



Board of Education  
2023-2024 School Year Budget – Second Draft  
March 14, 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



## 2<sup>nd</sup> Draft Budget

2022-23 Budget \$ 46,114,331

2023-24 2<sup>nd</sup> Draft Budget \$ 47,289,297

Budget Increase \$ 1,062,419

(Budget to Budget)  
2.55%  
(2% after reduction)

2022-23 Tax Levy \$ 38,543,814

2023-24 Estimated Levy \$ 39,530,007

Levy Increase \$ 936,193

Levy Increase 1.98%

2023-2024 Estimated Revenue Budget \$ 46,966,750

Budget Shortfall \$ 222,547



## 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%
- Tax Cap - 1.99%
- Staff Retirement - 1 Nurse

### UNKNOWN

- Final State Aid - Using Governor's Proposal - .6% increase
- Medical Insurance - January - June 2024 - As set by NYSHIP
- Final Staffing Projection

Port Jefferson School District



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 - \$1.37 Million

- Construction - ES APR ADA Bathroom / ES Rear Fencing / HS MS Stop Arm Security Booth / MS Remodel of Family and Consumer Science Room / MS HS Phase I Window Replacement
- Addition of 3<sup>rd</sup> Grade to Instrumental Music Program
- Superintendent and administration will continue to review staffing, scheduling, and enrollment

Business Office reviews/finalizes estimates and finalizes Tax Levy Cap

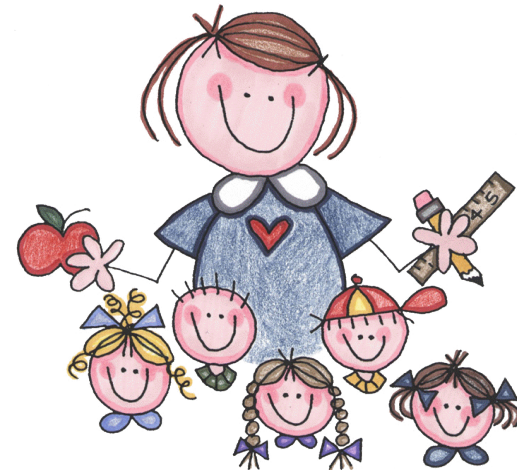
Board of Education monthly review/recommendations and District recommendations



## 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	2	-1
ASSISTANTS	43	43	49	49	48	48	-1
PARA ASSOCIATION TOTAL	47	47	52	52	51	50	-2
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	4	0.5
TOTAL OFFICE STAFF	22.75	22.75	22.75	22.75	22.75	23.25	0.5
FACILITY & TECHNOLOGY SPRVSR	11	11	11	12	11	12	0
CUSTODIAL/SECURITY/GROUNDS	21	19.5	21	19.5	19.5	19.5	0
<b>TOTAL DISTRICT STAFF</b>	<b>242.97</b>	<b>233.72</b>	<b>238.75</b>	<b>237.25</b>	<b>236.25</b>	<b>237.75</b>	<b>0.50</b>



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

Port Jefferson School District

## Second Draft Detail

ACCOUNT GROUP	22-23 BUDGET	23-24 PROPOSED BUDGET	CHANGE	
1010....BOARD OF EDUCATION	\$26,975	\$26,975	\$0	
1060....DISTRICT MEETING	\$8,100	\$8,100	\$0	
1240....CHIEF SCHOOL ADMINISTRATOR	\$375,891	\$389,035	\$13,144	
1310....BUSINESS ADMINISTRATOR	\$636,691	\$669,481	\$32,790	
1320....AUDITING	\$90,750	\$90,750	\$0	
1325....TREASURER	\$99,593	\$103,267	\$3,674	
1380....FISCAL AGENT FEES	\$11,500	\$11,500	\$0	
1420....LEGAL FEES	\$98,200	\$98,200	\$0	
1430....PERSONNEL	\$173,343	\$172,494	(\$849)	
1440....LEGAL ADS	\$7,500	\$7,500	\$0	
1480....PUBLIC INFO AND SERVICE	\$64,903	\$68,175	\$3,272	
1620....OPERATION MAINT/PLANT	\$1,719,277	\$1,860,033	\$140,756	
1621....MAINTENANCE OF PLANT	\$1,229,450	\$1,253,881	\$24,431	
1670....CENTRAL PRINTING AND MAILING	\$45,800	\$45,800	\$0	
1680....DATA PROCESSING DISTRICT	\$99,460	\$93,890	(\$5,570)	
1681....DATA PROCESSING BOCES	\$247,362	\$254,961	\$7,599	
1910....UNALLOCATED INSURANCE	\$346,691	\$390,502	\$43,811	
1930....JUDGMENTS & CLAIMS	\$15,000	\$15,000	\$0	
1950....ASSESSMENTS ON SCHOOL PROPERTY	\$8,500	\$8,500	\$0	
1981....ADMIN CHARGE-BOCES	\$160,820	\$165,300	\$4,480	
1....GENERAL SUPPORT	\$5,465,806	\$5,733,344	\$267,538	4.89%



