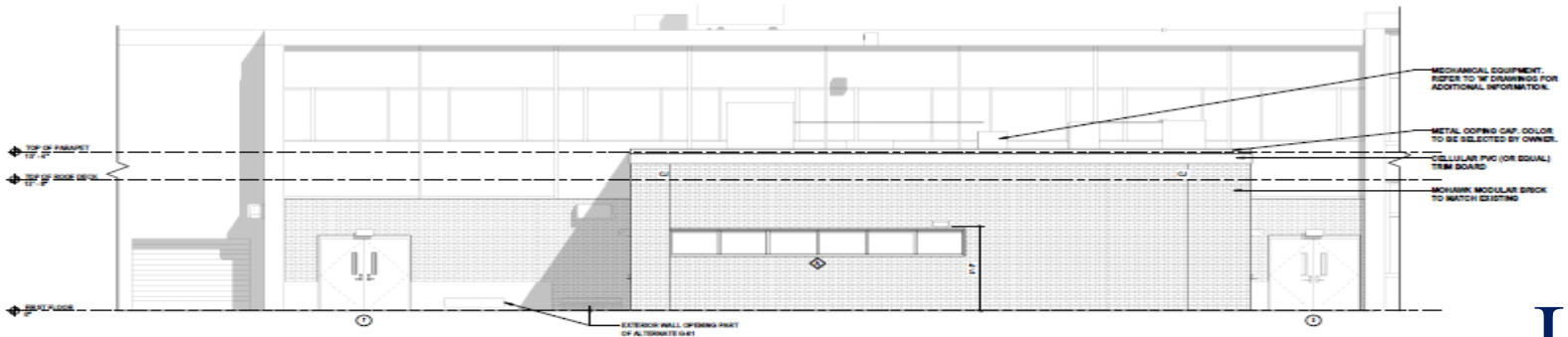
Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects - Elevations



1 Exterior Elevation - North

2 Exterior Elevation - West



3 Exterior Elevation - East

ELEVATION GENERAL NOTES

1. FOR ALL WINDOWS DENOTED W SEE DRAWINGS A91.00 FOR ADDITIONAL INFORMATION.
2. FOR ALL DOORS DENOTED D SEE DRAWINGS A91.00 FOR ADDITIONAL INFORMATION.
3. ALL PAINTING SHALL BE PERFORMED IN ACCORDANCE WITH THE REQUIREMENTS CONTAINED IN DEPEW PAINTING SPECIFICATION.
4. FOOTING AND FOUNDATION DEPTHS, SIZES, ETC. PROVIDED IN ELEVATIONS ARE FOR DIAGRAMMATIC PURPOSES ONLY. SEE 'S' DRAWINGS FOR ACTUAL SIZES.
5. CONTRACTOR TO PROVIDE WEATHER PROOFING AT REQUIRED PIPE PENETRATIONS, INCLUDING BUT NOT LIMITED TO WALL HYDRANTS, HOSE BIBS, AND ELECTRICAL CONDUITS THROUGH EXTERIOR WALLS.
6. CONTRACTOR TO PROVIDE ANY ACCESSORIES/DETAILS AS REQUIRED FOR INSTALLATION OF LIGHTS, SIGNS AND ANY OTHER ITEMS.

