





**BALDWIN
SCHOOLS**

Proposed Budget

2026 - 2027

~ Community Meeting ~



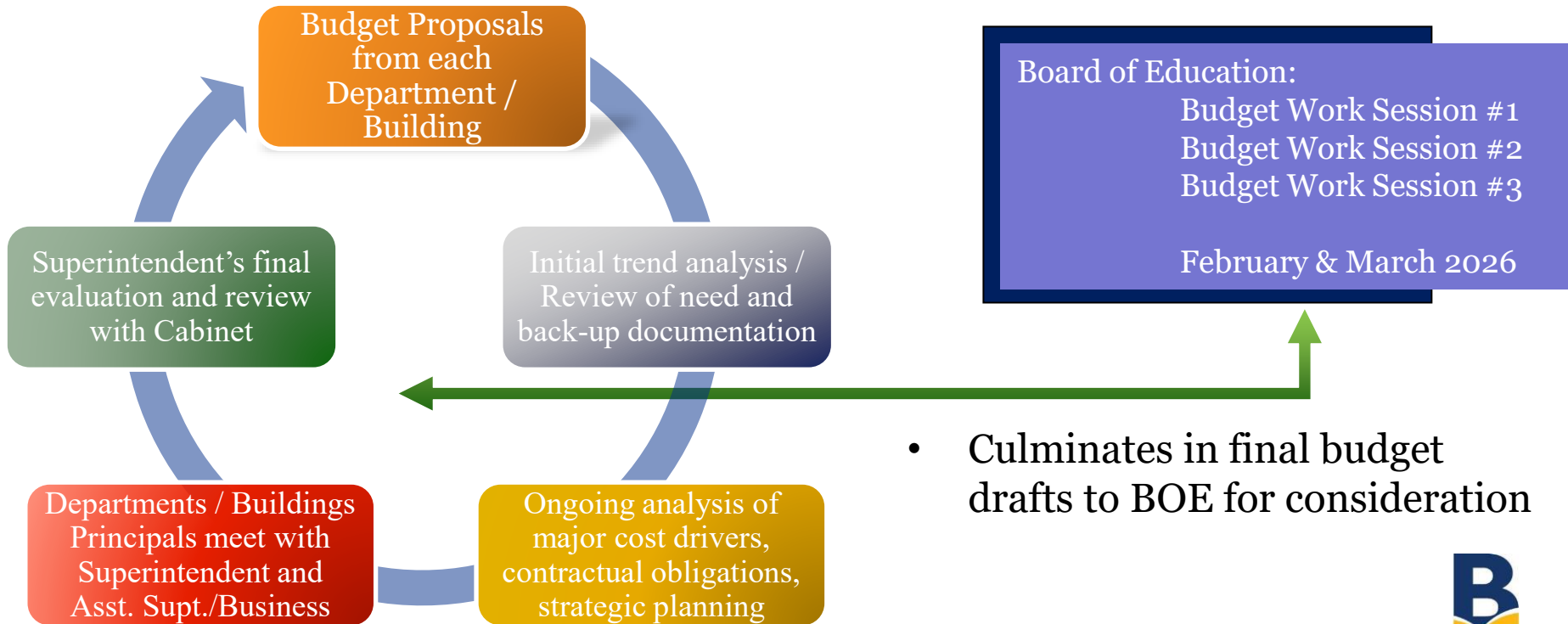
What is the Purpose of a School Budget?





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





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)



Program Highlights: Baldwin is Future Focused

Ongoing Program Initiatives:

A comprehensive and rigorous continuum of learning opportunities

- Over 1200 student-athletes participate on 24 varsity, 14 junior varsity, and 16 middle school teams
- 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 masterclass opportunities at all levels
- YALE RULER program (grades K-5)
- Restorative Practices (grades 6-12) and mindfulness elective at Baldwin High School
- Wellness Centers at High school and Middle School
- Array of instructional technology applications & 1:1 Chromebooks





