

Great Neck Public Schools

Annual Budget Hearing

2021-22

Board of Education Meeting
April 28, 2021

GNPS Mission Statement

The Great Neck Public School District provides an innovative and collaborative educational environment that supports academic excellence and the social and emotional growth of all students so that they may become life-long learners and compassionate, productive members of a diverse, global society.

Budget Development Process

Tuesday, March 16 7:30 PM via ZOOM Webinar	Informal Public Budget Hearing
Saturday, March 20 9:30 AM via ZOOM Webinar	Budget Presentation
Wednesday, April 7 7:30 PM via ZOOM Webinar	Informal Public Budget Hearing
Tuesday, April 13 7:30 PM via ZOOM Webinar	Official Public Hearing & Adoption
Wednesday, April 28 7:30 PM via ZOOM Webinar	Annual Budget Hearing
Tuesday, May 11 Polls open from 7:00 AM – 10:00 PM	Budget Vote

REVISED 2021-22 Proposed Budget

**Proposed
1.98% tax
levy increase
is below the
allowable tax
levy limit**

- * Proposed Overall Budget:
\$252,194,682
- * Budget to Budget
Increase:
4.47%
- * Projected Tax Levy
Increase:
\$4,214,577 or 1.98%

2015/16 – 2019/20 Five Year Analysis

- ✦ The GNPS average increases in budget was 2.19%
- ✦ The GNPS annual average increase in tax levy was 1.70%
- ✦ Long Island annual average increases in tax levy was 1.76%
- ✦ The 5-year average for Consumer Price Index (CPI) is 1.76%

Select 15 Year Historical Trend

(Consumer Price Index, Budget, Tax Levy and State Aid)

	CPI	Budget to Budget (%)	Levy to Levy (%)	State Aid Increase (%)
	Calendar Year Jan - Dec			
Proposed 2021-2022	(a)	4.47	1.98	4.45
2020-2021	1.20	2.98	2.57	(6.45)
2019-2020	1.80	1.99	1.94	0.99
2018-2019	2.40	2.93	2.52	7.96
2017-2018	2.10	1.90	1.26	(0.61)
2016-2017	1.30	1.13	0.17	12.33
2015-2016	0.10	1.23	1.56	10.66
2014-2015	1.60	2.21	1.97	12.72
2013-2014	1.50	4.85	3.14	(1.93)
2012-2013	2.10	3.32	2.49	(2.06)
2011-2012	3.20	1.99	1.99	(2.65)
2010-2011	1.60	2.15	2.89	(13.50)
2009-2010	(0.40)	2.44	3.10	5.12
2008-2009	3.80	5.35	5.50	(5.71)
2007-2008	2.80	5.93	4.60	24.45 (b)
Average	1.79	2.99	2.51	2.41 (c)

(a) This figure has not yet been calculated.

(b) This percentage includes \$654,324 in Pre-K Aid which should have been accounted for in the Special Revenue Fund. This percentage should be 14.79%.

(c) The Average is calculated with the exclusion of the \$654,324 in Pre-K aid.

Analysis of Property Tax Levy Components (2014-2017)

ASSESSED VALUE BY CLASS

CLASS	2014		2015		2016		2017	
1	\$24,444,922		\$23,662,141	-3.20%	\$23,093,458	-2.40%	\$22,413,767	-2.94%
2	\$18,993,862		\$18,454,567	-2.84%	\$17,244,188	-6.56%	\$14,763,209	-14.39%
TOTALS	\$43,438,784		\$42,116,708	-3.04%	\$40,337,646	-4.22%	\$37,176,976	-7.84%

TAX LEVY BY CLASS

CLASS	2014		2015		2016		2017	
1	\$125,636,629		\$130,314,203	3.72%	\$136,693,326	4.90%	\$138,020,489	0.97%
2	\$67,003,843		\$66,121,286	-1.32%	\$62,803,319	-5.02%	\$58,076,550	-7.53%
TOTALS	\$192,640,472		\$196,435,489	1.97%	\$199,496,645	1.56%	\$196,097,039	-1.70%

TAX RATE BY CLASS

CLASS	2014		2015		2016		2017	
1	\$513.96		\$550.73	7.15%	\$591.81	7.46%	\$615.78	4.05%
2	\$352.77		\$358.29	1.56%	\$364.28	1.67%	\$393.39	7.99%

