

Board of Education

2023-2024

Expenditure Budget Development

Workshop #1

Preliminary Review of Non-Instructional Areas

March 8, 2023

Dr. Teresa Prendergast, Superintendent of Schools

John J. O'Keefe, Assistant Superintendent for Business

Brian C. Ernst, School Business Administrator



GREAT NECK PUBLIC SCHOOLS

Where Discovery Leads to Greatness

Budget Timeline

- **March 29, 2023 – Budget Development Presentation #2**
 - ✦ **7:30 PM at South High School**
- **April 18, 2023 – Budget Development Presentation #3 and Formal Budget Adoption**
 - ✦ **7:30 PM at North High School**
- **May 3, 2023 – Official Budget Hearing**
 - ✦ **7:30 PM at South Middle School**
- **May 16, 2023 – Annual Election and Budget Vote**
 - ✦ **7:00 AM – 10:00 PM at EM Baker, Lakeville, Saddle Rock, or South High School**

Residents who are unsure of their polling location can use the online Poll Place Finder tool on the District website (www.greatneck.k12.ny.us/voting) or call the District Clerk on school days from 9:00AM – 4:00 PM (516-441-4007)



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Expenditure Account Codes

Uniform System of Accounts

- ✓ School districts in NYS follow a *Uniform System of Accounts*, as prescribed by the State Comptroller
- ✓ Adherence to this uniform format serves as the basis for accounting, budget preparation, monitoring, and reporting to the State and Federal governments, as well as our community
- ✓ In recent years, there have been several new mandates from both the State and Federal governments, that require a greater degree of reporting and transparency
 - ❖ These requirements will result in the addition or deletion of account codes, as well as shifts of expenditures from one functional code to another

What is an Account Code?

An Alpha-Numeric Indicator for Recording Similar Expenditures

❖ For example, here is an actual GNPS Account Code



When talking about Expenditure Budget Development, we are always talking about the voter approved, “General Fund Budget”

❖ There are other funds, such as the “C Fund” (Cafeteria), “H Fund” (Capital Projects), “F Fund” (Special Programs or Grants)

For the purposes of our budget presentations, we will show all proposed expenditures by “Function”

Expenditure Function Codes

The Function Code is the first 4 digits of the overall Account Code

❖ They are grouped as follows:

Functional Categories		
1000 - 1999	General Support	★
2000 - 2999	Instruction	
5000 - 5999	Transportation	★
6000 - 8999	Community Service	
9000 - 9099	Employee Benefits	★
9700 - 9799	Debt Service	★
9900 - 9999	Interfund Transfers	★



Other Resources to Explore

Please feel free to visit the

“2023-24 Budget Information”

page on the GNPS website for some helpful guides

<https://www.greatneck.k12.ny.us>

Here you will also find all budget materials and public presentations



Great Neck Public Schools
Understanding
School Finance

GLOSSARY OF TERMS	
TERM	DEFINITION
ACADEMIC INTERVENTION SERVICES (AIS)	Services provided to students who are at risk of not achieving the state learning standards in English language arts, mathematics, social studies, and/or science.
ACCOUNTING	the process of recording financial transactions during a specific period, which usually spans 12 months.
ADULT BASIC EDUCATION	Education to achieve citizenship, a high school diploma, or job training to become more marketable to prospective employers.
AMERICAN RESCUE PLAN (ARP)	A federal grant the learning loss experienced on account of the Covid-19 Pandemic.
APPROPRIATED FUND BALANCE	The amount of fund balance and/or reserves used as a revenue source to fund the following years budget and/or outstanding purchase orders at year end.
APPROPRIATION	another term for an estimated expenditure.
ASSESSED VALUE	The fraction of market value real property is valued at and appears on the assessment roll by an assessing authority, such as the Nassau County Assessor.
ASSESSMENT ROLL	All of the taxable real property in an assessment jurisdiction.
ASSOCIATION OF SUPERVISORS AND ADMINISTRATORS OF THE GREAT NECK EDUCATIONAL STAFF, INC. (SAGES)	The bargaining unit that represents the Great Neck Public Schools' principals, assistant principals, directors and supervisors.
AUDIT OPINIONS	The opinion an independent auditor arrives at after an examination of a district's financial records. The types of audit opinions include: <ul style="list-style-type: none">• Unmodified – the district's records are fairly stated in all material respects or that the district's financial figures and records can be relied upon to be correct.• Qualified – the district's records, except for the effect of any adjustment that might have been necessary to accurately perform auditing procedures, present fairly in all material respects the figures listed in the financial statements/reports.• Adverse – the district's records have some material issues.• Disclaimer – the district's records are not complete and/or accurate enough for an auditor to be able to form an opinion, therefore no opinion is given.