Program Highlights: Baldwin is Future Focused

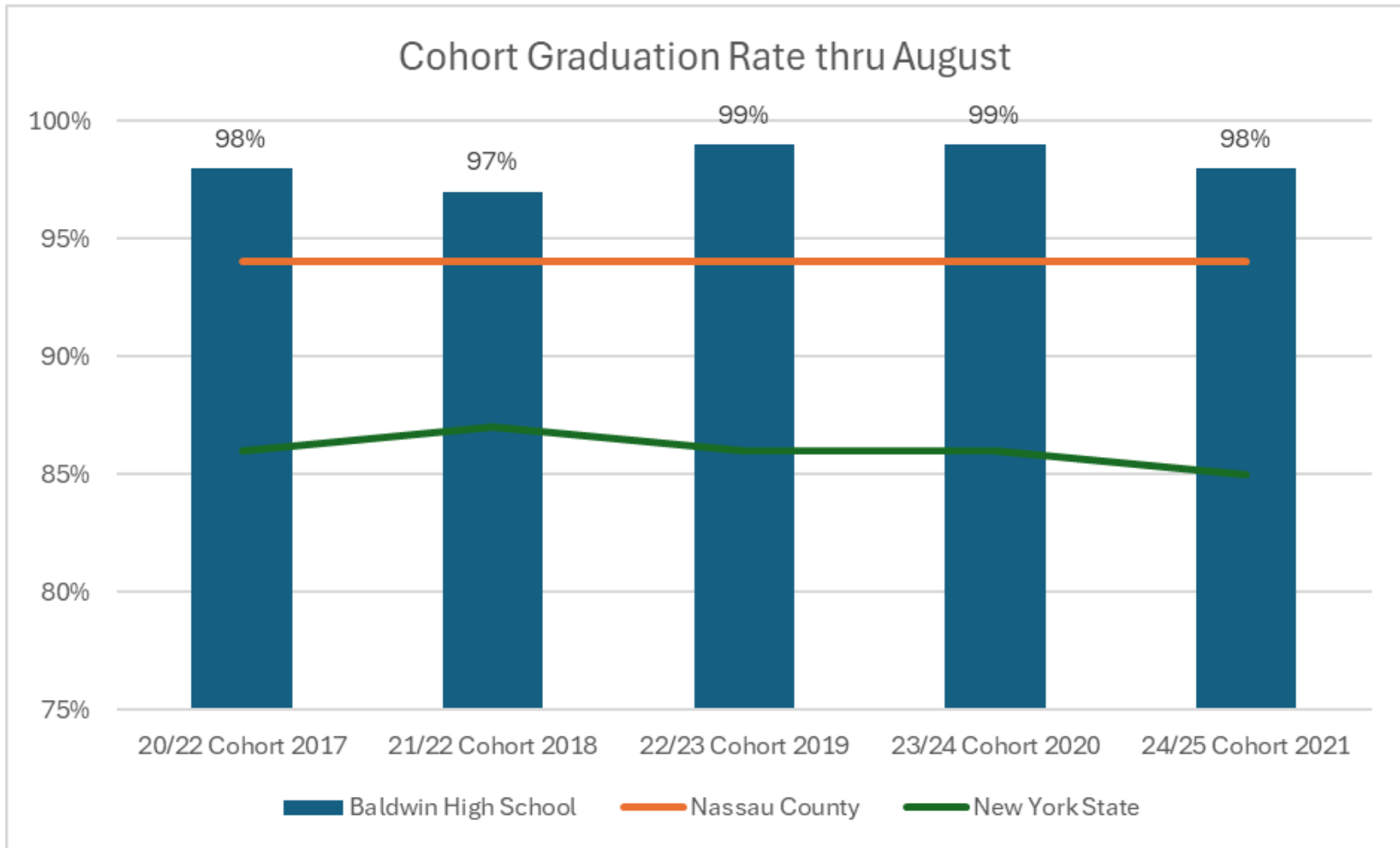
Ongoing Program Initiatives: School2Career