ADJUSTED BASE PROPORTION

CLASS	2014		2015		2016		2017	
1	65.22%		66.34%		68.52%		70.38%	
2	34.78%		33.66%		31.48%		29.62%	
TOTALS	100.00%		100.00%		100.00%		100.00%	

Analysis of Property Tax Levy Components (2018-2021)

ASSESSED VALUE BY CLASS

CLASS	2018		2019		2020		(A) 2021	
	1	\$21,900,739	-2.29%	\$21,334,508	-2.59%	\$20,597,284	-3.46%	\$8,946,382
2	\$13,986,689	-5.26%	\$15,009,386	7.31%	\$14,467,387	-3.61%	\$16,905,467	16.85%
TOTALS	<u>\$35,887,428</u>	-3.47%	<u>\$36,343,894</u>	1.27%	<u>\$35,064,671</u>	-3.52%	<u>\$25,851,849</u>	-26.27%

TAX LEVY BY CLASS

CLASS	2018		2019		2020		2021	
1	\$141,438,813	2.48%	\$144,913,286	2.46%	\$149,846,360	3.40%	\$153,718,597	2.58%
2	\$57,126,034	-1.64%	\$58,658,096	2.68%	\$57,671,926	-1.68%	\$59,138,872	2.54%
TOTALS	<u>\$198,564,847</u>	1.26%	<u>\$203,571,382</u>	2.52%	<u>\$207,518,286</u>	1.94%	<u>\$212,857,469</u>	2.57%

TAX RATE BY CLASS

CLASS	2018		2019		2020		2021	
1	\$645.82	4.88%	\$679.24	5.17%	\$727.51	7.11%	\$1,718.22	136.18%
2	\$408.43	3.82%	\$390.81	-4.31%	\$398.63	2.00%	\$349.82	-12.24%

ADJUSTED BASE PROPORTION

CLASS	2018	2019	2020	2021
1	71.23%	71.19%	72.21%	72.22%
2	28.77%	28.81%	27.79%	27.78%
TOTALS	100.00%	100.00%	100.00%	100.00%

Note A: The level of assessment changed from .0025 to .001 of full or market value for Class I properties.

Projected State Aid

Category	2020-2021	2021-2022	\$ Difference	% Difference
Foundation	\$ 6,053,309	\$ 6,174,375	\$ 121,066	2.00%
Universal Pre-K	\$ 654,324	\$ 654,324	\$ -	0.00%
BOCES	\$ 845,925	\$ 869,707	\$ 23,782	2.81%
High Excess Cost	\$ 165,992	\$ 245,724	\$ 79,732	48.03%
Private Excess Cost	\$ 522,557	\$ 496,140	\$ (26,417)	-5.06%
Software, Lib. Mat, Textbook	\$ 661,604	\$ 682,168	\$ 20,564	3.11%
Transportation	\$ 601,362	\$ 763,336	\$ 161,974	26.93%
Building	\$ 206,222	\$ 279,606	\$ 73,384	35.58%
High Tax	\$ 452,843	\$ 452,843	\$ -	0.00%
Supp. Pub. Excess Cost	\$ 33,711	\$ 33,711	\$ -	0.00%
Total	\$ 10,197,849	\$ 10,651,934	\$ 454,085	4.45%

Coronavirus Aid Relief, and Economic Security (CARES) Act

- * The CARES Act provides funding to prevent, prepare for and respond to the coronavirus, and consists of the following:
 - * The Governor's Emergency Education Relief Fund (GEER): provides grants to Governors for the purpose of providing educational agencies with emergency assistance to address the impact of COVID-19.
 - * The Elementary and Secondary School Emergency Relief Fund (ESSER): provides grants to State Educational Agencies for the purpose of supporting local educational agencies, including charter schools, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.
- * Great Neck received **\$86,082** from the GEER fund and **\$507,912** from the ESSER fund which was shared with private schools that serve Title I Great Neck resident students on a proportionate basis.

