

Board of Education

2023-2024

Expenditure Budget Development

Workshop #2

Preliminary Review of

Instructional Areas & Recreation

March 29, 2023

Dr. Teresa Prendergast, Superintendent of Schools

John J. O'Keefe, Assistant Superintendent for Business

Brian C. Ernst, School Business Administrator



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Budget Timeline

- **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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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



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2023-24 Foundation Aid Increase

State Education Law requires school districts receiving a Foundation Aid increase of **more than 10%** to create a plan on how these funds will be used to address student performance and need.

- Based on the **Proposed Executive Budget**, GNPS is expected to receive an increase of **\$1,958,061**, which equates to growth of **29.69%**
 - ❑ This represents the final adjustment from NYSED to “**fully fund the formula**”

The District proposes the following as part of the 2023-24 Budget, and in compliance with this requirement:

Proposal	Purpose	Budget
* 6.1 Elementary FTEs – Preserve class size, ENL support:		\$ 457,500
* 2.3 Secondary FTEs – Preserve class size:		\$ 172,000
* 1.0 Social Worker FTE – Elementary mental health support:		\$ 75,000
* 0.75 Speech Pathologist FTE – Special Education support:		\$ 66,500
* 1.6 Student Deans – Secondary student support:		\$ 120,000
* 2.1 Psychologist FTEs – Student mental health support:		\$ 329,000
* 2000 iPads w/Cases – Student academic support:		\$ 658,000
* <u>Employee Benefits – Health Insurance, TRS, FICA:</u>		<u>\$ 322,000</u>
Total Budgeted Increase for 2023-2024:		\$2,200,000 *

The District encourages and seeks public comment from parents, teachers, and other stakeholders as part of the overall budget development process



*** Why \$2.2M vs. \$1.985M?**
 NYSED advising of a potential \$260K increase in final budget

March 8th Presentation Recap

1010 - BOARD OPERATIONS	1989 - DISTRICT OFFICE COPIERS
1040 - DISTRICT CLERK	5510 - DISTRICT TRANSPORTATION
1060 - DISTRICT MEETING	5530 - TRANSPORTATION GARAGE
1240 - CHIEF SCHOOL ADMINISTRATOR	5540 - CONTRACTUAL TRANSPORTATION
1310 - BUSINESS ADMINISTRATION	5550 - CONTRACTUAL PARENTAL
1320 - AUDITING SERVICES	9010 - EMPLOYEE RETIREMENT SYSTEM
1325 - TREASURER'S OFFICE	9020 - TEACHER RETIREMENT SYSTEM
1345 - PURCHASING	9030 - SOCIAL SECURITY
1420 - LEGAL COUNSEL	9040 - WORKERS' COMPENSATION
1430 - PERSONNEL	9045 - LIFE INSURANCE
1480 - PUBLIC INFORMATION SERVICES	9050 - UNEMPLOYMENT
1620 - OPERATION OF PLANT	9060 - MEDICAL/DENTAL INSURANCE
1621 - MAINTENANCE OF PLANT	9070 - EMPLOYEE CONTRACTUAL BENEFITS
1670 - CENTRAL PRINTING & MAIL	9089 - MEDICARE REIMBURSEMENT
1680 - CENTRAL DATA PROCESSING	9700 - BOND NOTES
1910 - DISTRICTWIDE INSURANCE	9760 - TAX ANTICIPATION NOTES
1920 - SCHOOL ASSOCIATION DUES	9789 - EPC DEBT & EQUIPMENT LEASES
1930 - JUDGMENT & CLAIMS	9901 - INTERFUND TRANSFERS - BOND DEBT
1950 - SEWER TAX ASSESSMENTS	9905 - TRANSFERS TO SPECIAL AID
1981 - BOCES - ADMINISTRATION FEES	9950 - TRANSFERS TO CAPITAL FUND

Examined the functional categories referenced above

As of that date, this represented \$133,590,374 in proposed expenditures



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Tonight's 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	



Supervision, Curriculum Development, and Staff Development

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
2010 - CURRICULUM DEVELOPMENT	\$ 79,200	\$ 79,200	\$ 103,384	\$ 148,014	\$ 100,067
2020 - SUPERVISION REGULAR SCHOOL	\$ 7,880,546	\$ 7,145,460	\$ 7,670,474	\$ 7,598,949	\$ 7,566,692
2040 - SUPERVISION SPECIAL SCHOOL	\$ 22,913	\$ 18,500	\$ 18,124	\$ 18,124	\$ 18,124
2041 - SUPERVISION COMMUNITY ED	\$ 414,808	\$ 409,778	\$ 349,322	\$ 356,376	\$ 423,471
2042 - SUPERVISION ADULT BASIC ED	\$ 322,507	\$ 321,515	\$ 307,344	\$ 306,398	\$ 295,562
2070 - STAFF DEVELOPMENT	\$ 136,000	\$ 151,320	\$ 98,631	\$ 87,369	\$ 108,635
	\$ 8,855,974	\$ 8,125,773	\$ 8,547,279	\$ 8,515,230	\$ 8,512,551

