

# **PRELIMINARY WORKING BUDGET**

JULY 1, 2020 - JUNE 30, 2021

**GREAT NECK UNION FREE SCHOOL DISTRICT**

GREAT NECK, NEW YORK

February 2020

**CALENDAR OF BUDGET EVENTS FOR THE 2020-2021 SCHOOL YEAR  
JANUARY – MAY 2020**

**2020**

**JANUARY 24** Working budget delivered to Superintendent and her staff and the President of the GNTA.  
Friday All day budget review session.

**JANUARY 27** The Board of Education meets with the representatives of GNTA/SAGES and UPTC to discuss their priorities.  
Monday Phipps Board Room: 7:30pm; 8:30pm Public Action meeting

**WINTER RECESS: FEBRUARY 17 – 21, 2020**

**FEBRUARY 28** The Superintendent transmits the Preliminary Working Budget to the Board of Education, administrative support personnel, district bargaining  
Friday unit presidents, UPTC Budget Committee chair, libraries, school principals and other interested persons who request a copy of the document.  
It is also posted on the district's website.

**MARCH 2** **1<sup>st</sup> INFORMAL PUBLIC BUDGET HEARING:** At this public meeting, the Board of Education discusses the Preliminary Working Budget  
Monday and invites comments and any additional recommendations from the public.  
North Middle School: 7:30pm Student Recognitions; 8:30pm Public Action meeting

**MARCH 21** At this public meeting, the Board of Education meets with the Superintendent and her administrative team to discuss the Preliminary  
Saturday Working Budget line by line and considers its options with regard to the Budget. Comments and recommendations are invited from the  
public. South High Library: 9:30am

**MARCH 23** **2<sup>nd</sup> INFORMAL PUBLIC BUDGET HEARING:** At this public meeting, the Board of Education once again invites comments and additional  
Monday recommendations from the public regarding the Preliminary Working Budget.  
South High School: 7:30pm Student Recognitions; 8:30pm Public Action meeting

**SPRING RECESS: APRIL 8 – 17, 2020**

**APRIL 21** **OFFICIAL PUBLIC HEARING and ADOPTION OF BUDGET:** At this public meeting, the Board of Education holds its official hearing. It  
Tuesday indicates to the audience its tentative recommendations prior to receiving any final comments from the public. The Board of Education will  
then adopt the **Proposed Budget**. (This is the budget that the Board will ask residents to approve at the Annual Meeting.)  
North High School: 7:30pm Student Recognitions; 8:30pm Public Action meeting

**MAY 11** **ANNUAL BUDGET HEARING (Discussion only):** The Board of Education holds the Annual Budget Hearing as required by statute.  
Monday South Middle School: 7:30pm Student Recognitions; 8:30pm Public Action meeting

**MAY 19** **ANNUAL MEETING:** Voting takes place at the E. M. Baker Elementary School, William A. Shine South High School, Saddle Rock  
Tuesday Elementary School and Lakeville Elementary School from 7:00am to 10:00pm. The Board of Education, meeting in public session at  
10:30pm in the Board Room of the Phipps Administration Building, will receive the report of voting from the District Clerk.

# **GREAT NECK UNION FREE SCHOOL DISTRICT**

## **BOARD OF EDUCATION**

Barbara Berkowitz, President  
Donald L. Ashkenase, Vice President  
Donna Peirez  
Rebecca Sassouni  
Jeffrey Shi

## **SUPERINTENDENT**

Teresa Prendergast

## **ASSISTANT SUPERINTENDENTS**

Joseph G. Hickey, Pupil Personnel Services  
Stephen C. Lando, Secondary  
Kelly Newman, Elementary  
John T. Powell, Business

Jacqueline Lizza, District Clerk  
Carol Blach, Treasurer

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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.**

