**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.)**

Education Law Section 3614 School Funding Allocation Report

PART F – Narrative Description:

1. The Great Neck Public School District uses a per pupil index to assist Budget Supervisors in planning and operating educational programs in each school building. This insures maximum flexibility in budgeting dollars where that Administrator feels those budgeted dollars will best serve the needs of the students. The index, when multiplied by the number of students for the year, determines the budgeted dollars at each school available to purchase equipment, instructional supplies, postage, magazines, office supplies, etc. After the budget is adopted, each Principal or Budget Supervisor has the flexibility to transfer money from one account to another except where statutes prohibit such transfers. You cannot transfer money into a non contingent expenditure code, but you can transfer money out of a non contingent expenditure code. Equipment is an example of a non contingent expenditure code. The index available for each principal for general education purposes is as follows:

Elementary Schools per pupil $249.00

Middle Schools per pupil $306.00

Secondary Schools per pupil $332.00

In addition to above per pupil amounts the following amounts are also budgeted:

Textbooks per pupil $ 58.25

Instructional Computer Software per pupil $14.98

School Library Audio Visual Loan Program per pupil $6.25

Elementary Reading and TESL Testing Material per pupil $1.00

Secondary Reading and TESL Testing Material per secondary Building $400.00

Interscholastic Sports Participation per High School pupil $103.00

Interscholastic Sports Participation per Middle School pupil $79.00

The methodology used in determining these amounts is that certain expenditure categories for students can vary at different grade levels. For example, in our District, the average cost to educate a secondary student is greater than the cost to educate an elementary or middle school student.

In addition to per pupil allocations, Budget Supervisors are asked to budget their printing copier costs. The Business Office will give the Budget Supervisor their copy history by volume and type of copy for the last couple of school (fiscal) years and a cost per copy for the budget year illustrated as follows:

$0.023 or $23.00 per 1,000 for each black and white copy

$0.138 or $138 per 1,000 for each color copy

**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?**

2. Schools with higher concentrations of special needs students will have higher expenditures. Conversely, schools that are not at total capacity might have lower expenditures. Buildings where students are at or above their total capacity might have higher expenditures but lower per pupil expenditures because you are spreading the cost over a greater number of students.

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

3. The type and quality of services this District offers are attracting many families with children requiring additional services, or high needs students. This results in additional educational expenditures. This also results in students attending our District illegally. The parents of students who do not legally live here but use another person’s address increase District enrollment and education costs if that student requires extensive services. The cost to investigate these questionable residency issues also adds to costs.