



Greenport UFSD

2025-2026



- ❖ Budget Expenses
- ❖ General Support, Operation & Maintenance, Security, Utilities, Transportation
- ❖ Employee Benefits & Debt Service

February 11, 2025

Budget Development Process

November/December 2024

- ❖ Distribute Budget Worksheets

January 21, 2025

- ❖ Presentation #1:
 - Review of the Budget Process
 - Long Term Planning
 - Recap of Reserves

January (Late) 2025

- ❖ Meetings with Department Heads to Review Budget Proposals

February 11, 2025

- ❖ Presentation #2:
 - Provide Board with Draft of Line by Line Budget
 - Budget Expenses
 - General Support, Operation & Maintenance, Security, Utilities, Transportation
 - Employee Benefits, Debt Service, Fund Transfers

Board of Education/District Clerk - 1010 to 1060

Budget Driver	2023-24	2024-25	2025-26
Contractual Expense	900	918	5,000
Travel/Conference BOE	3,350	3,417	4,200
Materials & Supplies BOE	975	995	1,800
Travel/Conf. District Clerk	2,825	2,882	3,000
Supplies - District Clerk	725	740	750
Advertising - District Mtgs	2,200	2,244	2,500
Machines - District Election	1,768	3,606	7,406
Supplies-District Meetings	3,057	3,948	5,000
Total BOE/District Clerk	15,800	18,750	29,656

Central Administration - 1240

Budget Driver	2023-24	2024-25	2025-26
Equipment	2,000	2,000	2,000
Contractual & Other	10,000	10,000	10,000
Travel/Conference	2,000	2,000	2,000
Dues, Memberships, Fees	4,000	4,000	4,300
Supplies	8,000	9,000	9,000
Total Central Admin.	26,000	27,000	27,300

Business Office - 1310

Budget Driver	2023-24	2024-25	2025-26
Equipment-Business Office	6,000	6,000	6,000
Contractual Services	65,000	65,000	66,300
Travel-Business Office	2,000	2,000	2,200
Service & Repairs-Business Office	2,100	2,100	2,100
Supplies-Business Office	2,400	2,900	3,100
Accounting Software-Business Office	9,500	9,880	9,900
BOCES Support W/C, EEHP, Gasb 45, 75 & 84, EAP, School Aid STAC. - Partially reimbursable	52,754	51,846	52,717
Sub total	139,754	139,726	142,317

Business Office Continued... - 1320 to 1380

Budget Driver	2023-24	2024-25	2025-26
Internal Claims Auditing	15,500	15,888	15,888
Auditing (External & Single Grant)	36,000	36,000	34,500
Travel/Conference District Treasurer	1,000	1,000	4,500
Supplies - District Treasurer	1,800	2,000	2,200
BOCES Cooperative Purchasing	1,185	1,231	1,268
Fiscal Agent - TAN & BAN + Bond Counsel (Inc.due to BAN conversion)	38,850	61,850	99,250
Sub total	94,335	117,969	157,606

Business Office Continued... - 1420 to 1480

Budget Driver	2023-24	2024-25	2025-26
Advertising-Legal Notices	2,500	3,000	3,300
Legal-School Attorney	39,900	51,900	52,938
Hearing Officer	500	500	500
TPA 403B, ACA - OMNI	6,000	6,000	6,000
Advertising- Personnel	2,200	2,500	2,750
Boces Third Party Adm. Services	14,208	22,797	23,481
Records Management	350	350	375
Newsletter & Public Info. Svcs.	8,600	30,250	30,970
Sub-Total	74,258	117,297	120,314
Total Business Office	308,347	374,992	420,237

Operations - 1620

Budget Driver	2023-24	2024-25	2025-26
Custodial Overtime	8,450	8,450	13,750
Part-timers	20,450	43,081	20,450
Equipment	53,000	84,171	84,121
Contractual	112,350	5,225	7,325
Travel & Conference	3,450	4,260	4,260
Service/Repair	27,600	64,100	77,600
Memberships/Dues	685	765	765
Fuel Oil	225,000	230,000	235,000
Electricity	65,000	74,592	94,400
Exterminator	1,000	1,200	1,200
Sub-Total	516,985	515,844	538,871

Operations Continued... - 1620

Budget Driver	2023-24	2024-25	2025-26
Rubbish Removal	40,500	37,800	44,000
Water & Fire Hydrant Testing	3,250	7,000	7,000
Sewer	25,000	35,228	38,693
Telephones	5,296	5,295	5,295
Guards/Security (Proposed inc.-3 guards) (Moved to Personnel)	93,324	181,454	0
Materials & Supplies	54,143	57,043	57,893
Sub-Total	221,513	323,820	152,881
Total 1620	738,498	839,664	691,752

