



Port Jefferson

School District

Tradition, Excellence, Pride



Board of Education
2025-2026 School Year Budget – Final Draft
April 8, 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 one of the lowest school tax rates in the Town of Brookhaven. We are the third lowest (Fire Island 23%, Riverhead 184%, Port Jefferson 201%) a clear distinction compared to surrounding area rates (Comsewogue 290%, Mount Sinai 298% and Three Village 314%).
- Port Jefferson UFSD budget to budget increase is only 2.89%, which is lower than the current Suffolk County inflation rate of 4.2%.
- Port Jefferson UFSD has a Positive State Fiscal Stress Score of 0 by the NYS Comptroller's Office.
- 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



Final 2025-2026 Budget

2024-25 Budget	\$ 48,018,335	
2025-26 Final Budget	\$ 49,406,575	
Budget Increase	\$ 1,388,240	
	2.89%	(Budget to Budget)
2024-25 Tax Levy	\$ 39,396,316	
2025-26 Final Levy	\$ 40,538,285	
Levy Increase	\$ 741,969	
Levy Increase	1.86%	
2025-2026 Final Revenue Budget	\$ 49,406,575	
Budget Shortfall	\$ 0	



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
- Staff Retirements (3 Teachers)

UNKNOWN

- Final State Aid (Governors Proposal - Foundation Aid Increase of 2%)
- Medical Insurance - January - June 2026 - As set by NYSHIP
- Long Term Future of LIPA Main Plant and LIPA Peaker Plant



Child Victims Act Impact to Budget

What is the impact to the instructional program in 2025-2026 budget with regards to the Child Victims Act (CVA) Settlement?

There is no impact to the instructional program in 2025-2026 due to CVA. The District is required to make an interest only payment on its \$11.4 million Bond Anticipation Note (BAN), in the amount of \$400,000. To cover this expense, the District increased its use of the undesignated reserve from \$100,000 to \$500,000. This ensures that the District can meet the interest payment without reducing funding for its programs.



Committee Recommendations

2025 - 2026 General Fund Capital Projects:

- 1. ES Electrical Upgrade (est \$785,000)**
- 2. Phase II of Lockdown Technology (\$150,000)**
- 3. Operation and Maintenance Building repair (\$65,000)**

2025 - 2026 Capital Reserve Use:

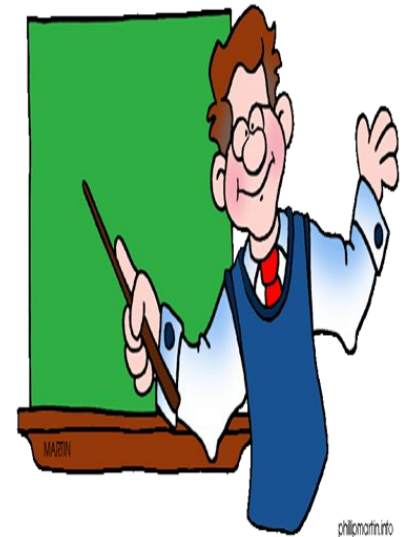
- 1. HS HVAC Phase I - \$3,173,600 (second and third floor)**

Proposition 2: Shall the Board of Education of the Port Jefferson Union Free School 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, the foregoing to include all labor, materials, equipment, apparatus and incidental costs related thereto”.



Staffing – Projected 2025-2026 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	101.5	-4.3
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	113.5	-3.3
AIDES	3	2	2	2	2	0
ASSISTANTS	48	47	50	50	50	0
PARA ASSOCIATION TOTAL	51	49	52	52	52	0
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	233.25	-3.30



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



Revenue

Summary of Estimated Revenues 2025-26 Final Budget

Final

ITEM	Budget	Proposed Budget	Difference	
	2024-25	2025-26	\$	%
Proposed Budget (A)	48,018,335	49,406,575	1,388,240	2.89%
State Aid Projection (B)	4,122,680	4,011,156	(111,524)	-2.71%
Other Revenue				
Deficit	0	0	0	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	271,000	121,000	80.67%
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	4,857,134	757,795	18.49%
Total Non Tax Levy Revenues (B + C)	8,222,019	8,868,290	646,271	7.86%
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%

