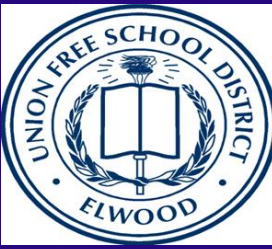




Elwood UFSD 2025/2026 Proposed Budget for Adoption

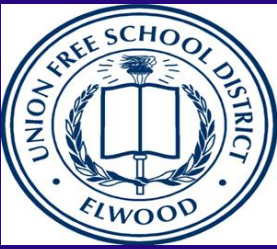
Ms. Lorraine Dunkel
Asst. Superintendent for Business





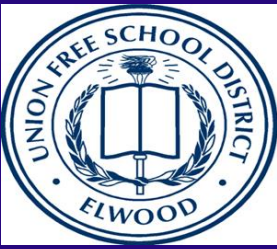
2025/2026 Budget Focus

- The 2025/2026 budget is focused on maintaining programs while strengthening our financial stability.
 - Excellence and commitment to high-quality instructional programs
 - Diversity of programs to meet the needs of all learners
 - Safety, health and welfare of all students, faculty and staff
 - Long-term budget planning with a focus on fiscal health of district for the entire community



Review of Proposed Budget

- After many months of discussion regarding the budget deficit, on March 27th, the Board of Education authorized the administration to develop the proposed 2025/2026 budget with a proposed tax levy not to exceed 4.25%.
- The proposed budget is now complete and has been developed with a tax levy of 4.20%, which is above the allowable limit of 1.29%.
- This was accomplished by making strategic reductions to limited areas of the budget.
- The proposed budget dollar amount is \$79,395,286, which represents an increase from the current budget of \$2,634,677, or 3.43%.



Reductions from 5.39% to 4.20% Levy

- In order to reduce the tax levy amount from 5.39% to 4.20%, reductions totaling \$632,399 to the budget were necessary. The following reductions are being recommended.

Reduction in HR Administration	\$54,600
2.0 Additional FTE Teachers in K-5 Classrooms (attrition)	\$143,880
Reduction in Specials and Electives K-12	\$54,472
.50 FTE Clerical Curriculum Department	\$ 22,767
Reduction in Paraprofessional Positions (part-time)	\$ 66,700
District-Wide Equipment	\$ 18,350
Buildings & Grounds Equipment and Materials & Supplies	\$ 60,000
Transportation Budget	\$ 30,250
Benefits	\$181,380
Total Reductions	\$632,399

