



Port Jefferson

School District

Tradition, Excellence, Pride



Board of Education

2025-2026 School Year Budget – Second Draft

February 11, 2025

Fiscal Points of Pride

- Port Jefferson UFSD's 2025-2056 projected tax levy increase is estimated at only 1.99%
- 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 and Extracurricular Points of Pride

- ❑ Port Jefferson Middle School ranks as the 72nd school in New York State, the 14th on Long Island, and 3rd 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.
- ❑ Earl L. Vandermeulen High School Science Olympiad Team placed 2nd out of 63 teams, securing one of only eight spots representing Eastern Long Island at the New York State Science Olympiad Competition.
- ❑ 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

2024-25 Budget	\$ 48,018,335	
2025-26 Rollover Budget	\$ 52,209,614	
Budget Increase	\$ 5,191,279	
	10.81%	(Budget to Budget)
2024-25 Tax Levy	\$ 39,396,316	
2025-26 Estimated Levy	\$ 40,588,285	
Levy Increase	\$ 791,969	
Levy Increase	1.99%	
2025-2026 Estimated Revenue Budget	\$ 51,735,575	
Budget Shortfall	\$ 1,024,039	



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 - 1.99% 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 (2 Teachers)
- Long Term Future of LIPA Main Plant and LIPA Peaker Plant



Revenue

Second Draft

ITEM	Budget	Proposed Budget	Difference	
	2024-25	2025-26	\$	%
Proposed Budget (A)	48,018,335	53,209,614	5,191,279	10.81%
State Aid Projection (B)	4,122,680	4,011,156	(111,524)	-2.71%
Other Revenue				
Deficit	0	1,024,039	1,024,039	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 Capital Reserve	0	3,000,000	3,000,000	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	500,000	400,000	400.00%
Use of Workers Comp Reserve	50,000	50,000	0	0.00%
Total Other Revenues (C)	4,099,339	8,610,173	4,510,834	110.04%
Total Non Tax Levy Revenues (B + C)	8,222,019	12,621,329	4,399,310	53.51%
Tax Levy Revenues Required (A-B-C)	39,796,316	40,588,285	791,969	1.99%
Total Assessed Valuation	19,817,281	18,845,386	(971,895)	-4.90%
Projected Tax Rate	200.82	215.38	14.56	7.25%

To reach Proposed Budget, a \$1,024,039 reduction in Expenses or an increase in Revenues is needed.

Reduction in Assessed Value based upon LIPA Reduction



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)



District Reserves

Description	24/25 Beginning Balance	24/25 Use	CVA Use	24/25 Year End Balance	25/26 Use	25/26 Year End Balance
WORKERS' COMPENSATION RESERVE	\$ 4,373,490.65	\$ (50,000.00)	\$ (100,000.00)	\$ 4,223,490.65	\$ (50,000.00)	\$ 4,173,490.65
RETIREMENT CONTRIBUTION RESERVE FUND	\$ 3,855,374.84	\$ (200,000.00)	\$ (270,000.00)	\$ 3,385,374.84	\$ (200,000.00)	\$ 3,185,374.84
Reserve for Teachers' Retirement System Contributions	\$ 1,645,395.99		\$ (1,600,000.00)	\$ 45,395.99		\$ 45,395.99
RESERVE FOR COMPENSATED ABSENCES	\$ 4,115,992.03	\$ (100,000.00)	\$ (150,000.00)	\$ 3,865,992.03	\$ (100,000.00)	\$ 3,765,992.03
CAPITAL RESERVE 2021	\$ 4,011,894.04			\$ 4,011,894.04	\$ (3,000,000.00)	\$ 1,011,894.04
RESERVE FOR UNEMPLOYMENT	\$ 2,356,220.43		\$ (20,000.00)	\$ 2,336,220.43		\$ 2,336,220.43
FUND BALANCE, UNRESERVED	\$ 4,789,920.43	\$ (100,000.00)	\$ (2,960,000.00)	\$ 1,729,920.43	\$ (500,000.00)	\$ 1,229,920.43
	\$ 25,148,288.41	\$ (450,000.00)	\$ (5,100,000.00)	\$ 19,598,288.41	\$ (3,850,000.00)	\$ 15,748,288.41

Separate proposition needed for use of Capital Reserve



District PILOTS

Payments in Lieu of Taxes

PILOTS		Port Jefferson Pilot Program Payment Schedule						
(Payment In Lieu of Taxes)			Actual	Actual				
			22/23	23/24	24/25		25/26	
LIPA	2027/2028	TOB	1,644,329.27	1,718,796.81	\$ 1,725,012.02	Actual	\$ 1,759,512.26	Estimated
Shipyard/Tritech	2031/2032	Suffolk	24,133.07	24,876.08	25,553.33	Estimated	26,114.55	Estimated
Overbay	2034/2035	TOB	29,577.92	36,581.66	43,352.40	Estimated	43,953.00	Estimated
Brooks Brothers/Cappys	2030/2031	TOB	59,503.38	73,738.00	66,310.13	Estimated	78,909.08	Estimated
Port Development/Lobster House	2035/2036	TOB	19,671.96	23,085.08	36,806.32	Actual	29,645.18	Estimated
			1,777,215.60	1,877,077.63	1,897,034.19		1,938,134.06	



District Rentals - 2024-2025

Spring Street - Eastern Suffolk BOCES - Entire Building -
Special Education Services - Full Year - \$522,000

Edna Louise Spear Elementary - Eastern Suffolk BOCES - 4 Classrooms /
2 Offices - Special Education Services - Full Year - \$150,000

Edna Louise Spear Elementary - Long Island Foundation for Education -
All Purpose Room Before/After Care Program - School Year - \$29,911



Questions?

Future Items for Discussion:

- District Enrollment
- District Spending Per Pupil

QUESTIONS?

