

Board of Education

2026-2027

Expenditure Budget Development

Presentation #2

Preliminary Review of the

Non-Instructional Spending Plan

March 11, 2026

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 24, 2026 – Budget Development Presentation # 3**
 - ✦ **7:30 PM at E.M. Baker Elementary School**
- **April 21, 2026 – Budget Development Presentation # 4 and Formal Budget Adoption**
 - ✦ **7:30 PM at E.M. Baker Elementary School**
- **May 5, 2026 – Official Budget Hearing**
 - ✦ **7:30 PM at E.M. Baker Elementary School**
- **May 19, 2026 – 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 65 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

“2026-27 Budget Information”

page on the GNPS website for some helpful guides

www.greatneck.k12.ny.us/budget26-27

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 !

- * Maintains all existing programs and course offerings
- * Sustains **Universal Pre-Kindergarten** programs at Parkville and JFK Elementary School
- * Reviews and aligns curriculum and instructional practices with the District's newly adopted **Portrait of a Graduate** framework
- * Develops and implements a grades 6–12 media literacy curriculum through the work of the **Media Literacy Task Force**
 - Plans expansion to PreK–5 to identify strengths and future areas for growth
- * Supports **Unity Day Programs** at secondary schools to promote social-emotional learning
- * Complete review of **PreK-5 Writing Program** and implement targeted practices and materials to address needs while maintaining high-quality, responsive instruction
- * Expands **PreK–8 Literacy Training** in research-based practices, expand literacy instruction across content areas, and refine walkthrough tools to ensure consistent practices.
- * Advances districtwide **Multi-Tiered Systems of Support - Integrated (MTSS-I)** Task Force planning to ensure equitable support across elementary schools
- * Continues the **Northwell School Mental Health** partnership, providing student support, staff professional development, and community resources
- * Offers in-district **Crisis Management** certification training for PPS staff led by certified peers
- * Addition of a self-contained class at South High to better support student needs and reduce outside placements
- * Preserves funding for fine and performing arts, intramurals, co-curricular activities, extracurricular clubs, and interscholastic athletics



General Support: 1000 - 1999

Budget Accounts	2026-27 DRAFT Budget	2025-26 ADOPTED Budget	2024-25 ACTUAL Expense	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense
Board Operations, District Clerk, District Meeting, Chief School Administrator (1010, 1040, 1060, 1240)	\$ 793,457	\$ 733,736	\$ 722,242	\$ 666,904	\$ 656,228
Business Office, Independent Auditors, Treasurer, Purchasing/Procurement (1310, 1320, 1325, 1345)	\$ 2,248,978	\$ 2,163,343	\$ 2,031,778	\$ 1,924,629	\$ 1,945,233
Personnel Department, Legal Services, Office of Public Information (1420, 1430, 1480)	\$ 1,689,523	\$ 1,648,812	\$ 1,450,557	\$ 1,532,313	\$ 963,285
Facilities, Maintenance, Groundskeeping, Districtwide Security (1620, 1621)	\$ 23,479,415	\$ 22,395,764	\$ 21,462,364	\$ 20,073,976	\$ 21,007,196
Centralized Printing, Mailroom, Central Data Processing (1670, 1680)	\$ 1,883,068	\$ 1,787,003	\$ 1,958,903	\$ 1,682,503	\$ 1,359,686
Districtwide Insurance, School Association Dues, Sewer Tax, Judgements and Claims (1910, 1920, 1930, 1950, 1981, 1989)	\$ 2,690,700	\$ 2,559,700	\$ 2,253,982	\$ (689,693)	\$ 4,588,716
Nassau BOCES - Administrative Operations, Facilities, Capital and Debt (1981)	\$ 1,166,720	\$ 1,139,346	\$ 1,137,354	\$ 1,067,768	\$ 1,027,565
GENERAL SUPPORT	\$ 33,951,861	\$ 32,427,704	\$ 31,017,180	\$ 26,258,400	\$ 31,547,909



Transportation: 5000 - 5999

Community Service: 6000 - 8999

Budget Accounts	2026-27 DRAFT Budget	2025-26 ADOPTED Budget	2024-25 ACTUAL Expense	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense
District Transportation Department (5510, 5550)	\$ 1,539,845	\$ 1,561,208	\$ 1,450,487	\$ 1,446,790	\$ 1,230,533
District Transportation Garage (5530)	\$ 471,718	\$ 451,182	\$ 354,180	\$ 264,740	\$ 315,041
Contractual Transportation - Public & Private (5540)	\$ 17,610,300	\$ 16,122,063	\$ 15,168,800	\$ 14,510,498	\$ 14,084,447
TRANSPORTATION	\$ 19,621,863	\$ 18,134,453	\$ 16,973,467	\$ 16,222,028	\$ 15,630,021