Maintaining Program

Elementary
Science
Labs

K-5 Maker
Space
&
Enrichment
Labs

Virtual
Enterprise

Small Class
Sizes

Restorative
Practices

Unified
Sports
Teams



High School
& Middle
School
Sports

Community
Circles

College
Credit
Bearing
Courses

BOCES
CTE
Courses

BOCES LI
High School
of the Arts
Program

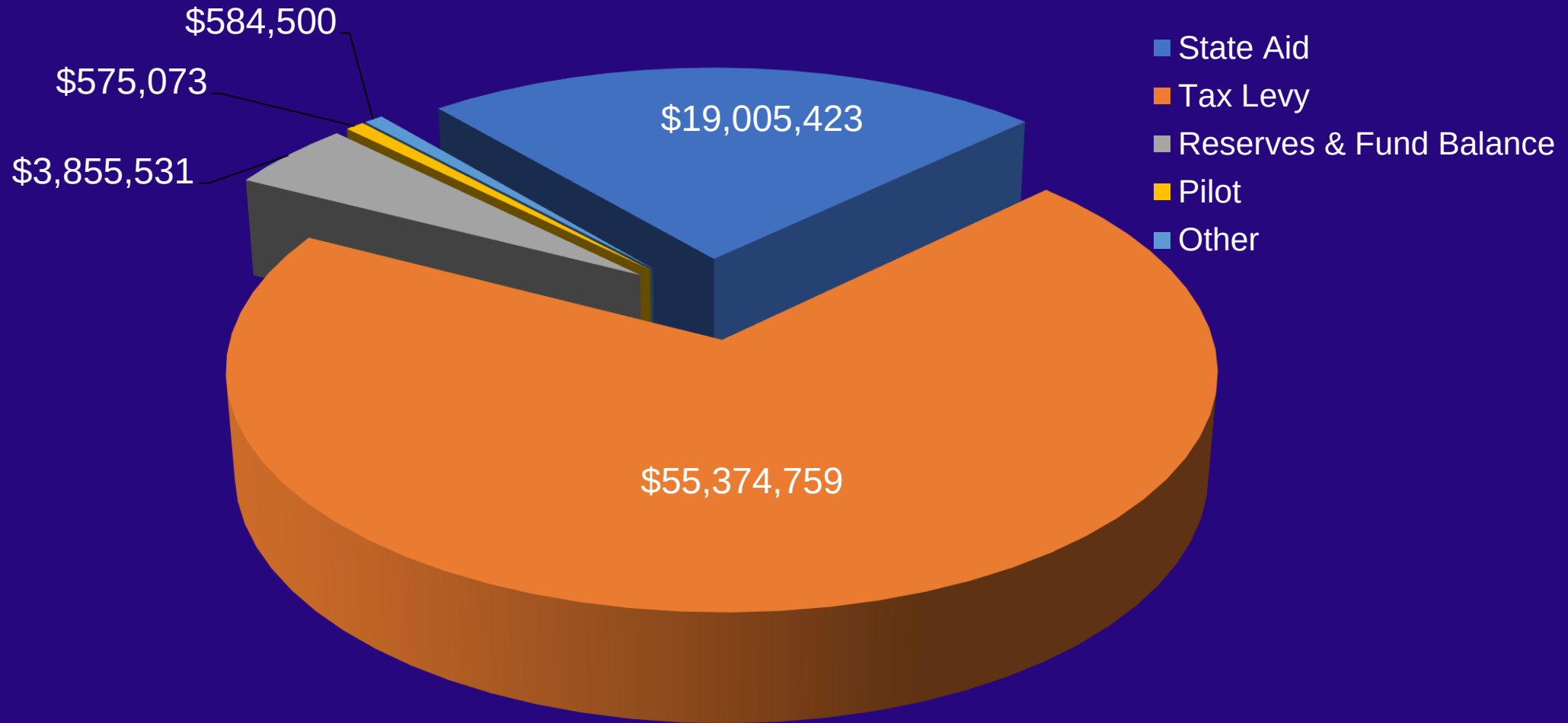
News
Literacy
Program

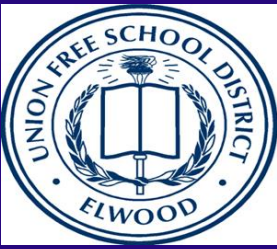
2025/2026 Proposed Revenue Budget

Revenue Budget	2025-2026 Proposed Budget
Tax Levy @ 4.20 %	\$ 55,374,759
State Aid *	\$ 19,005,423
Pilot	\$ 575,073
Reserves	\$ 1,300,000
Fund Balance	\$ 2,555,531
Other	\$ 584,500
Total	\$ 79,395,286

* The NYS Budget has not been passed as of today, but final State Aid numbers are expected to be received by April 30th.

