

Board of Education

2025-2026

Expenditure Budget Development

Presentation #2

Preliminary Review of the

Non-Instructional Spending Plan

March 12, 2025

Kenneth R. Bossert, Ed.D., Superintendent of Schools

John J. O'Keefe, Deputy Superintendent

Brian C. Ernst, School Business Administrator



GREAT NECK PUBLIC SCHOOLS

Where Discovery Leads to Greatness

Budget Timeline

- **March 25, 2025 – Budget Development Presentation # 3**
 - ✦ 7:30 PM at E.M. Baker Elementary School
- **April 22, 2025 – Budget Development Presentation # 4 and Formal Budget Adoption**
 - ✦ 7:30 PM at E.M. Baker Elementary School
- **May 12, 2025 – Official Budget Hearing**
 - ✦ 7:30 PM at E.M. Baker Elementary School
- **May 20, 2025 – Annual Election and Budget Vote**
 - ✦ 6:00 AM – 9:00 PM at E.M. 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 8:00 AM – 3:00 PM (516-441-4007)

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 have resulted in the addition or deletion of account codes over the past several years, 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

Expenditure Function Codes

The 7 Functional Categories contain 66 unique Function Codes, which categorize approximately 800 individual Budget Account Codes

1010 - BOARD OPERATIONS	2010 - CURRICULUM DEVELOPMENT	5510 - DISTRICT TRANSPORTATION
1040 - DISTRICT CLERK	2020 - SUPERVISION REGULAR SCHOOL	5530 - TRANSPORTATION GARAGE
1060 - DISTRICT MEETING	2040 - SUPERVISION SPECIAL SCHOOL	5540 - CONTRACTUAL TRANSPORTATION
1240 - CHIEF SCHOOL ADMINISTRATOR	2041 - SUPERVISION COMMUNITY ED	5550 - CONTRACTUAL PARENTAL
1310 - BUSINESS ADMINISTRATION	2042 - SUPERVISION ADULT BASIC ED	
1320 - AUDITING SERVICES	2070 - STAFF DEVELOPMENT	7140 - RECREATION PROGRAM
1325 - TREASURER'S OFFICE	2110 - REGULAR SCHOOL	
1345 - PURCHASING	2250 - SPECIAL EDUCATION	9010 - EMPLOYEES' RETIREMENT SYSTEM
1420 - LEGAL COUNSEL	2280 - OCCUPATIONAL EDUCATION	9020 - TEACHERS' RETIREMENT SYSTEM
1430 - PERSONNEL	2330 - TEACHING SPECIAL SCHOOL	9030 - SOCIAL SECURITY
1480 - PUBLIC INFORMATION SERVICES	2332 - TEACHING SUMMER SCHOOL	9040 - WORKERS' COMPENSATION
1620 - OPERATION OF PLANT	2334 - TEACHING SUMMER SPECIAL SCHOOL	9045 - LIFE INSURANCE
1621 - MAINTENANCE OF PLANT	2335 - TEACHING COMMUNITY ED	9050 - UNEMPLOYMENT
1670 - CENTRAL PRINTING & MAIL	2336 - TEACHING ADULT BASIC ED	9060 - MEDICAL/DENTAL INSURANCE
1680 - CENTRAL DATA PROCESSING	2339 - DRIVER EDUCATION	9070 - EMPLOYEE CONTRACTUAL BENEFITS
1910 - DISTRICTWIDE INSURANCE	2610 - LIBRARY MEDIA CENTERS	9089 - MEDICARE REIMBURSEMENT
1920 - SCHOOL ASSOCIATION DUES	2620 - EDUCATIONAL TELEVISION	
1930 - JUDGMENT & CLAIMS	2630 - COMPUTER ASSISTED INSTRUCTION	9760 - TAX ANTICIPATION NOTES
1950 - SEWER TAX ASSESSMENTS	2805 - REGISTRAR'S OFFICE	9789 - EPC DEBT & EQUIPMENT LEASES
1981 - BOCES - ADMINISTRATION FEES	2810 - GUIDANCE - REGULAR SCHOOL	
1989 - DISTRICT OFFICE COPIERS	2815 - HEALTH SERVICES	9901 - INTERFUND TRANSFERS
	2820 - PSYCHOLOGICAL SERVICES	9905 - TRANSFERS TO SPECIAL AID
	2825 - SOCIAL WORKER SERVICES	9950 - TRANSFERS TO CAPITAL FUND
	2850 - CO-CURRICULAR ACTIVITIES	
	2855 - INTERSCHOLASTIC ATHLETICS	

