



Port Jefferson

School District

Tradition, Excellence, Pride



Board of Education
2025-2026 School Year Budget – Third Draft
March 11, 2025

Fiscal Points of Pride

- Port Jefferson UFSD's 2025-2056 projected tax levy increase is estimated at only 1.86%
- 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	\$ 49,814,128	
Budget Increase	\$ 1,795,793	
	3.74%	(Budget to Budget)
2024-25 Tax Levy	\$ 39,396,316	
2025-26 Estimated Levy	\$ 40,538,285	
Levy Increase	\$ 741,969	
Levy Increase	1.86%	
2025-2026 Estimated Revenue Budget	\$ 49,335,575	
Budget Shortfall	\$ 478,553	



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 - 1.86% 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 (3 Teachers)
- Security Staffing
- Long Term Future of LIPA Main Plant and LIPA Peaker Plant



Third Draft

Board of Education to provide guidance on total budget figure

Items Considered for Budget for 2025/2026 - \$1 Million for construction

2025 2026 Capital Projects

1. Science Labs Renovations (est \$550,000 per room)
2. Music Rooms Renovations in HS/MS Auditorium (est \$235,00 one room staying tiered and \$700,000 on one flat room)
3. HS Windows Phase II (est \$276,000)
4. ES Electrical Upgrade (est \$785,000)
5. Upgrade of Security Cameras (\$35,000)(50 cameras)
6. Roofing Tech Ed/Spring Street - (\$350,000 1 to 2 sections)
7. Storage Garage Renovation (est \$525,000)
8. Phase II of Lockdown Technology (\$150,000)
9. HS HVAC - \$5,088,600
 - HS HVAC - third floor \$1,899,200
 - HS HVAC second floor \$1,274,400
 - HS HVAC first floor \$1,195,000
10. 2nd A/C Unit/Ductwork for HS/MS Gym/Auditorium \$1,250,000



The 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.



Committee Recommendations

2025 - 2026 General Fund Capital Projects:

- 1. ES Electrical Upgrade (est \$785,000)**
- 2. Phase II of Lockdown Technology (\$150,000)**

2025 - 2026 Capital Reserve Use:

- 1. HS HVAC Phase I - \$3,173,600 (second and third floor)**

Proposition 2 - Shall the Board of Education of the Port Jefferson Union Free District be authorized to expend a sum not to exceed \$3,173,600 from the “2021 Renovation and Upgrades Reserve Fund” effective May 11, 2021 for the following purpose(s): Installation and renovation of HVAC at Earl L. Vandermeulen High School.



Future Projects

1. Science Labs Renovations (est \$550,000 per room)
2. Music Rooms Reno in HS Auditorium (est \$235,00 one room staying tiered and \$700,000 on one flat room)
3. HS Windows Phase II (est \$276,000)
4. Roofing Tech Ed/Spring Street
5. Storage Garage Renovation (est \$525,000)
6. HS HVAC first floor \$1,195,000
7. 2nd A/C Unit/Ductwork for HS Gym/Auditorium \$1,250,000

Cameras will be addressed with year end funds



Revenue

Summary of Estimated Revenues 2025-26 Final Budget

Third Draft

ITEM	Budget	Proposed Budget	Difference	
	2024-25	2025-26	\$	%
Proposed Budget (A)	48,018,335	49,814,128	1,795,793	3.74%
State Aid Projection (B)	4,122,680	4,011,156	(111,524)	-2.71%
Other Revenue				
Deficit	0	478,553	478,553	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 TRS Reserve	0	0	0	n/a
Use of ERS Reserve	200,000	200,000	0	0.00%
Use of Compensated Absence Reserve	100,000	300,000	200,000	200.00%
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	5,264,687	1,165,348	28.43%
Total Non Tax Levy Revenues (B + C)	8,222,019	9,275,843	1,053,824	12.82%
Tax Levy Revenues Required (A-B-C)	39,796,316	40,538,285	741,969	1.86%
Total Assessed Valuation	19,817,281	18,845,386	(971,895)	-4.90%
Projected Tax Rate	200.82	215.11	14.29	7.12%

To reach Proposed Budget, a \$478,553 reduction in Expenses or an increase in Revenues is needed.

