



Board of Education

2024-2025 School Year Budget – Second Draft

March 12, 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



2nd Draft Budget

2023-24 Budget	\$ 47,066,099	
2024-25 2 nd Draft Budget	\$ 48,018,335	
Budget Increase	\$ 951,426	
	2.02%	(Budget to Budget)
2023-24 Tax Levy	\$ 39,307,619	
2024-25 Estimated Levy	\$ 39,796,316	
Levy Increase	\$ 488,697	
Levy Increase	1.24%	
2023-2024 Estimated Revenue Budget	\$ 48,018,335	
Budget Shortfall	\$ 0	



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%
- Tax Cap - Allowable Levy Growth Factor/Building Aid/BOCES Capital Costs
- Staff Retirement - 1 Teacher

UNKNOWN

- Final State Aid - Governors proposal has 29% decrease
- Medical Insurance - January - June 2025 - As set by NYSHIP
- Child Victims Act Settlement
- Long Term Future of LIPA Main Plant and LIPA Peaker Plant



Board of Education to provide guidance on total budget figure

Items Considered for Budget for 2024/2025 - \$1 Million for construction

- 1. Demo of HS Portable - \$158,000
- 2. HS Orchestra Room - \$140,000
- 3. Marble Dusting/Drain/Underwater Light of ES Pool - \$339,176
- 4. Roofing Tech Ed/Spring Street/Elementary - \$362,824

Items Considered for Future Budgets

- 5. HS Windows Phase II - \$376,656
- 6. ES Electrical Upgrade - \$650,000
- 7. ES Pre K Arrival Pathway - researching
- 8. Additional Parking at ES - researching
- 9. Storage Garage - researching
- 10. HVAC at HS - \$10,500,000
- 11. HS Chorus Room/Lighting - researching



Reduction in 3.3 FTE Teaching Positions / Increased use of Reserves / No use of Capital Reserve

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

Business Office reviews/finalizes estimates and computes Tax Levy Cap

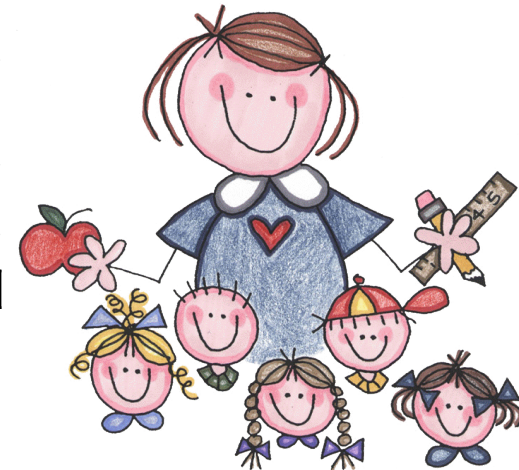
Board of Education monthly review/recommendations and District recommendations



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	109.4	106.1	-0.3
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	120.4	117.1	-0.3
AIDES	3	3	3	2	2	2	0
ASSISTANTS	49	49	48	47	50	50	3
PARA ASSOCIATION TOTAL	52	52	51	49	52	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
TOTAL DISTRICT STAFF	238.75	237.25	236.25	234.15	240.15	236.85	2.70



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

Port Jefferson School District



Second Draft Detail

ACCOUNT GROUP	23-24 BUDGET	24-25 PROPOSED BUDGET	Change	
1010....BOARD OF EDUCATION	\$26,975	\$26,975	\$0	
1060....DISTRICT MEETING	\$8,100	\$8,100	\$0	
1240....CHIEF SCHOOL ADMINISTRATOR	\$389,035	\$395,106	\$6,071	
1310....BUSINESS ADMINISTRATOR	\$669,481	\$691,820	\$22,339	
1320....AUDITING	\$90,750	\$91,500	\$750	
1325....TREASURER	\$103,267	\$107,291	\$4,024	
1380....FISCAL AGENT FEES	\$11,500	\$11,500	\$0	
1420....LEGAL FEES	\$98,200	\$98,200	\$0	
1430....PERSONNEL	\$172,494	\$210,669	\$38,175	
1440....LEGAL ADS	\$7,500	\$7,500	\$0	
1480....PUBLIC INFO AND SERVICE	\$68,175	\$70,176	\$2,001	
1620....OPERATION MAINT/PLANT	\$1,860,033	\$1,962,287	\$102,254	
1621....MAINTENANCE OF PLANT	\$1,253,881	\$1,305,762	\$51,881	
1670....CENTRAL PRINTING AND MAILING	\$45,800	\$45,809	\$9	
1680....DATA PROCESSING DISTRICT	\$93,890	\$94,000	\$110	
1681....DATA PROCESSING BOCES	\$254,961	\$258,990	\$4,029	
1910....UNALLOCATED INSURANCE	\$450,502	\$474,379	\$23,877	
1930....JUDGMENTS & CLAIMS	\$15,000	\$15,000	\$0	
1950....ASSESSMENTS ON SCHOOL PROPERTY	\$8,500	\$8,500	\$0	
1981....ADMIN CHARGE-BOCES	\$165,300	\$170,268	\$4,968	
1....GENERAL SUPPORT	\$5,793,344	\$6,053,832	\$260,488	4.50%