- 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





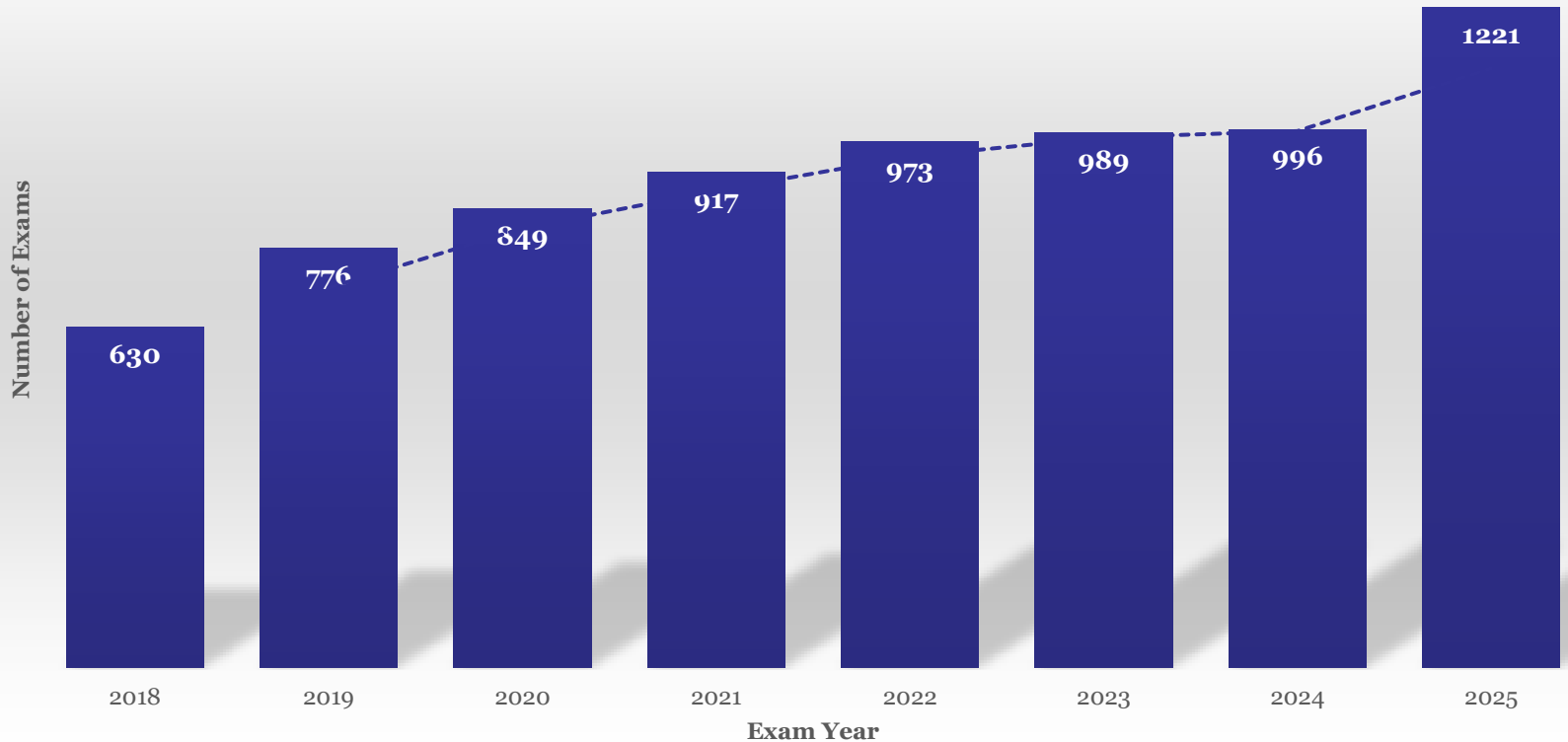
Program Highlights: Baldwin is Future Focused





Program Highlights: Baldwin is Future Focused

Number of Exams Taken





Program Highlights: Baldwin is Future Focused

Ongoing Program Initiative: Small Class Size

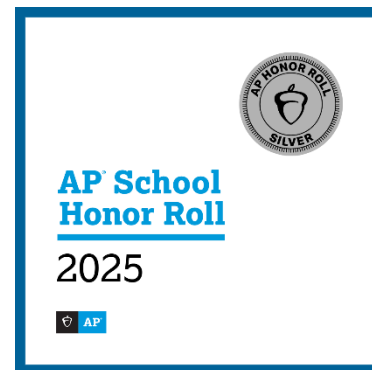
Table 1: Median Class Size

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





Notable Accolades

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 and Future Teachers Pre-Academy at Baldwin MS
- Six 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