2025/2026 Revenue Distribution

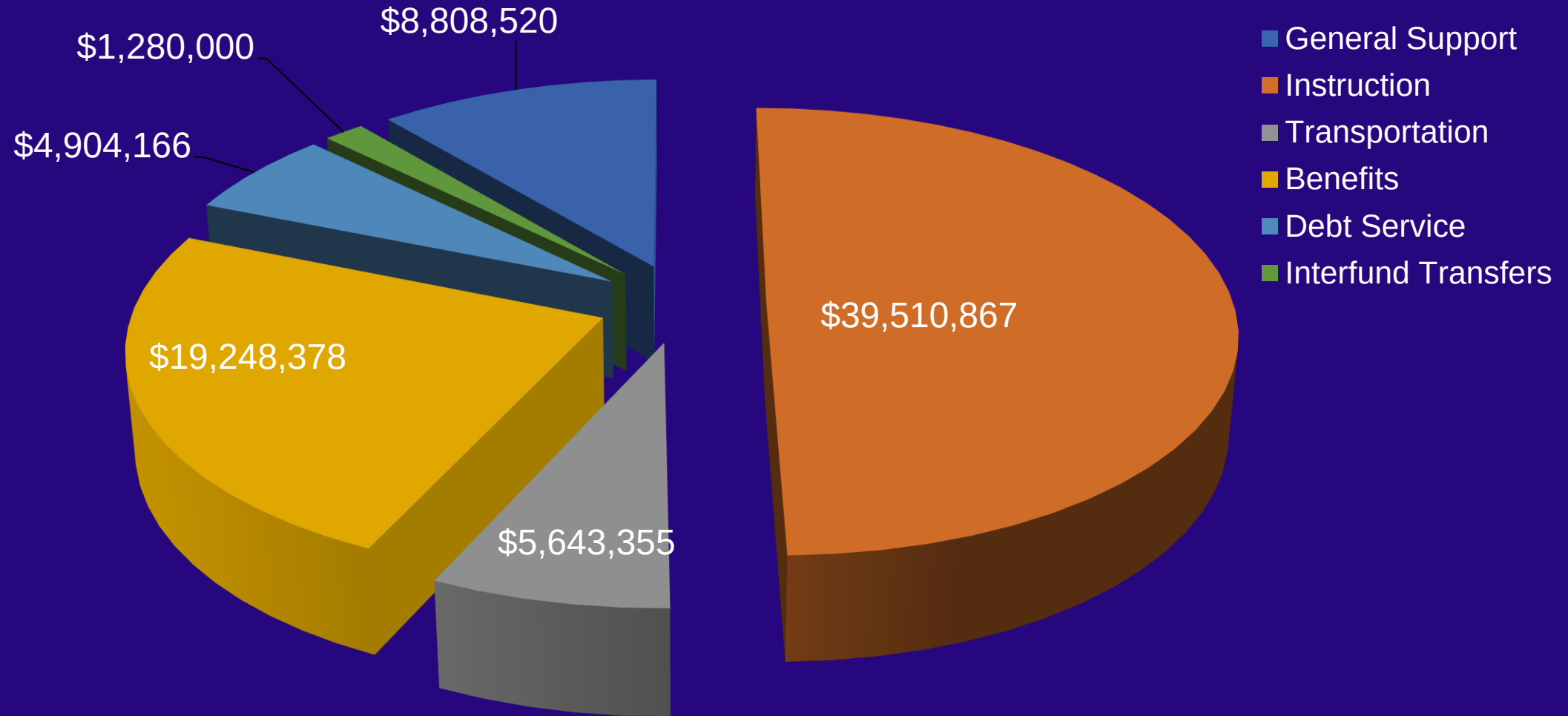




2025/2026 Proposed Expenditure Budget

Expenditure Budget	2025-2026 Proposed Budget
General Support	\$ 8,808,520
Instruction	\$39,510,867
Transportation	\$ 5,643,355
Benefits	\$19,248,378
Debt Service	\$ 4,904,166
Interfund Transfers	\$ 1,280,000
Total	\$79,395,286

