



Board of Education
2023-2024 School Year Budget – First Draft
January 24, 2023

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

2022-23 Budget	\$ 46,114,331	
2023-24 Rollover Budget	\$ 47,176,750	
Budget Increase	\$ 1,062,419	
	2.30%	(Budget to Budget)
2022-23 Tax Levy	\$ 38,543,814	
2023-24 Estimated Levy	\$ 39,314,690	
Levy Increase	\$ 770,876	
Levy Increase	2.00%	
2023-2024 Estimated Revenue Budget	\$ 46,923,980	
Budget Shortfall	\$ 253,770	



2023-2024 Budget Assumptions

KNOWN

- Medical Insurance - 10% Increase - July-December -As set by NYSHIP
- District Liability Insurance - 13% Increase - As set by NYSIR
- Teachers Retirement System -10.29% to 9.5%-10% 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%

UNKNOWN

- Final State Aid - Using Flat State Aid - 0% increase
- Tax Cap - Allowable Levy Growth Factor/Building Aid/BOCES Capital Costs
- Medical Insurance - January - June 2024 - As set by NYSHIP
- Staff Retirement



First Draft

Board of Education provides guidance on total budget figure

Finance Committee Directive - Develop the following scenario:

Plan for Normal School Year/Staffing - ENL and Special Education staffing added in 2022-2023

Items Considered for Budget for 2023/2024 - \$1.2 Million

- Construction - ES APR ADA Bathroom / ES Rear Fencing /HS Phase I Window Replacement
- 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 2022/2023 staffing levels

Port Jefferson Schools Staffing

	20/21 actual	21/22 budgeted	21/22 actual	22/23 budgeted	22/23 actual	23/24 Budget	Change
ADMINISTRATORS	13	13	13	13	12	13	0
TEACHERS	117.22	109.47	108	107	109	109	2
NURSES	3	3	3	3	3	3	0
GUIDANCE COUNSELORS	4	4	4	4	4	4	0
PSYCHOLOGIST	3	3	3	3	3	3	0
SOCIAL WORKER	1	1	1	1	1	1	0
PJTA ASSOCIATION TOTAL	128.22	120.47	119	118	120	120	2
AIDES	4	4	3	3	3	3	0
ASSISTANTS	43	43	49	49	48	48	-1
PARA ASSOCIATION TOTAL	47	47	52	52	51	51	-1
CLERICAL	19.25	19.25	19.25	19.25	19.25	19.25	0
CONFIDENTIAL	3.5	3.5	3.5	3.5	3.5	3.5	0
TOTAL OFFICE STAFF	22.75	22.75	22.75	22.75	22.75	22.75	0
FACILITY & TECHNOLOGY SPRVSR	11	11	11	12	11	12	0
CUSTODIAL/SECURITY/GROUNDS	21	19.5	21	19.5	19.5	19.5	0
TOTAL DISTRICT STAFF	242.97	233.72	238.75	237.25	236.25	238.25	1.00



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

Port Jefferson School District



Revenue

****To reach Proposed Budget of \$46,923,980, First Draft a \$253,770 reduction is needed.**

Summary of Estimated Revenues
2023-24 Draft Budget

ITEM	Budget	DRAFT Budget	Difference	
	2022-23	2023-24	\$	%
Proposed Budget (A)	46,114,331	46,923,980	809,649	1.76%
State Aid Projection (B)	3,843,273	3,866,189	22,916	0.60%
Other Revenue				
Continuing Education	0	0	0	n/a
Tuition	660,000	275,000	(385,000)	-58.33%
Interest Income	30,000	300,000	270,000	900.00%
Rentals (Spring Street Lease expires June, 2027)	510,000	615,000	105,000	20.59%
Pilot LIPA - Peaker Plant	1,574,002	1,605,482	31,480	2.00%
Pilot Shipyard	24,469	25,005	536	2.19%
Pilot Cappys	53,113	65,010	11,897	22.40%
Pilot Overbay	26,401	32,251	5,850	22.16%
Pilot Lobsterhouse	17,559	20,353	2,794	15.91%
Miscellaneous	191,700	165,000	(26,700)	-13.93%
Use of Capital Reserve			0	n/a
Use of ERS Reserve	375,000	375,000	0	0.00%
Use of Compensated Absence Reserve	100,000	125,000	25,000	25.00%
Use of Undesignated 4% Reserve	115,000	140,000	25,000	21.74%
Debt Service Fund Balance Transfer	0		0	n/a
Total Other Revenues (C)	3,677,244	3,743,101	65,857	1.79%
Total Non Tax Levy Revenues (B + C)	7,520,517	7,609,290	88,773	1.18%
Tax Levy Revenues Required (A-B-C)	38,593,814	39,314,690	720,876	1.87%
Total Assessed Valuation	21,598,510	20,676,283	(922,227)	-4.27%
Projected Tax Rate	178.69	190.14	11.46	6.41%



