

Board of Education

2026-2027

Expenditure Budget Development

Presentation #3

Preliminary Review of the Instructional Spending Plan

March 24, 2026

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 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 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	



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During our March 11th meeting we explored the first and third columns above. Tonight is the center column – all Instructional expenditures

Budgetary Fundamentals & Highlights

Budgeting within the Tax Levy Cap limits

- Currently projected at **3.04%**, which is **well below** the five-year inflation average of **4.48%** annually

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 our new **Portrait of a Graduate** framework

Media Literacy Task Force working to develop and implements a grades 6–12 media literacy curriculum

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

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 HVAC units in 1998 wing

✓ Districtwide – Remove obsolete oil tanks from SHS, NMS, Lakeville, and Parkville



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* These proposed capital improvement expenditures total **\$11,903,000**, and are fully supported by a budget that is Tax Cap compliant

Instruction: 2000 – 2999

Budget Account	2026-27 DRAFT Budget	2025-26 ADOPTED Budget	2024-25 ACTUAL Expense	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense
Building/Program Administration, Professional Development (2010, 2020, 2040, 2041, 2042, 2070)	\$ 9,262,873	\$ 8,912,821	\$ 8,653,711	\$ 8,982,595	\$ 8,731,522
General Education - Teaching - Regular School (2110)	\$ 82,751,542	\$ 80,935,841	\$ 78,638,751	\$ 75,819,958	\$ 74,315,651
Special Education - Programs for Students with Disabilities (2250)	\$ 36,926,981	\$ 36,963,220	\$ 35,545,096	\$ 34,626,582	\$ 36,154,575
Occupational Education, Summer School, Community, Adult, and Driver Education (2280, 2330, 2332, 2334, 2335, 2336, 2339)	\$ 1,731,504	\$ 1,742,771	\$ 1,498,262	\$ 1,428,333	\$ 1,098,981
Instructional Media/Library, Educational TV, Instructional Technology (2610, 2620, 2630)	\$ 5,471,578	\$ 5,311,962	\$ 5,418,271	\$ 5,267,916	\$ 2,955,085
INSTRUCTION - SUB-TOTAL	\$136,144,478	\$133,866,615	\$129,754,091	\$126,125,384	\$123,255,814

A2110 – Regular School

Some of the Key Components of the General Education Budget:

Classroom / Reading / AIS Teachers	\$	72,417,319
Teaching Assistants		1,056,979
Paraprofessionals		2,037,574
Educational Salary Adjustments		500,000
Chaperones / Lifeguards		222,750
Substitute Teachers		1,740,000
Homebound / Tutoring / Skills / Research		703,252
Department Heads		544,712
BOCES Services		911,900
Classroom Equipment		165,000
Contractual Services		695,960
Instructional Supplies		892,656
Textbooks		863,440
Total	\$	82,751,542



A2250 – Programs for Students with Disabilities

Some of the Key Components of the Special Education Budget:

Special Education Teachers	\$	20,425,178
Teaching Assistants		3,437,237
Paraprofessionals		1,061,081
Departmental Supervisors / Directors		931,084
Departmental Clerical and Support Staff		440,901
BOCES Services		4,462,000
Contractual Services		2,709,500
Equipment / Supplies		60,000
Tuition for Special Placements		3,400,000
Total	\$	36,926,981



Instruction: 2000 – 2999 CONTINUED

Budget Account	2026-27 DRAFT Budget	2025-26 ADOPTED Budget	2024-25 ACTUAL Expense	2023-24 ACTUAL Expense	2022-23 ACTUAL Expense
Registrar's Office, Guidance Department (2805, 2810)	\$ 5,298,965	\$ 5,099,840	\$ 5,063,576	\$ 4,668,259	\$ 4,523,835
Nursing Services, Psychologists, Social Workers (2815, 2820, 2825)	\$ 6,220,600	\$ 5,931,850	\$ 5,591,160	\$ 5,207,187	\$ 1,514,919
Co-Curricular Activities, Clubs, Intramurals, Robotics, Science Research (2850)	\$ 952,693	\$ 933,100	\$ 835,792	\$ 810,174	\$ 450
Interscholastic Athletics (2855)	\$ 2,551,318	\$ 2,548,274	\$ 2,315,200	\$ 2,265,184	\$ 2,251,421
INSTRUCTION - SUB-TOTAL	\$ 15,023,576	\$ 14,513,064	\$ 13,805,727	\$ 12,950,804	\$ 8,290,625
INSTRUCTION - TOTALS	\$151,168,054	\$148,379,679	\$143,559,818	\$139,076,188	\$131,546,439

“Instruction” equates to a little more than 50% of the total initial draft budget. These totals reflect a \$2.79M increase year-over-year, which equates to 1.88%

Proposed Use of Capital Reserve

For the Board of Education's Consideration this Evening:

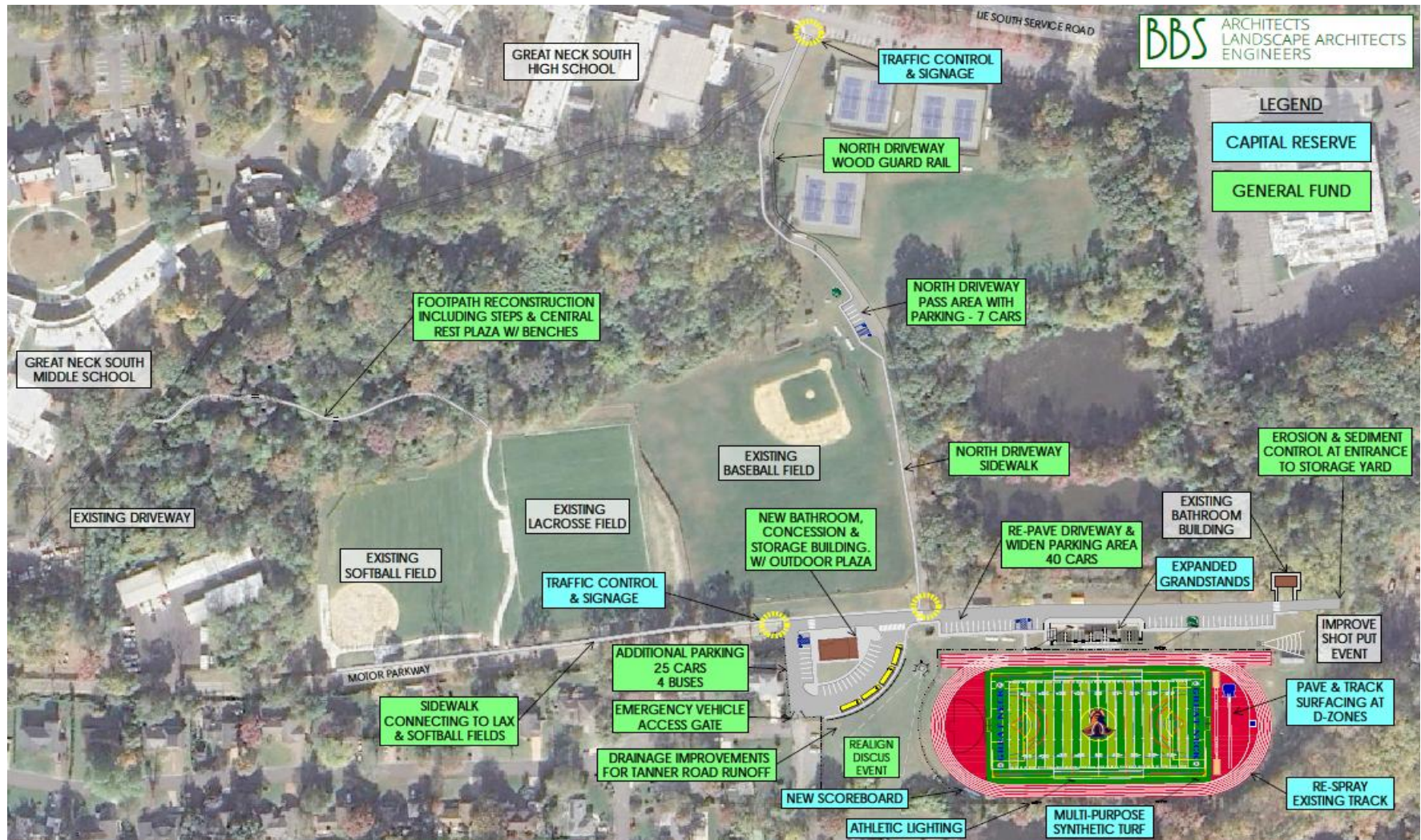
In tonight's agenda there is a resolution for the Board of Education's consideration to allow a second proposition on the May 19th ballot.

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 a sum not to exceed \$4,945,000 from the Capital Reserve Fund 2024 as established on May 21, 2024 for the purpose of performing the following capital improvements: athletic field renovations, reconstruction and upgrades including installation of a synthetic playing field surface with drainage and site improvements including resurfacing of the running track, installation of new track and field events, expansion of grandstand with 500 additional seats, addition of necessary electrical service for athletic field lighting and new building, replace scoreboard and install necessary signage, reconfigure irrigation system, installation of dark sky compliant playing field lighting system at South High School including all labor, materials, equipment, apparatus and incidental cost related thereto?

Since the funds to be expended hereunder are from the Capital Reserve Fund, approval of this Proposition will not require a tax levy upon the real property of the School District.

Proposed Use of Capital Reserve



PLEASE NOTE: This is a conceptual rendering purely for discussion purposes *



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* The proposed field improvements would be funded by the Capital Reserve, while the balance of the proposed project is to be funded by the 2026-27 school year budget.

Proposed Use of Capital Reserve



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PLEASE NOTE: This is a conceptual rendering purely for discussion purposes, and is not necessarily to scale.

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



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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Continuing the Conversation...

The Remaining Presentations are Scheduled for:

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 - ✦ 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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