**GREAT NECK PUBLIC SCHOOLS**

**DETERMINATION OF TAX LEVY & SCHOOL TAX REPORT CARD  
2020-2021**

	<b>BUDGET 2019 - 2020</b>	<b>PRELIMINARY BUDGET 2020 - 2021</b>	<b>Percent Increase</b>
<b>GENERAL FUND APPROPRIATION</b>	234,418,944	242,799,885	3.58%
<b>Less: Estimated Revenue</b>			
State Aid	9,705,357	9,680,034	
Miscellaneous	14,899,733	13,749,023	
Appropriated Fund Balance		2,200,000	
Appropriated Reserves:			
Retirement Contribution	1,541,875	2,000,000	
Workers Compensation	575,880	1,000,000	
Restricted Debt Service	152,813		
Unemployment Insurance	15,000	10,000	
Employee Benefit Accrued Liability	10,000	500,000	
<b>Total Estimated Revenue</b>	<u>26,900,658</u>	<u>29,139,057</u>	
 Amount to be Raised by Real Property Tax	 <u>\$207,518,286</u>	 <u>\$213,660,828</u>	 2.96% (see note)
 <b>PROJECTED ENROLLMENT GROWTH</b>	 <b>2019-2020 PROJ.</b>	 <b>2020-2021 PROJ.</b>	
Enrollment	6,671	6,686	0.22%
 <b>ASSESSED VALUATIONS:</b>			
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		
Actual 2011-2012 as of August 8, 2011	49,629,096		

The percentage increase used for the allowable tax levy growth factor for the 2019-2020 Real Property Tax Levy is 1.81%

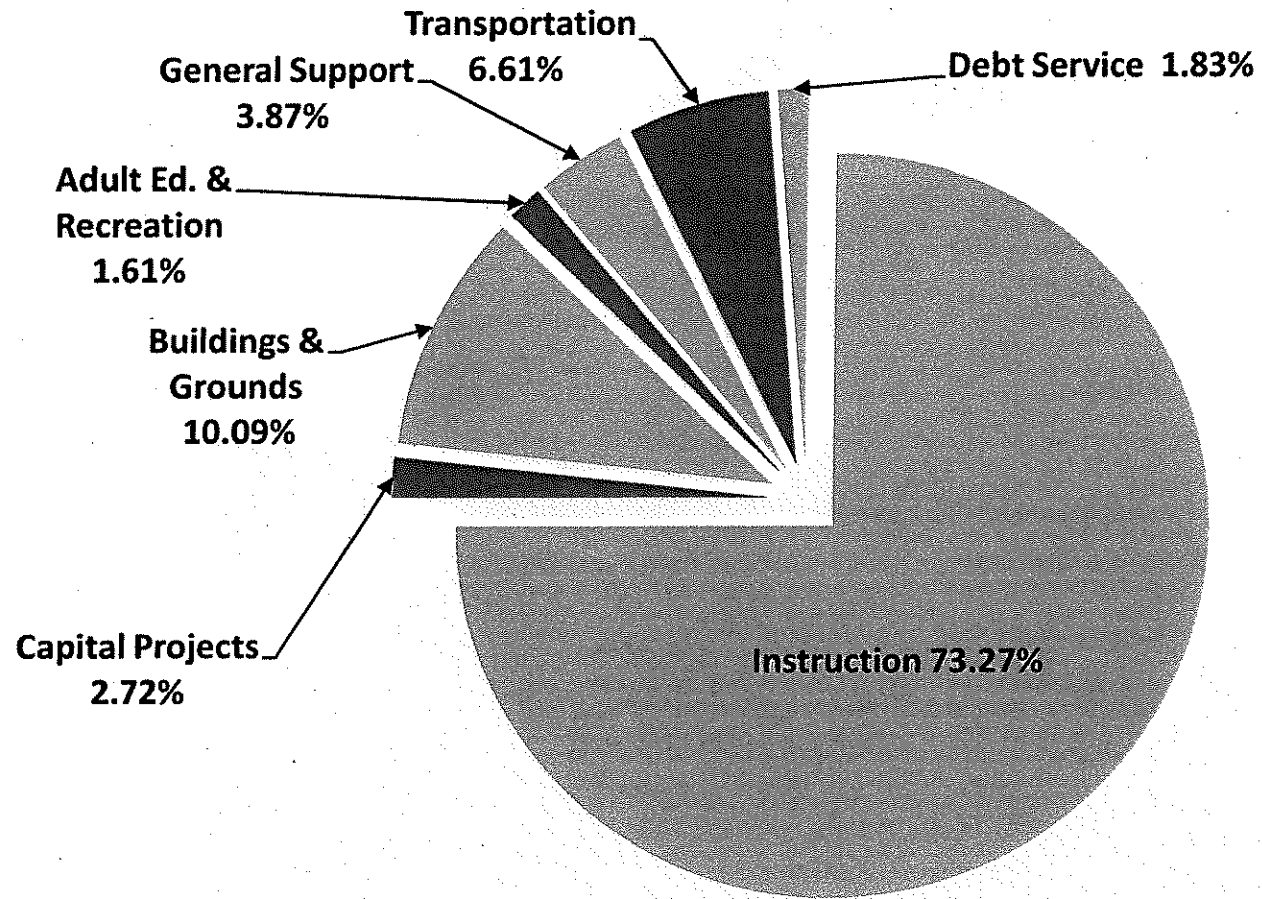
**Note: Chapter 97 of the Laws of 2011 added a new section to General Municipal Law that limits the annual increase of a New York State Public School District's Real Property Tax Levy, not the individual tax bill of resident taxpayers. The formula to calculate the maximum allowable increase a New York State Public School District can increase its Real Property Tax Levy for the following school year allows for a growth in the tax base; an increase in the current years tax levy by the Consumer Price Index-Urban (CPI-U); and certain expenditures that are exempt from the tax cap calculation. These factors allow the total Real Property Tax Levy increase to be greater or less than the "perceived cap", which has been publicized as no higher than 2% above the previous year's levy. 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 tax limit will be different and is the result of that District's individual calculation. The tax base growth factor for 2020-2021 of .0082% and other tax cap calculation components permit the Great Neck Public School District to raise taxes approximately 4.11%.**

