

Great Neck Public Schools  
2<sup>nd</sup> Informal Budget  
Hearing Presentation  
Board of Education Meeting  
March 30, 2022



# Budget Development Process

Wednesday, March 9 7:30 PM at Cumberland Adult Center	Informal Public Budget Hearing
Saturday, March 19 9:30 AM at South High School	Budget Presentation
Wednesday, March 30 7:30 PM at South High School	Informal Public Budget Hearing
Tuesday, April 12 7:30 PM at North Middle School	Official Public Hearing & Adoption
Tuesday, May 10 7:30 PM at South Middle School	Annual Budget Hearing (Discussion Only)
Tuesday, May 17 Polls open from 7:00 AM – 10:00 PM	Budget Vote

# 2022-23 Proposed Budget

- \* Proposed Overall Budget:  
**\$262,625,461**
- \* Budget to Budget Increase:  
**4.14%**
- \* Projected Tax Levy Increase:  
**\$6,684,130 or 3.08%**

**Proposed  
3.08% tax  
levy increase  
is below the  
allowable tax  
levy limit  
of 3.36%**

# Historical Effect of the Tax Cap

<u>Average Year to Year % Increase</u>	Budget	Payroll	Benefits	Capital	Debt Service
<b>Pre-Tax Cap 2001-2002 to 2011-2012</b>	5.21%	3.84%	11.43%	-1.38%	1.05%
<b>Post-Tax Cap 2012-2013 to 2022-2023</b>	2.83%	2.17%	3.22%	15.54%	7.49%

The tax cap has slowed the rate of:

- Budget growth,
- Wage increases, and
- Salary related fringe benefits

In the era since the tax cap (2012-2013 to present), the District has:

- Increased annual capital expenditures, and
- Increased the issuance of debt (serial bonds) to finance capital improvements.

# Historical Effect of the Tax Cap

<u>Average Year to Year % Increase</u>	Real Property Tax Levy	Fund Balance and Reserves	State Aid
<b>Pre-Tax Cap 2001-2002 to 2011-2012</b>	5.46%	1.62%	1.11%
<b>Post-Tax Cap 2012-2013 to 2022-2023</b>	2.06%	82.01%	4.97%

Since its inception in fiscal year 2012-2013, the tax cap has decreased the annual percentage increase in the levy of real property taxes.

The tax cap has increased the District’s reliance on reserves and fund balance as a revenue source as a result of:

- Operating revenues not increasing at the rate of the increase in operating expenses, and
- A need to finance capital expenditures that would otherwise require the issuance of debt.



# Real Property Value and Tax Liability by Class of Property

<b>Amount of Property in Each Class of Real Property by %</b>		
<b>Mathematical Base Proportions</b>	<b>2021-2022</b>	<b>2010-2011</b>
Class I	84.397184247	83.2917
Classes II, III, & IV	15.602815753	16.7083
TOTAL	100.000000000	100.0000

<b>Amount of Tax Liability in Each Class of Real Property by %</b>		
<b>Nassau County Legislative Base Proportions</b>	<b>2021-2022</b>	<b>2010-2011</b>
Class I	70.94222	63.00425
Classes II, III, & IV	29.05778	36.99575
TOTAL	100.00000	100.0000

# Industrial Development Agency (IDA) Exemptions and Total Tax Exemptions in the Great Neck School District

YEAR	2010	2022
Number of IDA Exemptions	3	15
IDA Equalized Value	\$54,418,300	\$172,954,108
% of IDA Property Value Exempted	0.31%	0.95%

YEAR	2010	2022
Total Number of All Exemptions	13,080	18,172
Total Equalized Value of all Property	\$2,769,100,900	6,923,288,131
Total % of all Value Exempted	15.63%	37.66%

**Note: The IDA Exemptions represent the properties subject to Payment in Lieu of Tax Agreements (PILOT) within the District.**



