



# Port Jefferson

School District

*Tradition, Excellence, Pride*



Board of Education  
2026-2027 School Year Budget – First Draft  
January 29, 2026

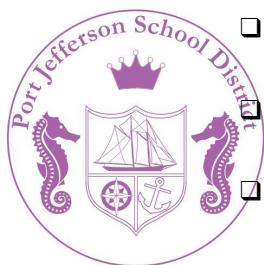


- Preservation**- Maintain the full complement of our educational opportunities while repairing necessary infrastructure.
- Optimization**- Examine enrollment, staffing and systems to maximize efficiencies and identify areas for improvement.
- Discipline**- Approach new expenditures with precision and careful planning.



# Port Jefferson Points of Pride

- ❑ Earl L. Vandermeulen High School has been selected as a 2025 National Blue Ribbon School and was recognized at the November 2025 Board of Regents meeting.
- ❑ Port Jefferson Middle School ranks as the 72nd school in New York State, and 3rd in Suffolk County according to U.S. News and World Report.
- ❑ Earl L. Vandermeulen High School ranked number 1 on Long Island, number 5 in New York State, and number 51 in the nation for STEM high schools.
- ❑ Earl L. Vandermeulen boasts a 100% Graduation rate for the 2024-2025 school year.
- ❑ Edna Louise Spear Elementary School offers full day Pre-Kindergarten to all District residents. The program is taught by our highly qualified Port Jefferson Teachers.
- ❑ Edna Louise Spear Elementary School has a swimming pool, incorporating water safety and swim instructions weekly as part of Physical Education classes in kindergarten through grade five.
- ❑ Earl L. Vandermeulen High School earned the NYSPHSAA School of Excellence Award for the 2024-2025 school year emphasizing our exceptional student athletes and their academic accomplishments.
- ❑ Earl L. Vandermeulen High School offers 25 AP Classes and 23 Dual Enrollment Courses for students to earn college credits.
- ❑ The District has added Unified Golf to its Unified Sports program which also includes Basketball and Bowling. The District is proud to support this initiative, which highlights the importance of inclusion and the power of sports to unite the community.
- ❑ The District implemented free school breakfast and lunch for every student for the 2025-2026 school year.
- ❑ For the 19th consecutive year, the Port Jefferson School District was named one of the Best Communities in Music Education by the National Association of Music Merchants (NAMM) Foundation. Our Instrumental program begins in the 3rd Grade.
- ❑ The Port Jefferson School District has launched a new partnership with Stony Brook Medicine's CARE Initiative. This collaboration is designed to provide enhanced mental health services, consultation and educational resources for our students, families and staff.
- ❑ Our STEM program beginning in grade 1 offering opportunities in computer science, coding, drones, 3D printing, virtual reality, and other cutting-edge platforms that prepare students for high-demand STEM fields.
- ❑ Our after-school offerings focus on the whole child and include extra curricular and enrichment opportunities. (22 clubs at the High School, 10 at the Middle School, 9 at the Elementary School)
- ❑ The District is proud of our personalized learning and small class sizes Pre-K through grade 12.



# Fiscal Points of Pride

- ❑ 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 had modernized its technology, equipment, and vehicle fleet by utilizing a annual cycle of replacement while remaining within the NYS tax cap.
- ❑ Port Jefferson UFSD utilized \$5,100,000 of Reserves for CVA Settlement.
- ❑ Port Jefferson UFSD generated new sources of revenue through rental of classroom space to Eastern Suffolk BOCES.
- ❑ Port Jefferson UFSD received a high credit rating from Moody's which impacts borrowing rates.



