

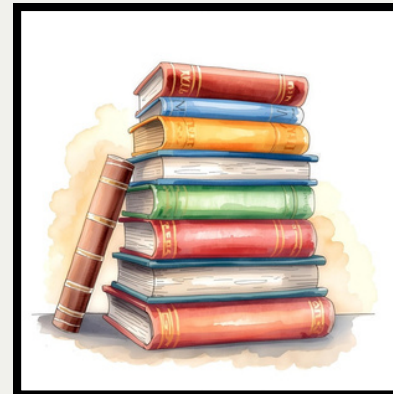


Elwood Union Free School District 2026-2027 BUDGET HEARING

Date: May 7, 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.



Review of Adopted Budget

- **On April 16th, the Board of Education adopted the proposed 2026-2027 budget.**
- **The total value of the proposed budget is \$80,042,789 which represents an increase from the current operating budget of \$1,476,530 or 1.88%.**
- **The budget also includes a tax levy increase of 2.97%. This levy is at the allowable limit and requires a simple majority (50% + 1) to pass.**

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

INTINGTON, 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

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

BILLING ADDRESS

INDICATE NAME OR ADDRESS CHANGE ON BACK OF BILL

SUFFOLK COUNTY TAX MAP NUMBER

EXEMPTION DESCRIPTION

EXEMPT CODE

EXEMPTION VALUE

EXEMPTION VALUE FULL

EXEMPTION VALUE DOLLAR

TYPE

ACREAGE

TAX CODE

ROLL SECTION

PHYSICAL ADDRESS

BANK AND MORTGAGE #

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	\$16
\$3,150	\$20
\$3,500	\$22
\$4,550	\$29
\$5,000	\$31