# Federal, State and Local Grant History

Fiscal Year	Total Aid	Year to Year % Change
2021-2022	\$4,787,046	-57.82%
2020-2021	\$10,694,607	139.82%
2019-2020	\$4,459,517	4.91%
2018-2019	\$4,250,978	3.58%
2017-2018	\$4,104,020	-1.79%
2016-2017	\$4,178,802	6.11%
2015-2016	\$3,938,137	-21.21%
2014-2015	\$4,998,525	12.65%
2013-2014	\$4,437,111	-0.52%
2012-2013	\$4,460,147	13.01%
2011-2012	\$3,946,610	-17.10%
2010-2011	\$4,760,958	-6.37%
2009-2010	\$5,084,784	10.23%
2008-2009	\$4,612,906	0.00%
2007-2008	\$4,612,768	-1.00%
2006-2007	\$4,659,433	5.06%
2005-2006	\$4,435,019	-2.85%
2004-2005	\$4,565,015	5.02%
2003-2004	\$4,346,749	10.06%



<b>Project Description</b>	<b>Approved Grant 2017-18</b>	<b>Approved Grant 2018-2019</b>	<b>Approved Grant 2019-2020</b>	<b>Approved Grant 2020-2021</b>	<b>Approved Grant 2021-2022</b>
AVL summer program for children with handicapping conditions	\$622,019	\$511,220	\$553,906	\$724,457	\$734,800
Employment preparation education	\$434,424	\$443,885	\$467,104	\$47,646	\$603,135
IDEA Part B, flowthrough – Public Law 99-142, Section 611	\$1,475,223	\$1,508,667	\$1,589,359	1,624,717	\$1,602,529
IDEA Part B, preschool incentive – Public Law 99-457, Section 619	\$48,054	\$49,103	\$51,385	\$51,885	\$52,375
Nassau Department of Drug and Alcohol	\$73,453	\$75,053	\$75,586	\$75,586	\$83,394
NCLB – Title I (basic grant) Chapter I	\$537,228	\$554,564	\$548,827	\$553,284	\$536,744
NCLB – Title 2A (size reduction & Eisenhower)	\$149,268	\$166,647	\$152,150	\$149,835	\$130,194
Universal Pre-Kindergarten	\$654,324	\$654,324	\$654,324	\$654,324	\$654,324
WIOA Title 2, Adult Education	-	\$150,000	\$149,854	\$150,000	\$150,000
WIOA Title 2, ESOL	-	-	\$75,000	\$100,000	\$100,000
NCLB - Title IIIA Immigration	-	-	-	\$47,105	-
Title III Part A, LEP	\$52,925	\$58,065	\$59,898	\$54,270	\$58,520
Teacher Centers	\$57,103	\$40,967	\$40,932	\$40,971	\$40,971
Title IV SSAE All	-	\$38,483	\$41,192	\$42,104	\$40,060
CARES Act – ESSER and GEER	-	-	-	\$593,994	-
CRRSA	-	-	-	\$1,781,213	-
ARP	-	-	-	\$4,003,246	-
<b>Totals</b>	<b>\$4,104,021</b>	<b>\$4,250,978</b>	<b>\$4,459,517</b>	<b>\$10,694,607</b>	<b>4,787,046</b>

# District Wide General Support

Addition/Reduction	Reason
+1.0 FTE Business Administrator	In 2016, this position and others were eliminated due to budget constraints in order to fund general operations. This position is now being reinstated based on the increase responsibilities of the Business Office.
+0.5 FTE Clerical Staff in Human Resources	Restoration of a position that was not filled when a vacancy occurred.
+0.5 FTE Clerical Staff in Registration	This position is needed to help the large non-English speaking families moving into the District. This employee speaks English, Spanish and Chinese.
+1.0 FTE Technology Aide*	Restoration of a position that was not filled when a vacancy occurred.



\*Correction: Previously listed as a Technology Specialist in the 3/9/22 presentation

# Elementary Professional Staff

Addition/Reduction	Reason
-1.0 FTE Classroom Section at JFK	21 classroom sections to 20 classroom sections
-1.0 FTE Classroom Section at LKV	35 classroom sections to 34 classroom sections
-0.34 FTE Special Assignment at LKV	Elimination of an Hourly Lunch/Recess Teacher Lead - this position will be filled by a school monitor if needed in the future.
+0.30 FTE TESOL at EMB	Teacher of English to Speakers of Other Languages – this increase is needed to provide mandated services to students who qualify for English language proficiency instruction.
+2.0 FTE Contingency Positions	In the event of additional enrollment that occurs during the summer months, contingency positions ensure that class sizes remain at a max of 19 students per kindergarten class, 22 students for grades 1 and 2, and 24 students for grades 3 through 5.