Reduction in Assessed Value based upon LIPA Reduction



Final Draft Detail

ACCOUNT GROUP	24-25 BUDGET	25-26 PROPOSED BUDGET	Change	
1010....BOARD OF EDUCATION	\$26,975	\$26,975	\$0	
1060....DISTRICT MEETING	\$8,100	\$8,100	\$0	
1240....CHIEF SCHOOL ADMINISTRATOR	\$395,106	\$409,663	\$14,557	
1310....BUSINESS ADMINISTRATOR	\$691,820	\$704,860	\$13,040	
1320....AUDITING	\$91,500	\$91,750	\$250	
1325....TREASURER	\$107,291	\$110,622	\$3,331	
1380....FISCAL AGENT FEES	\$11,500	\$11,500	\$0	
1420....LEGAL FEES	\$98,200	\$100,100	\$1,900	
1430....PERSONNEL	\$210,669	\$223,248	\$12,579	
1440....LEGAL ADS	\$7,500	\$7,500	\$0	
1480....PUBLIC INFO AND SERVICE	\$70,176	\$88,125	\$17,949	
1620....OPERATION MAINT/PLANT	\$1,962,287	\$2,058,654	\$96,367	
1621....MAINTENANCE OF PLANT	\$1,305,762	\$1,317,887	\$12,125	
1670....CENTRAL PRINTING AND MAILING	\$45,809	\$45,809	\$0	
1680....DATA PROCESSING DISTRICT	\$94,000	\$110,687	\$16,687	
1681....DATA PROCESSING BOCES	\$258,990	\$265,129	\$6,139	
1910....UNALLOCATED INSURANCE	\$474,379	\$524,863	\$50,484	
1930....JUDGMENTS & CLAIMS	\$15,000	\$15,000	\$0	
1950....ASSESSMENTS ON SCHOOL PROPERTY	\$8,500	\$8,500	\$0	
1981....ADMIN CHARGE-BOCES	\$170,268	\$176,619	\$6,351	
1....GENERAL SUPPORT	\$6,053,832	\$6,305,591	\$251,759	4.16%



Final Draft Detail

ACCOUNT GROUP	24-25 BUDGET	25-26 PROPOSED BUDGET	Change	
2010....CURR. DEV./SUPERVISION	\$543,668	\$527,010	(\$16,658)	
2020....SUPER. REG. SCHOOL	\$1,531,062	\$1,485,005	(\$46,057)	
2110....REGULAR SCHOOL	\$11,993,233	\$12,004,210	\$10,977	
2190....GIFTED & TALENTED	\$87,476	\$94,089	\$6,613	
2250....SPECIAL EDUCATION	\$6,146,185	\$6,359,617	\$213,432	
2280....BOCES OCCUP. EDUCATION	\$180,591	\$254,400	\$73,809	
2610....LIBRARY	\$358,147	\$338,156	(\$19,991)	
2630....COMPUTER ASSISTED INSTRUCT.	\$796,218	\$826,080	\$29,862	
2810....GUIDANCE	\$682,769	\$633,339	(\$49,430)	
2815....HEALTH SERVICES	\$276,931	\$283,928	\$6,997	
2820....PSYCHOLOGY SERVICES	\$338,910	\$429,033	\$90,123	
2821....DRUG FREE SCHOOL COUNSEL	\$68,399	\$71,284	\$2,885	
2825....SOCIAL WORK SRVC-REG SCHOOL	\$68,399	\$71,284	\$2,885	
2850....COCURRICULAR ACTIVITIES	\$368,618	\$347,559	(\$21,059)	
2855....INTERSCHOLASTIC ACT.	\$918,331	\$921,412	\$3,081	
2....INSTRUCTION	\$24,358,937	\$24,646,406	\$287,469	1.18%



