

BUDGET

JULY 1, 2019 - JUNE 30, 2020

GREAT NECK UNION FREE SCHOOL DISTRICT

GREAT NECK, NEW YORK

AUGUST 2019

GREAT NECK UNION FREE SCHOOL DISTRICT

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STATEMENT OF EDUCATIONAL PHILOSOPHY

The purpose of education in our schools shall be:

- to kindle a desire and provide the means for intellectual, emotional, moral, social and physical growth leading to knowledge and excellence;
- to help all children acquire, according to their capabilities, the power and will to learn and to live a creative life as a member of a democratic society; and
- to help each individual student develop the will to explore and enlarge the realm of the human mind and spirit.

In order to achieve these goals our schools will provide:

- teaching that inspires, challenges, informs and constantly searches for methods of improvement;
- a classroom climate that recognizes the value of encouragement and the positive approach to education;
- professional, flexible evaluation techniques that reflect children's cumulative growth and complete development, as well as their academic achievement.

The staff, with the Board's full cooperation, will strive to make it possible for each child:

- to develop the ability to think clearly, reason effectively, master the tools of learning and use them with purpose;
- to acquire an understanding of history, appreciate our nation's heritage, traditions and ideals, and achieve respect for individuals and their differences and for the relationships that exist on a personal, local, national and international level; and
- to develop originality and creativity, and maintain the integrity of the individual personality;
- to achieve sound physical and mental health with body and mind disciplined by physical activities, learning experiences, and a heightened sense of responsibility for full participation in society;
- to be constantly guided towards high moral, ethical and aesthetic values.

The Board recognizes that learning is a lifelong process and acknowledges responsibility for helping adults continue to learn in order to achieve creative and occupational fulfillment.

**DETERMINATION OF TAX LEVY
2019-2020**

	BUDGET 2018-2019	BUDGET 2019-2020	\$\$\$ Change	Percent Increase
GENERAL FUND APPROPRIATION	\$229,845,028	\$234,418,944	\$4,573,916	1.99%
Less: Estimated Revenue				
State Aid	9,609,825	9,705,357		
Miscellaneous	14,335,184	14,899,733		
Appropriated Fund Balance	690,000			
Appropriated Reserves:				
Retirement Contribution	1,265,491	1,541,875		
Workers Compensation	59,859	575,880		
Restricted Debt Service		152,813		
Unemployment Insurance	25,000	15,000		
Employee accrued liability	288,287	10,000		
Total Estimated Revenue	\$26,273,646	\$26,900,658		
 Amount to be Raised by Real Property Tax	 \$203,571,382	 \$207,518,286		 1.94% (1)
 ADD: AMOUNT FOR LIBRARY	 9,493,125	 9,493,125		
TOTAL AMOUNT TO BE RAISED BY TAXATION	\$213,064,507	\$217,011,411		
 AVERAGE SCHOOL TAX RATE	 \$560.13	 \$591.82		
AVERAGE LIBRARY TAX RATE	26.12	27.07		
AVERAGE TOTAL TAX RATE	\$586.25	\$618.89		
 PROJECTED ENROLLMENT GROWTH				
	2018-2019	2019-2020 PROJ.		
Enrollment	6,637	6,671		0.51%

ASSESSED VALUATIONS:

Actual 2019-2020 as of October 2019	35,064,671
Actual 2018-2019 as of September 2018	36,343,894
Actual 2017-2018 as of August 2017	35,887,428
Actual 2016-2017 as of September 2016	37,176,976
Actual 2015-2016 as of September 12, 2015	40,337,646
Actual 2014-2015 as of September 19, 2014	42,116,708
Actual 2013-2014 as of September 6, 2013	43,438,784
Actual 2012-2013 as of August 24, 2012	45,100,501

The percentage increase used on the allowable tax levy growth factor for the 2019-2020 Real Property Tax Levy is 1.26% (1).
The tax base growth factor for 2019-2020 is 1.0000 or 0.00% increase.