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

Regular School, Adult Education, Community Education, Summer Programs

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
2110 - REGULAR SCHOOL	\$ 77,241,500	\$ 74,604,234	\$ 70,373,791	\$ 70,353,910	\$ 68,386,804
2330 - TEACHING SPECIAL SCHOOL	\$ 228,000	\$ 201,910	\$ 196,133	\$ 79,593	\$ 165,365
2332 - TEACHING SUMMER SCHOOL	\$ 202,373	\$ 189,700	\$ 184,434	\$ 125,000	\$ 167,880
2334 - TEACHING SUMMER SPC'L SCHL	\$ 22,500	\$ 18,000	\$ 13,039	-	\$ 14,549
2335 - TEACHING COMMUNITY ED	\$ 622,840	\$ 629,340	\$ 389,054	\$ 211,583	\$ 374,094
2336 - TEACHING ADULT BASIC ED	\$ 245,495	\$ 365,373	\$ 187,752	\$ 181,342	\$ 117,773
2339 - DRIVER EDUCATION	\$ 123,700	\$ 123,700	\$ 26,900	\$ 21,234	\$ 79,927
	\$ 78,686,408	\$ 76,132,257	\$ 71,371,103	\$ 70,972,662	\$ 69,306,392

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A2110 - Regular School

Some of the Key Components of the General Education Budget:

Classroom / Reading / AIS Teachers	\$ 67,252,613
Teaching Assistants	862,451
Paraprofessionals	1,745,107
Educational Salary Adjustments	500,000
Chaperones / Lifeguards	127,000
Substitute Teachers	1,718,000
Homebound / Tutoring / Skills	840,905
Department Heads	580,767
BOCES Services	1,048,920
Classroom Equipment	214,000
Educational Field Trips / Purchased Services	715,559
Instructional Supplies	1,006,961
Textbooks	629,217
Total	\$ 77,241,500

Special Education, Health Services, Psychologists, Social Workers, and Occupational Education

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
2250 - SPECIAL EDUCATION	\$ 33,407,222	\$ 40,735,312	\$ 36,748,258	\$ 36,055,738	\$ 32,154,691
2280 - OCCUPATIONAL EDUCATION	\$ 608,000	\$ -	\$ -	\$ -	\$ -
2815 - HEALTH SERVICES	\$ 1,441,985	\$ 1,342,990	\$ 1,155,934	\$ 1,229,332	\$ 1,009,234
2820 - PSYCHOLOGICAL SERVICES	\$ 2,800,243	\$ 218,300	\$ 195,447	\$ 201,515	\$ 200,392
2825 - SOCIAL WORKER SERVICES	\$ 1,096,603	\$ 140,666	\$ 137,755	\$ 134,755	\$ 122,308
	\$ 39,354,053	\$ 42,437,268	\$ 38,237,394	\$ 37,621,340	\$ 33,486,625

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



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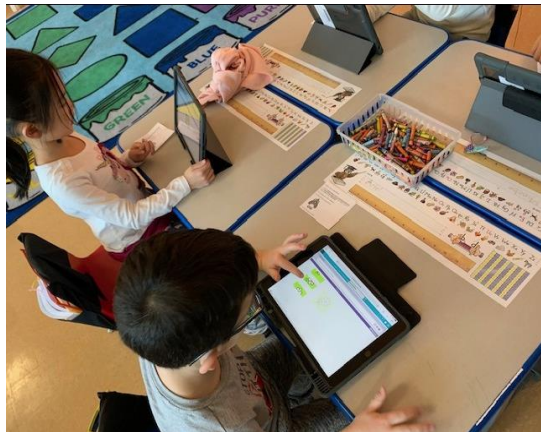
A2250 - Special Education

Some of the Key Components of the Special Education Budget:

Special Education Teachers	\$ 18,393,878
Teaching Assistants	3,528,698
Paraprofessionals	845,160
Departmental Supervisors / Directors	852,859
Departmental Clerical Support Staff	405,376
Equipment / Supplies / Textbooks	55,500
Contractual Services	2,356,000
Tuition for Special Placements	3,000,000
BOCES Services	3,969,751
Total	\$ 33,407,222

