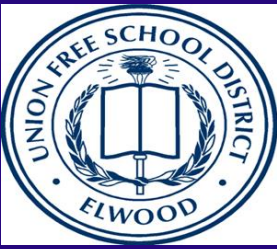




Elwood UFSD 2025/2026 Budget Re-Vote for Adoption

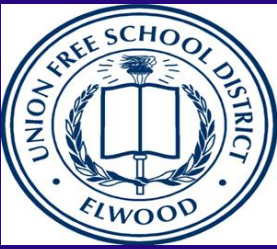
Ms. Lorraine Dunkel
Asst. Superintendent for Business





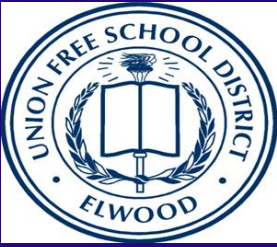
Budget Update

- The proposed budget presented to the voters on May 20th at the annual budget vote included a tax levy of 4.20% which required a 60% passing rate as it exceeded the cap of 1.29%.
- The result of the May 20th annual budget vote resulted in a defeated budget with 54.19% of the voters support as a 60% passing rate was needed.

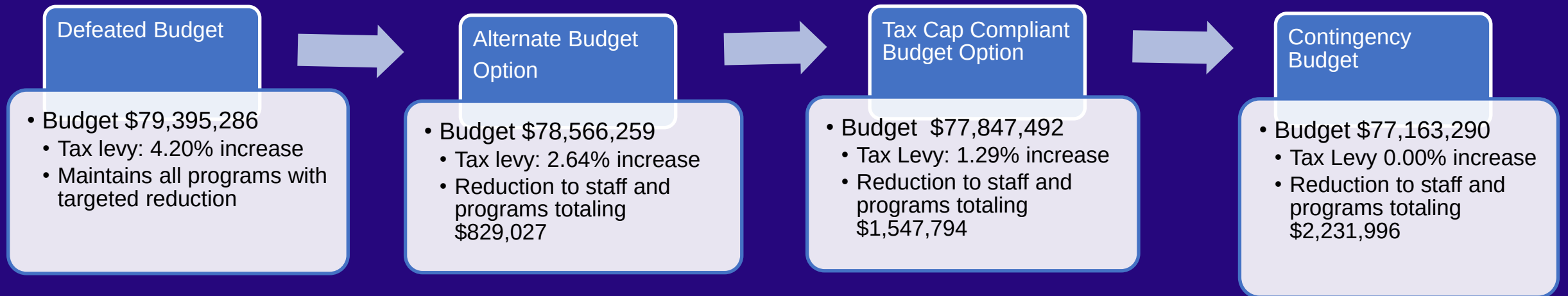


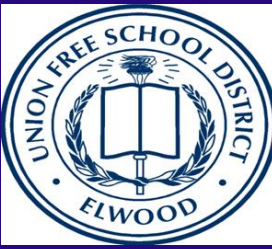
Budget Options

1. The board can re-adopt the same budget that was presented on May 20th for a re-vote on June 17th.
2. The board can adopt a modified budget for re-vote on June 17th.
3. The board can immediately adopt a contingency budget. This requires a 0.00% levy increase for the 2025/2026 school year and would require reductions to expenditures in the amount of \$2,231,996.



Budget Options Continued

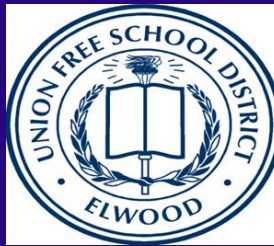




Revised Budget Proposal

- After careful consideration, the district is recommending a revised budget of \$78,566,259 for adoption.
- This budget would include a tax levy of 2.64%.
- This budget was developed by making additional reductions from the 4.20% levy budget in the amount of \$829,027.
- This brings the total amount of reductions made throughout the budget process to \$1,935,030.