Financial Model

Port Jefferson School District			Assumptions									DRAFT		
LIPA Lost Revenue Financial Model			Plant Original Assessed Value											
50% loss of Plant assesment over 9 years			District Original Assessed Value											
Main Plant assesment reduction			State Aid Increase 1.5%											
Peaker Plant Pilot remains (2027)			Local Revenue Flat											
			Budget Increases 2.00%											
			Peaker Plant Remains											
				6.0000%	3.5000%	3.5000%	5.5000%	7.5000%	7.5000%	8.2500%	8.2500%			
				1 & 2	3	4	5	6	7	8	9			
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Draft						
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028			
Budget	\$ 43,335,851	\$ 43,889,812	\$ 43,936,166	\$ 44,739,855	\$ 45,009,729	\$ 46,114,331	\$ 46,923,980	\$ 47,862,460	\$ 48,819,709	\$ 49,796,103	\$ 50,792,025			
State Aid	\$ 3,702,309	\$ 3,784,970	\$ 3,767,551	\$ 3,863,212	\$ 3,799,704	\$ 3,843,273	\$ 3,866,189	\$ 3,924,182	\$ 3,983,045	\$ 4,042,790	\$ 4,103,432			
Local Revenue	\$ 4,006,842	\$ 3,670,362	\$ 3,269,791	\$ 3,520,189	\$ 3,323,943	\$ 3,727,244	\$ 3,743,101	\$ 3,743,101	\$ 3,743,101	\$ 3,743,101	\$ 3,743,101			
School Tax Levy	\$ 35,626,700	\$ 36,434,480	\$ 36,898,824	\$ 37,356,454	\$ 37,886,082	\$ 38,543,814	\$ 39,314,690	\$ 40,195,177	\$ 41,093,563	\$ 42,010,212	\$ 42,945,492			
Total School District Assessed Value	\$ 24,007,063	\$ 23,967,388	\$ 23,255,641	\$ 22,815,763	\$ 22,250,944	\$ 21,598,510	\$ 20,676,283	\$ 19,786,600	\$ 18,807,948	\$ 17,829,296	\$ 17,829,296			
LIPA School Tax Payment	\$ 17,603,976	\$ 18,032,921	17,692,380	17,577,352	17,572,143	17,252,925	16,691,229	16,025,022	15,097,413	13,975,420	14,286,558			
School Tax Rate	148.40%	152.02%	158.67%	163.73%	170.27%	178.46%	190.14%	203.14%	218.49%	235.62%	240.87%			
LIPA School District Assessed Value	\$ 11,862,445	\$ 11,862,445	\$ 11,150,698	\$ 10,735,513	\$ 10,320,327	\$ 9,667,893	\$ 8,778,209	\$ 7,888,526	\$ 6,909,874	\$ 5,931,223	\$ 5,931,223			
Change in LIPA AV	(87,426.00)	-	711,746.70	415,185.57	415,185.57	652,434.48	889,683.38	889,683.38	978,651.71	978,651.71	-			
LIPA PILOT	\$ 1,401,214	\$ 1,428,214	\$ 1,445,114	\$ 1,477,185	\$ 1,477,185	\$ 1,477,185	\$ 1,477,185	\$ 1,477,185	\$ 1,477,185	\$ 1,477,185	\$ 1,477,185			
Annual Change LIPA School Tax Payment		\$ (428,945)	\$ 340,541	\$ 115,029	\$ 5,209	\$ 319,218	\$ 561,696	\$ 666,207	\$ 927,609	\$ 1,121,992				
Tax Rate Increase	2.93%	3.62%	6.65%	5.06%	6.54%	8.19%	11.69%	13.00%	15.35%	17.13%	5.25%			
Tax Levy Increase	2.35%	2.27%	1.27%	1.24%	1.42%	1.74%	2.00%	2.24%	2.24%	2.23%	2.23%			
Budget Increase	4.67%	1.28%	0.11%	1.83%	0.60%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%			