GREAT NECK PUBLIC SCHOOLS
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2023-24 Budgetary Fundamentals

- ★ Budgeting within the Tax Levy Cap limits
 - ❖ Currently projected at **3.09%**, which is well below the actual 2022 CPI of **8.00%**
- ★ Preserves optimal elementary class sizes
- ★ Maintains all existing staffing levels and programs
- ★ Continues support for Universal Pre-Kindergarten Programs at Parkville and John F. Kennedy
- ★ Upholds funding for Fine and Performing Arts, Intramurals, Co-Curricular Activities, Extra-Curricular Clubs, and Inter-Scholastic Athletics

2023-24 Budgetary Highlights

- * All **12** retiring Teachers to be replaced with new hires
 - ❖ Not necessarily in the same teaching position or building
- * Addition of **1.0 FTE Social Worker**
 - ❖ Saddle Rock and EM Baker will now each have their own full time staff member
- * Addition of **0.2 FTE Speech Pathologist**
 - ❖ To support the needs of in-district private school students
- * Addition of **6.1 FTE** of Elementary staff for various section changes throughout the District
 - ❖ Maintains 2 contingent Elementary positions
- * Addition of **4.1 FTE** of Secondary staff to accommodate course requests and enrollment growth
- * Continued investments in security upgrades throughout the District, such as additional electronic door access controls
- * Working with our bus provider to add numerous enhancements, such as GPS tracking software with an available parent phone app to track their child's bus

* FTE is a “Full Time Equivalent” ... i.e. 1.0 FTE is one full time staff member

Board of Education, Superintendent, Business, Legal, Personnel, Public Info

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
1010 - BOARD OPERATIONS	\$ 28,561	\$ 123,497	\$ 120,329	\$ 91,468	\$ 104,424
1040 - DISTRICT CLERK	\$ 95,695	\$ 4,611	\$ 4,611	\$ 4,611	\$ 6,332
1060 - DISTRICT MEETING	\$ 75,708	\$ 67,000	\$ 44,319	\$ 48,820	\$ 117,431
1240 - CHIEF SCHOOL ADMINISTRATOR	\$ 391,654	\$ 399,764	\$ 395,006	\$ 396,419	\$ 386,087
1310 - BUSINESS ADMINISTRATION	\$ 1,574,821	\$ 1,322,895	\$ 1,131,391	\$ 1,128,687	\$ 1,057,272
1320 - AUDITING SERVICES	\$ 140,800	\$ 140,800	\$ 134,938	\$ 131,060	\$ 140,798
1325 - TREASURER'S OFFICE	\$ 142,113	\$ 134,100	\$ 119,987	\$ 168,759	\$ 163,903
1345 - PURCHASING	\$ 291,713	\$ 475,529	\$ 499,852	\$ 445,440	\$ 444,264
1420 - LEGAL COUNSEL	\$ 792,000	\$ 790,000	\$ 973,302	\$ 1,011,151	\$ 619,152
1430 - PERSONNEL	\$ 846,205	\$ 644,152	\$ 612,633	\$ 566,806	\$ 514,943
1480 - PUBLIC INFORMATION SERVICES	\$ 191,329	\$ 165,660	\$ 149,800	\$ 131,691	\$ 143,905
	\$ 4,570,599	\$ 4,268,008	\$ 4,186,168	\$ 4,124,912	\$ 3,698,511

REMEMBER: There will be shifts of various expenses between Functional Codes as we update the Chart of Accounts