2025/2026 Budget Reductions



Two teaching positions	251,213
Reduction in contractual costs	50,000
Reduction in professional development	7,000
Reduction in overtime budget	16,000
Reduction in transportation expenses	40,000
Reduction in district-wide equipment purchases	50,000

Initial Reductions **\$414,213**

Reduction in administrative position	54,600
Two additional teaching positions	182,265
Reduction in specials & electives K-12	33,078
Reduction in clerical position	22,767
Reduction in paraprofessional positions	66,700
Reduction in Academic Intervention Services	52,400
Additional reduction in district-wide equipment	18,350
Reduction in district-wide materials & supplies	50,000
Additional reduction in transportation expenses	30,250
Reduction in related benefits	181,380

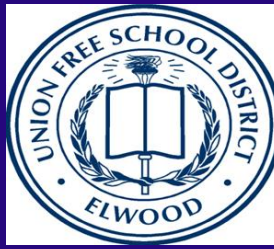
Additional Reductions **\$691,790**

Eliminate custodial position	53,276
Reduction in security staff	172,000
Eliminate director position	197,155
Reduction in administrative salaries	7,935
3.60 teacher positions	243,694
Reduction in cocurricular clubs	29,814
Reduction in related benefits	125,153

Additional Reductions **\$829,027**

Total Reductions **\$1,935,030**

2025/2026 Total Reduction Summary



Eliminate 1.3 administrative positions	259,690
Eliminate 7.6 teaching positions (attrition)	710,250
Eliminate 3 paraprofessional positions	66,700
Eliminate .50 clerical position	22,767
Eliminate 1.0 custodial position (attrition)	53,276
Reduction in security staff	172,000
Reduction in academic intervention services	52,400
Reduction in cocurricular clubs	29,814
Reduction in professional development	7,000
Reduction in overtime budget	16,000
Reduction in contractual costs	50,000
Reduction in district-wide equipment	68,350
Reduction in district-wide materials & supplies	50,000
Reduction in transportation expenses	70,250
Reduction in related benefits	306,533