American Rescue Plan Act

Summary of K-12 Education Provisions based on current information:

- Estimated Amount: \$4,016,251
- Funding based on amount of Title 1 funding
- 20% of funds to districts must be used to address learning loss
- Funds must be expended by 2024-25 school year
- Remaining funds can be used to address allowable uses including:
 - coordinating with public health departments
 - educational technology
 - summer learning and supplemental programs
 - mental health services
 - addressing learning loss
 - school facility repairs to reduce risk of virus transmission and support student health
 - implementing public health protocols for school-reopening
 - implementing activities to maintaining operations/continuity of services

American Rescue Plan Act

- * Prioritize spending on non-reoccurring expenses in the areas of:
 - * Safely returning students to in-person instruction
 - * Maximize in-person instruction time
 - * Purchasing educational technology
 - * Meeting the needs of students
 - * Addressing the academic, social & emotional impacts of the COVID-19 pandemic on students
 - * Supporting at-risk students including low-income, students with disabilities, English language learners, homelessness
- * Plan to expend funds must be posted on the District website by July 1, 2021

GNPS: A Tradition of Excellence

- * A history of sound fiscal management
- * A long tradition of high achievement
- * Excellent “return on investment”
- * A commitment to continuous improvement
- * GNPS ranked #2 on Niche.com’s *Best School Districts in New York State* and #6 *Best School District in America*

Pride in Our Schools

- ✦ 20 Long Island public high schools, including NHS and SHS, are among the nation's 1,000 best high schools in the 2021 U.S. News & World Report Best High Schools (April 27, 2021)
- ✦ NHS and SHS also ranked the top 200 best STEM schools in the U.S. News & World Report



	North High	South High
National Ranking	#444	#188
NYS High Schools	#48	#21
STEM High Schools	#181	#75

Pride in Our Schools

- ✦ The Great Neck Public Schools continues to be recognized by the NAMM Foundation for demonstrating an exceptionally high commitment to music education. The District has earned this national honor fifteen times since the program's inception in 2005.
- ✦ North and South High School teams win national Lincoln Center Young Musicians Innovation Chamber Music Challenge competition
- ✦ 8 high school participants, 1 alternate chosen for All-State Music Conference



Pride in Our Schools

- * 490 high school students honored by the College Board as Advanced Placement (AP) Scholars
- * National Merit Scholarship Competition honors 28 Finalists, 29 Semifinalists, 49 Commended Students
- * 215 high school students compete at DECA State Conference; 63 qualify for International Career Development Conference
- * North Middle School team wins national Vocabulary Bowl Division II Championship
- * South Middle school team and South High School team each win first place in regional competitions
- * 2 first-place winners (SHS, NHS/Village) and 1 second-place winner (SHS) at Long Island Science and Engineering Fair (LISEF)

2018-19 Advanced Placement Assessment Results % scored 3+

* GNPS offers more than 25 Advanced Placement (AP) high school courses.

* Students typically sit for more than 2,500 AP Examinations each year.

District	Percent of Exams Scored 3+	Number of Exams Administered
Great Neck	89.8%	2,529
Manhasset	87.1	1,652
East Williston	81.0	714
Roslyn	76.8	1,345
Port Washington	76.4	1,622
Jericho	76.1	1,918
Syosset	74.4	2,586
Garden City	74.0	1,352
Herricks	72.0	1,880

College Level Courses Offered

Last year, 413 high school students were enrolled in various college level courses run in partnership with local universities including:

LIU Post
St. John's University
SUNY Farmingdale

- * Marketing
- * Accounting
- * Advanced Accounting
- * Management
- * Law
- * Architectural Drawing
- * Adv Architectural Drawing
- * Intro to Social Work
- * Robotics
- * Advanced Robotics
- * Virtual Enterprisers
- * Astronomy
- * Statistics