PENDING FINAL ASSESSMENT FROM TOH

TAX LEVY DATA FOR WESTERN SUFFOLK / TOH DISTRICTS

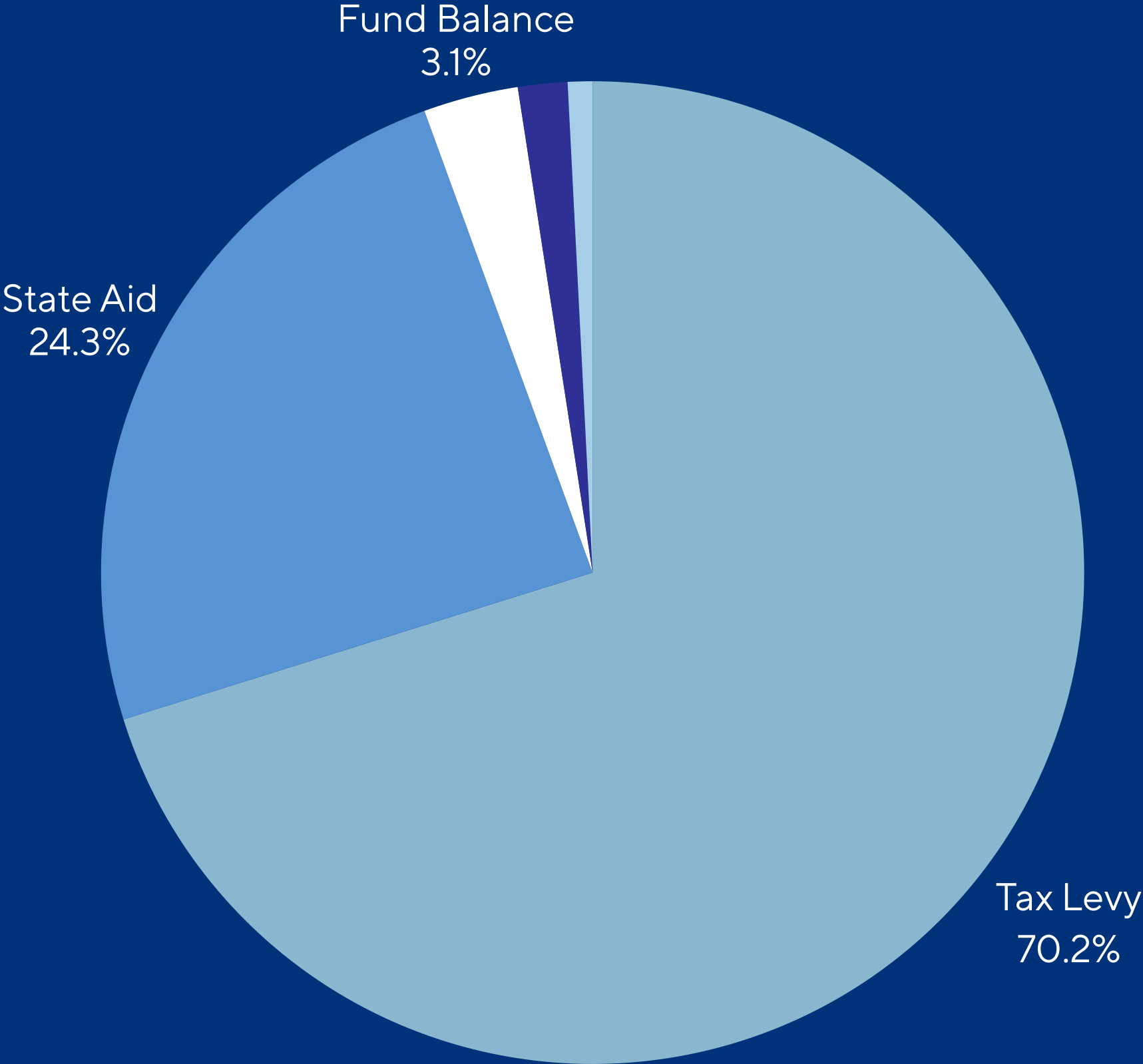
	RANKING BY % INCREASE		
	DISTRICT NAME	TAX LEVY % INCREASE	TAX LEVY \$ INCREASE
1	HARBORFIELDS CSD	4.29	3250934
2	KINGS PARK CSD	2.99	2525308
3	ELWOOD UFSD	2.97	1621427
4	BABYLON UFSD	2.87	1401312
5	HUNTINGTON UFSD	2.76	3322416
6	COPIAGUE UFSD	2.71	1940235
7	COLD SPRING HARBOR CSD	2.69	1935125
8	SOUTH HUNTINGTON UFSD	2.44	3154092
9	NORTH BABYLON UFSD	2.41	1825091
10	NORTHPORT-EAST NORTHPORT	2.26	3624010
11	WEST BABYLON UFSD	2.21	1898922
12	DEER PARK UFSD	2.12	1716881
13	COMMACK UFSD	2.03	3229636
14	SMITHTOWN CSD	1.85	4167596
15	LINDENHURST UFSD	1.62	1856448
16	AMITYVILLE UFSD	1.56	1047051

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2026-2027 Proposed Revenue Budget

Revenue Budget	2026-2027 Proposed Budget
Tax Levy	\$56,167,159
State Aid *	\$ 19,426,130
Reserves	\$ 1,300,000
Fund Balance	\$ 2,500,000
Other	\$ 649,500
Total	\$ 80,042,789