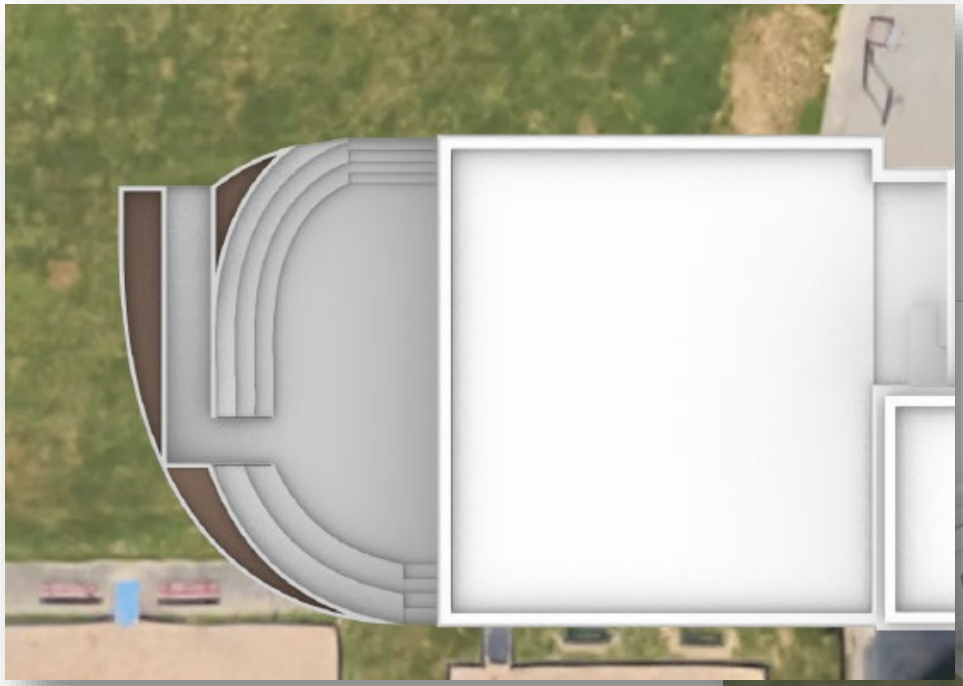
ELEVATION MATERIAL LEGEND

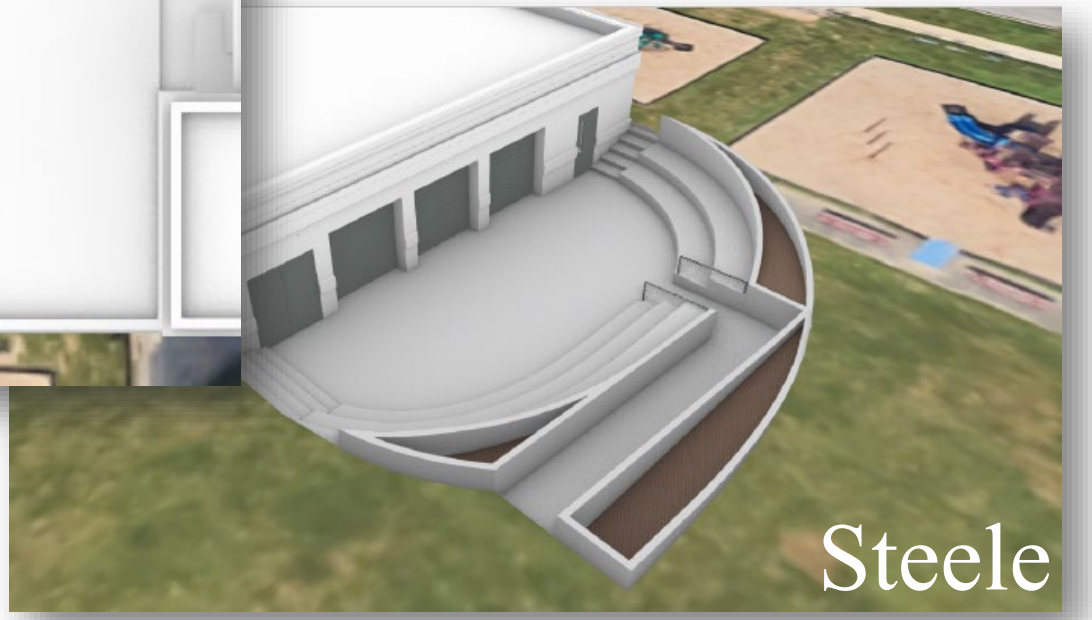
	BRICK, CONTRACTOR TO COORDINATE BRICK COLOR AND MASH WITH ARCHITECT.
	PAINTED CELLULAR PVC (OR EQUAL) TRIM BOARD