REVISIONS TO PRELIMINARY WORKING BUDGET

JULY 1, 2021 – JUNE 30, 2022

2021-22 Preliminary Budget Revisions

2021-2022 PRELIMINARY BUDGET AS OF MARCH 2021			\$252,194,682
CHANGES MADE TO PRELIMINARY BUDGET:		INCREASE	DECREASE
2020-4017-001-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - E.M. BAKER	900	
2020-4017-007-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - J.F. KENNEDY	900	
2020-4017-009-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - LAKEVILLE	900	
2020-4017-010-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - PARKVILLE	900	
2020-4017-011-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - SADDLE ROCK	900	
2020-4017-030-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - NORTH MIDDLE	1,000	
2020-4017-031-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - SOUTH MIDDLE	1,000	
2020-4017-040-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - NORTH HIGH	1,000	
2020-4017-041-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - SOUTH HIGH	1,000	
2020-4017-042-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - VILLAGE SCHOOL	100	
2020-4017-093-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - PARAPROFESSIONALS	1,000	
2020-4017-097-0000	SUPERVISION-REGULAR SCHOOL-CONF & WKSP - OSA	2,815	
2110-4017-099-0710	TCHRS-CONFERENCE EXP. - ED LAW 2D - TRAINING		15,000
7140-1512-000-0000	SUMMER RECREATION PROFESSIONALS		121,500
7140-1635-000-0000	SUMMER STUDENT COUNSELORS		71,500
9060-8060-000-0000	EMP BEN CNTR-GRP HEALTH	195,585	
NET CHANGE TO PRELIMINARY BUDGET			0
REVISED 2021-2022 PRELIMINARY BUDGET AS OF APRIL 13, 2021			\$252,194,682



2021-22 Preliminary Budget Revisions (cont.)

2021-2022 PRELIMINARY REVENUE BUDGET AS OF MARCH 2021			\$252,194,682
CHANGES MADE TO PRELIMINARY REVENUE BUDGET	INCREASE	DECREASE	
A1001 Real Property Taxes		574,716	
A3101 State Aid – Basic Formula	454,085		
Appropriated Reserves – TRS	60,315		
Appropriated Reserves – ERS	60,316		
NET CHANGE TO PRELIMINARY REVENUE BUDGET			0
REVISED 2021-2022 PRELIMINARY REVENUE BUDGET AS OF APRIL 13, 2021			\$252,194,682

Determination of Tax Levy

	BUDGET 2020 - 2021	PRELIMINARY BUDGET 2021 - 2022	Percent Increase
GENERAL FUND APPROPRIATION	241,395,571	252,194,682	4.47%
Less: Estimated Revenue			
State Aid	9,079,079	10,037,243	
Miscellaneous	13,749,023	13,548,411	
Appropriated Fund Balance	2,200,000	3,184,205	
Appropriated Reserves:			
TRS Reserve	0	3,460,315	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> \$11,536,982 </div>
ERS Reserve	2,000,000	3,660,316	
Workers Compensation	1,000,000	1,100,000	
Unemployment Insurance	10,000	100,000	
Employee Benefit Accrued Liability	500,000	32,146	
Total Estimated Revenue	28,538,102	35,122,636	
Amount to be Raised by Real Property Tax	<u>\$212,857,469</u>	<u>\$217,072,046</u>	<u>1.98%</u>

2021-22 Budget Highlights

- ✦ Return to daily, in-person instruction and extra-curricular programs
- ✦ Ensure the health and safety of students and staff
- ✦ Add teaching positions to safeguard class sizes, in accordance with Board guidelines, due to increasing enrollment
- ✦ Maintains opportunities in support of all learners
- ✦ Continue to support wellness through strong social-emotional curricular programs and expanded mental health offerings
- ✦ Provide ongoing professional development training for faculty and staff

2021-22 Staff Additions

FTE	Position
+4.20	General Education Elementary Teacher
+4.90	General Education Secondary Teacher
+0.81	Psychologist
+0.32	Social Workers
+0.18	Television Teacher
+0.83	Television Teaching Assistant
+0.50	Attendance Staff
+0.13	Elementary Teaching Assistants
+1.46	Secondary Teaching Assistants
+3.58	Elementary Special Education Teaching Assistant
+7.47	Secondary Special Education Teaching Assistant
+1.81	Special Education Non-Instructional Teacher Aide

Services for Non-Public Schools

- * Allocation of more than \$8,500,000 to provide services to private and non-public school students including:
 - * Bus transportation
 - * Textbooks
 - * Health services
 - * Special education services
 - * School library materials
 - * Computer software loan programs