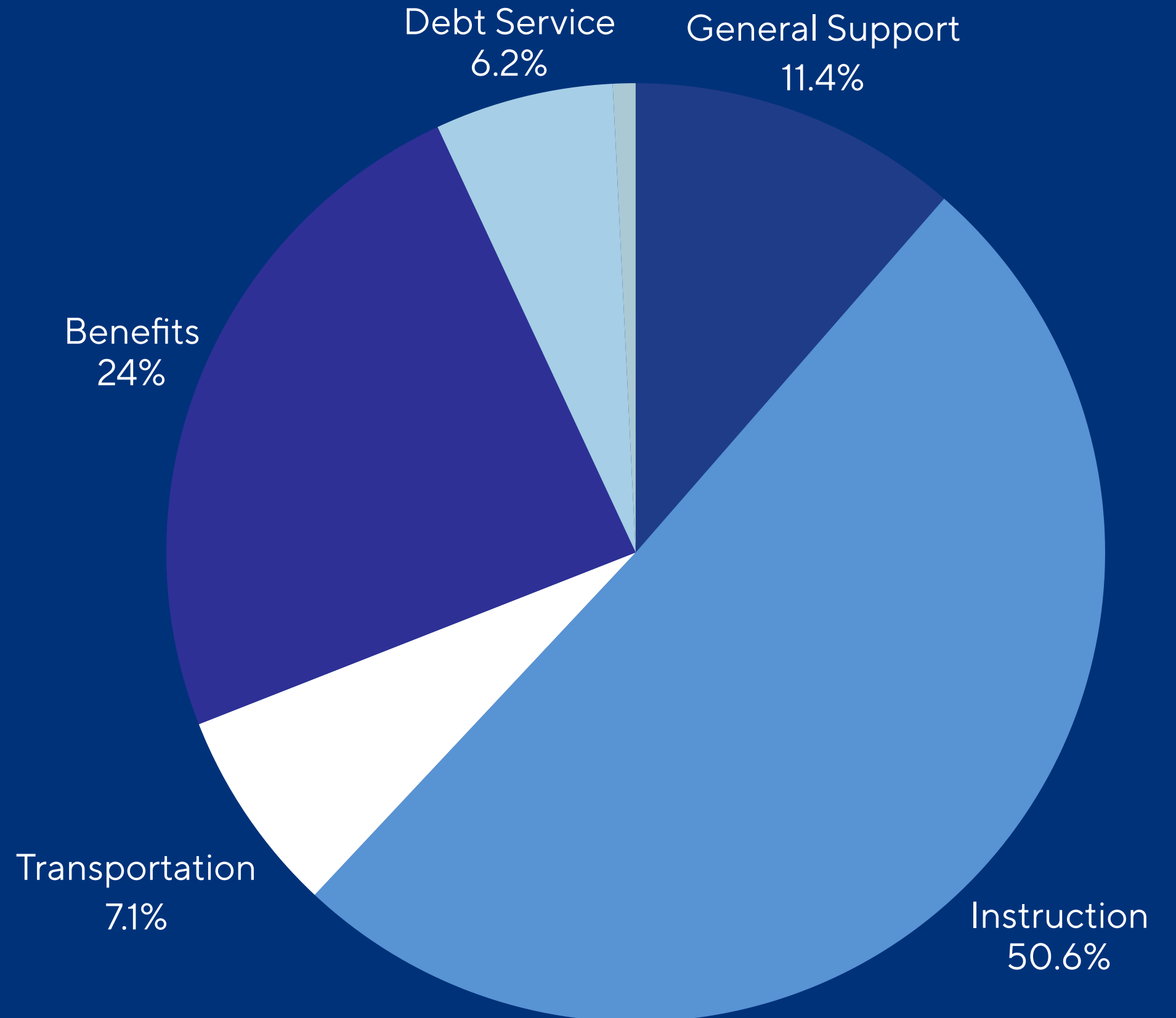
* As of May 3, 2026



2026-2027 Proposed Expenditure Budget



Expenditure Budget	2026-2027 Proposed Budget
General Support	\$ 9,131,828
Instruction	\$40,481,449
Transportation	\$ 5,645,984
Benefits	\$19,233,237
Debt Service	\$ 4,925,291
Interfund Transfers	\$ 625,000
Total	\$80,042,789



Budget Highlights: Top Increases and Decreases



OVERALL BUDGET CHANGE

+\$1,476,530 increase
representing a 1.88%
growth from the
previous fiscal year.



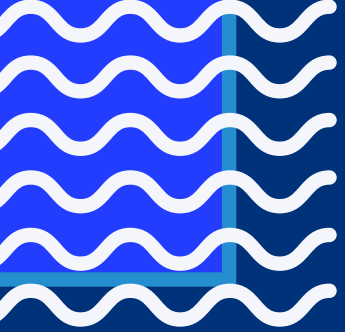
2026-27 PROPOSED BUDGET

\$80,042,789 total
proposed budget for
fiscal year 2026-27.

