

Elwood Union Free School District

2026-2027 PROPOSED BUDGET ADOPTION

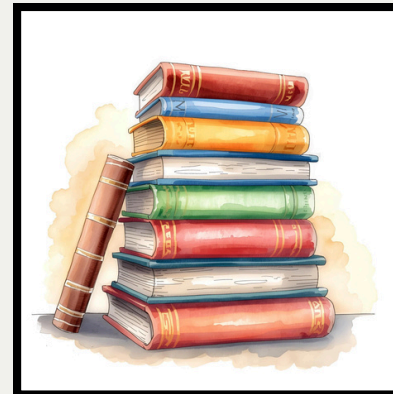


Date: April 16, 2026

**Presenter: Lorraine Dunkel,
Assistant Superintendent for Business**



2026-2027 BUDGET PRIORITIES



Maintain current program



Propose a budget that is educationally sound and fiscally responsible



Continue developing long-term sustainability by reducing reliance on fund balance and reserves

DISTRICT GOALS

I. Extraordinary Student Focus

We are committed to nurturing the whole child and maximizing every student's potential. This will be achieved through diverse, data-driven instruction that uses multiple assessments to address the unique needs of each learner, preparing them to be confident and capable for the future.

II. Financial & Operational Planning for Future Stability

Through strategic short and long-term financial planning, we are dedicated to maintaining safe, secure and environmentally responsible school facilities that support our community's well-being and future growth.

III. Enhancement of School-to- Community Partnerships

We commit to strengthening communication channels with parents, staff and the broader community to foster meaningful engagement and drive measurable growth in community involvement within our school district.

IV. Commitment to the Health and Safety of Our School Community

We are dedicated to the health and safety of our school community by strengthening district structures and routines while actively leveraging ongoing training, partnerships and available resources.

AGENDA



1

Tax Levy

2

Revenue Budget

3

Expenditure Budget

4

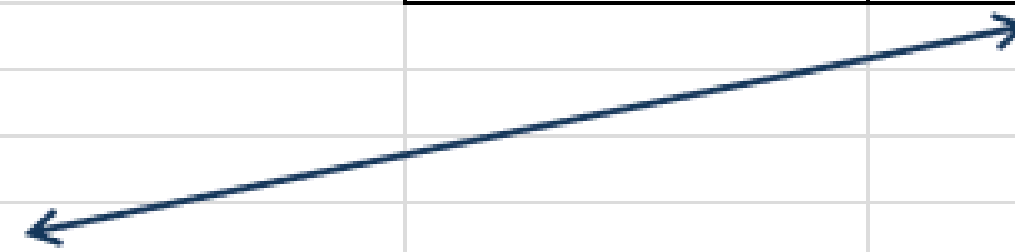
Capital Project Planning for
2026-2027



2026-2027 Tax Levy Projection



Elwood UFSD					
Tax Levy Limit Calculation for 2026-27					
Tax Levy Limit Cap Before Adjustments and Exclusions					
2025-2026 Tax Levy	\$	54,545,732			
x Tax Base growth factor (as reported by Comptroller)	\$	1.0145			
	\$	55,336,645			
+ PILOT 2025-2026	\$	575,073			
	\$	55,911,718			
- Prior Year Exemptions (Debt Service)	\$	3,597,623			
Adjusted Prior Year Tax Levy	\$	52,314,095			
x Allowable Growth Factor (lesser of CPI or 2%)	\$	1.02		2026/2027 Estimates	
	\$	53,360,377		BOCES Expense	\$ 113,552
- PILOT for 2026-2027	\$	-		BOCES Aid	\$ (78,961)
	\$	53,360,377		Transfer to Capital	\$ 475,000
+ Prior Year Carry-over				Debt	\$ 4,580,290
Total Levy Limit	\$	53,360,377		Bldg Aid	\$ (2,283,099)
				Total	\$ 2,806,782
+ 2026-2027 Exemptions					
ERS	\$	-			
TRS	\$	-			
Capital Exclusions	\$	2,806,782			
Tax Levy Limit Plus Exclusions	\$	56,167,159			
Tax Levy Increase for 2026-2027 as a percent		2.97%			
Tax Levy Increase for 2026-2027 as dollar amount	\$	1,621,427			



What will be the tax impact @ 2.97%?