Total Reductions

\$1,935,030

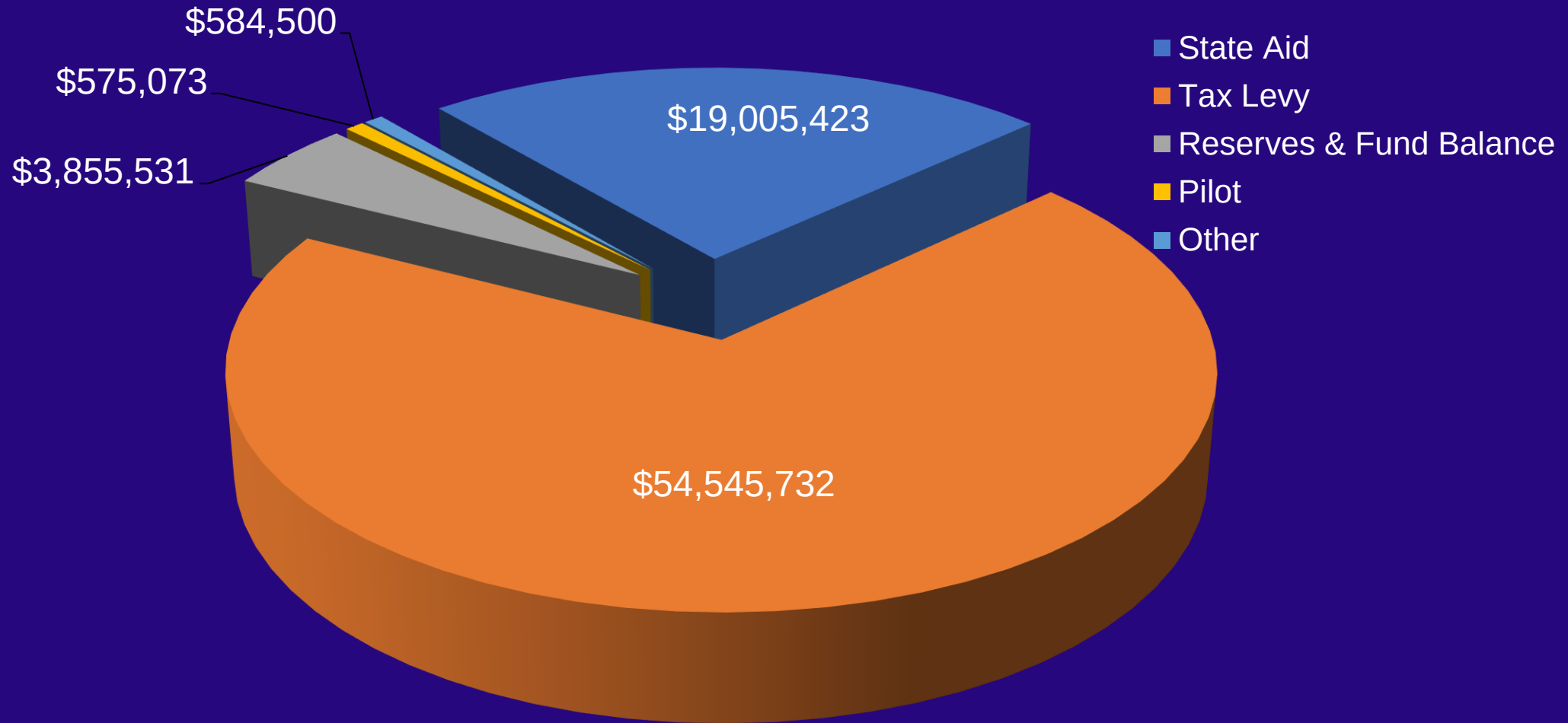
2025/2026 Proposed Revenue Budget

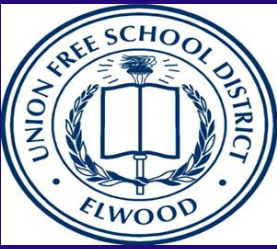
Revenue Budget	2025-2026 Proposed Budget
Tax Levy @ 2.64 %	\$ 54,545,732
State Aid	\$ 19,005,423
Pilot	\$ 575,073
Reserves	\$ 1,300,000
Fund Balance	\$ 2,555,531
Other	\$ 584,500
Total	\$ 78,566,259

2024/2025 to 2025/2026 State Aid Comparison

Category	24/25 Actual State Aid	25/26 Proposed State Aid	\$ Difference	% Difference
FOUNDATION AID	\$ 11,279,321	\$ 11,504,907	\$ 225,586	
BOCES AID	\$ 1,479,936	\$ 1,529,432	\$ 49,496	
PUBLIC HIGH EXCESS COST AID	\$ 121,554	\$ 85,857	\$ (35,697)	
PRIVATE EXCESS COST AID	\$ 383,030	\$ 371,595	\$ (11,435)	
HARDWARE & TECHNOLOGY	\$ 22,810	\$ 21,435	\$ (1,375)	
SOFTWARE, LIBRARY & TEXTBOOK	\$ 165,907	\$ 163,862	\$ (2,045)	
TRANSPORTATION	\$ 2,057,198	\$ 2,115,848	\$ 58,650	
BUILDING AID	\$ 2,175,131	\$ 2,166,438	\$ (8,693)	
HIGH TAX AID	\$ 1,046,049	\$ 1,046,049	\$ -	
TOTALS	\$ 18,730,936	\$ 19,005,423	\$ 274,487	1.47%