2025/2026 Expenditure Distribution



2025/2026 Proposed Expenditure Budget Detail

Account	Function (Category)	Description	2025 - 2026 Proposed Budget	2024 - 2025 Approved Budget	Increase / Decrease
1010	GENERAL SUPPORT	BOARD OF EDUCATION	16,075	16,075	-
1040	GENERAL SUPPORT	DISTRICT CLERK	31,900	26,010	5,890
1060	GENERAL SUPPORT	DISTRICT MEETING	20,750	20,750	-
1240	GENERAL SUPPORT	CHIEF SCHOOL ADMIN	336,120	323,428	12,692
1310	GENERAL SUPPORT	BUSINESS ADMINISTRATION	677,255	644,758	32,497
1320	GENERAL SUPPORT	AUDITING	82,195	83,195	(1,000)
1325	GENERAL SUPPORT	TREASURER	174,951	168,008	6,943
1420	GENERAL SUPPORT	LEGAL	170,000	180,000	(10,000)
1430	GENERAL SUPPORT	HR / PERSONNEL	176,113	250,872	(74,759)
1480	GENERAL SUPPORT	PUBLIC INFO & SERVICES	92,468	88,153	4,315
1620	GENERAL SUPPORT	OPERATION OF PLANT	3,140,791	3,129,275	11,516
1621	GENERAL SUPPORT	MAINTENANCE OF PLANT	1,013,834	1,004,556	9,278
1622	GENERAL SUPPORT	SECURITY	1,704,256	1,429,256	275,000
1670	GENERAL SUPPORT	CENTRAL PRINTING & MAILING	116,625	115,900	725
1680	GENERAL SUPPORT	CENTRAL DATA PROCESSING	261,031	248,820	12,211
1910	GENERAL SUPPORT	UNALLOCATED INSURANCE	536,647	477,182	59,465
1920	GENERAL SUPPORT	SCHOOL ASSOC DUES	26,351	23,351	3,000
1981	GENERAL SUPPORT	ADMIN CHARGES - BOCES	231,158	219,442	11,716

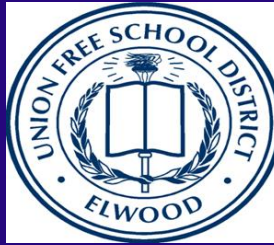
2025/2026 Proposed Expenditure Budget Detail

Account	Function (Category)	Description	2025 - 2026 Proposed Budget	2024 - 2025 Approved Budget	Increase / Decrease
2010	INSTRUCTION	CURR DEVEL & SUPERVISION	929,546	627,678	301,868
2015	INSTRUCTION	PUPIL PERSONNEL	354,220	513,770	(159,550)
2020	INSTRUCTION	SUPERVISION REG SCHOOL	1,896,248	1,879,174	17,074
2070	INSTRUCTION	INSERVICE TRAINING	38,400	83,600	(45,200)
2110	INSTRUCTION	REGULAR SCHOOL	7,901,194	8,447,088	(545,894)
2112	INSTRUCTION	ART	544,712	536,096	8,616
2113	INSTRUCTION	BUSINESS	58,900	54,569	4,331
2115	INSTRUCTION	ENGLISH	1,058,616	1,004,047	54,569
2116	INSTRUCTION	FOREIGN LANGUAGE	953,252	910,091	43,161
2118	INSTRUCTION	PHYSICAL ED	1,009,648	989,947	19,701
2119	INSTRUCTION	HOME ECONOMICS	242,248	220,618	21,630
2120	INSTRUCTION	INDUSTRIAL ART	405,809	395,959	9,850
2121	INSTRUCTION	MATH	1,409,267	1,398,784	10,483
2122	INSTRUCTION	MUSIC	995,342	981,770	13,572
2123	INSTRUCTION	SCIENCE	1,562,196	1,722,286	(160,090)
2125	INSTRUCTION	SOCIAL STUDIES	1,308,666	1,251,874	56,792
2133	INSTRUCTION	READING	943,876	887,419	56,457
2134	INSTRUCTION	HEALTH INSTRUCTION	258,249	229,909	28,340
2160	INSTRUCTION	ACADEMIC INTERVENTION SERVICES	761,355	867,006	(105,651)
2165	INSTRUCTION	ENGLISH AS SECOND LANGUAGE	721,010	592,958	128,052
2250	INSTRUCTION	PROGRAMS FOR STUDENTS WITH DISABILITIES	8,952,031	7,940,831	1,011,200
2280	INSTRUCTION	OCCUPATIONAL EDUCATION	569,336	581,220	(11,884)
2330	INSTRUCTION	TEACHING - SPECIAL SCHOOLS	1,650	1,584	66
2610	INSTRUCTION	SCHOOL LIBRARY/AUDIO VISUAL	527,544	526,127	1,417
2630	INSTRUCTION	COMPUTER ASSTD INSTR	1,886,372	1,696,622	189,750
2810	INSTRUCTION	GUIDANCE	960,706	887,260	73,446
2815	INSTRUCTION	HEALTH SERVICES	658,120	598,590	59,530
2820	INSTRUCTION	PSYCHOLOGICAL SERVICES	553,135	517,254	35,881
2825	INSTRUCTION	SOCIAL WORK SRVC-REG SCHOOL	433,800	398,716	35,084
2850	INSTRUCTION	CO-CURR ACTIVITIES	386,720	349,303	37,417
2855	INSTRUCTION	INTERSCHOLASTIC ATHLETICS	1,228,699	1,189,142	39,557