Property Tax Record

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

063 000066 8750 9111

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

PAKE FUNDS PAYABLE TO:
ALLIAN GUTHMAN, ESQ.
CEIVER OF TAXES
0 MAIN STREET
NTINGTON, NY 11743

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

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

IMPORTANT
FOR SCHOOL INQUIRIES CALL: 631-266-5400

BILLING ADDRESS

INDICATE NAME OR ADDRESS CHANGE ON BACK OF BILL

SUFFOLK COUNTY TAX MAP NUMBER
DIST. SECT. BLOCK LOT

TYPE ACREAGE TAX CODE ROLL SECTION
0 0.170 135 1

PHYSICAL ADDRESS

BANK AND MORTGAGE #

EXEMPTION DESCRIPTION

EXEMPT CODE

EXEMPTION VALUE

EXEMPTION VALUE FULL DOLLAR

TRUE TAX

LAND ASSESSMENT

FULL VALUE

UNIFORM % OF VALUE

TOTAL ASSESSMENT

SWIS CODE

NYS SCHOOL CODE

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 @ 2.97% Levy
\$2,500	\$13
\$3,150	\$19
\$3,500	\$21
\$4,550	\$28
\$5,000	\$30

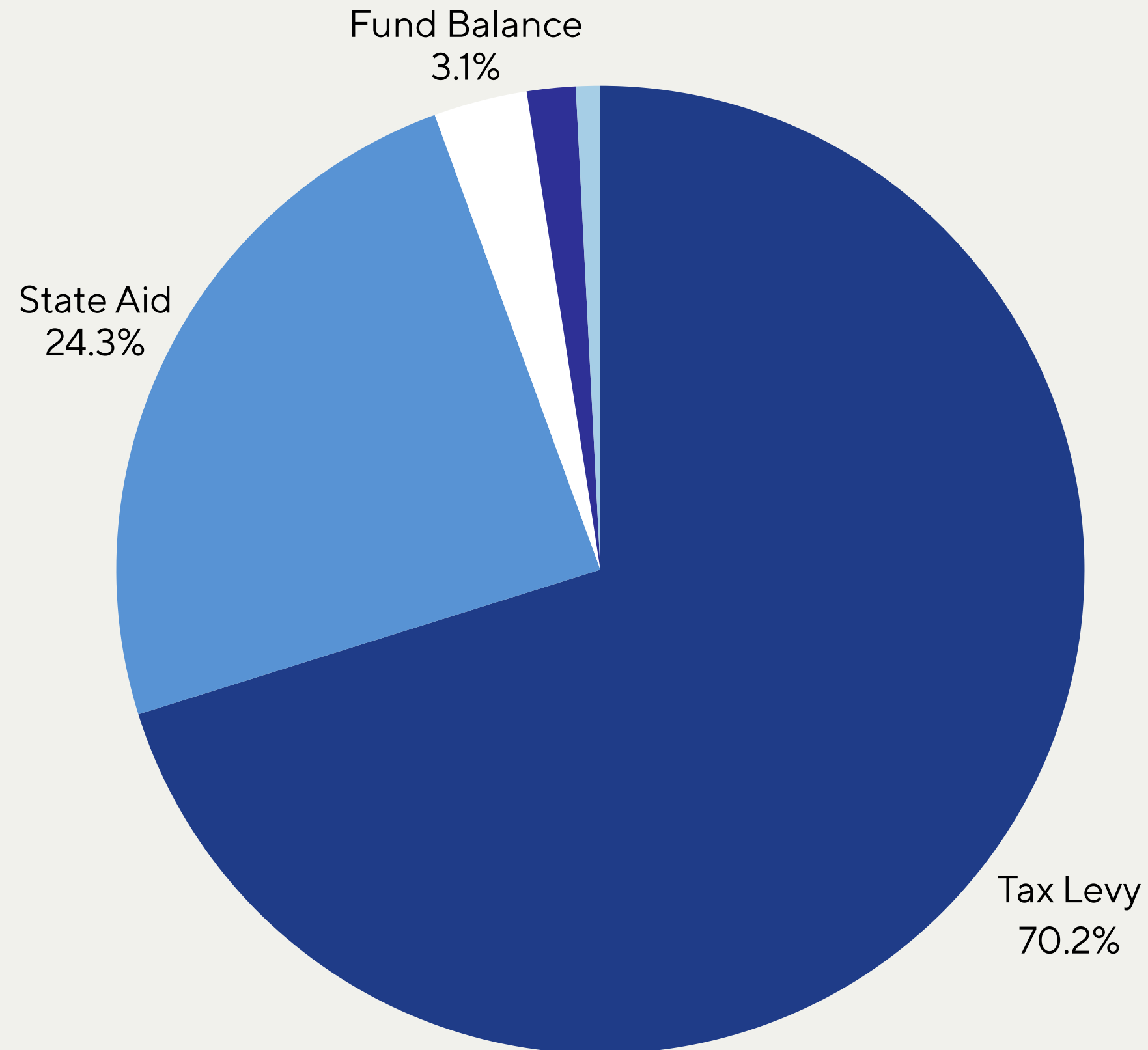
PENDING FINAL ASSESSMENT FROM TOH

2026-2027 Proposed Revenue Budget

Revenue Budget	2026-2027 Proposed Budget	2025-2026 Approved Budget	\$ Difference + / -
Tax Levy	\$56,167,159	\$ 54,545,732	\$ 1,621,427
State Aid *	\$ 19,426,130	\$ 19,005,423	\$ 420,707
Pilot	\$ 0	\$ 575,073	-\$ 575,073
Reserves	\$ 1,300,000	\$ 1,300,000	\$ 0
Fund Balance	\$ 2,500,000	\$ 2,555,531	-\$ 55,531
Other	\$ 649,500	\$584,500	\$65,000
Total	\$ 80,042,789	\$ 78,566,259	\$ 1,476,530