Other Resources to Explore

Please feel free to visit the
“2025-26 Budget Information”

page on the GNPS website for some helpful guides

www.greatneck.k12.ny.us/budget25-26

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
Where Discovery Leads to Greatness

Budgetary Fundamentals & Highlights

The Race for Excellence has no Finish Line !

- * Budgeting within the Tax Levy Cap limits
 - Currently projected at **3.05%**, which is well below the four-year inflation average of **4.94%** annually
- * Helps to preserve optimal class sizes throughout the District
- * Maintains all existing programs and course offerings
- * Sustains support for Universal Pre-Kindergarten Programs at Parkville School and John F. Kennedy Elementary School
- * Upholds funding for Fine and Performing Arts, Intramurals, Co-Curricular Activities, Extra-Curricular Clubs, and Inter-Scholastic Athletics
- * Continued reinvestment in our facilities for necessary maintenance, repairs, and improvements to ensure the health and safety of our students and staff
 - ✓ Full renovation of the South High School Auditorium
 - ✓ Install exhaust and dust collection system in Robotics Lab at SHS
 - ✓ Replace domestic hot water storage system at SHS/SMS
 - ✓ Replace public announcement system and pedestrian footbridge at JFK
 - ✓ Replace 1998 section of roofing at Lakeville Elementary
 - ✓ Full renovation of two bathrooms in south building at Village School
 - ✓ Replace one heating system boiler at Cumberland Community Education building
- * Commitment to ongoing security upgrades throughout the District, such as additional cameras and electronic door access controls, as well as a continued pledge to secure retired law enforcement personnel for all Guard positions whenever possible

General Support: 1000 - 1999

Budget Accounts	2025-26 DRAFT Budget	2024-25 ADOPTED Budget	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense	2021-22 ACTUAL Expense
Board Operations, District Clerk, District Meeting, Chief School Administrator (1010, 1040, 1060, 1240)	\$ 733,236	\$ 706,544	\$ 666,904	\$ 656,228	\$ 564,265
Business Office, Independent Auditors, Treasurer, Purchasing/Procurement (1310, 1320, 1325, 1345)	\$ 2,175,097	\$ 2,090,241	\$ 1,924,629	\$ 1,945,233	\$ 1,886,168
Personnel Department, Legal Services, Office of Public Information (1420, 1430, 1480)	\$ 1,650,914	\$ 1,576,635	\$ 1,532,312	\$ 963,287	\$ 1,735,735
Facilities, Maintenance, Groundskeeping, Districtwide Security (1620, 1621)	\$ 22,686,124	\$ 22,397,797	\$ 20,073,975	\$ 21,007,193	\$ 20,002,465
Centralized Printing, Mailroom, Central Data Processing (1670, 1680)	\$ 1,762,603	\$ 1,720,882	\$ 1,682,504	\$ 1,359,687	\$ 1,251,949
Districtwide Insurance, School Association Dues, Sewer Tax, Judgements and Claims (1910, 1920, 1930, 1950)	\$ 2,563,900	\$ 2,238,469	\$ (689,694)	\$ 4,581,545	\$ 1,538,141
Nassau BOCES - Administrative Operations, Facilities, Capital and Debt (1981, 1989)	\$ 1,139,346	\$ 1,137,354	\$ 1,067,768	\$ 1,034,736	\$ 1,022,305
GENERAL SUPPORT	\$ 32,711,220	\$ 31,867,922	\$ 26,258,398	\$ 31,547,909	\$ 28,001,028