Reduction in Assessed Value based upon LIPA Reduction



Staffing – Based upon current 2024/2025 staffing levels

Port Jefferson Schools						
Staffing						
	22/23	23/24	23/24	24/25	25/26	Change
	actual	Budget	actual	Budget	Budget	
ADMINISTRATORS	12	13	13	13	13	0
TEACHERS	109	106.4	109.4	105.8	105.4	-0.4
NURSES	3	3	3	3	3	0
GUIDANCE COUNSELORS	4	4	4	4	4	0
PSYCHOLOGIST	3	3	3	3	4	1
SOCIAL WORKER	1	1	1	1	1	0
PJTA ASSOCIATION TOTAL	120	117.4	120.4	116.8	117.4	0.6
AIDES	3	2	2	2	2	0
ASSISTANTS	48	47	50	50	51	1
PARA ASSOCIATION TOTAL	51	49	52	52	53	1
CLERICAL	19.25	19.25	19.25	19.25	19.25	0
CONFIDENTIAL	3.5	4	4	4	4	0
TOTAL OFFICE STAFF	22.75	23.25	23.25	23.25	23.25	0
FACILITY & TECHNOLOGY SPRVSR	11	12	12	12	12	0
CUSTODIAL/SECURITY/GROUNDS	19.5	19.5	19.5	19.5	19.5	0
TOTAL DISTRICT STAFF	236.25	234.15	240.15	236.55	238.15	1.60



* Psychologist funded by change from contractual budget

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



District Enrollment

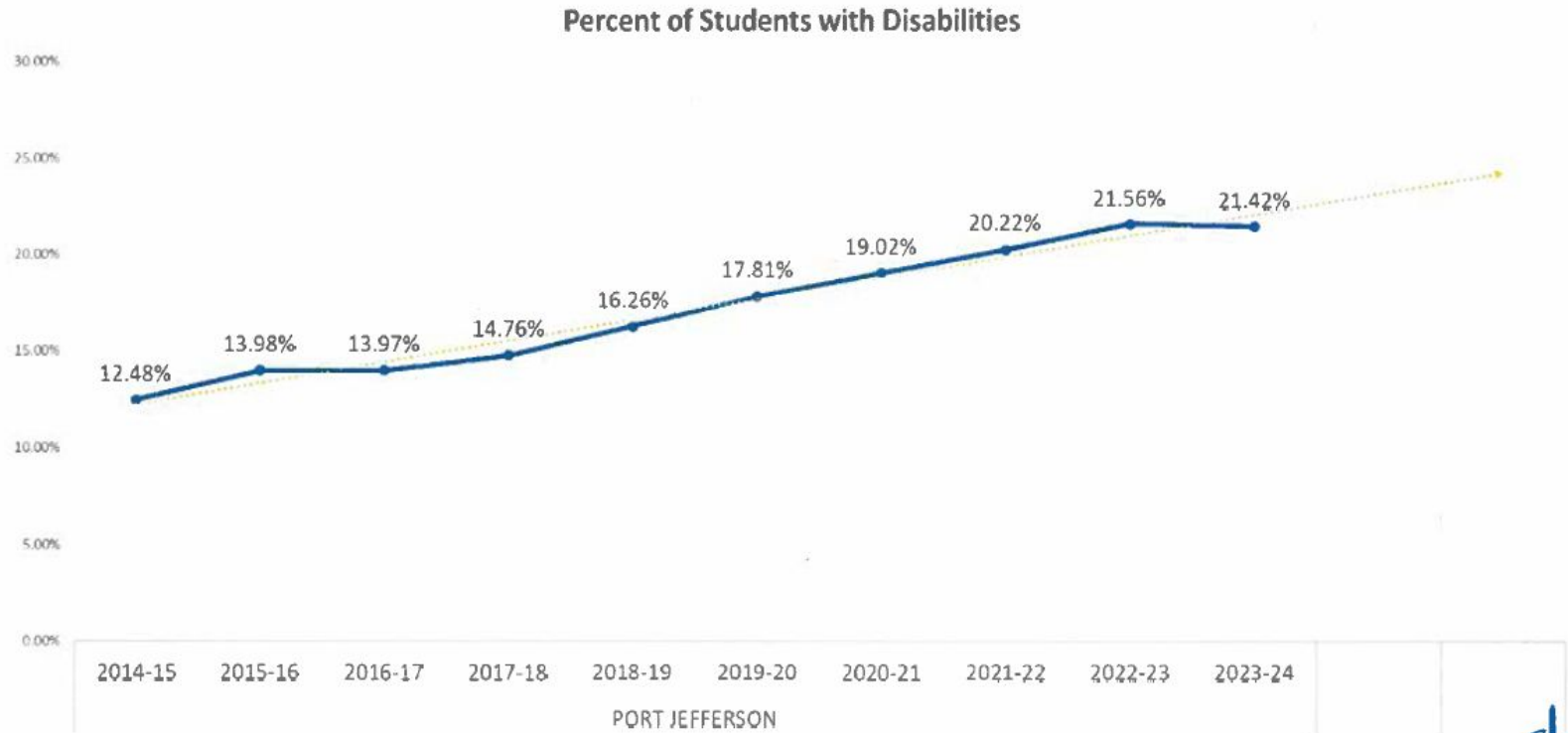
Actual				
GRADE	21-22	22-23	23-24	24-25
PRK	28	38	35	50
K	45	38	51	45
1	51	51	42	53
2	56	56	50	47
3	63	56	54	53
4	60	66	57	59
5	66	60	69	61
ES	369	365	358	368
6	74	71	66	76
7	76	70	69	79
8	79	76	68	73
MS	229	217	203	228
9	85	79	72	75
10	90	84	86	78
11	75	87	81	84
12	79	71	88	78
HS	329	321	327	315
Total	927	903	888	911