2025/2026 Proposed Expenditure Budget Detail

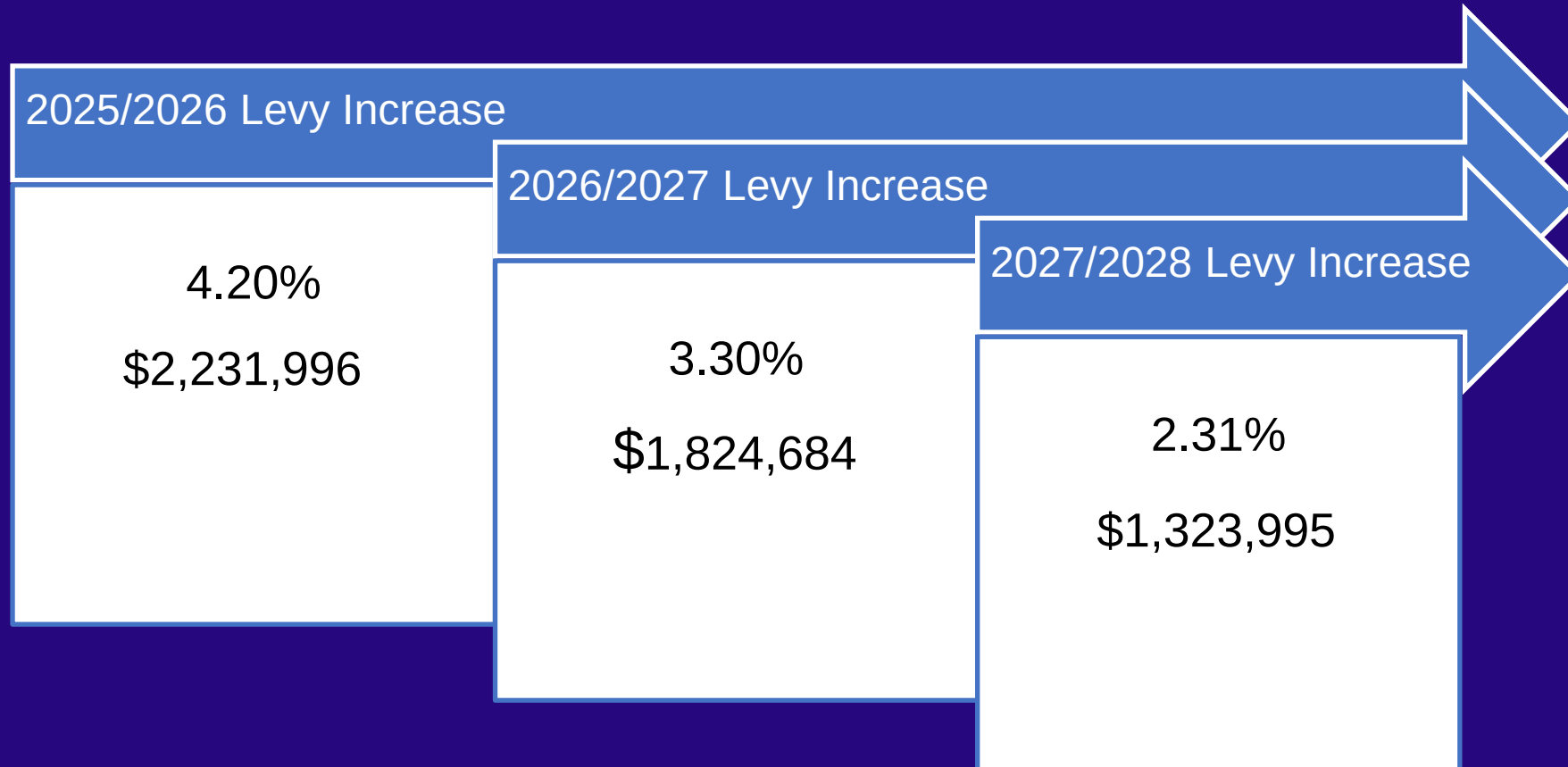
Account	Function (Category)	Description	2025 - 2026 Proposed Budget	2024 - 2025 Approved Budget	Increase / Decrease
5510	TRANSPORTATION	DISTRICT TRANSPORTATON	74,054	78,377	(4,323)
5540	TRANSPORTATION	CONTRACT TRANSPORTATION	5,569,301	5,680,467	(111,166)
9010	BENEFITS	STATE RETIREMENT	1,069,903	973,877	96,026
9020	BENEFITS	TEACHER RETIREMENT	2,953,937	2,938,836	15,101
9030	BENEFITS	SOCIAL SECURITY	2,780,659	2,698,025	82,634
9040	BENEFITS	WORKER COMPENSATION	237,900	247,537	(9,637)
9045	BENEFITS	LIFE INSURANCE	90,000	48,633	41,367
9050	BENEFITS	UNEMPLOYMENT INSURANCE	40,000	40,000	-
9055	BENEFITS	DISABILITY INSURANCE	40,200	37,053	3,147