Lenox

Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects - Renderings





Multi-Year / Multi-Funded Capital Project Initiatives

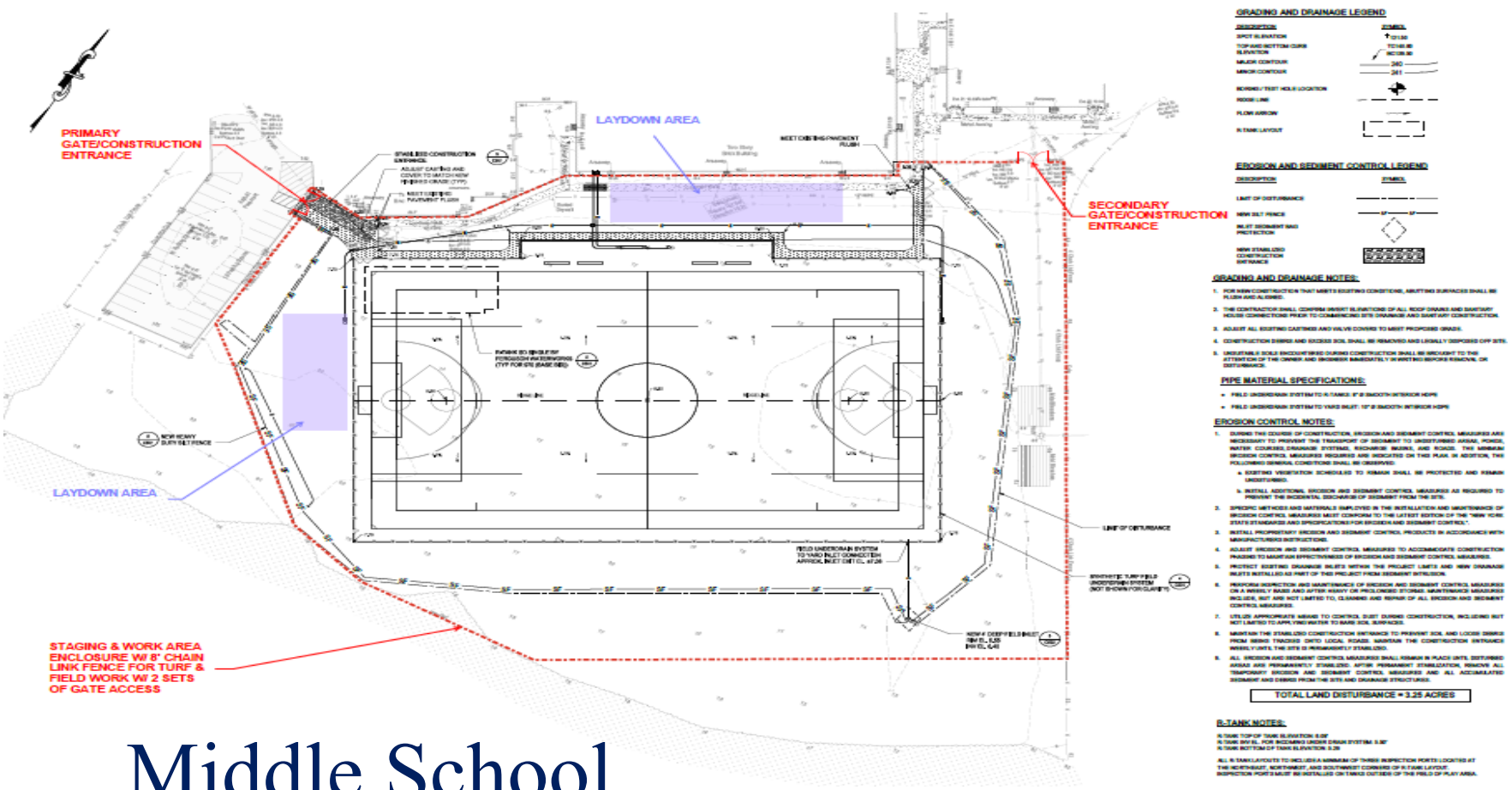
Current Status of on-going Capital Projects

PROJECTS BID, NOW ANTICIPATING AWARD:

