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

**Part F - Narrative Description**

**(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their 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.**

**Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).**

The Superintendent of Schools, with the Assistance of the Assistant Superintendent for Business and Business Office staff, leads the budget development process. The budget process begins in October and ends in May if the budget passes at the annual budget vote. 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 Administrators feel 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. For example, equipment is a non-contingent expenditure code. The index available for each principal for general education purposes is as follows for the 2022-2023 school year:

Elementary Schools per pupil $ 253.00

Middle Schools per pupil $ 311.00

Secondary Schools per pupil $ 337.00

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 $ 83.36

Interscholastic Sports Participation per Middle School pupil $ 56.59

Historically in our District, the methodology used in determining these amounts is to account for varying costs for students at different grade levels. It costs more to educate a secondary student than it does an elementary and 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 school (fiscal) year 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

After receiving the proposed budgets from each budget supervisor, a Preliminary Working Budget is prepared and provided to the Board of Education. The Board reviews the Preliminary Budget and approves, disapproves or requests additional budget items that administration may not have accounted for. In addition, the Board serves as the liaison between administration and the community and provides administration with budgetary advice based on the needs of the community.

**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?**

Schools with higher concentrations of special needs students will have higher expenditures. The number of students at schools that are not at total capacity might have lower expenditures; conversely in buildings where students are at or above their total capacity might have higher expenditures but lower per pupil expenditures due to spreading the cost over a greater number of students.

Additionally, the John F. Kennedy School at 1A Grassfield Road, Great Neck, NY 11024 is the designated Title I attendance zone for the Great Neck Public School District. As a result, expenditures on a per pupil basis may be higher at this location.

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

The type and quality of services this District offers are attracting many families with children requiring additional services, which translates into greater numbers of 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.

Expenditures may also vary due to emergency capital projects deemed a health and safety issue that need to be handled immediately, and expenditures caused by natural disasters and other unanticipated emergencies.