BOCES Study 2021-222 Update				
GRADE	21-22	22-23	23-24	24-25
PRK	36	36	36	36
K	55	67	66	55
1	41	53	64	63
2	55	44	57	69
3	58	55	44	58
4	63	59	56	44
5	61	64	60	57
ES	369	378	383	382
6	67	62	65	61
7	75	68	63	66
8	77	76	69	64
MS	219	206	197	191
9	80	78	77	69
10	84	79	77	76
11	89	83	78	76
12	76	90	84	79
HS	329	330	316	300
UG	10	10	9	9
Total	927	924	905	882



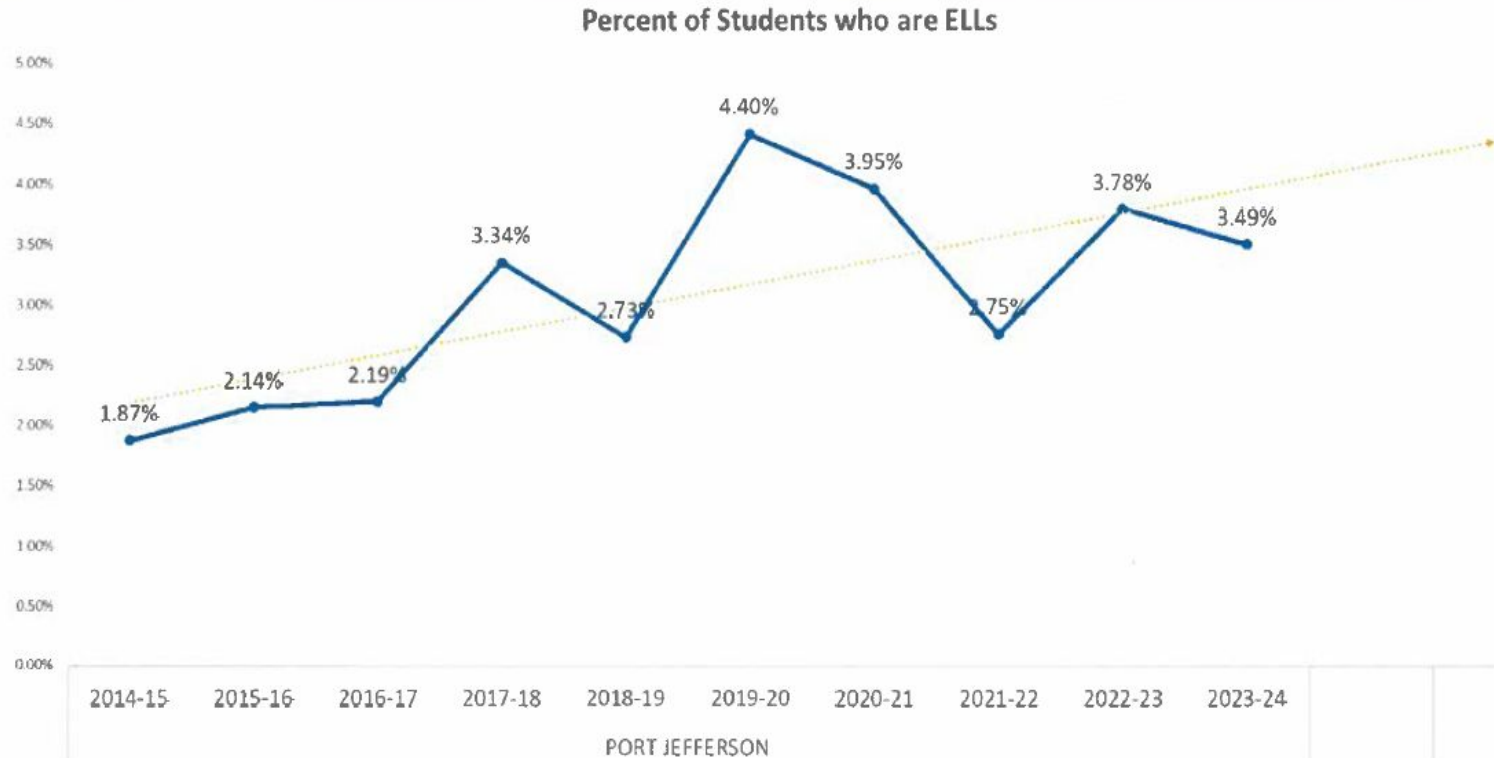
Students with Disabilities

Port Jefferson K-12 Enrollment: Percent of Students with Disabilities



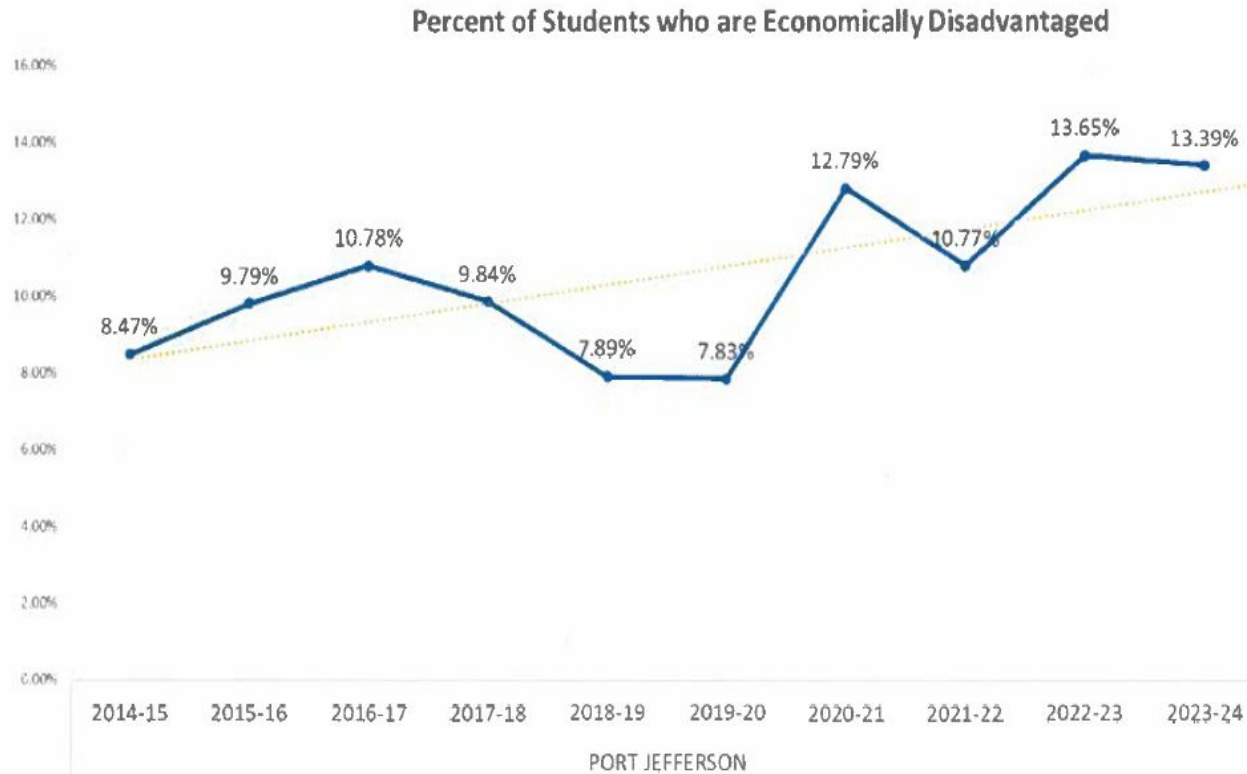
English Language Learners

Port Jefferson K-12 Enrollment: Percent of English Language Learners



Economically Disadvantaged Students

Port Jefferson K-12 Enrollment: Percent of Economically Disadvantaged Students



Spending Per Pupil

Community members often think of per pupil expenditures as simply the budget divided by the enrollment. This can be misleading. The state uses a measure of expense called “Approved Operating Expenditures” (AOE) which eliminates some expenditures not directly related to the day to day operation of schools. Not included are expenditures for building construction, transportation and some other expenditures.

Instead of enrollment, the state uses a student count call “Total Aidable Pupil Units” (TAPU) which is a weighted count of all pupils attending the district whether or not they are residents of the district. It includes average daily attendance, and additional weightings for pupils with special educational needs, aidable summer pupils, dual enrollment, secondary pupils, and pupils with disabilities.

AOE/TAPU is a much more accurate measure of the cost of providing instruction since it levels the field by discounting expenditures not directly related to instruction and uses a more accurate denominator for the comparison across districts.

For the 24-25 school aid year, the State uses data from 22-23 School Year.

AOE/TAPU

Average in LI is \$26,957

Average in Suffolk is \$29,800

Port Jefferson	\$32,900
Three Village	\$28,004
Sag Harbor	\$36,364
Cold Spring Harbor	\$31,922
Bayport Blue Point	\$29,237



Questions?

QUESTIONS?