Maintenance - 1621

Budget Driver	2023-24	2024-25	2025-26
Maintenance OT	5,799	5,799	7,740
Equipment	6,000	23,350	21,140
Service/Repair	91,375	167,035	166,124
Rental - Maintenance	1,000	1,000	1,000
Materials & Supplies	31,800	35,300	35,300
Total 1621	135,974	232,484	231,304

Transportation - 5540

Budget Driver	2023-24	2024-25	2025-26
Pupils-In District	330,550	426,565	426,947
Other Public/Private Schools	142,236	293,292	355,657
Field Trips/Summer School	12,828	8,000	64,000
Athletics	79,597	98,286	98,286
Ferries-Other	26,300	32,475	33,750
Pupils - HB Ward	55,276	68,255	86,485
Pupils - Sp. Ed. WHBLC	95,075	117,399	124,785
Pupils - Sp. Ed. Bellport	142,537	0	0
Total Transportation	884,399	1,044,272	1,189,911

Employee Benefits - 9010 to 9089

Budget Driver	2023-24	2024-25	2025-26
Retirement-ERS	218,087	245,236	285,700
Retirement-TRS	835,377	835,377	910,788
Social Security	790,093	782,107	923,812
Workers Comp	18,000	18,000	18,000
Unemployment	10,000	10,000	10,000
Health Waiver	109,289	115,000	115,000
Medicare Reim (Retirees)	275,012	287,324	317,883
Health Insurance	3,775,120	4,464,694	5,672,672
Dental (CSEA & DELTA)	86,700	99,042	99,456
Compensated Absences	90,000	99,000	99,000
Total Benefits	6,207,678	6,955,780	8,452,311 (+21.5%)

Debt Service, Transfers - 9711 to 9956

Budget Driver	2023-24	2024-25	2025-26
Serial Bonds-Principal	410,000	430,000	450,000
Serial Bonds-Interest	161,250	141,944	121,619
Tax Anticipation Note (TAN) Interest	82,000	122,504	122,504
Bond Anticipation Note (BAN) Principal & Interest	855,000	1,007,812	1,037,600
EPC Principal	65,929	0	0
EPC Interest	3,376	0	0
Transfer to Other funds (Summer School Federal & Food Service-if needed)	48,000	61,800	61,800
Total Debt Service/Transfers	1,625,555	1,764,060	1,793,523

Total by Category

Budget Driver	2023-24	2024-25	2025-26	% Change
General Support (Central, Board, Business)	350,147	420,742	477,193	+13.4% (56,451)
Transportation	884,399	1,044,272	1,189,911	+13.9% (145,639)
Operations & Maintenance	874,472	1,072,148	923,056	-13.9% (-149,092)
Employee Benefits	6,207,678	6,955,780	8,452,311	+21.5% (1,496,531)
Debt Service, Transfers	1,625,555	1,764,060	1,793,523	+1.7% (29,463)

BUDGET DRIVERS

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Budget Driver	2024-25	2025-26	Change
Salaries	10,596,244	11,581,672	+9.3% (985,428)
Benefits	6,955,780	8,452,311	+21.5% (1,496,531)
Transportation* CPI = % Increase	1,050,772	1,196,410	+13.9% (145,639)
Debt Service - TAN - principal & interest BAN - principal & interest Serial Bond - principal & interest	1,702,260	1,731,723	+1.7% (29,463)
Boces Regular Services - includes Occ. Ed., EAP, Erate, Cross-Contracts for needed services such as Transfinder, Cooperative Purchasing, Olas, Frontline/AESOP, Off-site IT Services, Special Education, STAC.	1,247,697	1,525,604	+22.3% (277,907)
Equipment	321,212	331,961	+3.3% (10,749)
Totals (Not full budget)	21,873,965	24,819,681	+13.5% (2,945,716)

Upcoming Budget Development Process

March 18, 2025

- ❖ Presentation #3:
 - Tax Cap Calculation, Capital Exclusions
 - Revenues Overview
 - Curriculum & Instruction (Admin)

April 23, 2025

- ❖ Presentation #4:
 - Voter Registration, 2:00 p.m. to 6:00 p.m. Greenport Schools
 - Budget Adoption
 - Anticipated Floyd Memorial Library Budget Presentation

May 13, 2025

- ❖ Presentation #5:
 - Voter Registration, 2:00 p.m. to 6:00 p.m. Greenport Schools
 - Budget Hearing

May 20, 2025

- ❖ Budget Vote & Election

THANK YOU