Facilities, Security, Printing, Data, Insurance, Dues, BOCES, Admin Copiers

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
1620 - OPERATION OF PLANT	\$ 18,279,849	\$ 17,335,795	\$ 16,546,205	\$ 15,068,570	\$ 14,854,030
1621 - MAINTENANCE OF PLANT	\$ 4,557,757	\$ 3,919,046	\$ 3,456,260	\$ 3,776,911	\$ 3,957,034
1670 - CENTRAL PRINTING & MAIL	\$ 220,700	\$ 225,800	\$ 152,112	\$ 165,595	\$ 198,394
1680 - CENTRAL DATA PROCESSING	\$ 1,154,393	\$ 1,197,758	\$ 1,099,837	\$ 1,078,215	\$ 1,072,912
1910 – SCHOOL DISTRICT INSURANCE	\$ 1,299,318	\$ 1,204,111	\$ 1,159,454	\$ 999,954	\$ 937,420
1920 - SCHOOL ASSOCIATION DUES	\$ 33,300	\$ 30,005	\$ 28,687	\$ 28,116	\$ 29,331
1930 - JUDGMENT & CLAIMS	\$ 2,000	\$ 2,000	\$ 261	\$ 195	\$ 11,712
1950 - SEWER TAX ASSESSMENTS	\$ 450,000	\$ 500,000	\$ 349,739	\$ 300,103	\$ 411,441
1981 - BOCES - ADMINISTRATION FEES	\$ 1,050,000	\$ 1,019,918	\$ 988,850	\$ 948,480	\$ 917,851
1989 - DISTRICT OFFICE COPIERS	\$ 25,000	\$ 21,308	\$ 33,455	\$ 9,233	\$ 9,010
	\$ 27,072,317	\$ 25,455,741	\$ 23,814,860	\$ 22,375,372	\$ 22,399,135

REMEMBER: There will be shifts of various expenses between Functional Codes as we update the Chart of Accounts

Transportation – Public & Private

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
5510 - DISTRICT TRANSPORTATION	\$ 1,414,863	\$ 1,367,045	\$ 1,295,453	\$ 1,414,321	\$ 1,598,838
5530 - TRANSPORTATION GARAGE	\$ 355,000	\$ 330,000	\$ 351,863	\$ 266,710	\$ 128,092
5540 - CONTRACTUAL TRANSPORTATION	\$ 15,241,658	\$ 14,663,277	\$ 13,371,264	\$ 11,162,648	\$ 10,578,708
5550 - CONTRACTUAL PARENTAL	\$ 500	\$ 500	\$ 215	-	-
	\$ 17,012,021	\$ 16,360,822	\$ 15,018,795	\$ 12,843,679	\$ 12,305,638

Noteworthy Fact:

District transportation contract increases are governed by the annual May CPI, **NOT** the December CPI, like the Tax Levy Cap Calculation, **AND** increases are not limited to 2.0%. It is the **ACTUAL** CPI, which was **6.3% this year.**



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Benefits – ERS/TRS/FICA/WC/Health/Etc.

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
9010 - EMPLOYEE RETIREMENT SYSTEM	\$ 3,050,000	\$ 2,563,166	\$ 3,192,704	\$ 3,342,043	\$ 3,178,685
9020 - TEACHER RETIREMENT SYSTEM	\$ 11,060,000	\$ 11,967,295	\$ 10,207,105	\$ 9,777,571	\$ 8,905,767
9030 - SOCIAL SECURITY	\$ 10,400,000	\$ 10,409,684	\$ 9,288,677	\$ 9,183,676	\$ 8,941,338
9040 - WORKERS' COMPENSATION	\$ 1,500,000	\$ 1,500,000	\$ 1,327,194	\$ 1,166,735	\$ 1,532,112
9045 - LIFE INSURANCE	\$ 87,000	\$ 111,000	\$ 67,144	\$ 71,647	\$ 63,742
9050 - UNEMPLOYMENT	\$ 100,000	\$ 100,000	-	\$ 102,263	\$ 222,818
9060 - MEDICAL/DENTAL INSURANCE	\$ 36,937,189	\$ 32,171,693	\$ 24,873,470	\$ 23,872,556	\$ 23,862,962
9070 - EMPLOYEE CONTRACTUAL BENEFITS	\$ 2,730,750	\$ 2,274,750	\$ 2,482,781	\$ 2,113,685	\$ 1,958,693
9089 - MEDICARE REIMBURESMENT	\$ 3,500,000	\$ 3,436,500	\$ 3,057,871	\$ 2,663,322	\$ 2,802,112
	\$ 69,364,939	\$ 64,534,088	\$ 54,496,946	\$ 52,293,498	\$ 51,468,229