Transportation: 5000 - 5999

Community Service: 6000 - 8999

Budget Accounts	2025-26 DRAFT Budget	2024-25 ADOPTED Budget	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense	2021-22 ACTUAL Expense
District Transportation Department (5510, 5550)	\$ 1,578,166	\$ 1,509,807	\$ 1,446,791	\$ 1,230,533	\$ 1,295,668
District Transportation Garage (5530)	\$ 380,000	\$ 367,000	\$ 264,740	\$ 315,041	\$ 351,863
Contractual Transportation - Public & Private (5540)	\$ 16,216,601	\$ 15,605,705	\$ 14,510,497	\$ 14,084,448	\$ 13,371,264
TRANSPORTATION	\$ 18,174,767	\$ 17,482,512	\$ 16,222,028	\$ 15,630,022	\$ 15,018,795

Budget Account	2025-26 DRAFT Budget	2024-25 ADOPTED Budget	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense	2021-22 ACTUAL Expense
Recreation Department (7140)	\$ 1,300,506	\$ 1,044,028	\$ 817,272	\$ 717,890	\$ 583,914
COMMUNITY SERVICE	\$ 1,300,506	\$ 1,044,028	\$ 817,272	\$ 717,890	\$ 583,914

Noteworthy Fact:

District transportation contract increases are often 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 **3.9% for 2024-25**. (2023-24 was 3.5%)

Employee Benefits: 9000 - 9099

Debt Service: 9700 – 9799

Interfund Transfers: 9900 - 9999

Budget Accounts	2025-26 DRAFT Budget	2024-25 ADOPTED Budget	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense	2021-22 ACTUAL Expense
Employer Retirement Contributions - ERS / TRS (9010, 9020)	\$ 16,036,831	\$ 15,727,566	\$ 14,230,410	\$ 13,660,538	\$ 13,399,809
Health/Dental/Life Insurance, Social Security, Workers' Compensation, Unemployment, Medicare Payments (9030, 9040, 9045, 9050, 9060, 9070, 9089)	\$ 57,017,282	\$ 55,653,044	\$ 47,893,734	\$ 44,466,267	\$ 41,097,137
Tax Anticipation Notes, Energy Performance Contract, Tech Purchase Debt Payments (9760, 9789)	\$ 715,927	\$ 1,663,517	\$ 1,412,127	\$ 1,482,761	\$ 1,387,452
Bond Debt Payments, Pre-K Funding, Special Education Placements, Capital Improvements (9901, 9905, 9950)	\$ 17,176,026	\$ 13,825,275	\$ 12,838,662	\$ 12,906,958	\$ 12,351,087
BENEFITS, DEBT, INTERFUND TRANSFERS	\$ 90,946,066	\$ 86,869,402	\$ 76,374,933	\$ 72,516,524	\$ 68,235,485

Proposed Use of Capital Reserve

Two possible projects for the Community's consideration:

- Installation of a synthetic playing field surface with drainage improvements at North Middle School (Arrandale Ave.), as well as several site improvements, including:
 - Resurfacing of the running track and installation of new track & field events
 - Installation of a new “home” grandstand, with press box
 - Full renovation of public restrooms, as well as connection to sewer system
 - Construction of storage building, with an adjoining concession stand
 - Addition of new pedestrian walkways for access from either side of the venue
 - Installation of a dark sky compliant playing field lighting system
- Full renovation of Room 21 at North Middle School - Convert from a former shop classroom into a multi-purpose meeting room. (No longer needed as a shop classroom with the addition of STEM labs last summer)
 - New flooring, ceiling, and lighting
 - New unit ventilator system (HVAC) with heating and cooling capabilities
 - New emergency egress door to exterior (necessary for place of assembly)
 - New furnishings, as well as instructional technology and AV equipment



