



Board of Education  
2024-2025 School Year Budget – First Draft  
January 22, 2024

## 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

2023-24 Budget	\$ 47,066,099	
2024-25 Rollover Budget	\$ 48,846,004	
Budget Increase	\$ 1,779,095	
	3.78%	(Budget to Budget)
2023-24 Tax Levy	\$ 39,307,619	
2024-25 Estimated Levy	\$ 40,093,771	
Levy Increase	\$ 776,891	
Levy Increase	1.98%	
2024-2025 Estimated Revenue Budget	\$ 48,351,726	
Budget Shortfall	\$ 494,278	
State Aid Shortfall	\$ 1,282,733	



## 2024-2025 Budget Assumptions

### KNOWN

- Medical Insurance - 10% Increase - July-December -As set by NYSHIP
- District Liability Insurance - 4% Increase
- Teachers Retirement System -9.76% to 9.75%-10.25% 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 - Governors proposal has 29% decrease
- Tax Cap - Allowable Levy Growth Factor/Building Aid/BOCES Capital Costs
- Medical Insurance - January - June 2025 - As set by NYSHIP
- Staff Retirement
- Child Victims Act Settlement
- 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 2024/2025 - \$1.4 Million for construction

- 1. HVAC at HS
- 2. Marble Dusting/Drain/Underwater Light of ES Pool
- 3. HS Windows Phase II
- 4. ES Electrical Upgrade
- 5. Demo of HS Portable
- 6. ES Pre K Arrival Pathway
- 7. Additional Parking at ES
- 8. Roofing Tech Ed/Spring Street/Elementary
- 9. Storage Garage
- 10. HS Orchestra Room
- 11. HS Chorus Room/Lighting



Superintendent and administration will continue to review staffing, scheduling, and enrollment

Business Office reviews/finalizes estimates and computes Tax Levy Cap

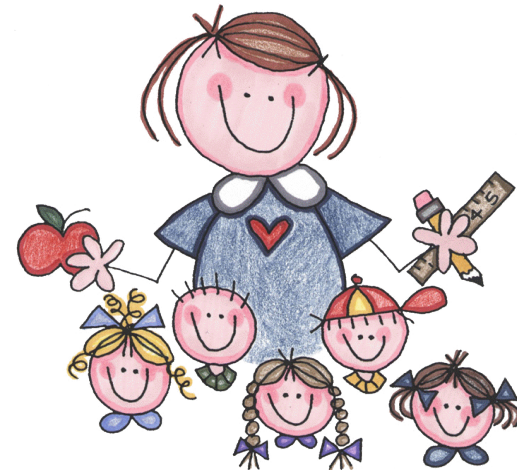
Board of Education monthly review/recommendations and District recommendations



## Staffing - Based upon current 2023/2024 staffing levels

### Port Jefferson Schools Staffing

	21/22 actual	22/23 budgeted	22/23 actual	23/24 Budget	23/24 actual	24/25 Budget	Change
ADMINISTRATORS	13	13	12	13	13	13	0
TEACHERS	108	107	109	106.4	109.3	106.9	0.5
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	119	118	120	117.4	120.3	117.9	0.5
AIDES	3	3	3	2	2	2	0
ASSISTANTS	49	49	48	47	45	50	3
PARA ASSOCIATION TOTAL	52	52	51	49	47	52	3
CLERICAL	19.25	19.25	19.25	19.25	19.25	19.25	0
CONFIDENTIAL	3.5	3.5	3.5	4	4	4	0
TOTAL OFFICE STAFF	22.75	22.75	22.75	23.25	23.25	23.25	0
FACILITY & TECHNOLOGY SPRVSR	11	12	11	12	12	12	0
CUSTODIAL/SECURITY/GROUNDS	21	19.5	19.5	19.5	19.5	19.5	0
<b>TOTAL DISTRICT STAFF</b>	<b>238.75</b>	<b>237.25</b>	<b>236.25</b>	<b>234.15</b>	<b>235.05</b>	<b>237.65</b>	<b>3.50</b>