Debt, TAN, Interfund Transfers

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
9700 - BOND NOTES	-	\$ 475,000	-	-	-
9760 - TAX ANTICIPATION NOTES	\$ 475,000	-	-	-	-
9789 - EPC DEBT & EQUIPMENT LEASES	\$ 1,411,722	\$ 710,000	\$ 1,387,452	\$ 1,319,356	\$ 1,321,061
9901 - INTERFUND TRANSFERS - BOND DEBT	\$ 4,317,776	\$ 4,369,017	\$ 3,844,237	\$ 3,084,009	\$ 2,473,682
9905 - TRANSFERS TO SPECIAL AID	\$ 2,400,000	\$ 1,708,752	\$ 2,140,850	\$ 2,263,039	\$ 2,052,057
9950 - TRANSFERS TO CAPITAL FUND	\$ 6,966,000	\$ 6,966,000	\$ 6,366,000	\$ 6,516,000	\$ 14,065,469
	\$ 15,570,498	\$ 13,753,769	\$ 13,738,539	\$ 13,182,404	\$ 19,912,269

NOTES:

- 9760 – Contingency monies for short-term note interest
- 9789 – Funds to pay Energy Performance Contract and IT equipment leases
- 9901 – Funds to pay Bond Proposition debt principal payments and interest
- 9905 – Funds to support Universal Pre-K, Special Ed Summer & Special Act Schools
- 9950 – Funds for budgeted capital projects, bond project financing, and one school bus

REMEMBER: There will be shifts of various expenses between Functional Codes as we update the Chart of Accounts

Next Steps ...

- ✦ Keep in mind, these are only preliminary numbers, and are subject to change
- ✦ We are also still waiting for finalized State Aid projections
 - *(Typically, on or about **April 1st**)*
- ✦ District Administration will continue to work to refine budgetary projections
- ✦ District Administration will keep the Board of Education and the community updated as information becomes available

March 29th Presentation

Instruction and Community Service

2010 - CURRICULUM DEVELOPMENT

2339 - DRIVER EDUCATION

2020 - SUPERVISION REGULAR SCHOOL

2610 - LIBRARY MEDIA CENTERS

2040 - SUPERVISION SPECIAL SCHOOL

2620 - EDUCATIONAL TELEVISION

2041 - SUPERVISION COMMUNITY ED

2630 - COMPUTER ASSISTED INSTRUCTION

2042 - SUPERVISION ADULT BASIC ED

2805 - REGISTRAR'S OFFICE

2070 - STAFF DEVELOPMENT

2810 - GUIDANCE - REGULAR SCHOOL

2110 - REGULAR SCHOOL

2815 - HEALTH SERVICES

2250 - SPECIAL EDUCATION

2820 - PSYCHOLOGICAL SERVICES

2330 - TEACHING SPECIAL SCHOOL

2825 - SOCIAL WORKER SERVICES

2332 - TEACHING SUMMER SCHOOL

2850 - CO-CURRICULAR ACTIVITIES

2334 - TEACHING SUMMER SPECIAL SCHOOL

2855 - INTERSCHOLASTIC ATHLETICS

2335 - TEACHING COMMUNITY ED

7140 - RECREATION PROGRAM

2336 - TEACHING ADULT BASIC ED

Continuing the Conversation...

Additional Expenditure Budget Presentations are Scheduled for:

➤ **March 29, 2023 – Budget Development Presentation #2**

✦ **7:30 PM at South High School**

➤ **April 18, 2023 – Budget Development Presentation #3
and Formal Budget Adoption**

✦ **7:30 PM at North High School**

Budget Vote & Trustee Election – Tuesday, May 16th

7:00 AM – 10:00 PM

EM Baker, Lakeville, Saddle Rock, or South High School



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