9056	BENEFITS	EXCESS MAJOR MEDICAL	28,970	31,570	(2,600)
9060	BENEFITS	MEDICAL INSURANCE	11,405,269	11,111,359	293,910
9061	BENEFITS	DENTAL INSURANCE	338,040	352,040	(14,000)
9088	BENEFITS	OTHER EMPLOYEE COMP	0	6,000	(6,000)
9089	BENEFITS	RETIREMENT	263,500	75,500	188,000
9711	DEBT SERVICE	DEBT SERVICES	3,907,975	4,080,819	(172,844)
9760	DEBT SERVICE	DEBT SERVICE	325,000	225,000	100,000
9789	DEBT SERVICE	Other Debt (EPC)	671,191	671,193	(2)
9901	INTERFUND TRANSFERS	TRANS TO FED AID FUND	1,280,000	734,000	546,000
		GRAND TOTALS	\$79,395,286	\$76,760,609	\$2,634,677

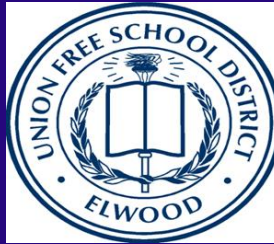
Unknown Factors with Potential Impact on Spending Plan



- Enrollment
- Technology needs and requirements
- Transportation needs
- Special Education needs