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

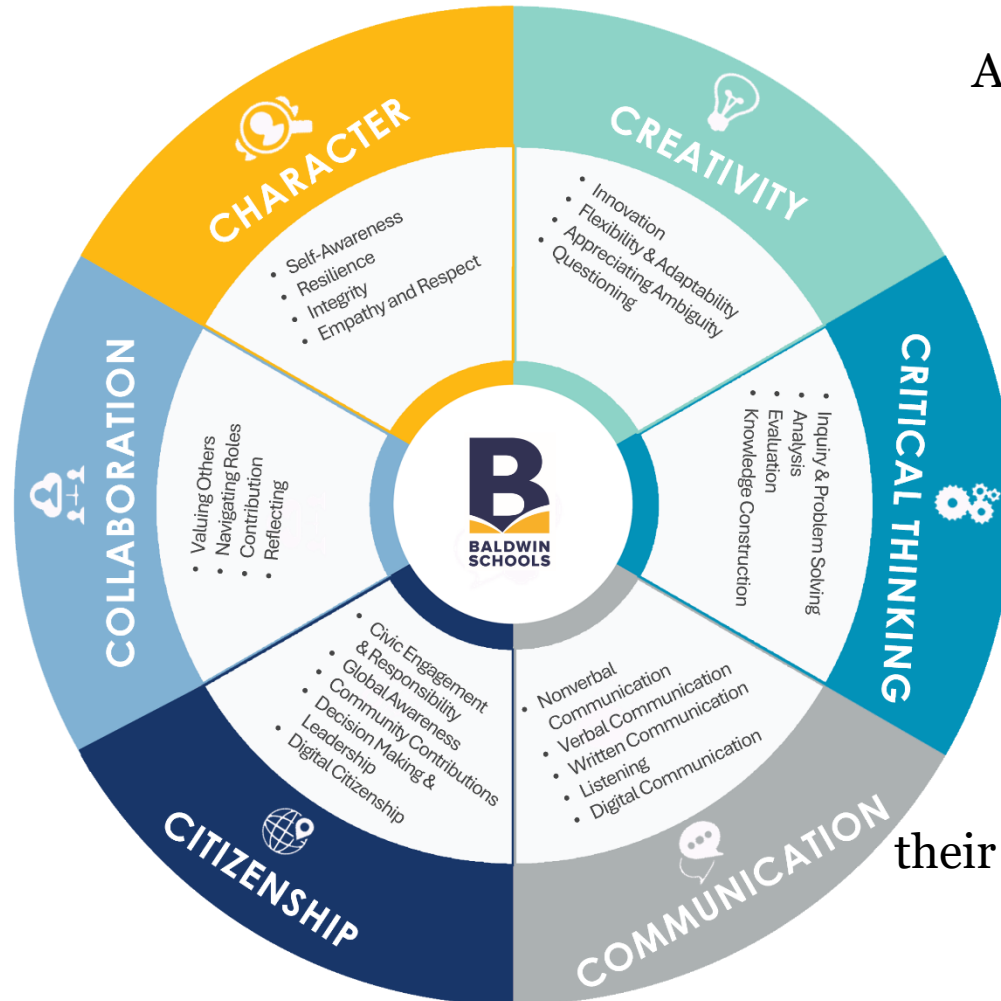
New for
2026-2027
School Year





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.



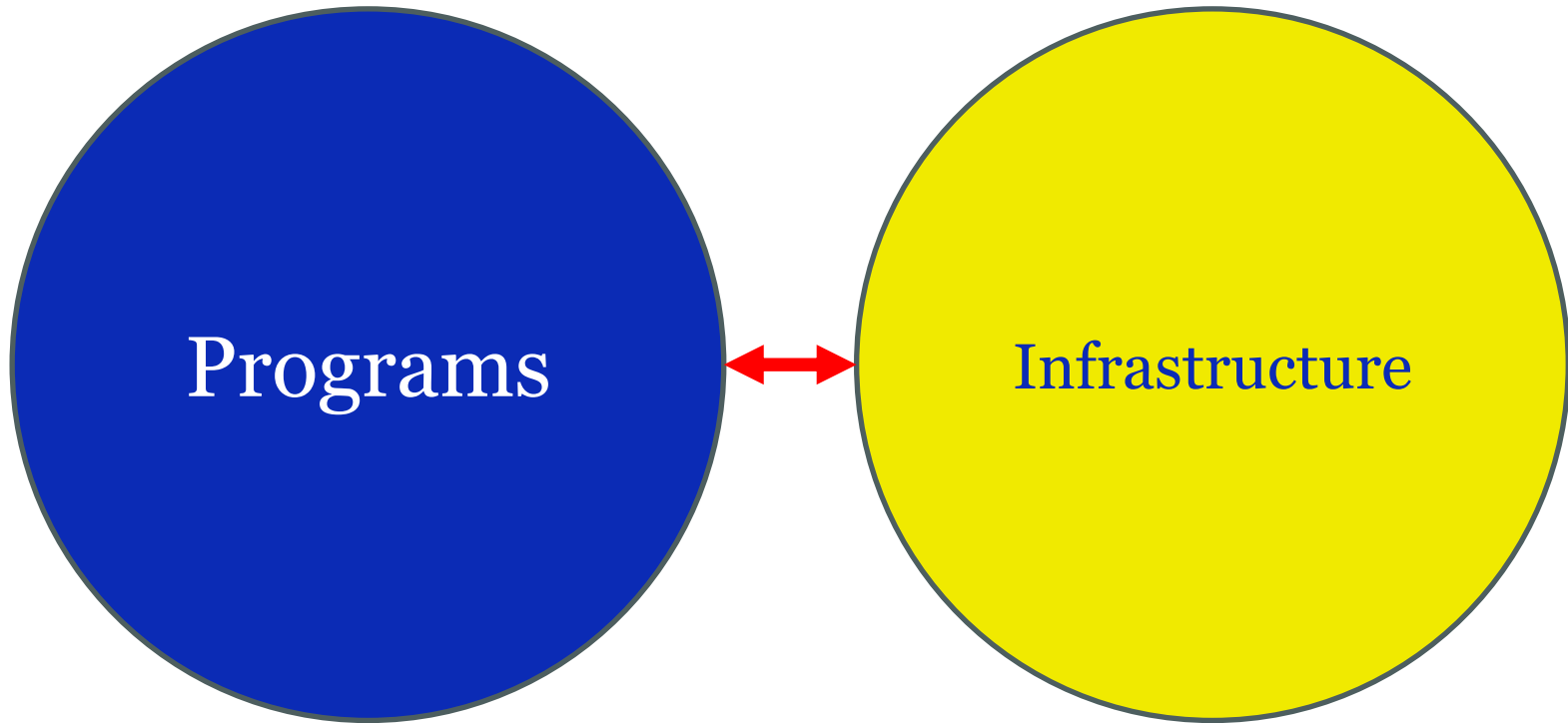
Aligned to NYSED
“NY Inspires”
Plan

This fosters deep learning while preparing for their future readiness.