Proposed Use of Capital Reserve

Frequently Asked Questions:

- **Why propose this type of project at North before South?**
 - While both projects will involve extensive engineering and design in order to receive approval from the New York State Education Department (NYSED), the North project is much more “straight-forward” and will not be constrained by the various hurdles that may be encountered with the challenging topography, ADA accommodations, and covenants on the South campus.
 - ❖ **If the community approves the North project we will have much-needed additional time to investigate the best options for a successful Phase II project at South.**
- **You mentioned “approval” from the State Education Department. What does that mean?**
 - Once the community approves **ANY** capital improvement, the District then must seek approval from NYSED to move forward. Detailed architectural and engineering plans are prepared and forwarded to the Facilities Planning Department, who reviews, questions, comments on, and ultimately approves each project and issues a building permit. We are then authorized to competitively bid the project.
 - ❖ **The review/approval process with NYSED can take upwards of forty (40) weeks.**
- **Why are we considering adding lighting to the field?**
 - Seasonal daylight issues are problematic for a number of reasons:
 - ❖ **Various games are ended prior to completion because of darkness and player safety.**
 - ❖ **Post season contests often require dismissal of student-athletes as early as noon to allow for adequate light. With field lighting contests can be scheduled later in the afternoon or early evening and thus maintain a normal school day for students.**
 - ❖ **Significant events, such as Senior games or playoff contests can be better scheduled in the late afternoon or early evening making them more accessible to parents and community members.**

Proposed Use of Capital Reserve

Frequently Asked Questions ... continued:

- **Why propose synthetic turf instead of natural grass?**
 - Synthetic turf fields maintain a consistently green, well-maintained appearance year-round, contributing to the school's overall aesthetic and creating a more attractive facility for games and public events, providing the students with a greater sense of community pride.
 - Synthetic turf is built to withstand heavy use and various weather conditions. Unlike natural grass, which can get worn down and require frequent maintenance, synthetic turf remains intact and functional for a long time. A typical turf “carpet” lasts 10-12 years before requiring replacement.
 - Synthetic turf allows for play in almost any weather condition. Unlike grass fields, which can become muddy and unusable after rain, synthetic turf drains quickly and remains in playable condition even after heavy storms.
 - Synthetic turf is designed to offer a consistent playing surface, in contrast to natural grass surfaces, which can become uneven, and the soil compacted and hard.
 - Synthetic turf can accommodate a wide range of sports and activities, and this versatility makes it a great investment for schools with various extracurricular programs.
 - Synthetic turf does have its own environmental concerns (such as the use of plastic materials), but it contributes to substantial water conservation efforts since it eliminates the need for irrigation. Additionally, it eliminates the need for fertilizers, herbicides, and pesticides.
- **What would be the cost difference if the proposed project was natural grass vs. synthetic turf?***
 - If we were to specify an identical project (except for the addition of irrigation), with all the site improvements (i.e. lighting, grandstand, press box, track resurfacing, bathroom renovation, sewer connection, storage building) the price would be **\$6,817,222** for natural grass (sod) versus **\$8,459,019** for synthetic turf; a difference of **\$1,641,797**.

Continuing the Conversation...

The Remaining Presentations are Scheduled for:

- **March 25, 2025 – Budget Development Presentation # 3**
 - ✦ 7:30 PM at E.M. Baker Elementary School
- **April 22, 2025 – Budget Development Presentation # 4
and Formal Budget Adoption**
 - ✦ 7:30 PM at E.M. Baker Elementary School
- **May 12, 2025 – Official Budget Hearing**
 - ✦ 7:30 PM at E.M. Baker Elementary School

Budget Vote & Trustee Election – Tuesday, May 20th

6:00 AM – 9:00 PM

E.M. Baker, Lakeville, Saddle Rock, or South High School



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