- Baldwin HS – Roof Replacement
  - ✓ *Preparing for bid, will be uploaded to bid in January 2026*
  - ✓ *Award anticipated March 2026**
  - ✓ *Construction anticipated Summer 2026*
- Baldwin MS – Roof Replacement
  - ✓ *Preparing for bid, will be uploaded to bid in January 2026*
  - ✓ *Award anticipated March 2026**
  - ✓ *Construction anticipated Summer 2026*
- Baldwin MS – Turf Field
  - ✓ *Preparing for bid, will be uploaded to bid in January 2026*
  - ✓ *Award anticipated March 2026**
  - ✓ *Construction completion anticipated October 2026 (TBD)*

Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects – Site Plan



Middle School

2026-27 Transfer to Capital

Proposed New Capital Projects	Anticipated Cost
• Brick Repair / Re-pointing (Middle School)	$ 1,990,000
• New Gym Bleachers (Middle School)	$ 165,000
• Drop Ceiling Replacements (D/W)	$ 110,000
• Concrete Slab/Lintel Repairs (Slab/Crawl @ MS + Meadow + Plaza)	$ 225,000
• Exterior Door Replacement (Shubert)	$ 25,000
• Stage Curtains Replaced (Steele)	$ 50,000
• Sump Pump Replacement (Middle School)	$ 405,000
• Main Office/Commons Improvements	$ 185,000
• Classroom Re-Designs	$ 150,000
• Partial Window Replacements	$ 420,000
	$ 3,725,000

BALDWIN SCHOOLS

2026-2027
Proposition for Use of Technology Reserve

Proposition for USE of existing Technology Reserve:	**$ 475,000**
• New Chromebooks for 3rd grade students	$ 159,815
• New Chromebooks for 8th grade students	$ 192,015
• Stylus / Meta Pens	$ 16,900
• Cases/Covers for Chromebooks	$ 23,950
• Battery Bank Charging Cabinets	$ 30,000
• Interactive Boards	$ 52,320
Total:	$ 475,000

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

BALDWIN SCHOOLS

2026-2027
Proposition for Use of Capital Reserve

Proposition for USE of existing Capital Reserve: $ 8,300,000

- Supplemental Funding for Elementary Kitchens & Cafes at Elementary School Buildings

	$8,300,000
Total:	$8,300,000

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*

BALDWIN SCHOOLS

Uncertainty AND Sustainability

- Federal Funding (Grants)
- US Department of Education
- Financial / Operational *Stability & Sustainability*
- Major Cost Drivers
- Federal Gov't Actions: Funding Freezes, etc.

BALDWIN SCHOOLS

Uncertainty AND Sustainability

- Federal Gov't Actions –
  - GDP growth expected to slow
  - Interest rate reductions
  - Unemployment rate increases
  - Inflation expected to rise
  - Financial Sector downturn
  - Future Government Shutdowns

BALDWIN SCHOOLS

Uncertainty AND Sustainability

- New York Economy Actions –

  Despite at projected surplus ($2.4b) projected for year end

  - Projected Deficits follow:
    - 2027-28 – ($6.0b)
    - 2028-29 – ($9.0b)
    - 2029-30 – ($12.5b)

BALDWIN SCHOOLS

Major Cost Drivers

MANDATED AND UNPREDICABLE

- Transportation
- Special Education
- BOCES

Financial / Operational Sustainability

New York State Comptroller's Office – 2025 Fiscal Stress Analysis Report

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

Significant Fiscal Stress	65 - 100		
Moderate Fiscal Stress	45 - 64.9	=	3.3
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		
Moderate Environmental Stress	45 - 59.9	=	10.0
Susceptible Environmental Stress	30 - 44.9		
No Designation	0 - 29.9		