# Fiscal Stress Score

County: Suffolk  
MuniCode: 470909600600

## Port Jefferson Union Free School District

Fiscal Year: 2025  
Stress Level: Susceptible

Category	Indicator	Scoring	Fiscal Year End			Points
Year End Fund Balance	1 Unassigned Fund Balance	<b>General Fund</b> 25 Points ≤ 1% 16.67 Points > 1% But ≤ 2% 8.33 Points > 2% But ≤ 3% 0 Points > 3%	2025	<b>Data Required</b> Unassigned Fund Balance (codes 916 & 917) Gross Expenditures <b>Calculation</b> $\text{Unassigned Fund Balance} \div \text{Gross Expenditures}$	-8,201,057 63,271,201 -12.96%	25.00
	2 Total Fund Balance	<b>General Fund</b> 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%		<b>Data Required</b> Total Fund Balance (code 8029) Gross Expenditures <b>Calculation</b> $\text{Total Fund Balance (code 8029)} \div \text{Gross Expenditures}$	10,770,573 63,271,201 17.02%	
Operating Deficits	3 Operating Deficit	<b>General Fund</b> 20 Points = Deficits ≤ -1% in 3/3 of the Last Fiscal Years 13.33 Points = Deficits ≤ -1% in 2/3 of the Last Fiscal Years 6.67 Points = Deficit ≤ -1% in 1/3 Last Fiscal Years 0 Points = Deficit ≤ -1% in 0/3 Last Fiscal Years	2023 2024 2025	<b>Data Required</b> Gross Revenues Gross Expenditures <b>Calculation</b> $(\text{Gross Revenues} - \text{Gross Expenditures}) \div \text{Gross Expenditures}$	46,712,232 42,578,380 9.71%	6.67
				<b>Data Required</b> Gross Revenues Gross Expenditures <b>Calculation</b> $(\text{Gross Revenues} - \text{Gross Expenditures}) \div \text{Gross Expenditures}$	49,271,369 45,035,615 9.41%	
				<b>Data Required</b> Gross Revenues Gross Expenditures <b>Calculation</b> $(\text{Gross Revenues} - \text{Gross Expenditures}) \div \text{Gross Expenditures}$	48,344,023 63,271,201 -23.59%	
Cash Position	4 Cash Ratio	<b>General Fund</b> 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2025	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626 & 631-668) <b>Calculation</b> $\text{Cash and Investments} \div \text{Net Current Liability}$	7,267,668 14,616,163 49.72%	10.00
	5 Cash % of Monthly Expenditures	<b>General Fund</b> 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%		<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) <b>Calculation</b> $\text{Cash and Investments} \div \text{Average Monthly Gross Expenditures}$	7,267,068 5,272,600 137.83%	
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	<b>All Funds</b> 10 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued or Current Year Short-Term Cash-Flow Debt Issued and No Prior Year Issuance 6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued 3.33 Points ≥ 3.33% But < 6.67% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance	2024 2025	<b>Data Required</b> Short-Term Cash-Flow Debt Issued $(\text{Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes})$	0	0.00
				<b>Data Required</b> Short-Term Cash-Flow Debt Issued $(\text{Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes})$	0	
				<b>Calculation</b> $(\text{Current Year Short-Term Cash-Flow Debt Issued} - \text{Prior Year Short-Term Cash-Flow Debt Issued}) \div \text{Prior Year Short-Term Cash-Flow Debt Issued}$	0.00%	
					Total <sup>1</sup> :	41.7

Gross Revenues = General Fund's Revenues and Other Sources (Transfer Activity)

Gross Expenditures = General Fund's Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Project's Fund)

<sup>1</sup>Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

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Point Range (Out of 100 total pts)

Significant Fiscal Stress 65 - 100

Moderate Fiscal Stress 45 - 64.9

Susceptible Fiscal Stress 25 - 44.9

No Designation 0 - 24.9

# Fiscal Stress Score BAN Debt Explained

The decrease in the unassigned fund balance is a result of the district's payment of \$16.5 million in accordance with its Child Victims Act settlement agreement. Of that amount, \$11.4 million was covered by a Bond Anticipation Note (BAN), with the balance of funds coming from the use of unassigned district reserves.