Strategic Alignment: Program and Infrastructure

Investing in state-of-the-art infrastructure...



...to support recognized academic achievements



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*



Multi-Year / Multi-Funded Capital Project Initiatives

List of:
Capital Reserve Projects
Transfer to Capital Projects
Status of Bond Projects





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
 - ✓ *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 / AWARDED / ANTICIPATING AWARD:

- Lenox Elementary School – Kitchen Addition
 - Steele Elementary School – Cafeteria and Kitchen Addition
 - ✓ *Construction schedule to begin Summer, 2026*
-
- Brookside Elementary School – Cafeteria and Kitchen Addition
 - Meadow Elementary School – Kitchen Addition
 - ✓ *Anticipated Award May 2026**
 - ❖ *Awaiting Voter Authorization of supplemental Capital Reserve allocation*
 - ✓ *Construction schedule to begin Summer, 2026*



Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects - Renderings



Brookside

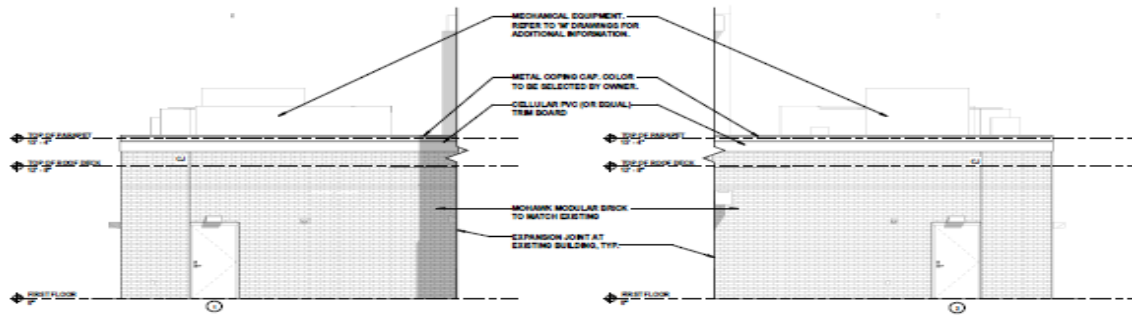


Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects - Elevations

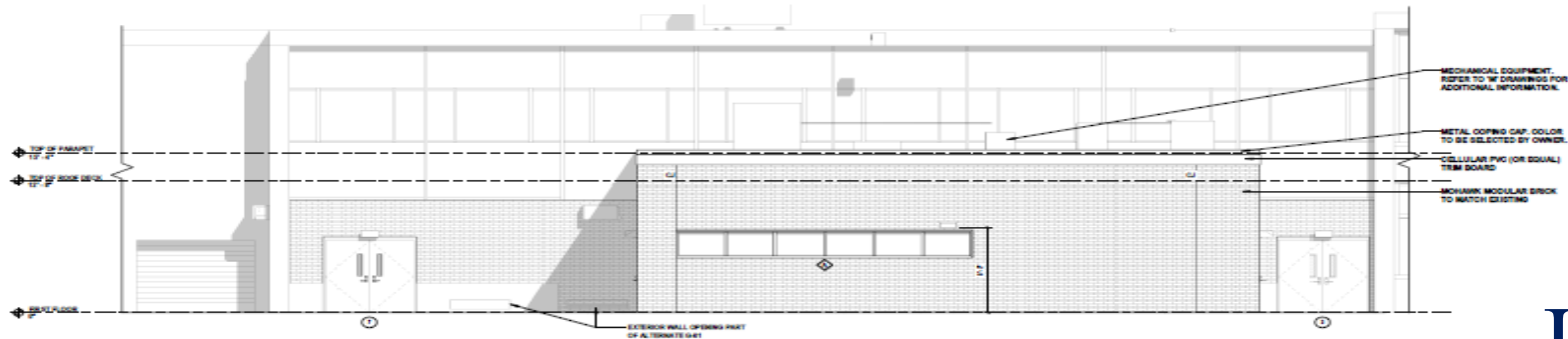
ELEVATION GENERAL NOTES	
1.	FOR ALL WINDOWS OMITTED, SEE DRAWINGS SET 100 FOR ADDITIONAL INFORMATION.
2.	FOR ALL WINDOWS OMITTED, SEE DRAWINGS SET 100 FOR ADDITIONAL INFORMATION.
3.	ALL PAINTS SHALL BE PROVIDED IN ACCORDANCE WITH THE REQUIREMENTS CONTAINED IN ALL APPLICABLE SPECIFICATIONS.
4.	FOOTING AND FOUNDATION DETAILS, REELS, ETC. PROVIDED IN ELEVATIONS ARE FOR DIAGNOSTIC PURPOSES ONLY. SEE 10 DRAWINGS FOR ACTUAL DETAILS.
5.	CONTRACTOR TO PACKAGE WEATHER RESISTANT BARRIER SYSTEMS INCLUDING BUT NOT LIMITED TO WALL MEMBRANE, ROOF DRAIN AND ELECTRICAL CONDUITS THROUGH EXTERIOR WALLS.
6.	CONTRACTOR TO PACKAGE ANY ACCESSORY DETAILS AS REQUIRED FOR INSTALLATION OF LIGHTS, SIGNS AND ANY OTHER ITEMS.