Final Draft Detail

ACCOUNT GROUP	24-25 BUDGET	25-26 PROPOSED BUDGET	Change	
5510....D.O. TRANSPORTATION	\$158,719	\$159,711	\$992	
5540....CONTRACTED TRANSPORTATION	\$2,546,903	\$2,634,158	\$87,255	
5581....TRANS. BOCES	\$27,000	\$27,500	\$500	
5....TRANSPORTATION	\$2,732,622	\$2,821,369	\$88,747	3.25%
9010....EMP. RETIREMENT SYSTEM	\$650,000	\$645,000	(\$5,000)	
9020....TEACHERS RETIRE. SYSTEM	\$2,120,000	\$2,098,151	(\$21,849)	
9030....FICA	\$1,941,386	\$1,931,737	(\$9,649)	
9040....WORKMEN'S COMPENSATION	\$267,000	\$255,000	(\$12,000)	
9045....LIFE INSURANCE	\$119,500	\$100,000	(\$19,500)	
9050....UNEMPLOYMENT	\$85,000	\$55,000	(\$30,000)	
9060....HEALTH INSURANCE	\$8,276,331	\$8,764,149	\$487,818	
9....EMPLOYEE BENEFITS	\$13,459,217	\$13,849,037	\$389,820	2.90%
9711....SERIAL BOND	\$0	\$370,445	\$370,445	
9760....TAN	\$135,000	\$135,000	\$0	
9901....OTHER DEBT	\$213,727	\$213,727	\$0	
9950....TRANSFER TO OTHER FUNDS	\$1,065,000	\$1,065,000	\$0	
9....DEBT SERVICE/TRANSFERS	\$1,413,727	\$1,784,172	\$370,445	26.20%
GRAND TOTALS Proposition #1	\$48,018,335	\$49,406,575	\$1,388,240	2.89%



Property Tax Report Card

2025-26 Property Tax Report Card

580206 - Port Jefferson UFSD

Contact Person: Jessica Schmettan

Telephone Number: 631-791-4231

	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	48,018,335	49,406,575	2.89%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	39,796,316	40,538,285	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A + B + C - D)	39,796,316	40,538,285	1.86%
F. Permissible Exclusions to the School Tax Levy Limit	1,014,258	986,381	
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	38,792,061	39,551,907	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	38,782,058	39,551,904	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	10,003	3	
Public School Enrollment	888	911	2.59%
Consumer Price Index		2.95%	4.12%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Property Tax Report Card

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	20,050,509	14,430,000
Assigned Appropriated Fund Balance	1,021,249	1,000,000
Adjusted Unrestricted Fund Balance	4,785,659	1,729,920
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	9.97%	3.50%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year
Capital	Capital Reserve 2021	To pay the cost of any object or purpose for	3,911,894.00	3,911,894.00	3,173,600 for HVAC upgrades at High School
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and	4,373,491	4,373,491	50,000 for workers compensation payments
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the	2,336,220.00	2,336,220.00	none
EBALR – Employee Benefit Accrued Liability	Reserve for Compensated Absence	For the payment of accrued employee	3,965,992	3,965,992	300,000 for separation payments for accrued time
Retirement Contribution	ERS Reserve	To fund employer retirement contributions	3,585,375	3,585,375	200,000 toward annual system contribution
Other Reserve	TRS Reserve	To fund employer retirement contributions	45,396	45,396	none



Financial Model Estimated Tax Impact

Port Jefferson School District			Assumptions						FINAL			
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 Increase 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	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	\$ 48,018,335	\$ 49,406,575	\$ 50,394,707	\$ 51,402,601	
State Aid	\$ 3,702,309	\$ 3,784,970	\$ 3,767,551	\$ 3,863,212	\$ 3,799,704	\$ 3,843,273	\$ 3,975,881	\$ 4,122,680	\$ 4,011,156	\$ 4,071,323	\$ 4,132,393	
Local Revenue & PILOTS	\$ 4,006,842	\$ 3,670,362	\$ 3,269,791	\$ 3,520,189	\$ 3,323,943	\$ 3,727,244	\$ 3,783,409	\$ 4,099,339	\$ 4,857,134	\$ 4,857,134	\$ 4,857,134	
School Tax Levy	\$ 35,626,700	\$ 36,434,480	\$ 36,898,824	\$ 37,356,454	\$ 37,886,082	\$ 38,543,814	\$ 39,307,619	\$ 39,796,316	\$ 40,538,285	\$ 41,466,249	\$ 42,413,073	
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	\$ 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	15,841,440	14,869,153	13,770,765	14,085,201	
School Tax Rate	148.40%	152.02%	158.67%	163.73%	170.27%	178.46%	189.83%	200.82%	215.19%	232.17%	237.48%	
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	-	
Annual Change LIPA School Tax Payment		\$ (428,945)	\$ 340,541	\$ 115,029	\$ 5,209	\$ 319,218	\$ 589,424	\$ 822,060	\$ 972,288	\$ 1,098,388		
Tax Rate Increase	2.93%	3.62%	6.65%	5.06%	6.54%	8.19%	11.37%	10.99%	14.37%	16.99%	5.30%	
Tax Levy Increase	2.35%	2.27%	1.27%	1.24%	1.42%	1.74%	1.98%	1.24%	1.86%	2.29%	2.28%	
Budget Increase	4.67%	1.28%	0.11%	1.83%	0.60%	2.45%	2.07%	2.02%	2.00%	2.00%	2.00%	