BALDWIN SCHOOLS

Financial / Operational Sustainability

New York State Comptroller's Office – 2025 Fiscal Stress Analysis Report

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

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

= 3.3

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

= 10.0

Baldwin Schools

BALDWIN SCHOOLS

2026 – 2027 Budget Expense

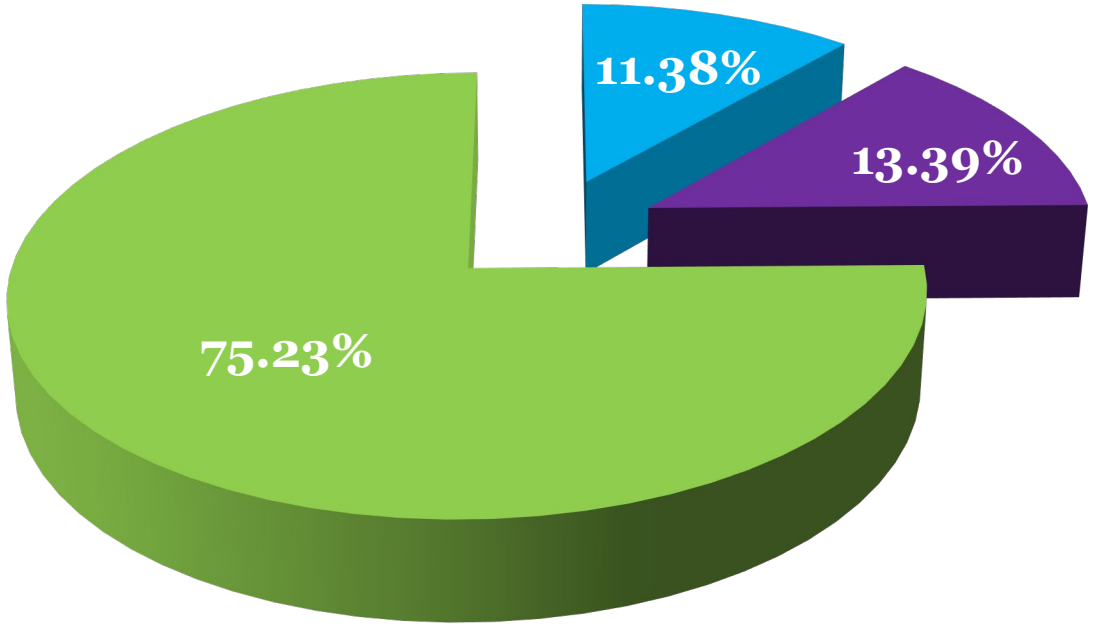
3 Parts:

Administrative

Capital

Program

2026 - 2027 Budget
3 Part Expense Components



2026-2027 Proposed Budget Expenditures

DESCRIPTION	2025-2026 ADOPTED BUDGET	% of Total Budget	2026-2027 PROPOSED BUDGET	% of Total Budget	CHANGE	CHANGE %
ADMINISTRATIVE	$20,042,806	11.60%	$20,493,544	11.38%	$450,738	2.25%
CAPITAL	$22,357,836	12.93%	$24,095,850	13.39%	$1,738,014	7.77%
PROGRAM	$130,480,246	75.47%	$135,411,948	75.23%	$4,931,702	3.78%
TOTAL GENERAL FUND	**$172,880,888**		**$180,001,342**		**$7,120,454**	**4.12%**

