**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated funds—either in part or in full—through a formula, outline the nature/mechanics of the formula and the elements impacting each school’s allocation. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

As K-12 education is a labor-intensive endeavor the greatest proportion of school funding relates to personal services (PS). Salaries and benefits account for approximately 88.45% of school allocation and is driven by staff size, types of programs offered and seniority of the staff. School staffing size is dependent on enrollment as well as building operating capacity. The types of programs offered at each school are determined by the educational needs of the students being served and the space availability. Certain program offerings are more staff intensive and, as a result, more costly. Staff seniority is simply a function of the numbers of years of service.

The balance of school building budgets (11.55%) are comprised of other than personal services (OTPS) comprised of principal determined discretionary spending and per pupil allocations. Discretionary spending includes such items as equipment, contract services, BOCES services, supplies and materials, field trips, etc. Per pupil allocations are utilized to maximize expenditure driven state aid. Such costs include textbooks, computer software, and library books.

**If applicable, is there anything unique about certain schools which explain why per pupil spending at these locations may be significantly higher/lower than the district average?**

Great Neck Road Elementary reflects a slightly higher school funding per pupil largely due to the introduction of two 8:1:1 special education classes. Each of these classes is more staff intensive (and therefore more costly) as they include only eight students, one teacher, and a teacher assistant as well as a speech teacher and a dedicated psychologist split between the two classes.

**If applicable, describe any items which the district feels are anomalous in nature and require additional description beyond the Excel entry.**

The District’s ability to provide in-district special education services for many students is severely hampered by the lack of educational space. While a new demographic study is currently being conducted, the last long-range planning study found that all elementary schools were operating over capacity and the secondary schools were at risk of exceeding the recommended operating capacity. As a result, in order to comply with the provisions of IDEA the District must send a significant number of special needs students to out of district placements. This has the effect of skewing out of district tuition (almost $20 million) and related transportation costs ($6.2 million) which result in a high rate of exclusions and thereby reduces the total spending allocated to individual schools. These appreciable exclusions have the effect of driving down the total allocated funding per pupil.

  