ELEVATION MATERIAL LEGEND	
	BRICK, CONTRACTOR TO COORDINATE BRICK COLOR AND FINISH WITH ARCHITECT.
	PAINTED CELLULAR PVC (OR EQUAL) TRIM BOARD



1 Exterior Elevation - North

2 Exterior Elevation - West



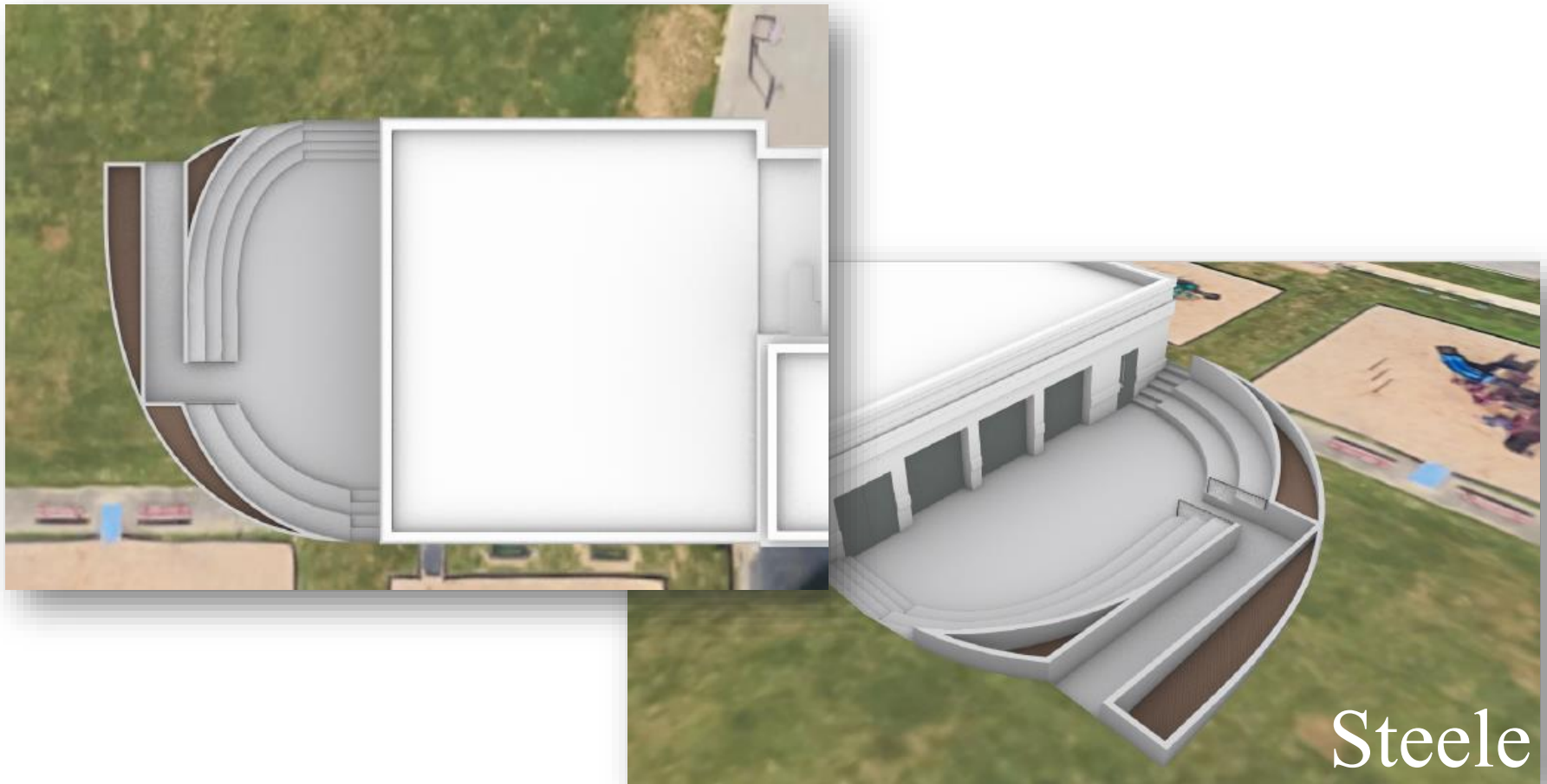
3 Exterior Elevation - East

Lenox



Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects - Renderings



Steele



Multi-Year / Multi-Funded Capital Project Initiatives

Current Status of on-going Capital Projects

PROJECTS BID, AWARDED:

- Baldwin Bond – Phase 1 – Athletic Center Addition
 - ✓ *Bid process complete.*
 - ✓ *Contract Award complete (3/25/26)*
 - ✓ *Bonds and Insurance Submissions in-progress*
 - ✓ *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

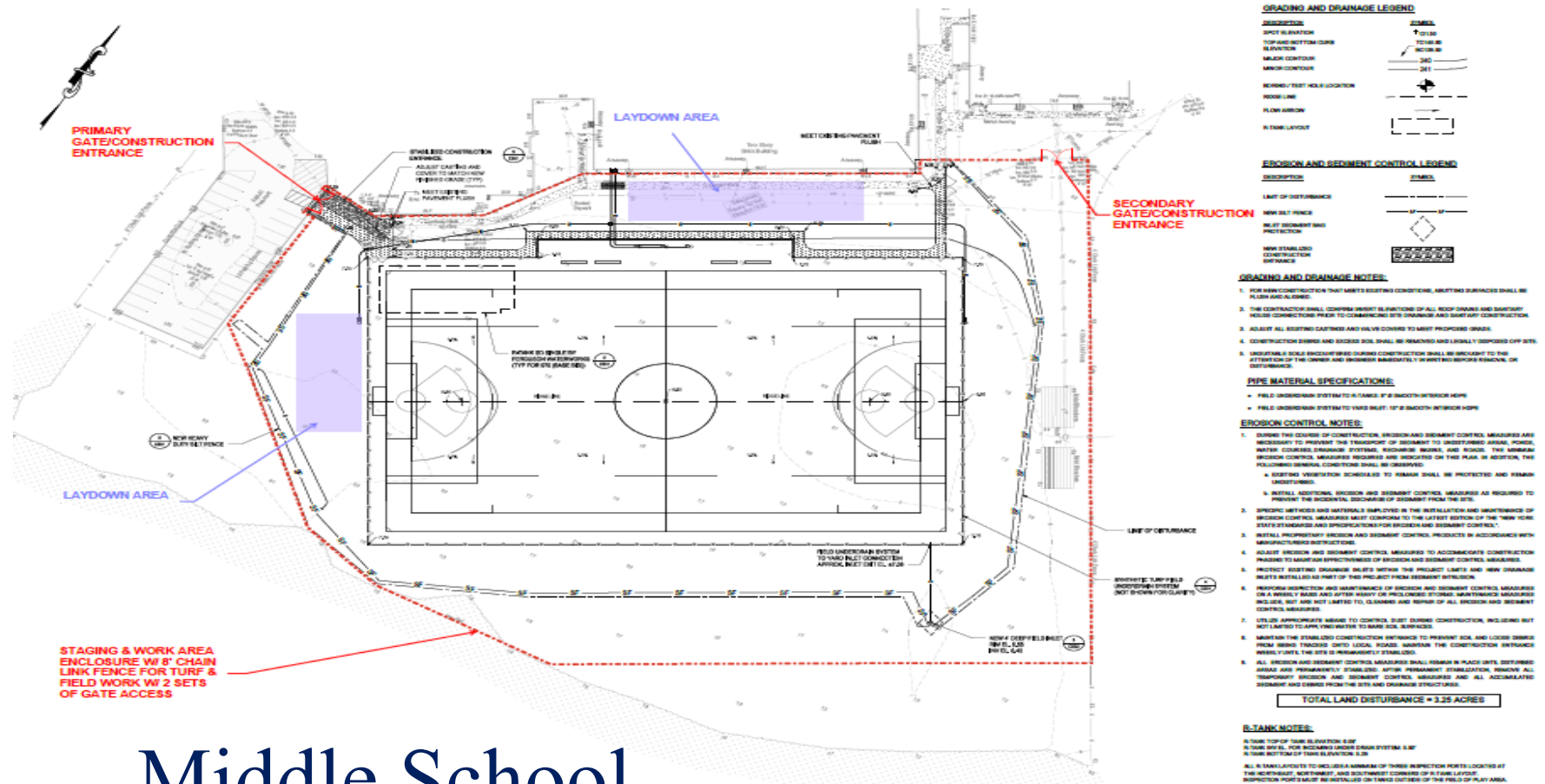
PROJECTS BID and AWARDED:

- Baldwin HS – Roof Replacement
 - ✓ *Construction anticipated Summer 2026*
- Baldwin MS – Roof Replacement
 - ✓ *Construction anticipated Summer 2026*
- Baldwin MS – Turf Field
 - ✓ *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
• <u>Partial Window Replacements</u>	\$ 420,000
	<hr/>
	\$ 3,725,000



