

Comparison of North Shore vs. Manhasset School Districts

The tables below show a comparison of expenditures, per pupil costs, enrollment, and class size of both North Shore and Manhasset School Districts. This comparison was based on information obtained from BOCES Annual Study of School Costs, BOCES Class Size Study, North Shore and Manhasset Teachers' Contracts and teacher census and program data obtained directly from Manhasset School District.

Table 1: Summary of Expenditure

2016-17 Expenditures	North Shore SD	Manhasset SD
General Support	8,901,576	8,510,459
Instruction	57,737,671	52,441,429
Pupil Transportation	2,634,881	4,635,453
Employee Benefits	22,743,712	21,271,537
Community Services	18,206	
Debt Service (Principal and Interest)	4,184,512	3,132,978
Interfund Transfer-To School Lunch		54,354
Interfund Transfer-To Special Aid Fund	194,609	266,564
Interfund Transfer-To Capital Fund-Major Construction Projects	1,016,394	6,679
TOTAL EXPENDITURES 2016-17	\$97,431,561	\$90,319,453

Table 2: Major Expenditure Drivers

Data Source	Description of Expenditure	North Shore SD	Manhasset SD	Difference
<u>2016-17 ST-3-Annual Financial Report</u>	Debt Service: Debt service payment is directly tied to the number of past capital projects within each school district building. Manhasset has 3 buildings and North Shore has 5 school buildings and a bus depot.	4,184,512	3,132,978	1,051,534
<u>2016-17 ST-3-Annual Financial Report</u>	Central Services: Current operating cost to maintain buildings and grounds; 3 buildings in Manhasset versus 5 buildings and a bus depot in North Shore.	5,741,119	5,447,411	293,708
<u>2016-17 ST-3-Annual Financial Report</u>	Transfer to Capital Projects: This is for current major capital improvements.	1,016,394	6,679	1,009,715
<u>2016-17 ST-3-Annual Financial Report</u>	St Christopher's Tuition and Transportation: Even though all expenses for St. Christopher's students are reimbursed by the school district of residence, it is included in North Shore's Per Pupil Expenditure. This is unique to North Shore; St Christopher's is located within North Shore School District.	200,843	0	200,843

Data Source	Description of Expenditure	North Shore SD	Manhasset SD	Difference
<u>From 2017-18 Teacher Census</u>	Teacher Salary: Based on 2017-18 Scattergram. The number of teachers used for this analysis was provided by Manhasset and costed out. North Shore has 344 teachers and Manhasset has 313 teachers. See statistics below regarding enrollment, class size, teacher count, teacher qualifications.	39,070,189	33,842,122	5,228,067
<u>2016-17 ST-3-Annual Financial Report</u>	Employee Benefits: Also see statistics below for insurance contribution as well as life and dental coverage.	22,743,712	21,271,537	1,472,175
<u>2016-17 ST-3-Annual Financial Report</u>	Pupil Transportation: North Shore maintains its own fleet of buses; Manhasset contracts all transportation.	2,634,881	4,635,453	(2,000,572)
<u>2016-17 ST-3-Annual Financial Report</u>	Community Services Program: Community recreation and senior citizen transportation.	18,206	0	18,206
TOTALS		\$75,609,856	\$68,336,180	\$7,273,676

Statistics

<u>2017-18 Teacher Census</u>	Total number of teachers	344	313	
"	% of teachers at Masters 60 and above	49.24%	36.74%	
"	# of teachers at Masters degree or below	70	121	
<u>2016-17 ST-3-Annual Financial Report</u>	Student Enrollment	2656	3323	
<u>2016-17 ST-3-Annual Financial Report</u>	Per Pupil Cost	36,684	27,180	
<u>North Shore vs. Manhasset Teachers' Contract</u>	Insurance Contribution	20%	23%	

Data Source	Description of Expenditure	North Shore SD	Manhasset SD	Difference
Class Size				
	Kindergarten	Greater than 22	18-22	
	Grade 1	Greater than 22	22-28	
	Grade 2	Greater than 22	22-28	
	Grade 3	Greater than 22	22-28	
	Grade 4	Greater than 25	22-29	
	Grade 5	Greater than 25	22-29	
	Grade 6	Greater than 25	22-29	
Nassau BOCES Class Size Study October 2017	Median Class Size –K-6 From Class Size Study by BOCES October 2017. Manhasset has two elementary schools with an average class size of 22. There are classes in grades 1-6 that exceed 25 students. The configuration in NS makes it difficult to increase class sizes even though the contract permits it.	18	22	
<u>Teachers' Contract</u>	Grade 7	25 students; additional section needed when nearing 30	22-32*	
"	Grade 8	25 students; additional section needed when nearing 30	22-32*	
"	Grade 9	25 students; additional section needed when nearing 30	22-32*	
"	Grade 10	25 students; additional section needed when nearing 30	22-32*	
"	Grade 11	25 students; additional section needed when nearing 30	22-32*	
"	Grade 12	25 students; additional section needed when nearing 30	22-32*	

* All subject areas except: Driver Education Lecture, Driver Education Road Work, Typing Home and Careers, Technology, Lab Science, Physical Education MS and HS, Band Orchestra, Chorus, Computer

Program Comparisons between North Shore and Manhasset School Districts

All school districts are required by the State Education Department to have certain courses and/or K-12 programs. Districts may decide to institute additional courses/programs, which are not required by the State, but are aligned with a district's values and the philosophy of education for its students.

