

Board of Education

2025-2026

Expenditure Budget Development Presentation #3

Preliminary Review of the Instructional Spending Plan

March 25, 2025

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

John J. O'Keefe, Deputy Superintendent

Brian C. Ernst, School Business Administrator



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Budget Timeline

- **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)



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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



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.



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Look for the link on the top right side of the
District's homepage:

2025-26 BUDGET INFORMATION

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	



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During our March 12th meeting we explored the first and third columns above. Tonight is the center column – all Instructional expenditures

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

★ 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

★ 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



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* These proposed capital improvement expenditures total **\$10,540,000**, which includes a **\$7,732,000** investment to fully renovate the South High School Auditorium.

U.S. Department of Education

How might changes in Washington impact GNPS?

- ✦ First, it is important to know that Federal grant dollars are not a funding source in the annual General Fund budget.
 - The only Federal source of revenue in the annual budget consists of Medicaid reimbursements, which are projected at \$250K (0.09% of our budget)
- ✦ Federal grants benefit Great Neck Public Schools by providing supplemental funding which helps to ensure equitable access to quality education for all students.
 - Provides additional funding to support economically disadvantaged, special education, and English language learner students.

FEDERAL FUNDING SOURCE	2023-24 GRANT ALLOCATIONS
IDEA-PART B, SECTION 611	\$1,838,921
IDEA-PART B, SECTION 619 (PRESCHOOL)	56,812
TITLE I PART A-IMPROVE ACADEMIC ACHIEVEMENT	864,804
TITLE IIA TEACHER/PRINCIPAL TRAINING	156,708
TITLE IIIA ENGLISH LANGUAGE LEARNERS	53,773
TITLE IIIA IMMIGRANT EDUCATION	25,662
TITLE IV STUDENT SUPPORT & ACADEMIC ENRICHMENT	50,386
WIOA TITLE 2 ADULT EDUCATION	197,420
WIOA TITLE 2 ESOL/CIVICS	149,540
Total 2023/24 Grant Funding:	\$3,394,026

- At this time, there is no anticipated loss of funding that is imminent, but it is a situation we are watching carefully.
- Certainly, the Board of Education and Administration will continue to monitor what unfolds and will take the steps necessary to help ensure there is limited impact to our students and staff.
- It is also important to note that approximately \$600K, or 17%, of these funds are shared with private and special needs schools that serve GNPS students.



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Instruction: 2000 – 2999

Budget Account	2025-26 DRAFT Budget	2024-25 ADOPTED Budget	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense	2021-22 ACTUAL Expense
Building/Program Administration, Professional Development	\$ 8,944,935	\$ 9,085,648	\$ 8,982,595	\$ 8,731,524	\$ 4,400,221
(2010, 2020, 2040, 2041, 2042, 2070)					
General Education - Teaching - Regular School	\$ 81,145,933	\$ 79,298,831	\$ 75,819,959	\$ 74,315,652	\$ 70,373,791
(2110)					
Special Education - Programs for Students with Disabilities	\$ 36,953,220	\$ 35,812,431	\$ 34,626,581	\$ 36,154,572	\$ 36,471,258
(2250)					
Occupational Education, Summer School, Community, Adult, and Driver Education	\$ 1,725,546	\$ 1,783,921	\$ 1,428,334	\$ 1,098,981	\$ 997,312
(2280, 2330, 2332, 2334, 2335, 2336, 2339)					
Instructional Media/Library, Educational TV, Instructional Technology	\$ 5,321,462	\$ 5,173,941	\$ 5,267,915	\$ 2,955,086	\$ 2,512,789
(2610, 2620, 2630)					
INSTRUCTION - SUB-TOTAL	\$134,091,096	\$131,154,772	\$126,125,384	\$123,255,815	\$114,755,371



A2110 – Regular School

Some of the Key Components of the General Education Budget:

Classroom / Reading / AIS Teachers	\$ 71,314,697
Teaching Assistants	831,457
Paraprofessionals	1,957,964
Educational Salary Adjustments	500,000
Chaperones / Lifeguards	174,120
Substitute Teachers	1,720,000
Homebound / Tutoring / Skills	671,865
Department Heads	575,288
BOCES Services	820,000
Classroom Equipment	205,500
Contractual Services	671,194
Instructional Supplies	1,033,395
Textbooks	670,453
Total	\$ 81,145,933



A2250 – Programs for Students with Disabilities

Some of the Key Components of the Special Education Budget:

Special Education Teachers	\$	19,921,641
Teaching Assistants		3,692,505
Paraprofessionals		976,263
Departmental Supervisors / Directors		905,028
Departmental Clerical and Support Staff		451,783
BOCES Services		4,847,500
Contractual Services		2,708,500
Equipment / Supplies		50,000
Tuition for Special Placements		3,400,000
Total	\$	36,953,220



Instruction: 2000 – 2999 CONTINUED

Budget Account	2025-26 DRAFT Budget	2024-25 ADOPTED Budget	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense	2021-22 ACTUAL Expense
Registrar's Office, Guidance Department (2805, 2810)	\$ 5,095,340	\$ 4,851,589	\$ 4,668,261	\$ 4,523,836	\$ 3,683,305
Nursing Services, Psychologists, Social Workers (2815, 2820, 2825)	\$ 5,960,175	\$ 5,387,371	\$ 5,207,188	\$ 1,514,918	\$ 1,489,136
Co-Curricular Activities, Clubs, Intramurals, Robotics (2850)	\$ 933,100	\$ 851,101	\$ 810,175	\$ 450	\$ -
Interscholastic Athletics (2855)	\$ 2,558,274	\$ 2,486,803	\$ 2,265,184	\$ 2,251,421	\$ 1,862,698
INSTRUCTION - SUB-TOTAL	\$ 14,546,889	\$ 13,576,864	\$ 12,950,808	\$ 8,290,625	\$ 7,035,139
INSTRUCTION - TOTALS	\$148,637,985	\$144,731,636	\$139,076,192	\$131,546,440	\$121,790,510



Proposed Use of Capital Reserve

For the Board of Education's Consideration this Evening:

In tonight's agenda there is a resolution for the Board of Education's consideration to allow a second proposition on the May 20th ballot.

Proposition #2 – Expense from the Capital Reserve Fund - 2024

This proposition is to utilize funds from our Capital Reserve which has no financial impact on the voter. SHALL the Board of Education of the Great Neck Union Free School District be authorized to expend the sum of \$8,868,019 from the Capital Reserve Fund 2024 established on May 21, 2024 for the purpose of performing the following projects: North Middle School turf field installation, including all necessary earthwork, erosion controls, drainage installation, fencing, field netting, sports lighting system, CCTV systems, and pedestrian walkways; North Middle School running track resurfacing; North Middle School field grandstand and press box; North Middle School field restroom renovation and sanitary sewer connection; North Middle School field storage building and concession; North Middle School Room 21 renovation, including flooring, ceiling, lighting, HVAC, furnishings, IT/AV improvements, and addition of an emergency egress. All the foregoing to include all labor, materials, equipment, apparatus and incidental costs related thereto.

Continuing the Conversation...

The Remaining Presentations are Scheduled for:

- **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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