



# Port Jefferson

School District

*Tradition, Excellence, Pride*



Board of Education  
2025-2026 School Year Budget – First Draft  
January 28, 2025

# Fiscal Points of Pride

- Port Jefferson UFSD's 2025-2056 projected tax levy increase is estimated at only 1.86%
- Port Jefferson UFSD has a Positive State Fiscal Stress Score of 0 by the NYS Comptroller's Office.
- Port Jefferson UFSD has one of the lowest school tax rates in the Town of Brookhaven.
- Port Jefferson UFSD has \$0 in capital debt.
- Port Jefferson UFSD has received audits without findings in successive years.
- Port Jefferson UFSD eliminated borrowing fees for Tax Anticipation Notes (TAN) by maximizing cash flow.
- Port Jefferson UFSD had modernized its technology, equipment, and vehicle fleet by utilizing a annual cycle of replacement while remaining within the NYS tax cap.



# Academic Points of Pride

- ❑ Port Jefferson Middle School ranks as the 72nd school in New York State, the 15th on Long Island, and 2nd in Suffolk County according to U.S. News and World Report.
- ❑ Earl L. Vandermeulen High School was recognized for its high ranking in U.S. News & World Report's Best High Schools for STEM category.
- ❑ 98% Graduation rate for the 2023-2024 school year, 100% Graduation rate for the 2022-2023 school year.
- ❑ The Port Jefferson boys' cross country team made history this fall by becoming the state champions in their athletic class, securing their first state title in 48 years.
- ❑ Earl L. Vandermeulen High School earned the prestigious Advanced Placement (AP) Gold Honor Roll distinction, as well as the AP Access Award from the College Board, for the second consecutive year.
- ❑ Twenty-six Port Jefferson students were awarded the AP Scholar Award, eight earned the AP Scholar with Honor Award, and 37 earned the AP Scholar with Distinction Award for their outstanding performance on AP exams.
- ❑ Students at Earl L. Vandermeulen High School and Port Jefferson Middle School began the 2024-2025 school year with access to two new facilities which include a state of the art computer lab and a fully renovated family and consumer science classroom.
- ❑ Over 60 Earl L. Vandermeulen High School students are enrolled in the new sports management course.
- ❑ Earl L. Vandermeulen High School had seven of its talented students selected to participate in the prestigious New York State Council of Administrators for Music Education (NYSCAME) All-County Music Festival.
- ❑ Earl L. Vandermeulen High School announced recently that six of its students have been named Commended Students in the 2025 National Merit Scholarship Program.
- ❑ Edna Louise Spear Elementary School has introduced outdoor learning centers that include a variety of new activities.
- ❑ The new enVision Mathematics curriculum was implemented for kindergarten through fifth grade.
- ❑ Port Jefferson UFSD has added a full-day pre-K to its program.
- ❑ Port Jefferson UFSD has added a breakfast program to its meal program.



# Assessed Value Glide Path

Town of Brookhaven/LIPA Settlement

Reduction in Plant Assessed Value for Port Jefferson School District

2019/2020 (3% + 3%)	1	6.00%
2020/2021	3	3.50%
2021/2022	4	3.50%
2022/2023	5	5.50%
2023/2024	6	7.50%
2024/2025	7	7.50%
2025/2026	8	8.25%
2026/2027	9	8.25%
		50.00%

## The Settlement (Town and LIPA)

### LIPA and the Town of Brookhaven settled the tax grievance

Their settlement was a reduction on payments for LIPA of 50% over 9 years

This will be accomplished with a legal settlement to annually reach certain financial milestones with LIPA

### Impact on Port Jefferson School District

There will be a 50% reduction of assessed value of the Port Jefferson plant over 8 years starting in 2019/2020



# Modified Rollover Budget

<b>2024-25 Budget</b>	<b>\$ 48,018,335</b>	
<b>2025-26 Rollover Budget</b>	<b>\$ 50,159,614</b>	
<b>Budget Increase</b>	<b>\$ 2,141,279</b>	
	<b>4.46%</b>	<b>(Budget to Budget)</b>
<b>2024-25 Tax Levy</b>	<b>\$ 39,396,316</b>	
<b>2025-26 Estimated Levy</b>	<b>\$ 40,538,285</b>	
<b>Levy Increase</b>	<b>\$ 741,969</b>	
<b>Levy Increase</b>	<b>1.86%</b>	
<b>2025-2026 Estimated Revenue Budget</b>	<b>\$ 48,735,575</b>	
<b>Budget Shortfall</b>	<b>\$ 1,424,039</b>	