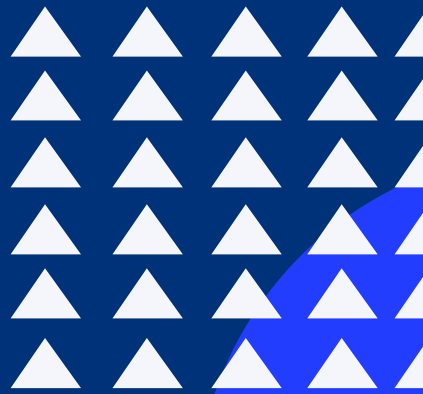
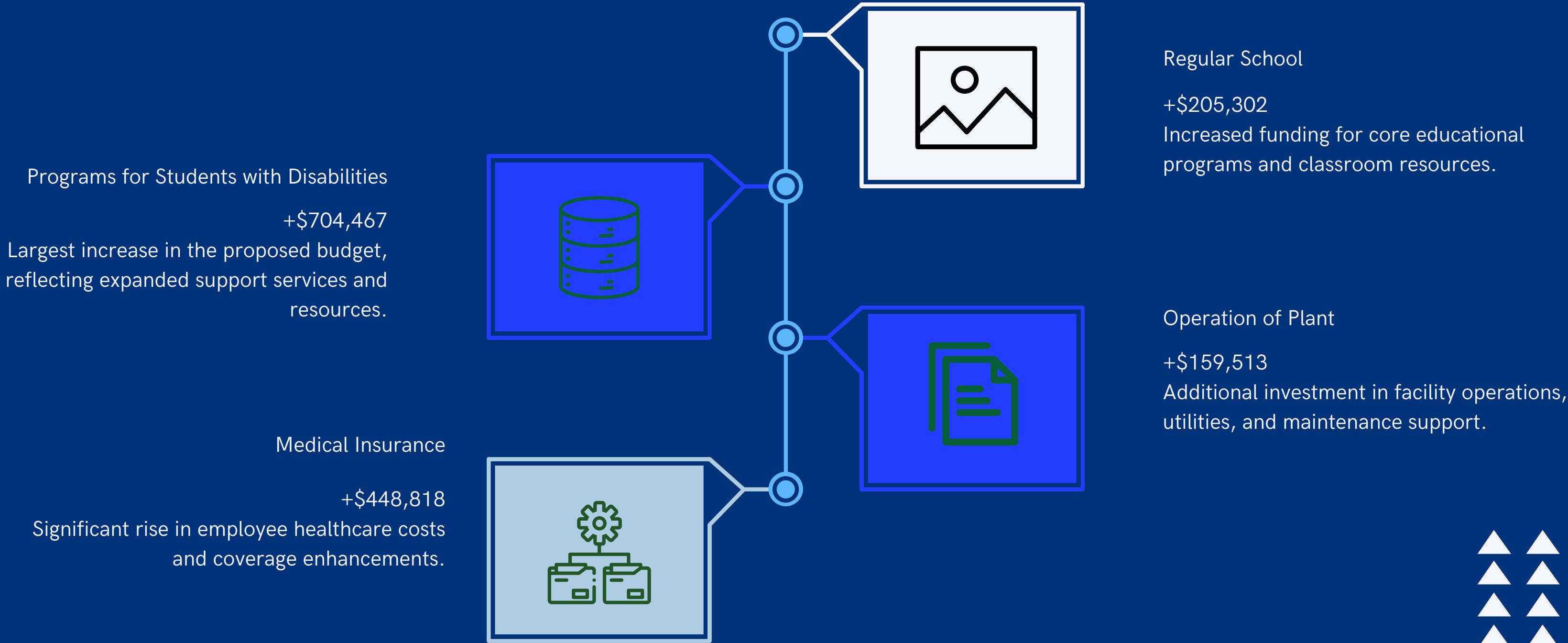


2025-26 ADOPTED BUDGET

\$78,566,259 total
budget for fiscal year
2025-26, serving as
the baseline for
comparison.



Top Budget Increases



Budget Decreases



INTERFUND TRANSFERS

Reduction of \$675,450
Largest single decrease in the proposed budget.



NYS TEACHER RETIREMENT EXPENDITURES

Decrease of \$346,303.
Significant reduction in teacher retirement expenditures for 2026-27.



DENTAL INSURANCE

Dental Insurance reduced by \$30,000

2025-2026 TO 2026-2027
FISCAL YEAR COMPARISON

OVERALL CHANGE: +\$1,476,530 (1.88%)



HARLEY/BOYD

NOTABLE HIGHLIGHTS

<i>Curriculum</i>	<i>Social Emotional Learning</i>	<i>Arts & Enrichment</i>
• 1st year of Magnetic Literacy • 2nd year of Inspire Science Curriculum (3-5) and Mystery Science (K-2) • MTSS Schedule preparation for 26-27 school year • Elementary staff joined the Portrait of Graduate Committee	• Boyd Community Circles in each classroom monthly • Restorative Practices • Harley's monthly Knight Assemblies promote positive character development and reinforce important life skills • Boyd continues JMVP monthly celebrations	• 3rd annual Boyd Musical • Enrichment opportunities for students during the school day • Student Council (3-5) • Grade Level Concerts (K-2), Orchestra/Band/Chorus Concerts (3-5) • Art Lunch Club • Harley promotes collaboration through school-wide celebration art projects