* As of April 15, 2026

2026-2027 REVENUE BUDGET DISTRIBUTION

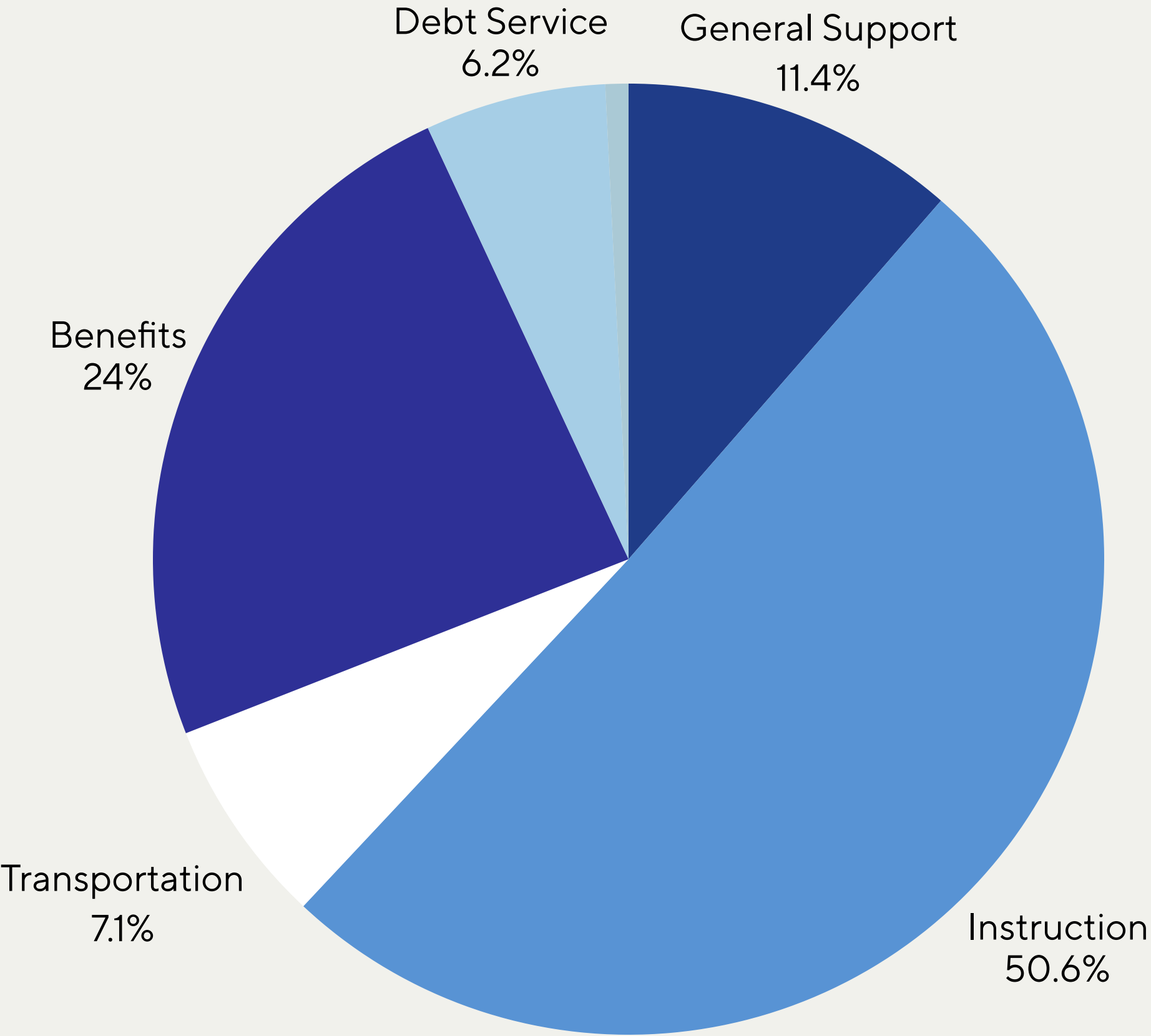




2026-2027 Proposed Expenditure Budget

Expenditure Budget	2026-2027 Proposed Budget	2025-2026 Approved Budget	\$ Difference + / -
General Support	\$ 9,131,828	\$ 8,654,244	\$477,584
Instruction	\$40,481,449	\$38,995,127	\$1,486,322
Transportation	\$ 5,645,984	\$ 5,569,945	\$76,039
Benefits	\$19,233,237	\$19,142,327	\$90,910
Debt Service	\$ 4,925,291	\$ 4,904,166	\$21,125
Interfund Transfers	\$ 625,000	\$ 1,300,450	-\$675,450
Total	\$80,042,789	\$78,566,259	\$1,476,530