# Elementary Professional Staff (Continued)

Addition/Reduction	Reason
<p>+0.50 FTE Library Media Specialist at PKV</p>	<p>Hiring a part-time Library Media Specialist will allow the school's current full-time library media specialist to dedicate 50% of her schedule as the school's technology staff developer to provide necessary technology related professional development to Parkville's teachers to support the school's 1:1 iPad initiative.</p> <p>Prior to the pandemic, Parkville School housed 60 iPads; with the commencement of the school's 1:1 iPad initiative, that number has now risen to 400 – an increase of 340 devices.</p>
<p>+2.0 FTE Elementary Guidance Counselors</p>	<p>One full-time guidance counselor will be shared between John F. Kennedy and Lakeville and the other will be shared between Elizabeth M. Baker and Saddle Rock. These mandated positions are being added to increase monitoring of academic progress for pre-k-5 students and increase support for elementary students' social and emotional well-being.</p>

# Elementary Teaching Assistants/Aides

Addition/Reduction	Reason
+0.50 FTE Technology TA at PKV	This addition is to support the school's 1:1 iPad program initiative. The technology teaching assistant will work under the direction of the school's technology staff developer and administration to implement the school's computer instructional program and will be available to support classroom and special area teachers with iPad management, software installation, trouble shooting, and iPad repair requests.

# Secondary Professional Staff

Addition/Reduction	Reason
+1.0 FTE Music Teacher at NHS	This position will equalize staffing levels in music at our two large high schools, both of which are award winning programs.
+0.30 FTE Science Teacher at SHS	This position will fulfill the need for one additional lab science period.
+1.35 FTE Teachers at SMS	Additional single sections are needed at South Middle School based on expected distribution across academic and encore areas and in order to maintain balance among middle school teams.
+1.1 FTE Contingency Positions	In the event of additional enrollment that occurs during the summer months, contingency positions allow for approximately one additional class per period of instruction per school.
+4.0 FTE Secondary Guidance Counselors	One additional guidance counselor is being added to each secondary school to provide support for students and parents in relation to academic, career, and personal/social development.

# Special Education Program Professional Staff

Addition/Reduction	Reason
+1.0 FTE Special Education Teacher	Need to expand the district's intensive needs program at the high school level due to students moving up from the middle school intensive needs program. High school students in the intensive needs programs are eligible to remain until they are 21 year old so they can stay in the high school for approximately 7 years.
+1.0 FTE Psychologist	One additional psychologist will be split between North Middle and North High due to an increase in identified students with disabilities in these schools. An psychologist is required to provide appropriate case management and assessment for each child.
+1.0 FTE Social Worker	An increase in cases requiring counseling and family support which will provide several buildings with full time social work support where previously only a part time social worker was available.
+2.0 FTE Nurses	Two floating nurses will be hired to make sure that all buildings are adequately covered.

# Special Education Program Teaching Assistants/Aides

Addition/Reduction	Reason
<p>+1.0 FTE Instructional Special Education Teaching Assistant</p>	<p>Need to expand the district's intensive needs program at the high school level due to students moving up from the middle school intensive needs program. High school students in the intensive needs programs are eligible to remain until they are 21 year old so they can stay in the high school for approximately 7 years.</p>
<p>+1.0 FTE Teacher Aides at NMS</p>	<p>Additional aide coverage is needed midday at NMS to ensure safety for students with disabilities, while allowing full day aides to take required breaks. These two (2) part time aides have been used for the latter part of this year and will be needed moving forward.</p>