The negative balance reported does not signify an actual negative balance in any of the District's bank accounts. It is the result of an accounting regulation the district is governed by as a public entity (Government Accounting Standards Board Rule 62). Based on this regulation, the district is prohibited from recording the BAN funds as revenue until such time as those funds are converted to long-term bond financing. In other words, the BAN funds must be considered a short-term liability, assessed against the district's general fund balance. If, in fact, the district would have been able to record the BAN funds as revenue, as it will be able to do when the BAN funds are converted to long-term bond financing, the fund balance would have been approximately a positive \$2 million, which is the amount that actually exists in the unassigned fund account.

The current BAN came due in late January 2026, at which time the district issued another BAN that will come due in January 2027. The expectation is that the district will be able to issue a long-term, 28-year bond in January 2027. Until recently, state regulations only permit a 15-year, long-term bond to be issued against CVA settlements. Legislation passed by both the state senate and assembly, authorized the issuance of up to 30-year bonds to satisfy CVA settlement agreements. Governor Hochel signed that legislation in late December 2025. While this is our current plan relative to the funding of the CVA settlement, the district will continue to investigate and consider all viable options.



# Assessed Value Glide Path - Final Year

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



# First Draft Rollover Budget

<b>2025-26 Budget</b>	<b>\$ 49,406,575</b>
<b>2026-27 Rollover Budget</b>	<b>\$ 51,653,906</b>
<b>Budget Increase</b>	<b>\$ 2,247,331</b>
	<b>4.55% (Budget to Budget)</b>
<b>2025-26 Tax Levy</b>	<b>\$ 40,538,285</b>
<b>2026-27 Estimated Levy</b>	<b>\$ 41,413,296</b>
<b>Levy Increase</b>	<b>\$ 875,011</b>
<b>Levy Increase</b>	<b>2.16%</b>
<b>2026-2027 Estimated Revenue Budget</b>	<b>\$ 50,757,906</b>
<b>Budget Shortfall</b>	<b>\$ 896,000</b>



# 2026-2027 Budget Assumptions

## KNOWN

- Medical Insurance - 10% Increase - July-December -As set by NYSHIP
- District Liability Insurance - 14% Increase
- Teachers Retirement System -8.25% to 8.75% As per TRS
- Utilities - 3% Increase - As set by Market
- 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%
- CVA BAN costs are not additions to the tax cap. These BAN and bond costs do not impact the tax rate.

## UNKNOWN

- Final State Aid- Current estimate using the Governor's proposed budget figures.
- Final Tax Cap - Current estimate 2.16%
- Transportation -14% Increase is estimated while contract is out for Request for Proposals (RFP)
- Medical Insurance - January - June 2026 - As set by NYSHIP
- Staff Retirements
- Long Term Future of LIPA Main Plant and LIPA Peaker Plant



# First Draft

Board of Education will provide guidance on final budget figure.

Capital Items Considered for Budget for 2026/2027 - \$1.15 Million for construction or more.

- HVAC upgrade for High School Science Wing - \$1,000,000
- Boiler replacement at Scraggy Hill O&M Building - \$150,000
- Security Enhancements - \$150,000

The superintendent and administration will continue to review staffing, scheduling, and enrollment.

Business Office will review and finalize estimates and compute Tax Levy Cap.

Board of Education monthly review at committees and make recommendations.