Financial Model Estimated Tax Impact

Port Jefferson School District											DRAFT											
LIPA Lost Revenue Financial Model			Assumptions																			
50% loss of Plant assesment over 9 years			Plant Original Assessed Value			\$11,862,445																
Main Plant assesment reduction			District Original Assessed Value			\$23,967,388																
Peaker Plant Pilot remains (2027)			Local Revenue Flat																			
			Budget Increases 2.00%																			
			Peaker Plant Remains																			
			6.0000%		3.5000%		3.5000%		5.5000%		7.5000%		7.5000%		8.2500%		8.2500%					
			1 & 2		3		4		5		6		7		8		9					
Estimated School Taxes																						
\$12,500 Assessed Value as of 2017/2018	\$	18,550	\$	19,002	\$	19,833	\$	20,466	\$	21,283	\$	22,307	\$	23,768	\$	25,393	\$	27,311	\$	29,453	\$	30,109
\$10,000 Assessed Value as of 2017/2018	\$	14,840	\$	15,202	\$	15,867	\$	16,373	\$	17,027	\$	17,846	\$	19,014	\$	20,314	\$	21,849	\$	23,562	\$	24,087
\$5,000 Assessed Value as of 2017/2018	\$	7,420	\$	7,601	\$	7,933	\$	8,187	\$	8,513	\$	8,923	\$	9,507	\$	10,157	\$	10,925	\$	11,781	\$	12,044
\$2,500 Assessed Value as of 2017/2018	\$	3,710	\$	3,800	\$	3,967	\$	4,093	\$	4,257	\$	4,461	\$	4,754	\$	5,079	\$	5,462	\$	5,891	\$	6,022
\$1,600 Assessed Value as of 2017/2018	\$	2,374	\$	2,432	\$	2,539	\$	2,620	\$	2,724	\$	2,855	\$	3,042	\$	3,250	\$	3,496	\$	3,770	\$	3,854



Federal Stimulus & State Aid

Port Jefferson UFSD Federal Stimulus Allocations

- ❑ CARES (Coronavirus Aid, Relief, and Economic Security) - \$43,578 - 2020/2021 - Remote Learning (GEER 1 ESSER 1) - Funds utilized for remote teaching salaries (\$43,578). General Fund

- ❑ CRRSA (Coronavirus Response and Relief Supplemental Appropriation) - \$112,178 - 2021/2022 - (ESSER II) AIS staffing (\$50,299) and Mac Lab upgrade (\$61,879). Federal Fund

- ❑ ARP (American Rescue Plan) - \$252,063 - 2021/2022 - 2024/2025 - (GEER II) Three Years of Social Emotional Learning staffing (\$247,894) and supplies (\$4,518). Federal Fund

- ❑ CARES Act IDEA (Individuals with Disabilities Act) 2022/2023- \$55,820 - Additional funding for preschool and school age students with disabilities.

Note - Amounts were fixed by State and Federal Allocations. No additional funds are expected.



5 Years of Changes

- 19-20 - .11% increase - no reductions to programs - added MS Coding elective, COVID begins - One to One Chrome Book Initiative, upgrades of technology support services
- 20-21 - COVID - Remote Learning - addition of MS Psychologist
- 21-22 - Return to In Person Learning- Reinstate UPK Half Day - Expand Student Enrichment grades 3-5 and ES STEM - K-12 Social and Emotional Learning position added - HS Consumer Science added - Therapy Dog Program visits begins
- 22-23 Athletics - Add Varsity and JV Girls Golf, Add Second Team Middle School Girls Basketball, Girls Volleyball, and Boys Basketball. Addition of new High School electives, including the introduction of the Advanced Placement (AP) Capstone Program, expanding the Pre-K program to full day, and extending our Integrated Co Teaching (ICT) program for grades K, 1, 2.
- 19-25 - 10 additional Dual Enrollment College Classes added, four clubs added (ES Lego, ES Robotics, HSMS Fishing, MS Royal Gaming)





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

General Fund Appropriations

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

2020- 2021

Use of Capital Reserve

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

General Fund Appropriations

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



Capital Projects

2021-2022

Use of Capital Reserve

- ES Roof Replacement Phase V - \$1,000,000

General Fund Appropriation

- HS/MS Student Bathroom Reconstruction - \$623,000
- District Wide Paving - \$142,000
- Baseball Field Drainage - \$104,000
- HS/MS Bi Polar Ionization HVAC Upgrade - \$78,000
- ES Bi Polar Ionization HVAC Upgrade - \$53,000

2022-2023

Use of Capital Reserve

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

General Fund Appropriation

- HS Football Bleachers- \$561,000
- ES Pool Repair- \$553,612
- HS Roofing - \$105,387

2023-2024

General Fund Appropriation

- ES APR ADA Bathroom
- ES Rear Boundary Fence
- HS Phase I Window Replacement





QUESTIONS?