Below, I have selected course/program offerings at North Shore and compared them to their equivalent in Manhasset. The programs I have selected for comparison are two-fold:

- 1.) those that our district has instituted that are *not* required by the State, and
- 2.) programs that *are* required by the State and are major drivers in terms of budget expenses.

A caveat that should be noted is that the programs/courses in the second category described above, though required, can be delivered however the district wishes to do so provided that general guidelines from the SED are followed. Without doing further investigation, we do not know how programs are delivered in other schools.

The expense for the courses/programs selected is detailed in terms of teaching FTEs. There may be other expenses related to the courses/programs identified but the major expense is due to personnel required to offer these courses/programs.

School	Program/Course	Description/Notes	North Shore	Manhasset
Elementary Schools	STEM	Not required by SED	2.0	2.0
	Reading/Literacy Coach	Not required by SED	6.0	6.7 (no literacy coaches)
	RtI/ELA AIS	RtI Screening required by SED AIS required by SED	3.0	Responsibility of reading teachers (see above)
	Math AIS	Required by SED	5.0	4.0
	Enrichment/GT	Only testing required by SED	3.0	Not provided
	FLES	Not required by SED	6.0	0
	Music Program Instrumental	Not required by SED	Begins in 3 rd grade	Begins in 4 th grade
	Special Education (Co-Teaching)	IEP dependent-Required by SED (delivery system-determined by district)	9.5	16.0
	Teaching Assistants (Co-Teaching)	IEP dependent- Required by SED (delivery system-determined by district)	9.5	13.0
	ILC (Self-Contained)	IEP dependent- Required by SED (delivery system-determined by district)	3.0	4.0
	Teaching Assistants (ILC/Self-Contained)	IEP dependent- Required by SED (delivery system-determined by district)	3.0	14.0
Aides (ILC/Self-Contained)	IEP dependent- Required by SED (delivery system-determined by district)	3.0	7.0	

School	Program/Course	Description/Notes	North Shore	Manhasset
Middle School	Elective Program	Variance from SED	Yes	No
	STEM	Not required by SED	1.0	0.5
	World Languages	Required for graduation from HS	Begins in 6 th grade Choice of 5	Begins in 7 th grade Choice of 3
	Reading & ELA AIS	Reading not required by SED AIS required by SED	4.0	1.4
	Math AIS	Required by SED	2.8	1.0
	Enrichment	Not required by SED	1.0	0
	Special Education (Co-Teaching)	IEP dependent-Required by SED (delivery system-determined by district)	14.0	8.8
	ILC (Self-Contained)	IEP dependent- Required by SED (delivery system-determined by district)	2.0	Info not provided
	Teaching Assistants (ILC/Self-Contained)	IEP dependent- Required by SED (delivery system-determined by district)	2.0	1.0
High School	Science Research	Not required by SED	1.0	Not provided
	World Languages	Required by SED	5 languages	3 languages + Latin (level 1 only)
	Math Research	Not required by SED	1.0	Not provided
	Writing Center	Not required by SED	1.0	Not provided
	Math Center (TA)	Not required by SED	1.0 TA 0.4 teacher	Not provided
	Reading	Not required by SED	1.0	Not provided
	English Class Labs (9 th)	Not required by SED	1.2	"A lab in each core area"
	Social Studies Labs (10 th)	Not required by SED	1.0	"A lab in each core area"
	Math Class Labs (varies)	Not required by SED	1.3	"A lab in each core area"
	Family & Consumer Sci	Not required by SED	1.0	0
	BOCES	Not required by SED	16 Students Attend	Not provided
	Special Education (Co-Teaching)	IEP dependent-Required by SED (delivery system-determined by district)	8.3	12
	ILC (Self-Contained)	IEP dependent- Required by SED (delivery system-determined by district)	1.0 Andrea Ward	Not provided
	Aides (ILC/Self-Contained)	IEP dependent- Required by SED (delivery system-determined by district)	1.0 Nancy Lyons	Not provided

	Class size: maximum and minimum enrollment	Not determined by SED	Max = 29 Min = 15	Max = 32 Sci Lab Max = 28 Min = 15
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Other FTE cost factors include:

- IB Program (1.0 Teacher Leader; 0.4 CAS)
- FTEs needed based on ELL population
- Breadth of HS Elective Program
- Life Skills Program
- “Special” Electives (e.g. Senior Internship, HS ‘Shop,’ IP Arts)