## Second Draft Detail

ACCOUNT GROUP	22-23 BUDGET	23-24 PROPOSED BUDGET	CHANGE	
2010....CURR. DEV./SUPERVISION	\$552,044	\$529,899	(\$22,145)	
2020....SUPER. REG. SCHOOL	\$1,458,670	\$1,504,598	\$45,928	
2110....REGULAR SCHOOL	\$11,380,056	\$12,035,647	\$655,591	
2190....GIFTED & TALENTED	\$82,308	\$84,336	\$2,028	
2250....SPECIAL EDUCATION	\$5,687,932	\$5,797,705	\$109,773	
2280....BOCES OCCUP. EDUCATION	\$176,280	\$180,684	\$4,404	
2610....LIBRARY	\$329,347	\$344,561	\$15,214	
2630....COMPUTER ASSISTED INSTRUCT.	\$801,700	\$801,235	(\$465)	
2810....GUIDANCE	\$640,085	\$656,922	\$16,837	
2815....HEALTH SERVICES	\$289,389	\$259,652	(\$29,737)	
2820....PSYCHOLOGY SERVICES	\$308,146	\$325,061	\$16,915	
2821....DRUG FREE SCHOOL COUNSEL	\$62,125	\$65,416	\$3,291	
2825....SOCIAL WORK SRVC-REG SCHOOL	\$62,125	\$65,416	\$3,291	
2850....COCURRICULAR ACTIVITIES	\$310,507	\$362,987	\$52,480	
2855....INTERSCHOLASTIC ACT.	\$890,863	\$1,009,756	\$118,893	
2....INSTRUCTION	\$23,031,577	\$24,023,875	\$992,298	4.31%





## Second Draft Detail

ACCOUNT GROUP	22-23 BUDGET	23-24 PROPOSED BUDGET	CHANGE	
5510....D.O. TRANSPORTATION	\$145,364	\$143,503	(\$1,861)	
5540....CONTRACTED TRANSPORTATION	\$2,362,305	\$2,443,805	\$81,500	
5581....TRANS. BOCES	\$27,000	\$27,000	\$0	
5....TRANSPORTATION	\$2,534,669	\$2,614,308	\$79,639	3.14%
9010....EMP. RETIREMENT SYSTEM	\$646,075	\$646,173	\$98	
9020....TEACHERS RETIRE. SYSTEM	\$2,046,000	\$2,050,000	\$4,000	
9030....FICA	\$1,941,376	\$1,955,000	\$13,624	
9040....WORKMEN'S COMPENSATION	\$251,000	\$257,000	\$6,000	
9045....LIFE INSURANCE	\$119,500	\$119,500	\$0	
9050....UNEMPLOYMENT	\$85,000	\$85,000	\$0	
9060....HEALTH INSURANCE	\$8,043,000	\$8,021,300	(\$21,700)	
9....EMPLOYEE BENEFITS	\$13,131,951	\$13,133,973	\$2,022	0.02%
9711....SERIAL BOND	\$336,600	\$0	(\$336,600)	
9760....TAN	\$135,000	\$135,000	\$0	
9901....OTHER DEBT	\$213,728	\$213,797	\$69	
9950....TRANSFER TO OTHER FUNDS	\$1,265,000	\$1,435,000	\$170,000	
9....DEBT SERVICE/TRANSFERS	\$1,950,328	\$1,783,797	(\$166,531)	-8.54%
GRAND TOTALS	\$46,114,331	\$47,289,297	\$1,174,966	2.55%



