

Board of Education

2023-2024

Expenditure Budget Development Workshop #3

Final Review and Adoption

April 18, 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

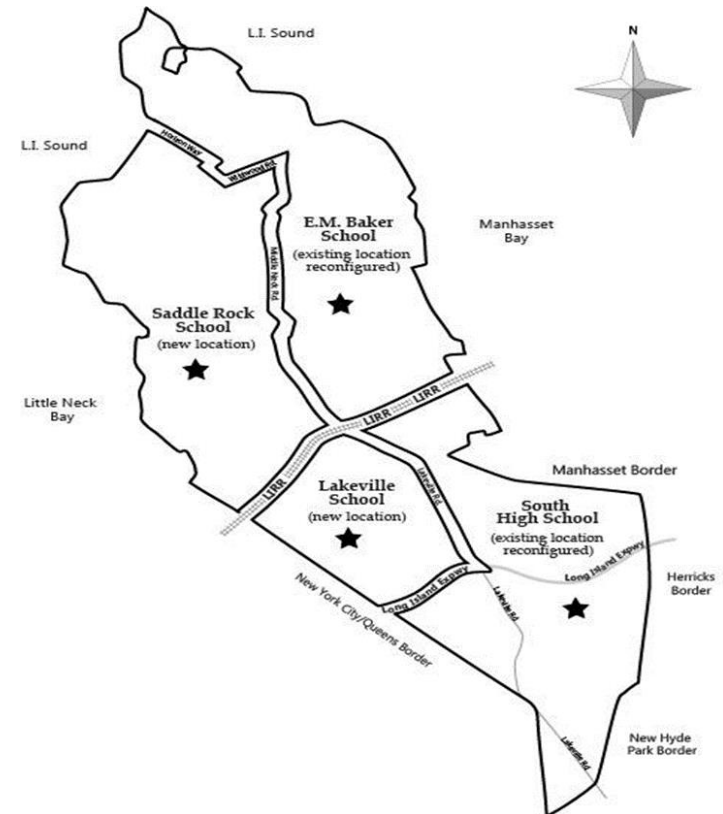
➤ May 3, 2023 – Official Budget Hearing

- 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)



GREAT NECK PUBLIC SCHOOLS
Where Discovery Leads to Greatness

2023-24 Budgetary Highlights

- * Fiscally Prudent Budgeting within the Tax Levy Cap limits
- * Maintains all existing staffing levels and programs, including: Co-Curricular Activities, Fine and Performing Arts, Intramurals, Extra-Curricular Clubs, and Inter-Scholastic Athletics
- * Continues support for a robust Universal Pre-Kindergarten Program
- * All retiring Teachers to be replaced with new hires
- * Addition of **1.0 FTE** Elementary Social Worker so Saddle Rock and EM Baker no longer need to share a staff member
- * Addition of **0.2 FTE** Speech Pathologist to support in-District Private School Students
- * Addition of **6.1 FTE** of Elementary staff for various section changes throughout the District
- * Addition of **4.1 FTE** of Secondary staff to accommodate course requests and enrollment growth
- * Continued investments in security upgrades throughout the District
- * Working with our bus provider to add numerous safety 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



GREAT NECK PUBLIC SCHOOLS

Where Discovery Leads to Greatness

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

March 29th Presentation Recap

2010 - CURRICULUM DEVELOPMENT	2336 - TEACHING ADULT BASIC ED
2020 - SUPERVISION REGULAR SCHOOL	2339 - DRIVER EDUCATION
2040 - SUPERVISION SPECIAL SCHOOL	2610 - LIBRARY MEDIA CENTERS
2041 - SUPERVISION COMMUNITY ED	2620 - EDUCATIONAL TELEVISION
2042 - SUPERVISION ADULT BASIC ED	2630 - COMPUTER ASSISTED INSTRUCTION
2070 - STAFF DEVELOPMENT	2805 - REGISTRAR'S OFFICE
2110 - REGULAR SCHOOL	2810 - GUIDANCE - REGULAR SCHOOL
2250 - SPECIAL EDUCATION	2815 - HEALTH SERVICES
2280 - OCCUPATIONAL 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



Examined the functional categories referenced above

As of that date, this represented \$140,648,801 in proposed expenditures



GREAT NECK PUBLIC SCHOOLS
Where Discovery Leads to Greatness

Proposed 2023/24 Tax Levy*

2022 / 2023 Tax Levy	\$ 222,658,679
* Tax Base Growth Factor (1.0050)	1,113,293
* Allowable Levy Growth (2.00%)	4,405,124
* TRS/ERS Exclusions	0
* Change in PILOTS	(-212,182)
<small>(PILOTS Estimated to <u>Increase</u> in 2023/24 by \$212K. This <u>Decreases</u> the Levy by \$212K. This variable can change <u>annually.</u>)</small>	
* <u>Change in Capital Tax Levy</u>	<u>1,534,009</u>
<u>2023/2024 Proposed Tax Levy</u>	<u>\$ 229,498,923</u>

This Represents a **\$ 6,840,244** or a **3.07%** Increase to the Tax Levy and is Within the “**2% Tax Cap**” Only Requiring a Simple Majority Vote.