2026-2027 ESTIMATED EXPENDITURE DISTRIBUTION



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget	Dollar Change
1010	BOARD OF EDUCATION	16,075.00	16,075.00	0.00
1040	DISTRICT CLERK	34,212.00	31,900.00	2,312.00
1060	DISTRICT MEETING	18,400.00	20,750.00	-2,350.00
1240	CHIEF SCHOOL ADMIN	344,046.00	336,120.00	7,926.00
1310	BUSINESS ADMINISTRATION	684,815.00	687,255.00	-2,440.00
1320	AUDITING	86,395.00	82,195.00	4,200.00
1325	TREASURER	207,897.00	174,951.00	32,946.00
1420	LEGAL	155,000.00	170,000.00	-15,000.00
1430	HR / PERSONNEL	286,625.00	232,113.00	54,512.00
1480	PUBLIC INFO & SERVICES	92,468.00	92,468.00	0.00
1620	OPERATION OF PLANT	3,247,028.00	3,087,515.00	159,513.00
1621	MAINTENANCE OF PLANT	1,157,780.00	998,834.00	158,946.00
1622	SECURITY	1,496,000.00	1,552,256.00	-56,256.00
1670	CENTRAL PRINTING & MAILING	117,364.00	116,625.00	739.00
1680	CENTRAL DATA PROCESSING	300,620.00	261,031.00	39,589.00
1910	UNALLOCATED INSURANCE	616,225.00	536,647.00	79,578.00
1920	SCHOOL ASSOC DUES	26,351.00	26,351.00	0.00
1981	ADMIN CHARGES - BOCES	244,527.00	231,158.00	13,369.00
2010	CURR DEVEL & SUPERVISION	747,465.00	732,391.00	15,074.00
2015	PUPIL PERSONNEL	366,341.00	354,220.00	12,121.00
2020	SUPERVISION REG SCHOOL	1,933,241.00	1,884,571.00	48,670.00
2070	INSERVICE TRAINING	33,600.00	33,400.00	200.00
2110	REGULAR SCHOOL	8,021,254.00	7,815,952.00	205,302.00
2112	ART	570,509.00	530,436.00	40,073.00
2113	BUSINESS	145,814.00	75,443.00	70,371.00
2115	ENGLISH	1,089,611.00	1,058,616.00	30,995.00
2116	WORLD LANGUAGE	887,372.00	953,252.00	-65,880.00
2118	PHYSICAL ED	1,018,695.00	961,049.00	57,646.00
2119	FACS	263,697.00	236,297.00	27,400.00
2120	INDUSTRIAL ART	430,751.00	413,659.00	17,092.00
2121	MATH	1,407,282.00	1,388,521.00	18,761.00
2122	MUSIC	978,438.00	990,639.00	-12,201.00
2123	SCIENCE	1,614,296.00	1,562,196.00	52,100.00
2125	SOCIAL STUDIES	1,338,833.00	1,308,666.00	30,167.00
2133	READING	1,000.00	1,000.00	0.00