Estimated Multi-Year Tax Levy Projection





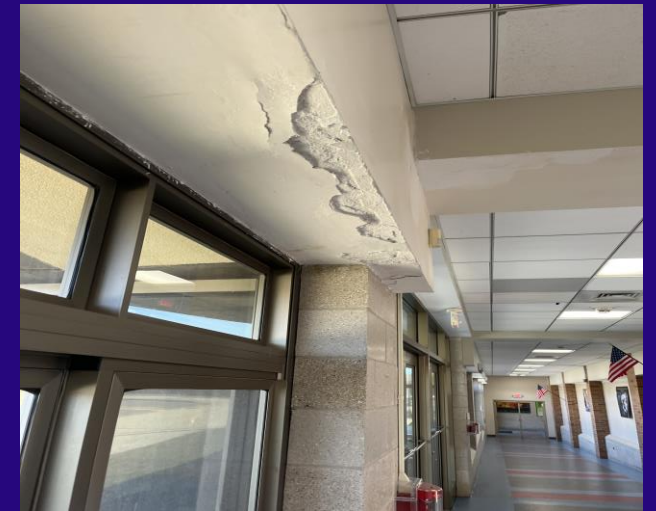
Important Budget Points

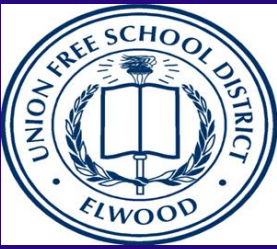
The 2025/2026 proposed budget includes the following:

- Expenditures for year five of a five-year transportation contract
- Interfund transfer to Capital for costs related to replacing the failing roof of the James H Boyd auditorium

The auditorium roof at James H. Boyd Intermediate School is in poor condition, with multiple leaks causing serious damage to the ceilings and walls. Water stains are visible in the auditorium and nearby hallways, and pieces of soaked sheetrock are falling from the walls and ceilings. As the roof continues to deteriorate, its ability to protect the building will only worsen. Replacing the roof as soon as possible is strongly recommended to prevent further damage.

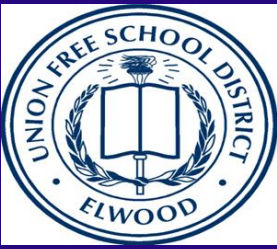
James H. Boyd Roof Repair





Budget Vote & Contingent Budget

- May 20th budget vote requires a supermajority (60%) to pass, as the proposed tax levy of 4.20% is above allowable tax cap.
- If the proposed budget does not meet with voter approval, the Board of Education can recommend one of the following:
 1. Propose the same budget for approval
 2. Propose a revised budget for approval
 3. Adopt a contingent budget
- If the budget fails a second time, the district is required to adopt a contingent budget in the amount of \$77,163,290. This reflects further reductions from the proposed budget, totaling \$2,231,996.



Contingent Budget

- A contingent budget limits spending to “ordinary contingent expenditures”. In general, except for those items for which the statutes themselves either provide mandates or give discretion to the board of education, these may be considered expenditures deemed to be absolutely necessary to operate and maintain schools. The emphasis should be on those expenditures considered essential to maintain an educational program, preserve property, and assure the health and safety of students and staff.
- All “non-contingent” items are subject to reduction.

Budget Scenario at Tax Levy Limit of 1.29%

- If the proposed budget fails and the Board decides to present a budget at the tax levy limit of 1.29%, we will have to make additional reductions of \$1,546,455.
- These reductions would include:
 - 1 administrative position
 - An additional 6.2 teaching positions which would result in larger class sizes and reductions in mental health staff and technology integration staff . This would also result in fewer options for electives and specials.
 - Elimination of elementary chorus, band & orchestra programs
 - 3 teaching assistant positions
 - 3 paraprofessional positions
 - 1 clerical position

Budget Scenario at Tax Cap Limit of 1.29%

- 1 custodial position
- Reduction in security staff
- Elimination of all Middle School Athletics
- Reduction in BOCES programs, including tuition for students to attend the LI High School of Arts
- Reduction in Academic Intervention Services
- Field trip transportation expenses
- Further reduction of district-wide equipment, materials, and supplies

What would be the tax impact @ 4.20%?