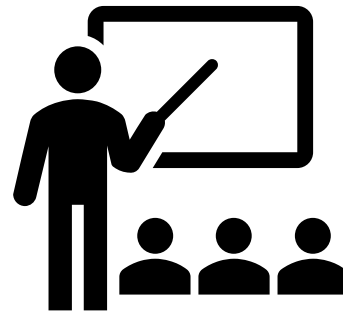


# Public School Expenditures for Private Schools

<b>Health Services <i>paid to other public school districts</i></b>	\$ 125,000
<b>Health Services <i>paid to other public school districts through BOCES</i></b>	\$ 78,795
<b>Nurses</b>	\$ 320,334
<b>Textbooks:</b>	
<i>K-6</i>	\$ 105,000
<i>7-12</i>	\$ 97,000
<b>Library Materials</b>	\$ 8,000
<b>Software</b>	\$ 2,600
<b>CARES Act</b>	\$ 67,029
<b>Transportation</b>	
<i>Large Buses</i>	\$ 1,098,823
<i>Mini Buses/Vans</i>	\$ 4,956,348
<b>Special Education Related Services</b>	
<i>Psychologists</i>	\$ 130,868
<i>Special Education Teachers</i>	\$ 342,652
<i>Speech Therapist</i>	\$ 169,083
<b>Health Services</b>	
<i>Equipment Repairs</i>	\$ 500
<i>Instructional Supplies</i>	\$ 1,500
<b><u>TOTAL</u></b>	<b><u>\$ 7,503,532</u></b>

The implications of a

# CONTINGENT BUDGET



# Contingent Budget Guidelines

- ✦ A contingent budget is adopted only after one or two budget defeats.
- ✦ The tax levy for a contingent budget cannot be higher than the tax levy of the previous year.
- ✦ The administrative cap in the three-part budget cannot be higher than it was in the previous years budget or the defeated budget less the capital component of the three-part budget, *whichever one is less*.
- ✦ Any activities outside of the education program must be self-sustaining and cannot result in a charge to the budget.
- ✦ Expenditures cannot be made for student supplies that can be purchased outside of the school district.

# Contingent Expenditures

- \* The contingent budget can only contain ordinary contingent expenditures necessary to provide the minimum services legally required to:
  - \* Operate and maintain school buildings and the education program, and
  - \* Preserve the property of the district, and
  - \* Ensure the health and safety of students and staff.
  - \* Examples of ordinary contingent expenditures include:
    - \* Pre-existing contractual obligations;
    - \* Transportation per mileage limits previously approved by voters;
    - \* Interscholastic sports;
    - \* Extracurricular activities; and
    - \* Field trips and related transportation.

# Contingent Expenditures

(continued)

- \* Contingent expenditures are further divided into three categories:
  - \* Legal expenditures
  - \* Expenditures specifically authorized by statute
  - \* Other items necessary to maintain the educational program, preserve property and assure the health and safety of students and staff
- \* Non-contingent expenditures, unless in the support of the basic education program, cannot be included in a contingent budget.
- \* Non-contingent expenditures include:
  - \* Equipment
  - \* Non-health and safety capital expenditures

# In Conclusion...

- ✦ Under the compulsory Education Law, a student is entitled to a basic education.
- ✦ It is the responsibility of the Board of Education to determine what ordinary contingent expenditures are to be included in a contingent budget.
- ✦ The State constitution requires that the schools must be kept in operation at all times so that the youth of the state may have access to uninterrupted education.

# Annual Election and Budget Vote

May 17, 2022



# NYS Election Law & Rules for Voter Registration

- \* In order to vote, you must be 18 years of age or older, a citizen of the U.S. and have lived in the district for at least 30 days.
- \* Register to vote at Phipps Administration Building on school days, 9am to 4pm or at the Nassau County Board of Elections.
- \* You must register by May 12 to vote on May 17.
- \* Qualified voters can obtain applications for absentee ballots by contacting the Business Office (516) 441-4020, or emailing [districtclerk@greatneck.k12.ny.us](mailto:districtclerk@greatneck.k12.ny.us)
- \* Applications for absentee ballots cannot be accepted until April 18.