# STATEMENT OF REVENUE

## OTHER THAN TAX ON PROPERTY

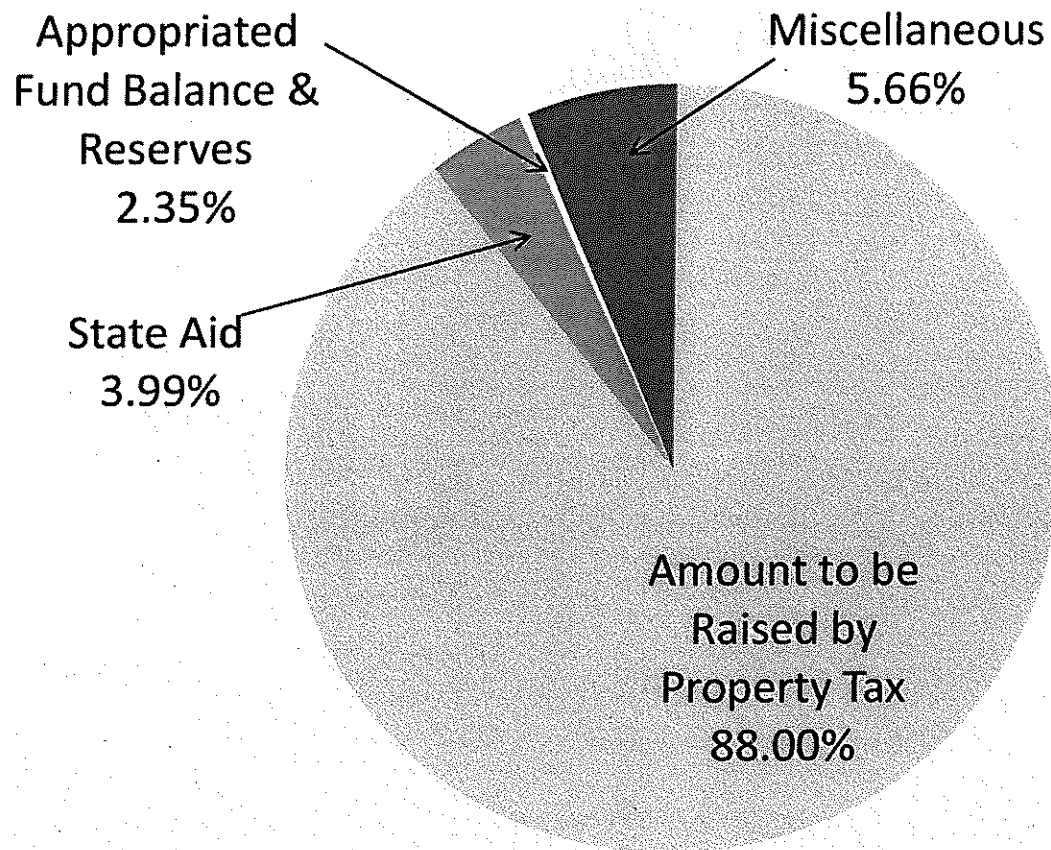
REVENUE		ACTUAL	ACTUAL	BUDGET	BUDGET
ACCOUNT	DESCRIPTION	2017-2018	2018-2019	2019-2020	2020-2021
A1081	Payments in Lieu of Taxes	8,053,949	7,694,512	7,540,009	6,800,609
A1099	Interest on Property Taxes	0	21,236	2,500	2,500
A1315	Community Education	764,139	738,086	765,000	765,000
A1316	Adult Basic Education	54,313	84,230	55,000	65,000
A1335	Student Fees & Charges & Princeton Review	239,857	242,241	235,500	240,000
A1337	Registration Fees, Driver Education	133,475	129,018	124,500	123,700
A1338	Registration Fees, Elementary Recreation	986,838	983,303	1,175,000	1,000,000
A1339	Registration Fees, Middle School Enrichment	427,805	480,239	375,000	400,000
A1344	Registration Fees, Summer Music Theatre	23,848	60,638	25,000	30,000
A1348	Registration Fees, Elementary Enrichment	112,121	99,157	100,000	100,000
A1411	Sale of Tickets (Recreation Program)	220	0	200	200
A2230	Day School Tuition from other Districts	2,763,294	2,997,423	2,300,000	2,100,000
A2280	Health Services Provided for other Districts	370,068	401,648	300,000	325,000
A2304	Transportation/Other	40,168	17,513	20,000	20,000
A2389	Other Services/Other Districts	918	0	1,000	1,000
A2401	Interest on Deposits and Investments	696,127	1,470,572	600,390	513,621
A2410	Rental of Buildings	166,592	187,595	169,924	89,000
A2410	Rental Lockheed Martin	30,000	30,000	30,000	30,000
A2412	Rentals from Municipalities	2,800	2,800	2,856	2,800
A2413	Rental of Grace Avenue (Social Center)	72,336	74,507	73,783	81,575
A2414	Rental of Grace Avenue (CLASP)	53,514	55,119	54,584	59,075
A2415	Rental, Cuttermill Property	0	175,484	240,000	248,962
A2419	Rental of Parkville (Great Neck Library)	120,411	125,227	122,819	135,446
A2420	Rental of Phipps Cottage	11,929	12,287	12,168	13,035
A2680	Insurance Recoveries	27,262	197,463	5,000	30,000
A2690	Compensation for Loss (Books, etc.)	14,436	17,113	9,000	12,000
A2701	Refund of Prior Year's Expenditures	45,568	356,257	100,000	100,000
A2705	Parent-Teacher Assn. - Cultural Enrichment	107,409	95,918	100,000	100,000
A2770	Miscellaneous Revenue	110,406	366,791	150,000	150,000
A2774	Reimbursement for GNTA President	10,500	10,500	10,500	10,500
A3101	State Aid - Basic Formula	7,277,655	7,722,824	8,105,417	8,030,016
A3103	State Aid - Board of Cooperative Education Services	751,191	743,914	939,655	969,066
A3260	State Aid - Textbooks, Software, Library, AV	642,460	666,430	660,285	680,952
A3960	Emergency Disaster - NYS Emergency Hurricane Irene	0	0	0	0
A4107	Fed. Affected Areas Opert Aid	-29,031	9,244	0	0
A4601	Medical Assistance-School Age-School Yr Pro	50,767	27,175	50,000	50,000
A5031	Interfund Transfer - Fun for Fours	51,935	1,776	150,000	150,000
<b>TOTAL REVENUE</b>		<b>24,185,278</b>	<b>26,298,237</b>	<b>\$24,605,090</b>	<b>\$23,429,057</b>