2021-22 Operations and Facilities Capital and Building Condition Projects

- * Kitchen upgrades/enhancements at NHS, SHS, NMS, SMS, SR, EMB, LKV, PKV
- * Toilet room upgrades at NHS, SMS, SR, JFK
- * Door replacements at NHS, SHS
- * Replace Corridor and ceiling lighting at SHS, LKV, Clover Dr
- * Renovate boys and girls locker/shower rooms at NMS
- * Corridor wall repair at NMS
- * Repave main road, parking lots and assess drainage at Phipps Admin

Contingency (Austerity) Budget

- * If the budget vote fails, the BOE would be required to adopt a contingent “austerity” budget.
- * Under a contingency budget, the district must revert to last year’s tax levy, which is \$4,214,577 less than the 2021-22 year’s proposed tax levy. This means the school district could not collect any more revenue through property taxes than it collected this year.
- * This would require a reduction of more than **\$7,678,364** from the proposed 2021-22 budget impacting class size, staffing, academic programs, non mandated study skills, reading, math and special education services, equipment purchases, after school clubs and athletic programs, early morning drop off, capital projects and transportation services.
- * All contractual and debt service obligations will remain in effect.

Frequently Asked Questions

Q: What is a Fund Balance?

A: Funds remaining at the end of a fiscal school year. These funds can accumulate over time if the trend for revenues annually exceeds expenditures.

Q: What is a Reserve?

A: A Reserve is a Reservation of Fund Balance. Education Law, General Municipal Law, and Real Property Tax Law govern what can be a Reserve and how much can be maintained as an Unreserved Unappropriated Fund Balance.

Q: How much can a school district legally have in Fund Balance and Reserves?

A: On June 30, the District can maintain in its Unreserved, Unappropriated Fund Balance 4% of the ensuing year's budget. Individual reserve amounts are based on the level of anticipated expenditures that will be funded by the respective reserves.

Frequently Asked Questions (continued)

Q: How much Fund Balance and Reserves does the District have after anticipated additions and future appropriated amounts?

A: Approximately \$61,515,730.

Q: How are Fund Balance and Reserves used?

A: They are non-operating revenues and are typically used for non-operating expenditures such as Capital expenditures. However we are now using these funds in support of the operating budget. \$11,536,982 is being used as a funding source in the 2021-22 budget. It is also enabling the District to meet payroll and other expenditures when budgeted revenues are not being received as scheduled, such as what is happening during this Coronavirus Pandemic.

Q: What is the District's contingency plan in the event of a mid-year state, federal or local reduction in aid?

A: The District would use Reserves and Fund Balance to replace the shortfall in revenues.

Frequently Asked Questions (continued)

Q: What is State Aid?

A: The District receives approximately 4% of our revenue budget from State Aid. It is funding from New York State calculated by formulas that are dependent on the property and income wealth in a school district, student daily attendance and enrollment, and the level of expenditures in specific categories.

Examples of some of the expenditures that are aided are:

- Building Expenditures
- Computer Software
- Library Materials
- BOCES
- Textbooks
- Transportation
- Special Education

Frequently Asked Questions (continued)

Q: How is a budget formulated and are items in the budget prioritized?

A: Budgeting starts with what is mandated: contractual obligations, labor agreements, debt service, outside service contracts; and then additional amounts are added for what is deemed necessary to provide the best education possible for our students. Revenue sources are then analyzed as to whether they can be counted on as a source of funding, and decisions are made accordingly.

Q: What cost saving methods are employed in the District?

A: The District participates in cooperative purchasing arrangements; cooperative transportation, utilizes Federal, State and County contracts, entered into an energy performance contract, utilizes BOCES, and judiciously utilizes fund balance and reserves to finance capital projects instead of borrowing the money.

Q: Does the District partner with other school districts and/or governments to deliver services to students and residents?

A: Yes, the District has an arrangement with the Great Neck Parks District for security console operations and use of facilities and fields. The District also rents out our facilities to the Great Neck Library and the Great Neck Social Center.

