

2026-27 Property Tax Report Card

580206 - Port Jefferson UFSD

Contact Person: Jessica Schmettan

Telephone Number: 631-791-4231

	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	49,406,575	50,531,381	2.28%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	40,538,285	41,343,171	
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)	40,538,285	41,343,171	1.99%
F. Permissible Exclusions to the School Tax Levy Limit	986,381	1,067,521	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	39,551,907	40,276,979	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	39,551,904	40,275,650	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	3	1,329	
Public School Enrollment	911	906	-0.55%
Consumer Price Index		2.63%	

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 2026-27, include any carryover from 2025-26 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	14,037,520	1,350,000
Assigned Appropriated Fund Balance	989,476	1,000,000
Adjusted Unrestricted Fund Balance	-8,924,740	2,000,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	-18.06%	3.96%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year
Capital	Capital Reserve 2021	To pay the cost of any object or purpose for which bonds may be issued.	987,504	987,504	
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	4,173,491	4,173,491	50,000 for workers compensation payments
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	2,336,220	2,336,220	none
EBALR - Employee Benefit Accrued Liability	Reserve for Compensated Absence	For the payment of accrued 'employee benefits' due to employees upon termination of service.	3,565,992	3,265,992	300,000 for separation payments for accrued time
Retirement Contribution	ERS Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	3,185,375	3,185,375	200,000 toward annual system contribution
Other Reserve	TRS Reserve	To fund employer retirement contributions to the New York State Teachers Retirement System	88,938	88,938	none