Final budget to budget increase

*Pending NYS Legislative Budget adoption in April

2026-2027 Administrative Component

Function	ADOPTED 2025-26 Budget	PROPOSED 2026-27 Budget	Budget $ Change	Budget % Change
1010 Board Of Education	46,200	41,000	(5,200)	-11.26%
1040 District Clerk	68,880	70,697	1,817	2.64%
1060 District Meeting	72,300	95,500	23,200	32.09%
1240 Chief School Administrator	493,508	427,134	(66,374)	-13.45%
1310 Business Administration	1,283,004	1,281,928	(1,076)	-0.08%
1320 Auditing	103,000	107,500	4,500	4.37%
1325 Treasurer	15,040	15,368	328	2.18%
1420 Legal	111,000	125,000	14,000	12.61%
1430 Personnel	744,387	709,448	(34,939)	-4.69%
1480 Public Information and Services	395,207	306,425	(88,782)	-22.46%
1670 Central Printing & Mailing	310,000	320,000	10,000	3.23%
1680 Central Data Processing	114,698	114,985	287	0.25%
1910 Unallocated Insurance	1,253,550	1,419,500	165,950	13.24%
1920 School Association Dues	23,000	24,000	1,000	4.35%
1981 BOCES Administrative Costs	770,780	781,700	10,920	1.42%
2010 Curriculum Devel and Suprvsn	824,525	804,548	(19,977)	-2.42%
2020 Supervision-Regular School	5,765,304	5,892,153	126,849	2.20%
2250 Prg For Sdnts w/Disabil-Med Elgble	1,078,220	1,113,543	35,323	3.28%
2259 Prg for English Language Learners	184,047	188,451	4,404	2.39%
2610 School Library & AV	48,856	44,227	(4,629)	-9.47%
2630 Computer Assisted Instruction	983,458	1,006,823	23,365	2.38%
2805 Attendance-Regular School	194,667	182,850	(11,817)	-6.07%
2815 Health Srvcs-Regular School	275,594	286,469	10,875	3.95%
2820 Psychological Srvcs-Reg Schl	300	300	-	0.00%
2825 Social Work Srvcs-Regular School	75,957	80,040	4,083	5.38%
2855 Interscholastic Athletics-Reg Schl	148,499	152,995	4,496	3.03%
9010 State Retirement	497,010	577,000	79,990	16.09%
9020 Teachers' Retirement	808,550	711,005	(97,545)	-12.06%
9030 Social Security	806,245	835,905	29,660	3.68%
9040 Workers' Compensation	75,000	165,000	90,000	120.00%
9045 Life Insurance	22,000	24,000	2,000	9.09%
9050 Unemployment Insurance	15,000	15,000	-	0.00%
9055 Disability Insurance	8,000	8,000	-	0.00%
9060 Hospital, Medical, Dental Insurance	2,427,020	2,565,050	138,030	5.69%
TOTAL ADMINISTRATIVE	**20,042,806**	**20,493,544**	**450,738**	**2.25%**

2026-2027 Capital Component

Function	ADOPTED 2025-26 Budget	PROPOSED 2026-27 Budget	Budget $ Change	Budget % Change
1620 Operation of Plant	8,628,233	8,714,655	86,422	1.00%
1621 Maintenance of Plant	2,233,890	2,297,138	63,248	2.83%
1622 Safety & Security	2,241,791	2,499,132	257,341	11.48%
9010 State Retirement	933,685	1,100,000	166,315	17.81%
9030 Social Security	546,908	558,835	11,927	2.18%
9040 Workers' Compensation	500,000	260,000	(240,000)	-48.00%
9045 Life Insurance	5,000	5,000	-	0.00%
9050 Unemployment Insurance	15,000	15,000	-	0.00%
9060 Hospital, Medical, Dental Insurance	2,524,135	2,672,240	148,105	5.87%
9901 Transfer to Other Funds	1,004,194	2,248,850	1,244,656	123.95%
9950 Transfer to Capital Fund	3,725,000	3,725,000	-	0.00%
TOTAL CAPITAL	**22,357,836**	**24,095,850**	**1,738,014**	**7.77%**