Second Draft Detail

ACCOUNT GROUP	23-24 BUDGET	24-25 PROPOSED BUDGET	Change	
2010....CURR. DEV./SUPERVISION	\$539,899	\$543,668	\$3,769	
2020....SUPER. REG. SCHOOL	\$1,504,598	\$1,531,062	\$26,464	
2110....REGULAR SCHOOL	\$11,852,124	\$11,993,233	\$141,109	
2190....GIFTED & TALENTED	\$84,336	\$87,476	\$3,140	
2250....SPECIAL EDUCATION	\$5,746,405	\$6,146,185	\$399,780	
2280....BOCES OCCUP. EDUCATION	\$180,684	\$180,591	(\$93)	
2610....LIBRARY	\$343,787	\$358,147	\$14,360	
2630....COMPUTER ASSISTED INSTRUCT.	\$794,827	\$796,218	\$1,391	
2810....GUIDANCE	\$656,922	\$682,769	\$25,847	
2815....HEALTH SERVICES	\$259,652	\$276,931	\$17,279	
2820....PSYCHOLOGY SERVICES	\$325,061	\$338,910	\$13,849	
2821....DRUG FREE SCHOOL COUNSEL	\$65,416	\$68,399	\$2,983	
2825....SOCIAL WORK SRVC-REG SCHOOL	\$65,416	\$68,399	\$2,983	
2850....COCURRICULAR ACTIVITIES	\$362,987	\$368,618	\$5,631	
2855....INTERSCHOLASTIC ACT.	\$1,009,756	\$918,331	(\$91,425)	
2....INSTRUCTION	\$23,791,870	\$24,358,937	\$567,067	2.38%



Second Draft Detail

ACCOUNT GROUP	23-24 BUDGET	24-25 PROPOSED BUDGET	Change	
5510....D.O. TRANSPORTATION	\$143,503	158,719.00	\$15,216	
5540....CONTRACTED TRANSPORTATION	\$2,443,805	2,546,903.00	\$103,098	
5581....TRANS. BOCES	\$27,000	\$27,000	\$0	
5....TRANSPORTATION	\$2,614,308	\$2,732,622	\$118,314	4.53%
9010....EMP. RETIREMENT SYSTEM	\$646,173	\$650,000	\$3,827	
9020....TEACHERS RETIRE. SYSTEM	\$2,029,398	\$2,120,000	\$90,602	
9030....FICA	\$1,937,179	\$1,941,386	\$4,207	
9040....WORKMEN'S COMPENSATION	\$257,000	\$267,000	\$10,000	
9045....LIFE INSURANCE	\$119,500	\$119,500	\$0	
9050....UNEMPLOYMENT	\$85,000	\$85,000	\$0	
9060....HEALTH INSURANCE	\$8,009,340	\$8,276,331	\$266,991	
9....EMPLOYEE BENEFITS	\$13,083,590	\$13,459,217	\$375,627	2.87%
9711....SERIAL BOND	\$0	\$0	\$0	
9760....TAN	\$135,000	\$135,000	\$0	
9901....OTHER DEBT	\$213,797	\$213,727	(\$70)	
9950....TRANSFER TO OTHER FUNDS	\$1,435,000	\$1,065,000	(\$370,000)	
9....DEBT SERVICE/TRANSFERS	\$1,783,797	\$1,413,727	(\$370,070)	-20.75%
GRAND TOTALS Proposition #1	\$47,066,909	\$48,018,335	\$951,426	2.02%



Revenue

Summary of Estimated Revenues 2024-25 Draft Budget

ITEM	Budget	Proposed Budget	Difference	
	2023-24	2024-25	\$	%
Proposed Budget (A)	47,066,909	48,018,335	951,426	2.02%
State Aid Projection (B)	3,975,881	2,828,448	(1,147,433)	-28.86%
Other Revenue				
Deficit	0		0	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	330,711	165,711	100.43%
Use of TRS Reserve	0	950,000	950,000	n/a
Use of ERS Reserve	375,000	375,000	0	0.00%
Use of Compensated Absence Reserve	125,000	150,000	25,000	20.00%
Use of Undesignated 4% Reserve	140,000	140,000	0	0.00%
Use of Workers Comp Reserve	40,308	100,000	59,692	148.09%
Total Other Revenues (C)	3,783,409	5,393,571	1,610,162	42.56%
Total Non Tax Levy Revenues (B + C)	7,759,290	8,222,019	462,729	5.96%
Tax Levy Revenues Required (A-B-C)	39,307,619	39,796,316	488,697	1.24%
Total Assessed Valuation	20,676,283	19,817,281	(859,002)	-4.15%
Projected Tax Rate	190.11	200.82	10.71	5.63%