2025/2026 Revenue Distribution

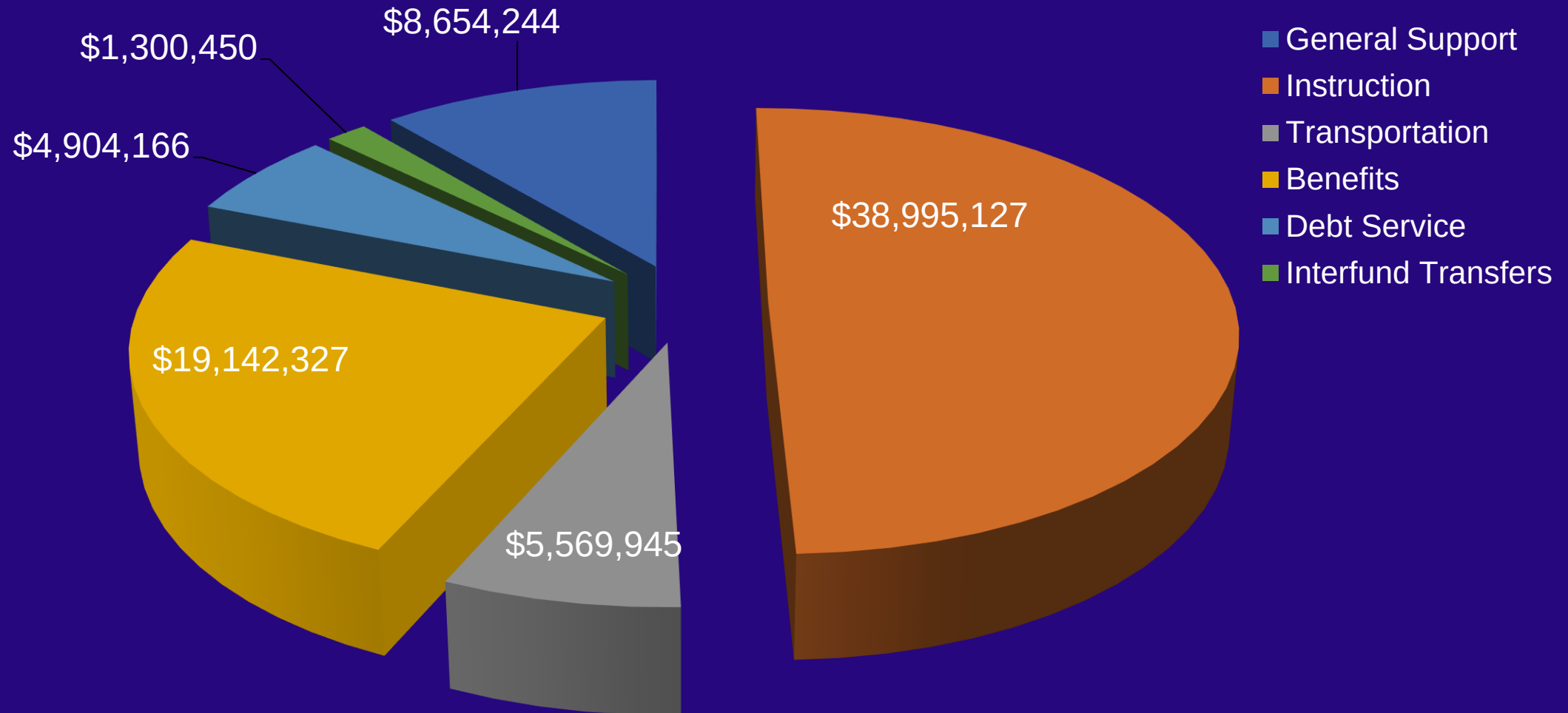


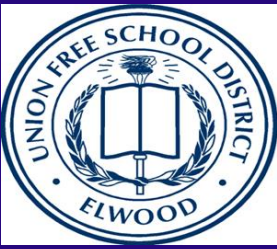


2025/2026 Proposed Expenditure Budget

Expenditure Budget	2025-2026 Proposed Budget
General Support	\$ 8,654,244
Instruction	\$38,995,127
Transportation	\$ 5,569,945
Benefits	\$19,142,327
Debt Service	\$ 4,904,166
Interfund Transfers	\$ 1,300,450
Total	\$78,566,259