2026-2027 Program Component

Function	ADOPTED 2025-26 Budget	PROPOSED 2026-27 Budget	Budget $ Change	Budget % Change
1420 Legal	105,000	125,000	20,000	19.05%
2070 Inservice Training-Instruction	1,294,150	921,014	(373,136)	-28.83%
2110 Teaching-Regular School	45,914,469	47,419,450	1,504,981	3.28%
2250 Prg For Sdnts w/Disabil-Med Elgble	26,258,837	28,732,627	2,473,790	9.42%
2259 Prg for English Language Learners	1,661,926	1,651,585	(10,341)	-0.62%
2280 Occupational Education(Grades 9-12)	1,513,506	1,540,760	27,254	1.80%
2310 Continuing Education	31,010	27,510	(3,500)	-11.29%
2320 Elementary Summer School	102,260	23,770	(78,490)	-76.76%
2330 Secondary Summer School	307,534	317,119	9,585	3.12%
2610 School Library & AV	311,194	302,246	(8,948)	-2.88%
2630 Computer Assisted Instruction	1,801,391	1,924,142	122,751	6.81%
2805 Attendance-Regular School	343,674	284,978	(58,696)	-17.08%
2810 Guidance-Regular School	1,503,664	1,561,224	57,560	3.83%
2815 Health Srvcs-Regular School	1,651,398	1,754,541	103,143	6.25%
2820 Psychological Srvcs-Reg Schl	1,827,912	1,787,487	(40,425)	-2.21%
2825 Social Work Srvcs-Regular School	1,152,638	1,191,236	38,598	3.35%
2850 Co-Curricular Activ-Reg Schl	295,066	316,141	21,075	7.14%
2855 Interscholastic Athletics-Reg Schl	981,068	1,096,984	115,916	11.82%
5510 District Transportation Services	242,415	217,310	(25,105)	-10.36%
5540 Contract Transportation-Med Elgble	11,578,939	11,982,589	403,650	3.49%
7310 Youth Program	16,290	16,290	-	0.00%
9010 State Retirement	718,540	833,000	114,460	15.93%
9020 Teachers' Retirement	6,281,050	5,353,995	(927,055)	-14.76%
9030 Social Security	4,827,275	4,963,720	136,445	2.83%
9040 Workers' Compensation	325,000	475,000	150,000	46.15%
9045 Life Insurance	55,000	56,000	1,000	1.82%
9050 Unemployment Insurance	60,000	60,000	-	0.00%
9060 Hospital, Medical, Dental Insurance	18,974,040	20,091,230	1,117,190	5.89%
9901 Transfer to Other Funds	345,000	385,000	40,000	11.59%
TOTAL PROGRAM	**130,480,246**	**135,411,948**	**4,931,702**	**3.78%**

2026-2027 Revenue Budget

Description	2025-26 Budget	2026-27 Budget	Difference	Percent Change
All State Aid	$55,083,193	$59,039,532	$ 3,956,339	7.18%
Misc Sources	$2,968,136	$2,537,302	$ (430,834)	-14.52%
Baldwin Public Library - Bond Debt Service	$1,004,194	$1,000,850	$ (3,344)	-0.33%
Appropriated Reserves	$2,115,905	$2,115,905	$ -	0.00%
Appropriated Fund Balance	$800,000	$800,000	$ -	0.00%
Payments in Lieu of Taxes	$1,479,652	$1,563,166	$ 83,514	5.64%
Property Tax Revenue	$109,429,808	$112,944,587	$ 3,514,779	3.21%
Total Revenue Budget	**$172,880,888**	**$180,001,342**	**$ 7,120,454**	**4.12%**

budget to budget increase

BALDWIN SCHOOLS

Property Tax Cap

- Baldwin UFSD's Property Tax Cap for the 2026-2027 School Year will be **3.21**%.