2134	HEALTH INSTRUCTION	211,543.00	258,249.00	-46,706.00
2160	ACADEMIC INTERVENTION SERVICES	1,847,988.00	1,805,296.00	42,692.00
2165	ENGLISH AS SECOND LANGUAGE	691,537.00	721,010.00	-29,473.00
2250	PROGRAMS FOR STUDENTS WITH DISABILITIES	9,619,078.00	8,914,611.00	704,467.00
2280	OCCUPATIONAL EDUCATION	532,100.00	569,336.00	-37,236.00
2330	TEACHING - SPECIAL SCHOOLS	1,650.00	1,650.00	0.00
2610	SCHOOL LIBRARY/AUDIO VISUAL	481,217.00	463,221.00	17,996.00
2630	COMPUTER ASSTD INSTR	1,937,230.00	1,816,722.00	120,508.00
2810	GUIDANCE	891,862.00	945,706.00	-53,844.00
2815	HEALTH SERVICES	682,603.00	658,120.00	24,483.00
2820	PSYCHOLOGICAL SERVICES	583,309.00	553,135.00	30,174.00
2825	SOCIAL WORK SRVC-REG SCHOOL	455,695.00	433,800.00	21,895.00
2850	CO-CURR ACTIVITIES	365,888.00	371,906.00	-6,018.00
2855	INTERSCHOLASTIC ATHLETICS	1,331,550.00	1,182,057.00	149,493.00
5510	DISTRICT TRANSPORTATON	75,280.00	74,054.00	1,226.00
5540	CONTRACT TRANSPORTATION	5,570,704.00	5,495,891.00	74,813.00
9010	STATE RETIREMENT	1,166,169.00	1,061,059.00	105,110.00
9020	TEACHER RETIREMENT	2,557,090.00	2,903,393.00	-346,303.00
9030	SOCIAL SECURITY	2,775,280.00	2,755,539.00	19,741.00
9040	WORKER COMPENSATION	232,814.00	237,900.00	-5,086.00
9045	LIFE INSURANCE	77,500.00	90,000.00	-12,500.00
9050	UNEMPLOYMENT INSURANCE	40,000.00	40,000.00	0.00

9055	DISABILITY INSURANCE	32,090.00	43,589.88	-11,499.88
9060	MEDICAL INSURANCE	11,823,124.00	11,374,306.12	448,817.88
9061	DENTAL INSURANCE	308,040.00	338,040.00	-30,000.00
9088	OTHER EMPLOYEE COMP	2,500.00	0.00	2,500.00
9089	RETIREMENT	218,630.00	298,500.00	-79,870.00
9711	DEBT SERVICES	3,909,100.00	3,907,975.00	1,125.00
9760	DEBT SERVICE	345,000.00	325,000.00	20,000.00
9789	Other Debt (Specify)	671,191.00	671,191.00	0.00
9901	TRANS TO FED AID FUND	150,000.00	150,000.00	0.00
9950	INTERFUND TRANSFERS	475,000.00	1,150,450.00	-675,450.00
	Grand Totals:	80,042,789.00	78,566,259.00	1,476,530.00
				1.88%