# 2025-2026 Budget Assumptions

## KNOWN

- Medical Insurance - 1%-2% Increase - July-December -As set by NYSHIP
- District Liability Insurance - 4% Increase
- Teachers Retirement System -10.11% to 10.00% As per TRS
- Utilities - 4% Increase - As set by Market
- Transportation - 4% Increase BOCES Transportation - 2.5% Increase - As set by Suffolk BOCES
- BOCES Services - 2.5% Increase - As set by Suffolk BOCES
- Dental Insurance 0% - As set by JJ Stanis
- Supplies/Contractual- 0%
- Tax Cap - 1.86% Allowable Levy Growth Factor/Building Aid/BOCES Capital Costs
- Child Victims Act Settlement - \$16.5 Million - \$11.4 Million BAN / \$5.1 Million from Reserves / \$370,445 Net Interest Expense

## UNKNOWN

- Final State Aid (Governors Proposal - Foundation Aid Increase of 2%)
- Medical Insurance - January - June 2026 - As set by NYSHIP
- Staff Retirements
- Long Term Future of LIPA Main Plant and LIPA Peaker Plant



# First Draft

Board of Education to provide guidance on total budget figure

Items Considered for Budget for 2025/2026 - \$1 Million for construction or more. Use of Capital Reserve?

- 1. Science Labs Renovations
- 2. Music Rooms Renovations in HS Auditorium
- 3. HS Windows Phase II
- 4. ES Electrical Upgrade
- 5. Upgrade of Security Cameras
- 6. Roofing Tech Ed/Spring Street/Elementary
- 7. Storage Garage Renovation
- 8. Phase II of Lockdown Technology
- 9. HS HVAC



The superintendent and administration will continue to review staffing, scheduling, and enrollment

Business Office reviews/finalizes estimates and computes Tax Levy Cap

Board of Education monthly review/recommendations and District recommendations.



# Staffing – Based upon current 2024/2025 staffing levels

Port Jefferson Schools  
Staffing

	22/23 actual	23/24 Budget	23/24 actual	24/25 Budget	25/26 Budget	Change
ADMINISTRATORS	12	13	13	13	13	0
TEACHERS	109	106.4	109.4	105.8	106.4	0.6
NURSES	3	3	3	3	3	0
GUIDANCE COUNSELORS	4	4	4	4	4	0
PSYCHOLOGIST	3	3	3	3	4	1
SOCIAL WORKER	1	1	1	1	1	0
PJTA ASSOCIATION TOTAL	120	117.4	120.4	116.8	118.4	1.6
AIDES	3	2	2	2	2	0
ASSISTANTS	48	47	50	50	51	1
PARA ASSOCIATION TOTAL	51	49	52	52	53	1
CLERICAL	19.25	19.25	19.25	19.25	19.25	0
CONFIDENTIAL	3.5	4	4	4	4	0
TOTAL OFFICE STAFF	22.75	23.25	23.25	23.25	23.25	0
FACILITY & TECHNOLOGY SPRVSR	11	12	12	12	12	0
CUSTODIAL/SECURITY/GROUNDS	19.5	19.5	19.5	19.5	19.5	0
<b>TOTAL DISTRICT STAFF</b>	<b>236.25</b>	<b>234.15</b>	<b>240.15</b>	<b>236.55</b>	<b>239.15</b>	<b>2.60</b>

\*



philipmartin.info



\* Psychologist funded by change from contractual budget

\*\* Subject to change based upon administrative review of scheduling, enrollment, and budget factors.