Chapter 97 of the Laws of 2011 added a new section to General Municipal Law that limits the annual increase of a New York State Public School District's Real Property Tax Levy, not the individual tax bill of resident taxpayers. The formula to calculate the maximum allowable increase a New York State Public School District can increase its Real Property Tax Levy allows for certain expenditures to be exempt from the maximum limit, thereby allowing the total Real Property Tax Levy increase to be greater or less than the "perceived cap", which has been publicized as 2%. The 2% cap that everyone assumes to mean the Real Property Tax Levy cannot increase any higher than 2%, is not absolute. Although a 2% cap is possible, each Public School District's maximum limit will be different and is the result of that District's individual calculation. The Great Neck Public School District's calculation results in a maximum % increase for 2019-2020 Real Property Taxes of 4.09%(1).

STATEMENT OF REVENUE

OTHER THAN TAX ON PROPERTY

REVENUE ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
		2016-2017	2017-2018	2018-2019	2019-2020
A1081	Payments in Lieu of Taxes	7,602,865	8,053,949	7,987,642	7,540,009
A1099	Interest on Property Taxes	2,975	0	2,000	2,500
A1315	Adult Education	758,092	764,139	980,000	765,000
A1316	Adult Basic Education	61,003	54,313	65,000	55,000
A1335	Student Fees & Charges & Princeton Review	221,547	239,857	223,000	235,500
A1337	Registration Fees, Driver Education	138,189	133,475	124,500	124,500
A1338	Registration Fees, Elementary Recreation	910,590	986,838	900,000	1,175,000
A1339	Registration Fees, Middle School Enrichment	391,154	427,805	400,000	375,000
A1344	Registration Fees, Summer Music Theatre	29,427	23,848	23,000	25,000
A1348	Registration Fees, Elementary Enrichment	98,264	112,121	100,000	100,000
A1411	Sale of Tickets (Recreation Program)	180	220	200	200
A2230	Day School Tuition from other Districts	2,971,817	2,763,294	1,900,000	2,300,000
A2280	Health Services Provided for other Districts	311,336	370,068	250,000	300,000
A2304	Transportation/Other	17,013	40,168	7,000	20,000
A2389	Other Services/Other Districts	2,037	918	2,000	1,000
A2401	Interest on Deposits and Investments	150,911	696,127	250,000	600,390
A2410	Rental of Buildings	128,411	166,592	175,000	169,924
A2410	Rental Lockheed Martin	30,000	30,000	30,000	30,000
A2412	Rentals from Municipalities	3,570	2,800	2,500	2,856
A2413	Rental of Grace Avenue (Social Center)	70,230	72,336	73,046	73,783
A2414	Rental of Grace Avenue (CLASP)	51,955	53,514	54,038	54,584
A2415	Rental, Cuttermill Property	0	0	0	240,000
A2419	Rental of Parkville (Great Neck Library)	115,780	120,411	120,801	122,819
A2420	Rental of Phipps Cottage	11,581	11,929	11,957	12,168
A2680	Insurance Recoveries	13,232	27,262	5,000	5,000
A2690	Compensation for Loss (Books, etc.)	10,869	14,436	5,000	9,000
A2701	Refund of Prior Year's Expenditures	329,531	45,568	150,000	100,000
A2705	Parent-Teacher Assn. - Cultural Enrichment	127,754	107,409	75,000	100,000
A2770	Miscellaneous Revenue	464,902	110,406	200,000	150,000
A2774	Reimbursement for GNTA President	10,500	10,500	10,500	10,500
A3101	State Aid - Basic Formula	7,252,062	7,277,655	8,145,357	8,105,417
A3103	State Aid - Board of Cooperative Education Services	743,617	751,191	815,249	939,655
A3260	State Aid - Textbooks, Software, Library, AV	640,329	642,460	649,219	660,285
A3960	Emergency Disaster - NYS Emergency Hurricane Irene	0	0	0	0
A4107	Fed. Affected Areas Opert Aid	0	-29,031	0	0
A4601	Medical Assistance-School Age-School Yr Pro	58,796	50,767	58,000	50,000
A5031	Interfund Transfer - Fun for Fours	153,154	51,935	150,000	150,000
TOTAL REVENUE		23,883,672	24,185,278	\$23,945,009	\$24,605,090

2019 – 2020 BUDGET ALLOCATION PERCENTAGES