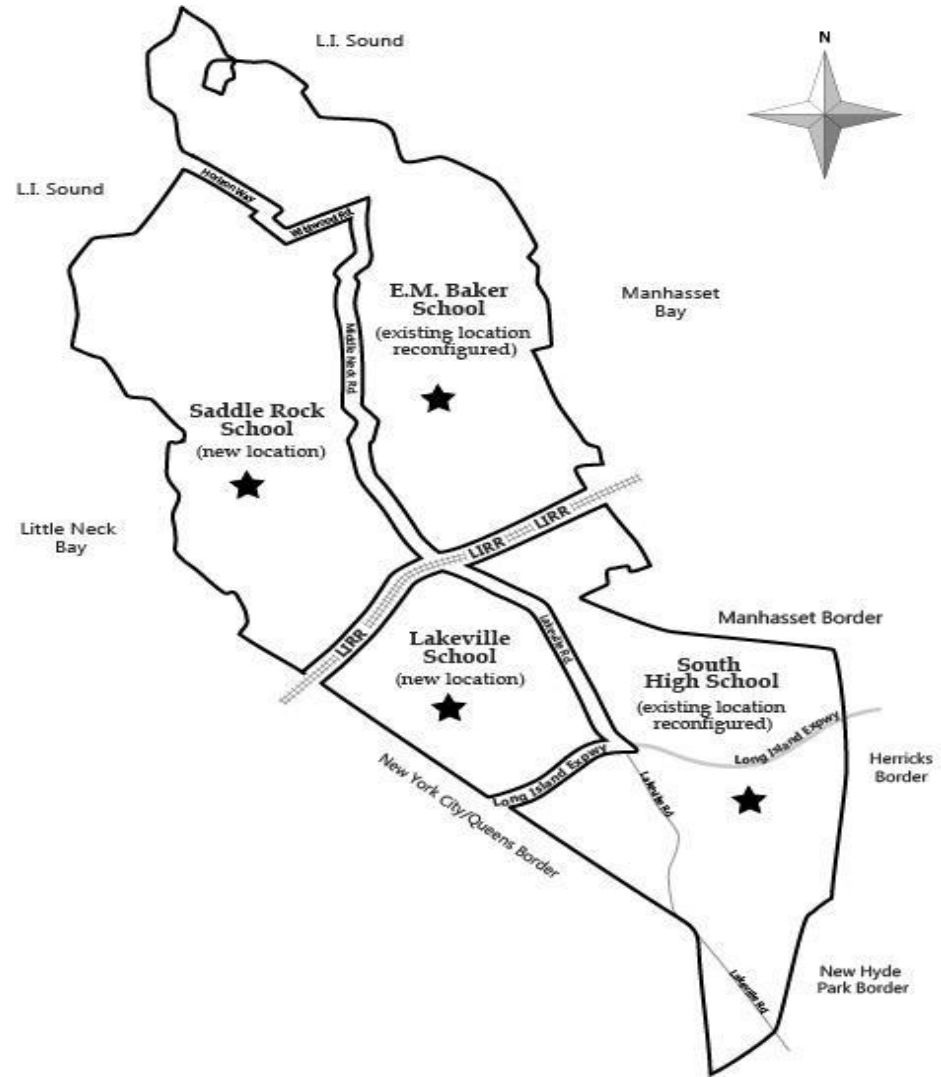


# School Budget Vote – May 17

Polls are open 7 a.m. – 10 p.m.

- \* Baker School – Multipurpose Room
- \* Saddle Rock School – Multipurpose Room
- \* Lakeville School – Auxiliary Gym
- \* South High School – West Gym

# GNPS Four Voting Zones



# Great Neck Poll Place Finder

(Link may be found on GNPS home page)

## **Where to Vote**

- \* Select Town Name
- \* Select Street Name

## **Am I Registered?**

- \* Enter Last Name
- \* Enter First Name
- \* Enter Zip Code
- \* Enter DOB (mm/dd/yyyy)

REGISTER TO  
**VOTE**

**PLEASE DON'T FORGET TO VOTE**

**TUESDAY, MAY 17, 2022**

**your VOTE  
is your VOICE**