2025/2026 Expenditure Distribution





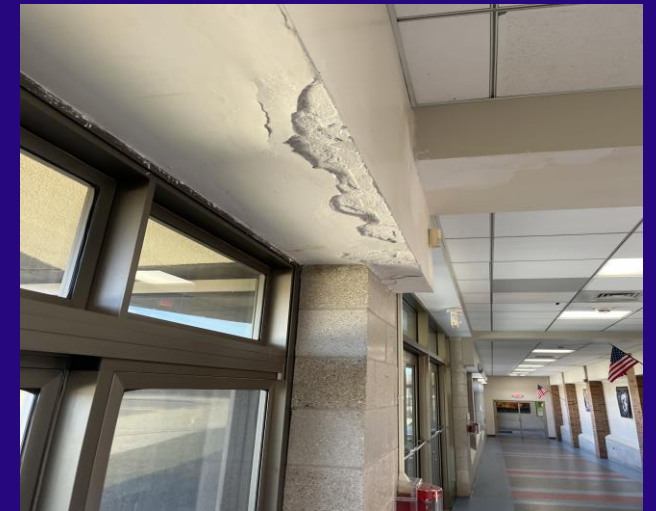
Important Budget Points

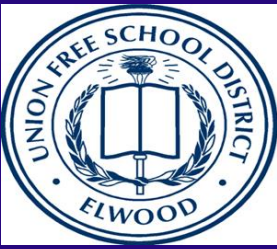
The revised 2025/2026 proposed budget includes the following:

- Reductions totaling \$1.9 million dollars
- 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.

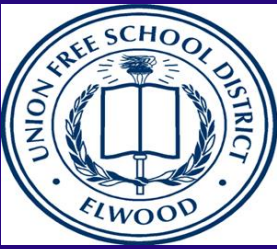
James H. Boyd Roof Repair





Budget Vote & Contingent Budget

- June 17th budget re-vote requires a supermajority (60%) to pass, as the proposed tax levy of 2.64% is above the allowable tax cap.
- If the proposed budget does not meet with voter approval, the Board of Education must adopt a contingent budget.
- The contingent budget total would be \$77,163,290. This will require further reductions from the proposed budget totaling \$1,402,969.



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 Reduction Options at Contingent Budget

Additional .50 FTE administrative position	56,000
Eliminate AIS Tutors	210,017
Eliminate Grades 3-5 music	95,000
Additional 4 teaching positions	328,348
Eliminate 4 teaching assistant positions	109,516
Eliminate BOCES LIHSA	72,000
Additional cocurricular clubs	50,000
Eliminate EMS Sports (includes transportation & chaperones)	226,364
Eliminate JGHS Sports (includes transportation & chaperones)	746,120
Eliminate field trip transportation monies	70,000
Eliminate remaining equipment monies	154,000

Notes: A contingent budget requires the elimination of use of facilities by outside groups except where there is no cost to district.

What would be the tax impact @ 2.64%?

Statement of Taxes

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		20 322313 ESTIMATED STATE-AID 367,966,953 COUNTY 11,719,226 TOWN 17,866,597 SCHOOL 1,706,000 HIGHWAY
MAKE FUNDS PAYABLE TO: JILLIAN GUTHMAN, ESQ. RECEIVER OF TAXES 100 MAIN STREET HUNTINGTON, NY 11743		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
TAX BILLING ADDRESS		INDICATE NAME OR ADDRESS CHANGE ON BACK OF BILL
SUFFOLK COUNTY TAX MAP NUMBER DIST. SECT. BLOCK LOT		EXEMPTION DESCRIPTION EXEMPT CODE EXEMPTION VALUE EXEMPTION VALUE FULL DOLLAR
TYPE ACREAGE TAX CODE ROLL SECTION 210 0.170 135 1		
PHYSICAL ADDRESS BANK AND MORTGAGE #		
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		

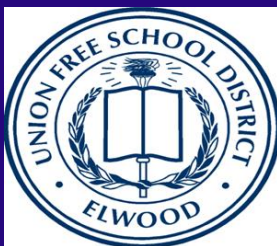
Assessed Value	Estimated Monthly Tax Increase @ 2.64% Levy
2,500	\$9
3,150	\$11
3,500	\$12
4,550	\$16
5,000	\$17

Budget Re-vote Important Dates

June 9th Budget Hearing at Elwood Middle School @ 7:30 pm

June 11th Public Budget Forum at Elwood Middle School @
7:30 pm

June 17th Budget Re-vote at Elwood Middle School Cafeteria
Polls will be open from 6:00am – 9:00pm



Next Budget Workshop
Budget Hearing

Monday, June 9, 2025

7:30pm in the Elwood Middle School Auditorium

Questions / Comments:

Ms. Lorraine Dunkel

Assistant Superintendent for Business

631-266-5400 ext. 1404

ldunkel@elwood.k12.ny.us