EMS: A Model Middle School

Honoring adolescent learners through research-based practices

Association of Middle Level Education, Schools of Distinction Award

Association of Middle Level Education, 2025

National Schools to Watch Redesignation

Recognized 2022, 2025

Hosted a Northport Middle School Visit

9-period day, Teaming, Advisory, Restorative Practices, Culture of Care

Teacher Committees

- Restorative Practices
- Grading with Equity
- KORT/ADL
- Multicultural Team
- Instructional Rounds
- Mentoring
- Writing Revolution

8th Grade Student Choice Elective: .5 HS Credit

- Studio in Art I
- Entrepreneurship in Health, Wellness, and Sports Medicine
- The Innovation Lab
- It's Not Magic, It's Science

Curriculum

- 6th Grade Magnetic Literacy
- Writing Revolution
- JGHS Student Internships
- Science Research
- Personal Finance
- Seal of Civic Readiness

ELWOOD-JOHN H. GLENN HIGH SCHOOL

Academic Support and Resources

- College Application and Essay Writing Workshops
- Enhanced Professional Development on the Science of Learning
- Increased Dual Enrollment Opportunities, Advanced Course Access, and virtual high school
- Ongoing Assessment Data Review
- Seal of Civic Readiness and Seal of Biliteracy
- Freshman Buddy Program
- Peer tutors through the National Honor Society and the World Language Honor Society

School and Community

- Award-winning Art and Music Programs:
 - All-State Participation
 - HuntingTony Award - 7 Nominations
 - Best Schools for Music Education
 - Festival of the Arts-Solo Performances
- Boo At The School Event
- Competed in the Special Olympics
- Great Unified Get Together
- ParentSquare and StudentSquare Newsletters
- State and County Championship Athletics

Authentic Learning Experiences

- Expansion of Career Internships
- Expansion of Child Development and High School Student Teaching
- Huntington Hospital and Dolan Center Internships
- Partnership with the Suffolk County DA's office
- Virtual Enterprise
- Youth Court Participation
- Boys and Girls State Participants
- Rotary Youth Leadership Awards Participants



ELWOOD-TECHNOLOGY

The Modernized Core (Infrastructure)

- **Next Generation Connectivity:** Wi-Fi 6e access points for seamless classroom learning; new fiber optic cabling for reliable and consistent connectivity.
- **Operational Resilience:** 12x increase in uptime (15 minutes to 3 hours) with Phase 1 refresh of Uninterrupted Power Supplies; increased data backup retention from 3 months to 9 years.
- **Hardware Refresh:** district-wide desktop refresh to eliminate slow daily functions and foster high levels of instruction.

Extraordinary Student Focus

- **Hands-on STEM:** expanded k-12 coding through CodeCombat and Makerspaces; launched JGHS Technology Internship - for real-world hardware repairs.
- **Digital Proficiency:** implementing a k-5 digital fluency skills progression, moving students from basic navigation to media creation.
- **Artificial Intelligence:** integrating artificial intelligence into our schools ethically and efficiently to enhance the learning experience.

Community Engagement

- **New Elwood Website:** a modern, user-friendly “digital front door” that offers better transparency and streamlined access to district information.
- **New JGHS Marquee Sign:** high-visibility digital hub keeps the community connected in real-time by providing instant updates on school events or emergency closures.



IMPORTANT BUDGET & BALLOT INFORMATION

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 (pending Board of Education approval)
- Interfund Transfer to the Capital Fund of \$475,000
- A second proposition will be on the ballot to support spending from the Capital Reserve

**IMPORTANT
NOTES**

TRANSFER TO CAPITAL

Included in the budget proposal is an expenditure for 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.