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

Port Jefferson School District



# Revenue

## Summary of Estimated Revenues 2024-25 Draft Budget

First Draft

ITEM	Budget	Proposed Budget	Difference	
	2023-24	2024-25	\$	%
<b>Proposed Budget (A)</b>	47,066,909	48,846,004	1,779,095	3.78%
<b>State Aid Projection (B)</b>	3,975,881	2,765,923	(1,209,958)	-30.43%
Other Revenue				
<b>Deficit</b>	0	<b>1,777,011</b>	1,777,011	n/a
Tuition	275,000	150,000	(125,000)	-45.45%
Interest Income	300,000	650,000	350,000	116.67%
Rentals (Spring Street Lease expires June, 2027)	510,000	522,000	12,000	2.35%
Rentals - Elementary	100,000	150,000	50,000	50.00%
Rentals - Other	5,000	5,000	0	0.00%
Pilot LIPA - Peaker Plant	1,605,482	1,710,760	105,278	6.56%
Pilot Shipyard	25,005	25,553	548	2.19%
Pilot Cappys	65,010	66,310	1,300	2.00%
Pilot Overbay	32,251	43,325	11,074	34.34%
Pilot Lobsterhouse	20,353	24,912	4,559	22.40%
Miscellaneous	165,000	180,700	15,700	9.52%
Use of Capital Reserve	TBD	TBD		
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	40,308	50,000	9,692	24.04%
<b>Total Other Revenues (C)</b>	3,783,409	5,995,571	2,212,162	58.47%
<b>Total Non Tax Levy Revenues (B + C)</b>	7,759,290	8,761,494	1,002,204	12.92%
<b>Tax Levy Revenues Required (A-B-C)</b>	39,307,619	40,084,510	776,891	1.98%
<b>Total Assessed Valuation</b>	20,676,283	19,817,281	(859,002)	-4.15%
<b>Projected Tax Rate</b>	<b>190.11</b>	<b>202.27</b>	<b>12.16</b>	<b>6.40%</b>

**\*\*To reach Proposed Budget, a \$1,777,011 reduction in Expenses or an increase in Revenues is needed.\*\***

Reduction in Assessed Value based upon LIPA Reduction



Port Jefferson School District

## State Aid - Foundation Aid

Foundation Aid prior to 2024-2025 had two components

1. A complex formula that established a base foundation aid. The formula in simple terms was:

A state foundation figure per pupil minus a local contribution (based upon various wealth factors such as household income, Consumer Price Index as of December and home values) times a weighted enrollment figure.

2. A school district would never receive less foundation aid than it did the prior year. Hold Harmless

Foundation Aid in Governor's 2024-2025 proposal

1. The formula was updated. The formula in simple terms is:

A state foundation figure per pupil minus a local contribution (based upon various wealth factors such as household income, **an average 10 year Consumer Price Index** and home values) times a weighted enrollment figure.

2. A school district is no longer held harmless - 50% floor on reduction of Foundation Aid

2023-2024 simplified formula:

\$12,549.18 (State Foundation Aid figure per Pupil) A

\$11,934.27 (Port Jefferson expected minimum local contribution) B

\$ 614.91 (Port Jefferson Foundation Aid Per Pupil) C (A-B)

1,117 (Port Jefferson Weighted Enrollment) D

\$ 686,854 (Port Jefferson Foundation Aid) E (C\*D)

2023-2024 Port Jefferson received \$3,124,467 in Foundation Aid

2024-2025 Port Jefferson proposed to receive \$1,841,734 in Foundation Aid (41% decrease / \$1,282,733 decrease)



Port Jefferson School District



## 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 - **Expended**
  
- ❑ 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 - **Expended**
  
- ❑ 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 - **Expended by June 2024**
  
- ❑ CARES Act IDEA (Individuals with Disabilities Act) 2022/2023- \$55,820 - Additional funding for preschool and school age students with disabilities. - **Expended**

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



## 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



## Capital Projects

### 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 - Cancelled
- 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

### 2022-2023

#### Use of Capital Reserve

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

#### General Fund Appropriation

- High School Football Bleachers- \$561,000 - In Progress
- Elementary School Pool Repair- \$553,612 - Planned for July 2024
- High School Roofing - \$105,387 - Complete



### 2023-2024

#### General Fund Appropriation

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



## Capital Projects

### 2024-2025

Use of Capital Reserve

- Under Discussion

General Fund Appropriation

- Under Discussion





# QUESTIONS?