Budget Account	2026-27 DRAFT Budget	2025-26 ADOPTED Budget	2024-25 ACTUAL Expense	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense
Recreation Department (7140)	\$ 1,610,217	\$ 1,300,506	\$ 953,554	\$ 817,272	\$ 717,889
COMMUNITY SERVICE	\$ 1,610,217	\$ 1,300,506	\$ 953,554	\$ 817,272	\$ 717,889

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 **3.4% for 2025-26**. (2024-25 was 3.9%)

Employee Benefits: 9000 - 9099

Debt Service: 9700 – 9799

Interfund Transfers: 9900 - 9999

Budget Accounts	2026-27 DRAFT Budget	2025-26 ADOPTED Budget	2024-25 ACTUAL Expense	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense
Employer Retirement Contributions - ERS / TRS (9010, 9020)	\$ 14,718,788	\$ 15,686,681	\$ 15,395,204	\$ 14,230,410	\$ 13,660,538
Health Insurance, Social Security, Workers' Compensation, Unemployment, Medicare Payments (9030, 9040, 9045, 9050, 9060, 9070, 9089)	\$ 59,338,227	\$ 56,217,624	\$ 49,867,497	\$ 47,893,733	\$ 44,466,268
Tax Anticipation Notes, Energy Performance Contract, Tech Purchase Debt Payments (9760, 9789)	\$ 400,000	\$ 715,927	\$ 1,263,475	\$ 1,412,126	\$ 1,482,762
Bond Debt Payments, Pre-K Funding, Special Education Placements, Capital Improvements (9901, 9905, 9950)	\$ 18,677,026	\$ 17,136,026	\$ 22,690,049	\$ 12,838,662	\$ 12,906,957
BENEFITS, DEBT, INTERFUND TRANSFERS	\$ 93,134,041	\$ 89,756,258	\$ 89,216,225	\$ 76,374,931	\$ 72,516,525

Protecting your Investment within the Tax Cap

- * **Budgeting within the Tax Levy Cap limits**
 - ✓ Currently projected at **3.04%**
 - ❖ Well below the five-year inflation average of **4.48%** annually
- * **Continued reinvestment in our facilities for necessary maintenance, repairs, and improvements to ensure the health and safety of our students and staff**
 - ✓ **South High School** - Athletic complex and site improvements
 - ✓ **EM Baker** - Replace VAT flooring in up to 16 classrooms and adjoining corridors, replace various ceilings and lighting in south wing on second floor
 - ✓ **Grace Avenue / Senior Center** – Phase II window replacement
 - ✓ **North Middle School** – Basement corridor ceiling abatement/replacement, lighting upgrades, remove gym partition wall and install athletic curtain, renovate two fieldhouse toilet rooms and provide exterior access
 - ✓ **North High School** – Replacement of student hallway lockers
 - ✓ **Lakeville** – Renovate two cafeteria toilet rooms, replace two rooftop HVAC units in 1998 wing
 - ✓ **Districtwide** – Remove obsolete oil tanks from **SHS, NMS, Lakeville, and Parkville**
- * **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**

Proposed Use of Capital Reserve

For the Board of Education's Consideration:

A recommendation from Administration to the Board of Education to authorize a proposition to appear on the May 19th ballot to ask the voters to allow utilization of the **Capital Reserve Fund – 2024** as follows:

- Installation of a synthetic playing field surface on the South Campus with storm drainage improvements, as well as several other site improvements, including:
 - Resurfacing of the running track and installation of new track & field events
 - Expansion of existing new grandstand with addition of 500 seats
 - Installation of a dark sky compliant playing field lighting system
 - Electrical service for athletic lighting and new building
 - Installation of new scoreboard

ESTIMATED TOTAL: \$ 4,945,000 *

* This estimated total represents about half the cost for all the proposed improvements being recommended for the South Campus

- Approximately \$5.05M to be allocated in the General Fund budget, and will include:
 - New bathroom facility, with concession stand, and athletic storage
 - Various driveway, footpath, and ADA parking improvements
 - Necessary sanitary system, as well as extensive site drainage improvements



GREAT NECK PUBLIC SCHOOLS
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***REMEMBER:** There is no cost impact to the taxpayers if a Proposition for use of the Capital Reserve is approved by the community.

Continuing the Conversation...

The Remaining Presentations are Scheduled for:

- **March 24, 2026 – Budget Development Presentation # 3**
 - ✦ 7:30 PM at E.M. Baker Elementary School
 - **April 21, 2026 – Budget Development Presentation # 4 and Formal Budget Adoption**
 - ✦ 7:30 PM at E.M. Baker Elementary School
 - **May 5, 2026 – Official Budget Hearing**
 - ✦ 7:30 PM at E.M. Baker Elementary School
-

Budget Vote & Trustee Election – Tuesday, May 19th

6:00 AM – 9:00 PM

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



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