2026-2027

Proposition for Use of Technology Reserve

Proposition for USE of existing Technology Reserve:

• New Chromebooks for 3 rd grade students	\$ 159,815
• New Chromebooks for 8 th grade students	\$ 192,015
• Stylus / Meta Pens	\$ 16,900
• Cases/Covers for Chromebooks	\$ 23,950
• Battery Bank Charging Cabinets	\$ 30,000
• <u>Interactive Boards</u>	\$ 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*



2026-2027

Proposition for Use of Capital Reserve

Proposition for **USE of existing Capital Reserve:**

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

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*



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



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)



Major Cost Drivers

MANDATED AND UNPREDICABLE

- Transportation
- Special Education
- BOCES

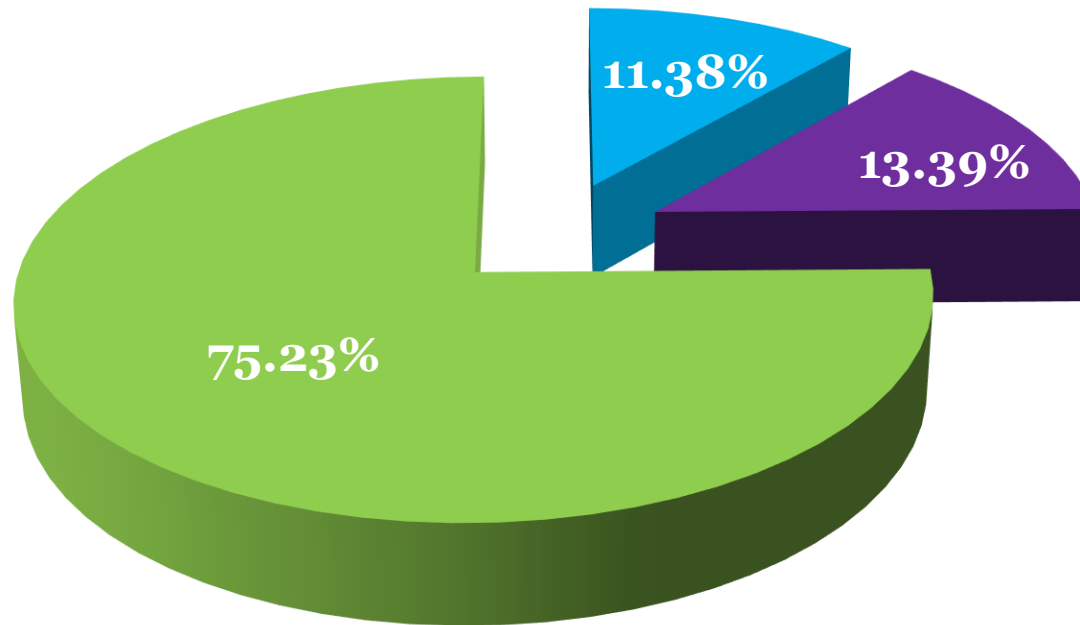


2026 - 2027
Budget Expense

3 Parts:
Administrative
Capital
Program



2026 - 2027 Budget 3 Part Expense Components



- Administrative
- Capital
- Program



2026-2027 Proposed Budget Expenditures

DESCRIPTION	2025-2026	% of Total Budget	2026-2027	% of Total Budget	CHANGE	CHANGE %
	ADOPTED BUDGET		PROPOSED BUDGET			
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 Revenue Budget

<u>Description</u>	<u>2025-26 Budget</u>	<u>2026-27 Budget</u>	<u>Difference</u>	<u>Percent Change</u>
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





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




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


$$\left(\left[\left(\begin{array}{l} \text{Total taxes levied for} \\ \text{prior fiscal year} \end{array} + \begin{array}{l} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right] + \begin{array}{l} \text{PILOTS} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior} \\ \text{fiscal year} \end{array} \right) \times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)^2} \end{array} - \begin{array}{l} \text{PILOTS} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

+ Exclusions

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

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.

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Division of Local Government and School Accountability



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



2026-2027 Budget Development Summary

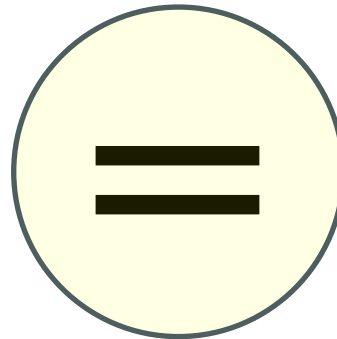
Governor's Executive Budget & Long-term Strategic Planning

Budget
Expenses

\$180,001,342

Budget
Revenue

\$ 180,001,342



Awaiting legislative approval of the NYS budget!



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



Planning for the Future

BALDWIN REMAINS FUTURE FOCUSED...

Budget Vote & Board Elections:
May 19, 2026
7 am to 9 pm
Baldwin High School



Scan Here to Access
the *Budget Beat*





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

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