Library Media Centers, Education TV, Computer Assisted Instruction, Registrar

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
2610 - LIBRARY MEDIA CENTERS	\$ 1,725,195	\$ 1,562,065	\$ 1,726,518	\$ 1,855,535	\$ 1,668,141
2620 - EDUCATIONAL TELEVISION	\$ 339,659	\$ 387,244	\$ 312,473	\$ 384,878	\$ 259,252
2630 - COMPUTER ASSISTED INSTR	\$ 2,845,279	\$ 502,300	\$ 473,798	\$ 521,464	\$ 417,195
2805 - REGISTRAR'S OFFICE	\$ 311,486	\$ 273,181	\$ 221,311	\$ 197,739	\$ 195,218
	\$ 5,221,619	\$ 2,724,790	\$ 2,734,100	\$ 2,959,616	\$ 2,539,806



Guidance, Co-Curricular Activities, Interscholastic Athletics, Recreation Program

Functional Account Codes	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
	PROPOSED	ADOPTED	ACTUAL	ACTUAL	ACTUAL
	Budget	Budget	Expenditures	Expenditures	Expenditures
2810 - GUIDANCE - REGULAR SCHOOL	\$ 4,290,691	\$ 4,287,709	\$ 3,461,994	\$ 3,473,093	\$ 3,282,769
2850 - CO-CURRICULAR ACTIVITIES	\$ 759,501	\$ 9,400	-	\$ 400	-
2855 - INTERSCHOLASTIC ATHLETICS	\$ 2,480,655	\$ 2,061,065	\$ 1,862,698	\$ 1,537,893	\$ 1,478,307
7140 - RECREATION PROGRAM	\$ 999,900	\$ 807,000	\$ 583,914	\$ 171,221	\$ 792,293
	\$ 8,530,747	\$ 7,165,174	\$ 5,908,606	\$ 5,182,607	\$ 5,553,369



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

2023-24 Proposed Capital Projects *

BUILDING	PROJECT	ESTIMATE
CLOVER DRIVE	REPAVE FRONT AND REAR PARKING LOT, DRAINAGE IMPROVEMENTS, ADDRESS EAST RETAINING WALL AS NEEDED	\$ 512,000
EM BAKER	RENOVATE EXISTING BUILDING FOUNDATION	\$ 315,000
GRACE	RENOVATE DRAINAGE, PATCH AND SEALCOAT PARKING LOT (GRACE AVE EXIT)	\$ 220,000
JF KENNEDY	REPLACE STUDENT CAFETERIA ROOF TOP HVAC UNIT	\$ 125,000
	EXTENSION OF TEACHER RESOURCE CENTER (PHASE 2)	\$ 525,000
LAKEVILLE	MASONRY RENOVATION ABOVE ART ROOM WINDOWS, CAFETERIA AND ALONG REAR CLASSROOMS	\$ 230,000
	REPLACE EXTERIOR RAMP/STAIR TO LOWER CLASSROOMS AND RENOVATE RETAINING WALL	\$ 145,000
NORTH MIDDLE	REPLACE STUDENT CAFETERIA ROOF TOP HVAC UNIT	\$ 250,000
	REPAVE PARKING LOT AND DRAINAGE IMPROVEMENTS (ARRANDALE AVE ENTRANCE)	\$ 587,000
NORTH HIGH	REPAVE PARKING LOT AND DRAINAGE IMPROVEMENTS (POLO RD ENTRANCE)	\$ 1,037,000
	REPLACE FLOOR, RENOVATE WALL AND CASEWORK IN CLASSROOM 28	\$ 452,000
SOUTH MIDDLE	RENOVATE, RECONDITION, GRADE, IRRIGATE LACROSSE FIELD	\$ 520,000
	RENOVATE, RECONDITION, GRADE, IRRIGATE SOFTBALL FIELD	\$ 590,000
	STUDENT CAFETERIA BATHROOM UPGRADE (TWO)	\$ 442,000
SOUTH HIGH	REPLACE CORRIDOR CEILING & LIGHTING	\$ 226,000
SADDLE ROCK	RENOVATE LOADING DOCK/PARKING LOT	\$ 290,000
GRAND TOTAL		\$ 6,466,000

* This proposed spending is at no increase over the current year, and provides much needed funding to maintain and preserve our buildings and facilities now, and for future generations



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2023-24 Proposed Expenditure Budget *

Here is a summary of where we are to date:

• March 8 th Presentation	\$133,590,374
• Tonight's Presentation	140,648,801
• <u>Adjustments since March 8th Presentation</u>	<u>(1,811,266)</u>
<u>Total Preliminary Expenditure Budget</u>	<u>\$ 272,427,909</u>

This preliminary draft represents an increase of \$10,995,219, or 4.21% over the current year, supported by a projected tax levy increase of **3.09%**

* This proposed spending plan is still a work in progress and will not be finalized until the formal budget adoption April 18th



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

Continuing the Conversation...

Additional Budget Presentations are Scheduled for:

- **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
-

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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