PROGRAM / POSITION REVIEW FOR 2026-2027

- Director of HR (part-time)
- Director of Curriculum
- MTSS Program Reevaluation
 - MTSS Programs
 - Reading at Harley
- High School Freshman Course
- Technology Software Upgrades
- Continued expansion of Assistant Coaches for Varsity Sports
- Continued K-12 Chromebook Replacement Cycle

PROGRAM MAINTENANCE

Elementary
Science Labs

Maker Space
&
Enrichment
Labs

Virtual
Enterprise

Community
Circles

BOCES CTE
Courses

News
Literacy
Program

Digital
Literacies

Small Class
Size

IMPORTANT BUDGET POINTS

The 2026-2027 proposed budget includes the following:

- Expenditures for year two of a five-year literacy program contract
- Expenditures for year one of a five-year transportation contract
- Interfund Transfer to the Capital Fund
- The NYS Budget was due April 1st. At this time, we do not know when the budget will be adopted by the State, but regardless, we do not expect a significant change in our State Aid.

**IMPORTANT
NOTES**

TRANSFER TO CAPITAL

Included in the budget proposal is an expenditure for Transfer to Capital

- Transfer to Capital allows the district to fund small capital projects that are not typically included in a bond (equipment, renovations, and minor infrastructure projects).
- Allows for more control over project timing to address urgent or routine capital needs.
- These smaller projects are still eligible for state aid.



TRANSFER TO CAPITAL



JOHN H GLENN HIGH SCHOOL	ELWOOD MIDDLE SCHOOL	JAMES H BOYD INTERMEDIATE SCHOOL	HARLEY AVENUE PRIMARY SCHOOL
Designated walkway to enhance student safety, accessibility, and traffic flow between John Glenn High School and the football field.	Replace bleachers and safety wall padding in physical education instructional space	Replace failing water heater	Replace gutters and downspouts on roof
Replace bathroom partitions in boys & girls bathrooms (6)		Renovate basketball courts	



Budget Vote & Contingent Budget

- The May 19th budget vote requires a simple majority (50%+1) to pass, as the proposed tax levy of 2.97% is the 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 \$78,421,362. This reflects further reductions from the proposed budget totaling \$1,621,427.



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.

Proposition #2 - Capital Reserve

- **In 2018, the community approved the establishment of a Capital Reserve.**
- **We are now seeking approval from the community to spend from that reserve.**
- **As part of our continued effort to improve upon our infrastructure, including security, we are seeking approval to spend up to \$350,000 for capital improvements. Listed below are some of the improvements we are proposing.**
 - **Installation of Door Ajar Safety Alarm System for all four buildings**
 - **Vehicle for Maintenance department**
 - **Lacrosse safety netting for football field**
- **In order to receive approval for these expenditures, law requires a simple majority (50% +1).**
- **Please note that these monies are outside of the tax levy and no resident will pay additional taxes due to spending from the Capital Reserve.**

IMPORTANT INFORMATION



A Community Budget Forum is scheduled for Wednesday, April 29th at 6:00pm in the Elwood Middle School Auditorium.

The annual budget vote and election will take place on Tuesday, May 19, 2026.

There will be two Board of Education seats open for election for the 2026-2027 school year.

Nominating petitions are now available for pickup and are due back no later than April 20, 2026 no later than 5:00pm.

BUDGET RESOURCES



All current budget and voter-related information is available on the Elwood School District website. Anyone can easily access the budget page by clicking on this image which can be found on the district's home page.



Prior years' budget information is also available on the Archived Budget Information page.

NEXT BUDGET WORKSHOP

**BUDGET HEARING
MAY 7, 2026**



QUESTIONS / COMMENTS

MS. LORRAINE DUNKEL
ASSISTANT SUPERINTENDENT FOR BUSINESS
631-266-5400 EXT. 1404
LDUNKEL@ELWOODUFSD.ORG