# Revenue

## Summary of Estimated Revenues 2025-26 Final Budget

First Draft

ITEM	Budget	Proposed Budget	Difference	
	2024-25	2025-26	\$	%
<b>Proposed Budget (A)</b>	48,018,335	50,159,614	2,141,279	4.46%
<b>State Aid Projection (B)</b>	4,122,680	4,011,156	(111,524)	-2.71%
<b>Other Revenue</b>				
<b>Deficit</b>	0	<b>1,424,039</b>	1,424,039	n/a
Tuition	150,000	150,000	0	0.00%
Interest Income	650,000	650,000	0	0.00%
Rentals (Spring Street Lease expires June, 2027)	522,000	525,000	3,000	0.57%
Rentals - Elementary	150,000	200,000	50,000	33.33%
Rentals - Other	5,000	5,000	0	0.00%
Pilot LIPA - Peaker Plant - 2027/2028	1,710,760	1,759,512	48,752	2.85%
Pilot Shipyard - 2031/2032	25,553	26,115	562	2.20%
Pilot Cappys - 2030/2031	66,310	78,909	12,599	19.00%
Pilot Overbay - 2034/2035	43,325	43,953	628	1.45%
Pilot Lobsterhouse 2035/2036	24,912	29,645	4,733	19.00%
Miscellaneous	301,479	268,000	(33,479)	-11.10%
Use of TRS Reserve	0	0	0	n/a
Use of ERS Reserve	200,000	200,000	0	0.00%
Use of Compensated Absence Reserve	100,000	100,000	0	0.00%
Use of Undesignated 4% Reserve	100,000	100,000	0	0.00%
Use of Workers Comp Reserve	50,000	50,000	0	0.00%
<b>Total Other Revenues (C)</b>	4,099,339	5,610,173	1,510,834	36.86%
<b>Total Non Tax Levy Revenues (B + C)</b>	8,222,019	9,621,329	1,399,310	17.02%
<b>Tax Levy Revenues Required (A-B-C)</b>	39,796,316	40,538,285	741,969	1.86%
Total Assessed Valuation	19,817,281	18,845,386	(971,895)	-4.90%
<b>Projected Tax Rate</b>	<b>200.82</b>	<b>215.11</b>	<b>14.29</b>	<b>7.12%</b>

\*\*To reach Proposed Budget, a \$1,424,039 reduction in Expenses or an increase in Revenues is needed.\*\*

Reduction in Assessed Value based upon LIPA Reduction

\*TRS reserved used to partially fund CVA settlement



# Capital Projects

## 2019- 2020

### **Use of Capital Reserve**

- Roof Replacement - Section 1 Section 2 Section 9 Section 11 Section 12 of High School and Section 4 of Elementary School- \$3,600,000 - Complete

### **General Fund Appropriations**

- Middle School Office Relocation/Science Classroom Reconfiguration \$400,000 - Complete

## 2020- 2021

### **Use of Capital Reserve**

- Roof Replacement Phase IV-\$2,000,000 - Complete
- Middle School Heating System -\$1,000,000 - Complete

### **General Fund Appropriations**

- Middle School Heating System - \$500,000 - Complete
- Tech Ed Retaining Wall - \$300,000 - Complete
- Elementary School Security Vestibule Phase II - \$186,000 - Complete



## 2021-2022

### **Use of Capital Reserve**

- Elementary School Roof Replacement Phase V - \$1,000,000 - Complete

### **General Fund Appropriation**

- High School/Middle School Student Bathroom Reconstruction - \$623,000 - Complete
- District Wide Paving - \$142,000 - Canceled
- Baseball Field Drainage - \$104,000 - Complete
- High School/Middle School Bi Polar Ionization HVAC Upgrade - \$78,000 - Canceled
- Elementary School Bi Polar Ionization HVAC Upgrade - \$53,000 - Canceled



# Capital Projects Cont...

## 2022-2023

### Use of Capital Reserve

- Middle School Retaining Walls & Drainage - \$2,335,000 - Complete

### General Fund Appropriation

- High School Football Bleachers- \$561,000 - Complete
- Elementary School Pool Repair- \$553,612 -In Progress
- High School Roofing - \$105,387 - Complete



## 2023-2024

### General Fund Appropriation

- Elementary School APR ADA Bathroom (Infrastructure) \$350,000 - Complete
- Elementary School Rear Boundary Fence (Health and Safety) \$80,000 - Complete
- High School /Middle School Stop Arm Booth (Health and Safety) \$375,000 - Canceled
- High School/Middle School Family and Consumer Science Classroom Remodel (Instructional) \$375,000 - Complete
- High School Phase I Window Replacement (Infrastructure) \$190,000 - In Progress

## 2024-2025

### General Fund Appropriation

- Demo of HS Portable - \$158,000 - Complete
- HS Orchestra Room - \$140,000 - Under Review
- Marble Dusting/Drain/Underwater Light of ES Pool - \$339,176 - In Progress
- Roofing Tech Ed/Spring Street/Elementary - \$362,824 - Under Review

## \*2025-2026

- TBD (based on Board Guidance)



# Questions?

Future Items for Discussion:

- District Enrollment
- District Spending Per Pupil
- District Reserves
- District PILOTS and other Local Sources of Revenue

## QUESTIONS?