Financial Model

DRAFT

Port Jefferson School District			Assumptions										
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 Incease 1.5%										
Peaker Plant 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	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	\$ 47,066,909	\$ 47,066,909	\$ 48,018,335	\$ 48,978,702	\$ 49,958,276	\$ 50,957,441	
State Aid	\$ 3,702,309	\$ 3,784,970	\$ 3,767,551	\$ 3,863,212	\$ 3,799,704	\$ 3,843,273	\$ 3,975,881	\$ 3,975,881	\$ 2,828,448	\$ 2,870,875	\$ 2,913,938	\$ 2,957,647	
Local Revenue & PILOTS	\$ 4,006,842	\$ 3,670,362	\$ 3,269,791	\$ 3,520,189	\$ 3,323,943	\$ 3,727,244	\$ 3,783,409	\$ 3,783,409	\$ 5,393,571	\$ 5,393,571	\$ 5,393,571	\$ 3,916,386	
School Tax Levy	\$ 35,626,700	\$ 36,434,480	\$ 36,898,824	\$ 37,356,454	\$ 37,886,082	\$ 38,543,814	\$ 39,307,619	\$ 39,307,619	\$ 39,796,316	\$ 40,714,256	\$ 41,650,767	\$ 44,083,408	
Total School District Assessed Value	\$ 24,007,063	\$ 23,967,388	\$ 23,255,641	\$ 22,815,763	\$ 22,250,944	\$ 21,598,510	\$ 20,706,964	\$ 20,706,964	\$ 19,817,281	\$ 18,838,629	\$ 17,859,977	\$ 17,859,977	
LIPA School Tax Payment	\$ 17,603,976	\$ 18,032,921	17,692,380	17,577,352	17,572,143	17,252,925	16,663,501	16,663,501	15,841,440	14,933,698	13,832,043	14,639,912	
School Tax Rate	148.40%	152.02%	158.67%	163.73%	170.27%	178.46%	189.83%	189.83%	200.82%	216.12%	233.21%	246.83%	
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	\$ 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	889,683.38	978,651.71	978,651.71	-	
Annual Change LIPA School Tax Payment		\$ (428,945)	\$ 340,541	\$ 115,029	\$ 5,209	\$ 319,218	\$ 589,424	\$ 589,424	\$ 822,060	\$ 907,743	\$ 1,101,655		
Tax Rate Increase	2.93%	3.62%	6.65%	5.06%	6.54%	8.19%	11.37%	11.37%	10.99%	15.30%	17.09%	13.62%	
Tax Levy Increase	2.35%	2.27%	1.27%	1.24%	1.42%	1.74%	1.98%	1.98%	1.24%	2.31%	2.30%	5.84%	
Budget Increase	4.67%	1.28%	0.11%	1.83%	0.60%	2.45%	2.07%	2.07%	2.02%	2.00%	2.00%	2.00%	
LIPA PILOT (Included in Local Revenue)	\$ 1,401,214	\$ 1,428,214	\$ 1,445,114	\$ 1,480,822	\$ 1,547,691	\$ 1,644,329	\$ 1,677,216	\$ 1,677,216	\$ 1,710,760	\$ 1,744,975	\$ 1,779,875	\$ -	
LIPA PLANT AND PILOT Contribution			\$ 19,137,494.47	\$ 19,058,174	\$ 19,119,834	\$ 18,897,254	\$ 18,340,716	\$ 17,552,200	\$ 17,552,200	\$ 16,678,673	\$ 15,611,917	\$ 14,639,912	
LIPA PLANT AND PILOT AS % of Budget			44%	43%	42%	41%	39%	37%	37%	34%	31%	29%	



Financial Model Estimated Tax Impact

Draft

Port Jefferson School District																			
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	\$ 23,729	\$ 25,102	\$ 27,015	\$ 29,151	\$ 30,853								
\$10,000 Assessed Value as of 2017/2018	\$ 14,840	\$ 15,202	\$ 15,867	\$ 16,373	\$ 17,027	\$ 17,846	\$ 18,983	\$ 20,082	\$ 21,612	\$ 23,321	\$ 24,683								
\$5,000 Assessed Value as of 2017/2018	\$ 7,420	\$ 7,601	\$ 7,933	\$ 8,187	\$ 8,513	\$ 8,923	\$ 9,491	\$ 10,041	\$ 10,806	\$ 11,660	\$ 12,341								
\$2,500 Assessed Value as of 2017/2018	\$ 3,710	\$ 3,800	\$ 3,967	\$ 4,093	\$ 4,257	\$ 4,461	\$ 4,746	\$ 5,020	\$ 5,403	\$ 5,830	\$ 6,171								
\$1,600 Assessed Value as of 2017/2018	\$ 2,374	\$ 2,432	\$ 2,539	\$ 2,620	\$ 2,724	\$ 2,855	\$ 3,037	\$ 3,213	\$ 3,458	\$ 3,731	\$ 3,949								





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





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 - Canceled
- 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





2024 - 2025

General Fund Appropriations

- Demo of HS Portable - \$158,000
- 2. HS Orchestra Room - \$140,000
- 3. Marble Dusting/Drain/Underwater Light of ES Pool - \$339,176
- 4. Roofing Tech Ed/Spring Street/Elementary - \$362,824

Use of Capital Reserve





QUESTIONS?