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.**

Board of Education Election

- There are currently two Board of Education seats up for election beginning with the 2026/2027 school year. Each seat will have a term of three (3) years.
- There are currently three (3) candidates running for the Board of Education. Alphabetically, they are:

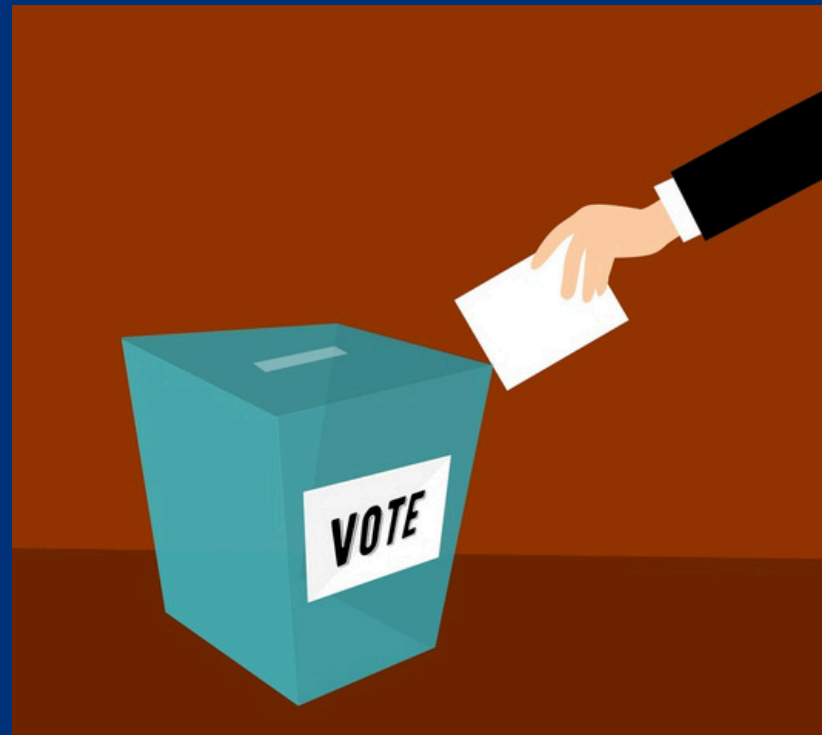
Patricia Haack

Vashmir Pascal-Turner

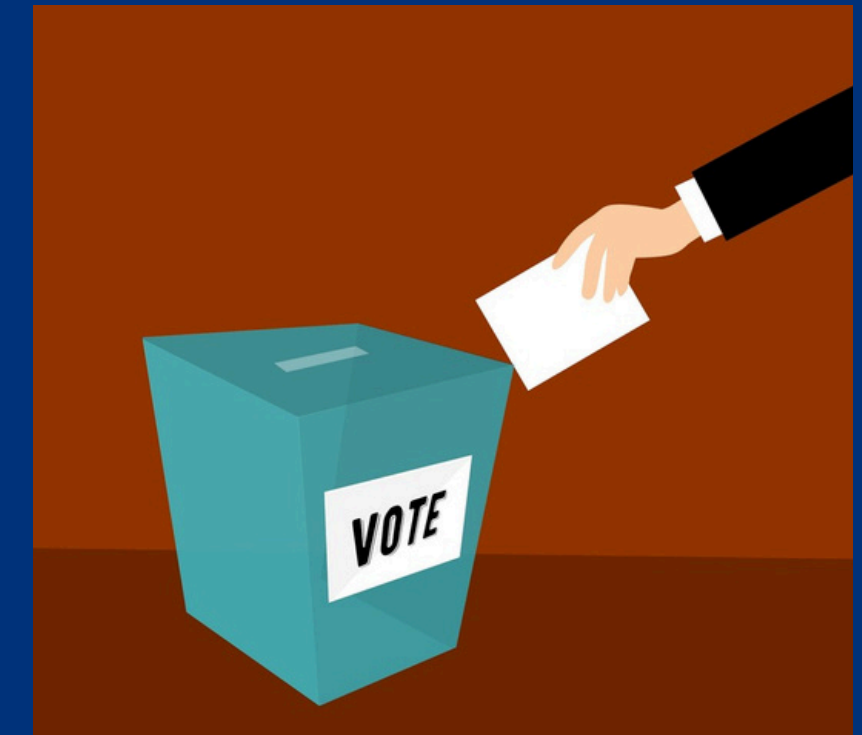
Tom Scarola



Annual Budget Vote & Election
May 19, 2026
6:00am - 9:00pm
Elwood Middle School Cafeteria



ELECTION



Questions / Comments:

Ms. Lorraine Dunkel

Assistant Superintendent for Business

631-266-5400 ext. 1404

ldunkel@elwoodufsd.org