Statement of Taxes

IF THE WORD "ARREARS" IS PRINTED HERE, SEE NOTICE OF ARREARS ON REVERSE SIDE.

00063 000066 8750 9111

MAKE FUNDS PAYABLE TO:
JILLIAN GUTHMAN, ESQ.
RECEIVER OF TAXES
100 MAIN STREET
HUNTINGTON, NY 11743

STATEMENT OF TAXES
DECEMBER 1, 2024 Thru NOVEMBER 30, 2025 TAX LEVY
TOWN OF HUNTINGTON, SUFFOLK COUNTY, NY
TAXABLE STATUS DATE MARCH 1, 2024
TAXES BECOME A LIEN DECEMBER 1, 2024

OFFICE PAYMENT HOURS
MON. to FRI. 9 A.M. to 4 P.M.
PHONE 631-351-3217

IMPORTANT
FOR SCHOOL INQUIRIES CALL: 631-266-5400

20 322313
ESTIMATED STATE-AID
367,966,953
COUNTY 11,719,226
TOWN 17,866,597
SCHOOL 1,706,000
HIGHWAY

IF PROPERTY HAS BEEN SOLD OR TRANSFERRED AFTER MARCH 1, 2024 PLEASE FORWARD THIS STATEMENT TO THE NEW OWNER OR RETURN TO THIS OFFICE

TAX BILLING ADDRESS

SUFFOLK COUNTY TAX MAP NUMBER
DIST. SECT. BLOCK LOT

TYPE ACREAGE TAX CODE ROLL SECTION
210 0.170 135 1

PHYSICAL ADDRESS BANK AND MORTGAGE #

INDICATE NAME OR ADDRESS CHANGE ON BACK OF BILL.

OWNER AS OF TAXABLE STATUS
DATE OF MARCH 1, 2024

TRUE TAX	LAND ASSESSMENT	FULL VALUE	UNIFORM % OF VALUE	TOTAL ASSESSMENT	SWIS CODE	NYS SCHOOL CODE
14,806.43	250	414,474	0.76	3,150	472689	186

LEVY DESCRIPTION	% OF CHANGE FROM PRIOR YEAR	EXEMPT CODES	TAXABLE VALUE ADJUSTED BY EXEMPTIONS	TAX RATE PER \$100	TAX AMOUNT
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Assessed Value	Estimated Monthly Tax Increase @ 4.20% Levy	Estimated Monthly Tax Increase @ 1.29% Levy	Estimated Difference in Monthly Taxes
2,500	\$19	\$5	\$14
3,150	\$24	\$6	\$18
3,500	\$27	\$7	\$20
4,550	\$34	\$8	\$26
5,000	\$38	\$9	\$29

Community Involvement

- In an effort to educate and inform the community about the budget process and the challenges we are facing, budget forums will be held throughout the district. These forums are open to all community members, and we encourage you to participate in as many as you'd like.

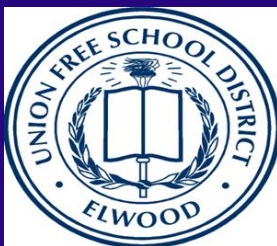
April 22nd John H Glenn High School @ 7:00 pm

April 29th Harley Avenue Primary School @ 10:00 am

May 13th Elwood Middle School @ 7:00 pm

May 14th Elwood Public Library @ 6:00 pm

- It is extremely important for the community to understand the process so that they can make an informed decision when voting.
- It is also important to encourage all members of the community to vote, and we look forward to seeing you at the polls.



Next Budget Workshop
Budget Hearing

Thursday, May 8, 2025
7:30pm in the Elwood Middle School Library

Questions / Comments:

Ms. Lorraine Dunkel

Assistant Superintendent for Business

631-266-5400 ext. 1404

ldunkel@elwood.k12.ny.us