Annual Election and Budget Vote

May 11, 2021

NYS Election Law & Rules for Voter Registration

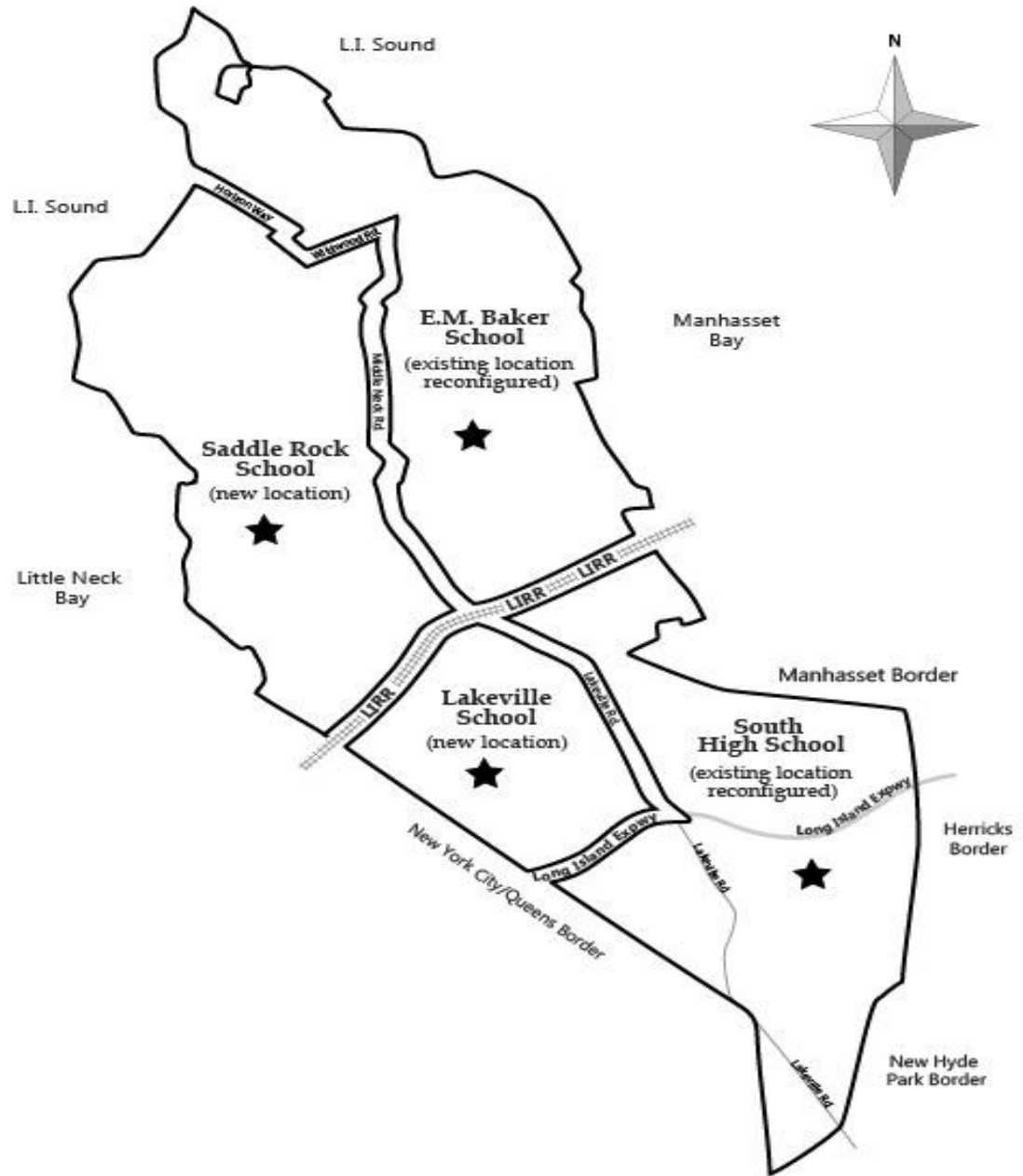
- * In order to vote, you must be 18 years of age or older, a citizen of the U.S. and have lived in the district for at least 30 days
- * Register to vote at Phipps Administration Building on school days, 9am to 4pm or at the Nassau County Board of Elections
- * You must register by May 6 to vote on May 11
- * Qualified voters can obtain applications for absentee ballots from the district website
- * Absentee ballot applications can be accepted no later than May 4 by mail or May 10 if hand delivered.

School Budget Vote – May 11

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)





GREAT NECK PUBLIC SCHOOLS BUDGET VOTE

TUESDAY, MAY 11

7 AM - 10 PM



For information: (516) 441-4020 or

www.greatneck.k12.ny.us/budget21-22