# 2020 – 2021 PRELIMINARY BUDGET ALLOCATION PERCENTAGES





# 2020 – 2021 PRELIMINARY BUDGET REVENUE & RESERVES PERCENTAGES



**2020-2021 THREE PART BUDGET**

	2019-2020 ADMIN.	2019-2020 PROGRAM	2019-2020 CAPITAL	BUDGET 2019-2020 TOTALS	2020-2021 ADMIN.	2020-2021 PROGRAM	2020-2021 CAPITAL	BUDGET 2020-2021 TOTALS
<b><u>GENERAL SUPPORT</u></b>								
<b>BOARD OF EDUCATION</b>								
<b>A1010 Board of Education</b>								
Non-Instructional Salaries	105,979				65,516			
Contractual and Other	27,326				29,326			
Materials and Supplies	940				790			
BOCES Services	0			134,245	0			95,632
<b>A1040 District Clerk</b>								
Non-Instructional Salaries	4,611			4,611	4,611			4,611
<b>A1060 District Meeting</b>								
Non-Instructional Salaries	18,000				18,000			
Contractual and Other	23,000				23,000			
Materials and Supplies	10,000				10,000			
BOCES	32,000			83,000	32,000			83,000
<b>CENTRAL ADMINISTRATION</b>								
<b>A1240 Office of School Administration</b>								
Instructional Salaries	270,000				275,000			
Non-Instructional Salaries	93,707				96,198			
Equipment	1,000				1,000			
Contractual and Other	4,000				4,250			
Materials and Supplies	1,000			369,707	800			377,248
<b>FINANCE</b>								
<b>A1310 Business Administration</b>								
Instructional Salaries								
Non-Instructional Salaries	882,016				896,642			
Equipment	2,000				2,000			
Contractual and Other	131,400				131,400			
Materials and Supplies	3,600				3,600			
BOCES Services	22,500			1,041,516	22,500			1,056,142
<b>A1320 Auditing Services</b>								
Contractual and Other	135,420			135,420	137,400			137,400