## Revenue

**\*\*To reach Proposed Budget of \$47,116,750      Second Draft**  
a \$222,547 reduction is needed.

### Summary of Estimated Revenues 2023-24 Draft Budget

ITEM	Budget 2022-23	DRAFT Budget 2023-24	Difference		
			\$		%
<b>Proposed Budget (A)</b>	46,114,331	47,066,750	952,419		<b>2.07%</b>
<b>State Aid Projection (B)</b>	3,843,273	3,866,189	22,916		<b>0.60%</b>
<b>Other Revenue</b>					
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	125,000	125,000	0		0.00%
Use of Undesignated 4% Reserve	140,000	140,000	0		0.00%
Use of Workers Comp Reserve	0	150,000	150,000		n/a
<b>Total Other Revenues (C)</b>	3,727,244	3,893,101	165,857		4.45%
<b>Total Non Tax Levy Revenues (B + C)</b>	7,570,517	7,759,290	188,773		2.49%
<b>Tax Levy Revenues Required (A-B-C)</b>	38,543,814	39,307,460	763,646		1.98%
Total Assessed Valuation	21,598,510	20,676,283	(922,227)		-4.27%
<b>Projected Tax Rate</b>	<b>178.46</b>	<b>190.11</b>	<b>11.65</b>		<b>6.53%</b>



## Financial Model

Port Jefferson School District				Assumptions								DRAFT	
LIPA Lost Revenue Financial Model				Plant Original Assessed Value			\$11,862,445						
50% loss of Plant assesment over 9 years				District Original Assessed Value			\$23,967,388						
Main Plant assesment reduction				State Aid Incease 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 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Draft 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	\$47,066,750	\$48,008,085	\$48,968,247	\$ 49,947,612	\$ 50,946,564	
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	\$ 3,893,101	\$ 3,893,101	\$ 3,893,101	\$ 3,893,101	\$ 3,893,101	
School Tax Levy		\$ 35,626,700	\$ 36,434,480	\$ 36,898,824	\$ 37,356,454	\$37,886,082	\$38,543,814	\$39,307,460	\$40,190,802	\$41,092,101	\$ 42,011,720	\$ 42,950,031	
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	16,688,159	16,023,278	15,096,875	13,975,922	14,288,067	
School Tax Rate		148.40%	152.02%	158.67%	163.73%	170.27%	178.46%	190.11%	203.12%	218.48%	235.63%	240.90%	
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	\$ 564,765	\$ 664,882	\$ 926,402	\$ 1,120,953		
Tax Rate Increase		2.93%	3.62%	6.65%	5.06%	6.54%	8.19%	11.65%	13.01%	15.36%	17.15%	5.26%	
Tax Levy Increase		2.35%	2.27%	1.27%	1.24%	1.42%	1.74%	1.98%	2.25%	2.24%	2.24%	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								
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				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	\$ 23,764	\$	25,390	\$	27,310	\$	29,454	\$	30,112
\$10,000 Assessed Value as of 2017/2018	\$	14,840	\$	15,202	\$	15,867	\$	16,373	\$	17,027	\$	17,846	\$ 19,011	\$	20,312	\$	21,848	\$	23,563	\$	24,090
\$5,000 Assessed Value as of 2017/2018	\$	7,420	\$	7,601	\$	7,933	\$	8,187	\$	8,513	\$	8,923	\$ 9,505	\$	10,156	\$	10,924	\$	11,782	\$	12,045
\$2,500 Assessed Value as of 2017/2018	\$	3,710	\$	3,800	\$	3,967	\$	4,093	\$	4,257	\$	4,461	\$ 4,753	\$	5,078	\$	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

- 2019-20 - .11% increase - no reductions to programs - added MS Coding elective, COVID begins - One to One Chrome Book Initiative, upgrades of technology support services
- 2020-21 - COVID - Remote Learning - addition of MS Psychologist
- 2021-22 - 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
- 2022-23 - Athletics - Add Varsity and JV Girls Golf, Add Second Team Middle School Girls Basketball, Girls Volleyball, Unified Bowling, 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.
- 2024-25 - Athletics Combined Teams Bowling/Fencing, Expand Instrumental Music to Third Grade, Addition of High School Courses (AP Capstone 2 / General Psychology / Introduction to Drones)
- 2019-25 - 10 additional Dual Enrollment College classes added, four clubs added (ES Lego, ES Robotics, HSMS Fishing, MS Royal Gaming)



## 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

#### 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 (Infrastructure) \$350,000
- ES Rear Boundary Fence (Health and Safety) \$80,000
- HS/MS Stop Arm Booth (Health and Safety) \$375,000
- HS/MS Career and Consumer Science Classroom Remodel (Instructional) \$375,000
- HS Phase I Window Replacement (Infrastructure) \$190,000







# QUESTIONS?