Financial Model Estimated Tax Impact

Final

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	\$ 26,898	\$ 29,027	\$ 30,730	
\$10,000 Assessed Value as of 2017/2018	\$ 14,840	\$ 15,202	\$ 15,867	\$ 16,373	\$ 17,027	\$ 17,846	\$ 18,983	\$ 20,082	\$ 21,519	\$ 23,222	\$ 24,584	
\$5,000 Assessed Value as of 2017/2018	\$ 7,420	\$ 7,601	\$ 7,933	\$ 8,187	\$ 8,513	\$ 8,923	\$ 9,491	\$ 10,041	\$ 10,759	\$ 11,611	\$ 12,292	
\$2,500 Assessed Value as of 2017/2018	\$ 3,710	\$ 3,800	\$ 3,967	\$ 4,093	\$ 4,257	\$ 4,461	\$ 4,746	\$ 5,020	\$ 5,380	\$ 5,805	\$ 6,146	
\$1,600 Assessed Value as of 2017/2018	\$ 2,374	\$ 2,432	\$ 2,539	\$ 2,620	\$ 2,724	\$ 2,855	\$ 3,037	\$ 3,213	\$ 3,443	\$ 3,716	\$ 3,933	



Proposed Contingency Budget

Contingency Restrictions

Tax levy cannot exceed prior year's levy

Administrative component cannot exceed prior year's percentage of the budget

No New equipment

No Public use of school buildings and grounds where the District incurs a cost

No Non essential maintenance

No Capital expenditures (except in an emergency)

No Consultant services to review operation and make recommendations necessary for creation of a budget

Additional Expense Reductions

\$ 270,400 Equipment (mandated)

\$ 73,325 Public Relations Services (mandated)

\$ 1,000,000 Capital Projects and Capital Reserve Proposition \$3,173,600 (mandated)

Revenue Reductions

\$ 601,756 Tax Levy Reduction (mandated)



Proposed School District Budget Notice

Port Jefferson School District Budget Notice					
			Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year*
Total Budgeted Amount, Not Including Separate Propositions			\$ 48,018,335	\$ 49,406,575	\$ 48,062,850
Increase/Decrease for the 2025-26 School Year				\$ 1,388,240	\$ (1,343,725)
Percentage Increase/Decrease in Proposed Budget				2.89%	0.09%
Change in the Consumer Price Index				2.95%	
A. Proposed Levy to Support the Total Budgeted Amount			\$ 39,796,316	\$ 40,538,285	
B. Levy to Support Library Debt, if Applicable			\$ -	\$ -	
C. Levy for Non-Excludable Propositions, If Applicable**			\$ -	\$ -	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			\$ -	\$ -	
E. Total Proposed School Year Tax Levy (A+B+C-D)			\$ 39,796,316	\$ 40,538,285	\$ 39,194,560
F. Total Permissible Exclusions			\$ 1,014,258	\$ 986,381	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions			\$ 38,792,061	\$ 39,551,907	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)			\$ 38,782,058	\$ 39,551,904	
I. Difference: (G-H) (Negative value requires 60.0% voter approval – See Note Below Regarding Separate Propositions) **			\$ 10,003	\$ 3	
Administrative Component			\$ 4,845,513	\$ 4,926,065	\$ 4,847,740
Program Component			\$ 38,541,046	\$ 39,369,797	\$ 39,200,197
Capital Component			\$ 4,631,776	\$ 5,110,713	\$ 4,014,913

*Statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the budget be defeated.

Should it become necessary to adopt a contingency budget, the district may decrease expenditures in the areas of building improvements, capital improvements certain equipment, staffing, public relations and any other non-contingent areas that are not necessary for the health and safety of the School District.

Questions?

QUESTIONS?