**2020-2021 THREE PART BUDGET**

	2019-2020 <b>ADMIN.</b>	2019-2020 <b>PROGRAM</b>	2019-2020 <b>CAPITAL</b>	<b>BUDGET</b> 2019-2020 <b>TOTALS</b>	2020-2021 <b>ADMIN.</b>	2020-2021 <b>PROGRAM</b>	2020-2021 <b>CAPITAL</b>	<b>BUDGET</b> 2020-2021 <b>TOTALS</b>
<b>A1325 Treasurer's Office</b>								
Non-Instructional Salaries	83,662				83,662			
Contractual and Other	29,000				29,000			
Materials and Supplies	100			112,762	100			112,762
<b>A1345 Purchasing</b>								
Non-Instructional Salaries	392,473				397,647			
Equipment	3,500				3,500			
Contractual and Other	26,750				26,750			
Materials and Supplies	7,500				7,500			
BOCES Services	12,000			442,223	12,000			447,397
<b>STAFF</b>								
<b>A1420 Legal Services</b>								
Contractual and Other	211,666	317,952		529,618	217,819	327,491		545,310
<b>A1430 Personnel</b>								
Instructional Salaries	197,326				211,561			
Non-Instructional Salaries	309,321				299,810			
Equipment	1,200				1,200			
Contractual and Other	6,850				8,850			
Materials and Supplies	5,000				5,000			
BOCES Services	40,795			560,492	40,795			567,216
<b>A1460 Records Management</b>	8,622			8,622	8,622			8,622
<b>A1480 Public Information Services</b>								
Non-Instructional Salaries	72,344				73,191			
Equipment	1,000				1,000			
Contractual and Other	27,000				27,000			
Materials and Supplies	1,250				1,000			
BOCES Services	56,000			157,594	56,000			158,191
<b>CENTRAL SERVICES</b>								
<b>A1620 Operation of Plant</b>								
Non-Instructional Salaries			9,167,352				9,087,110	
Equipment			363,200				429,500	
Contractual and Other			6,332,188				5,624,944	
Materials and Supplies			665,750				704,850	
BOCES Services			265,000	16,793,490			265,000	16,111,404

**2020-2021 THREE PART BUDGET**

	2019-2020	2019-2020	2019-2020	BUDGET	2020-2021	2020-2021	2020-2021	BUDGET
	ADMIN.	PROGRAM	CAPITAL	2019-2020 TOTALS	ADMIN.	PROGRAM	CAPITAL	2020-2021 TOTALS
<b>A1621 Maintenance of Plant</b>								
Non-Instructional Salaries			1,403,986				1,405,486	
Equipment			94,000				119,000	
Contractual and Other			1,704,450				1,551,850	
Materials and Supplies			551,500				570,500	
BOCES Services			15,000	3,768,936			15,000	3,661,836
<b>A1670 Central Mailing &amp; Printing</b>								
Equipment	0				0			
Contractual and Other	198,675	22,075			199,710	22,190		
Materials and Supplies	21,500				21,500			
BOCES	38,200			280,450	42,450			285,850
<b>A1680 Data Processing Center</b>								
Non-Instructional Salaries	982,244				998,823			
Equipment	500				9,150			
Contractual and Other	90,375				70,447			
Materials and Supplies	4,000			1,077,119	4,000			1,082,420
<b>SPECIAL ITEMS</b>								
A1910 Unallocated Insurance		1,011,128				1,011,128		
A1920 School Association Dues		30,005				30,005		
A1930 Judgments and Claims		2,000				2,000		
A1950 Assessments on School Property		500,000				500,000		
A1981 Administrative Charges - BOCES		917,851				934,467		
A1989 Unclassified Expenses		20,600		2,481,584		20,600		2,498,200