# Staffing – Based upon current 2025-2026 staffing levels

Port Jefferson Schools						
Staffing	23/24	23/24	24/25	25/26	26/27	Change
	Budget	actual	Budget	Budget	Budget	
	ADMINISTRATORS	13	13	13	12	0
TEACHERS	106.4	109.4	105.8	100.5	102.7	2.2
NURSES	3	3	3	3	3	0
GUIDANCE COUNSELORS	4	4	4	4	4	0
PSYCHOLOGIST	3	3	3	4	4	0
SOCIAL WORKER	1	1	1	1	1	0
PJTA ASSOCIATION TOTAL	117.4	120.4	116.8	112.5	114.7	2.2
AIDES	2	2	2	2	2	0
ASSISTANTS	47	50	50	50	49	-1
PARA ASSOCIATION TOTAL	49	52	52	52	51	-1
CLERICAL	19.25	19.25	19.25	19.25	19.25	0
CONFIDENTIAL	4	4	4	4	4	0
TOTAL OFFICE STAFF	23.25	23.25	23.25	23.25	23.25	0
FACILITY & TECHNOLOGY SPRVSR	12	12	12	12	13	1
CUSTODIAL/SECURITY/GROUNDS	19.5	19.5	19.5	19.5	19.5	0
<b>TOTAL DISTRICT STAFF</b>	<b>234.15</b>	<b>240.15</b>	<b>236.55</b>	<b>231.25</b>	<b>233.45</b>	<b>2.20</b>

Increase in Facility & Technology Supervisors resulted from a P/T staff member becoming full time and joining the Unit.

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



# Revenue

First Draft

Summary of Estimated Revenues  
2026-27 Budget

ITEM	Budget 2025-26	Proposed Budget 2026-27	Difference	
			\$	%
<b>Proposed Budget (A)</b>	49,406,575	50,757,906	1,351,331	2.74%
<b>State Aid Projection (B)</b>	4,011,156	4,212,995	201,839	5.03%
Other Revenue				
Deficit	0	0	0	n/a
Tuition	150,000	150,000	0	0.00%
Interest Income	650,000	550,000	(100,000)	-15.38%
Rentals (Spring Street Lease expires June, 2027)	525,000	540,000	15,000	2.86%
Rentals - Elementary	271,000	275,000	4,000	1.48%
Rentals - Other	5,000	5,000	0	0.00%
Pilot LIPA - Peaker Plant - 2027/2028	1,759,512	1,872,048	112,536	6.40%
Pilot Shipyard - 2031/2032	26,115	26,637	522	2.00%
Pilot Cappys - 2030/2031	78,909	80,487	1,578	2.00%
Pilot Overbay - 2034/2035	43,953	49,804	5,851	13.31%
Pilot Lobsterhouse 2035/2036	29,645	34,558	4,913	16.57%
Miscellaneous	268,000	262,701	(5,299)	-1.98%
Use of Debt Service Reserve	0	85,380	85,380	n/a
Use of ERS Reserve	200,000	200,000	0	0.00%
Use of Compensated Absence Reserve	300,000	300,000	0	0.00%
Use of Undesignated 4% Reserve	500,000	650,000	150,000	30.00%
Use of Workers Comp Reserve	50,000	50,000	0	0.00%
<b>Total Other Revenues (C)</b>	4,857,134	5,131,615	274,481	5.65%
<b>Total Non Tax Levy Revenues (B + C)</b>	8,868,290	9,344,610	476,320	5.37%
<b>Tax Levy Revenues Required (A-B-C)</b>	40,538,285	41,413,296	875,011	2.16%
Total Assessed Valuation	18,845,386	17,955,703	(889,683)	-4.72%
<b>Projected Tax Rate</b>	<b>215.11</b>	<b>230.64</b>	<b>15.53</b>	<b>7.22%</b>

Reduction in Assessed Value based upon LIPA Reduction

\*\*To reach Proposed Budget, a reduction in expenses or an increase in revenue is needed.\*\*



# 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

## 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 - Complete
- 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 - Complete

## 2024-2025

### **General Fund Appropriation**

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



# Capital Projects Cont...

## 2025-2026

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



## 2026-2027 Considerations

- 1. HS HVAC First Floor - \$1,000,000
- 2. Boiler replacement at Scraggy Hill O&M Building - \$150,000
- 3. Security Enhancements - \$150,000



# QUESTIONS?

*Next Budget Draft Presented at the March 10, 2026 BOE Meeting*