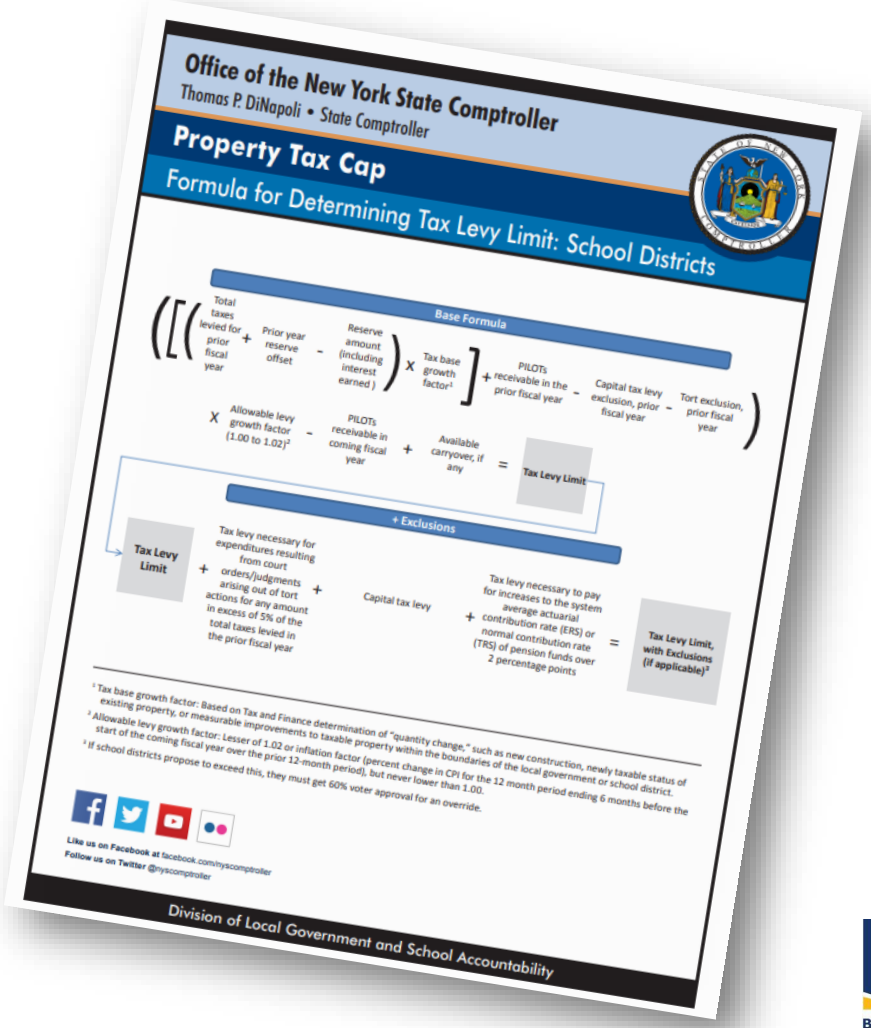
Baldwin Schools will keep expenses within the tax cap limit

BALDWIN SCHOOLS

2026-2027 Tax Levy Cap Calculation

Formula determined by OSC

Final Calculation submitted to OSC



Office of the New York State Comptroller
Thomas P. DiNapoli • State Comptroller

Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts

Base Formula

(([Total taxes levied for prior fiscal year + Prior year reserve offset − Reserve amount (including interest earned)) x Tax base growth factor[1]] + PILOTs receivable in the prior fiscal year − Capital tax levy exclusion, prior fiscal year − Tort exclusion, prior fiscal year)

x Allowable levy growth factor (1.00 to 1.02)[2] − PILOTs receivable in coming fiscal year + Available carryover, if any = Tax Levy Limit

+ Exclusions

Tax Levy Limit + Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year + Capital tax levy + Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points = Tax Levy Limit, with Exclusions (if applicable)[3]

[1] Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.
[2] Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.
[3] If school districts propose to exceed this, they must get 60% voter approval for an override.

Like us on Facebook at facebook.com/nyscomptroller
Follow us on Twitter @nyscomptroller

Division of Local Government and School Accountability

BALDWIN SCHOOLS

Rules for Contingency Budget

If the budget is defeated twice, pursuant to NYS Tax Cap legislation, there can be no increase in the tax levy – **0%.**

Regulations for a Contingency Budget:

- Tax levy must be ZERO increase
- All capital work removed from budget
- No new equipment
- Other operational restrictions

BALDWIN SCHOOLS

2026-2027 Budget Development Summary

Governor's Executive Budget & Long-term Strategic Planning

Budget Expenses		Budget Revenue
$180,001,342	=	$ 180,001,342

Awaiting legislative approval of the NYS budget!

BALDWIN SCHOOLS

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
- State Aid (building aid) considerations
- Responsive bidding / Ability for contractors to stay on schedule

BALDWIN SCHOOLS

Planning for the Future

Baldwin Remains Future Focused...

BALDWIN SCHOOLS

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

Anthony Mignella
Superintendent of Schools
516-434-6010

Dr. James P. Robinson
Assistant Superintendent for Business
516-434-6040

Jennifer Walsh
Assistant Business Manager
516-434-6040

BALDWIN SCHOOLS

BALDWIN
BRUINS

BALDWIN
BRUINS