* WHY DID THE LEVY CHANGE?

This revision reflects the finalized slate of proposed capital projects, which is **\$41,667 less than** original projections



GREAT NECK PUBLIC SCHOOLS
Where Discovery Leads to Greatness

2023-24 Proposed Expenditure Budget

Revised summary as we prepare to adopt:

- March 8th Presentation \$133,590,374
- March 29th Presentation 140,648,801
- Adjustments to March 8th Presentation (1,811,266)
- Adjustments since March 29th Presentation (289,609)

Total Proposed Expenditure Budget \$ 272,138,300

This proposed spending plan represents an increase of \$10,705,610, or 4.09% over the current year, supported by a proposed tax levy increase of **3.07%**

2023-24 Proposed Expenditure Budget

Functional Range	Description	2022-23 Voter Approved Budget	2023-24 Proposed Budget	Change	
1000 - 1999	General Support	\$ 29,723,749	\$ 30,571,908	848,159	2.85%
2000 - 2999	Instruction	\$ 135,778,262	\$ 139,679,101	3,900,839	2.87%
5000 - 5999	Transportation	\$ 16,360,822	\$ 16,797,521	436,699	2.67%
6000 - 8999	Recreation	\$ 807,000	\$ 999,900	192,900	23.90%
9000 - 9099	Employee Benefits	\$ 64,534,088	\$ 68,686,039	4,151,951	6.43%
9700 - 9799	EPC Debt/TAN/iPad Leases	\$ 1,185,000	\$ 1,811,722	626,722	52.89%
9900 - 9999	Interfund Transfers *	\$ 13,043,769	\$ 13,592,109	548,340	4.20%
Grand Totals:		\$ 261,432,690	\$ 272,138,300	10,705,610	4.09%

* Interfund Transfers include: Bond Debt Principal & Interest, Capital Projects, Pre-Kindergarten Funding, Summer & Specialized Special Education

REMEMBER: There were shifts of various expenses between Functional Codes as we updated the Chart of Accounts



GREAT NECK PUBLIC SCHOOLS
Where Discovery Leads to Greatness

2023-24 ESTIMATED State Aid

STATE AID CATEGORY	2022-23 <u>ADOPTED</u> STATE BUDGET	2023-24 <u>ESTIMATED</u> STATE AID
FOUNDATION AID	\$ 6,825,580	\$ 9,045,116
UNIVERSAL PRE-KINDERGARTEN *	\$ 1,334,724	\$ 1,334,724
BOCES	\$ 914,606	\$ 1,037,784
HIGH COST EXCESS COST	\$ 427,979	\$ 338,913
PRIVATE EXCESS COST	\$ 562,852	\$ 592,427
SOFTWARE, LIBRARY, TEXTBOOK	\$ 670,198	\$ 674,209
TRANSPORTATION INCL SUMMER	\$ 557,058	\$ 759,930
BUILDING AID	\$ 377,714	\$ 574,007
HIGH TAX AID	\$ 452,843	\$ 452,843
SUPPLEMENTAL PUBLIC EXCESS COST	\$ 33,711	\$ 33,711
TOTAL AID	\$ 12,157,265	\$ 14,843,664

(As of this date, the State has yet to adopt the final budget)

* **REMEMBER:** State Aid for the Universal Pre-Kindergarten (UPK) program is accounted for in the Special Aid Fund, and therefore **NOT** available as a funding source for the General Fund Budget



GREAT NECK PUBLIC SCHOOLS
Where Discovery Leads to Greatness

2023-24 Proposed Revenue Budget

Revenue Source	2022-23 Voter Approved Budget	2023-24 Proposed Budget	Change	
Property Tax Levy	\$ 222,658,679	\$ 229,498,923	\$ 6,840,244	3.07%
State Aid (Less Pre-K Aid)	\$ 10,822,541	\$ 13,508,940	\$ 2,686,399	24.82%
Miscellaneous	\$ 13,278,169	\$ 15,523,624	\$ 2,245,455	16.91%
Appropriated Reserves *	\$ 6,059,225	\$ 9,431,806	\$ 3,372,581	55.66%
Appropriated Fund Balance	\$ 8,614,076	\$ 4,175,007	\$ (4,439,069)	-51.53%
Grand Totals:	\$ 261,432,690	\$ 272,138,300	\$ 10,705,610	4.09%

* Recommended Reserve Utilization as Follows:

- Workers' Compensation Reserve \$1,350,000
 - Employee Retirement System Reserve \$3,041,056
 - Teacher Retirement System Reserve \$4,000,000
 - Employee Benefit Accrued Liability Reserve \$1,040,750
- \$9,431,806**



Continuing the Conversation...

A Final Budget Presentation is Scheduled for:

➤ **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

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)



GREAT NECK PUBLIC SCHOOLS

Where Discovery Leads to Greatness