**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.)**

The District does not use a formula methodology / approach to determine budgetary allocations for each school. The District has eleven schools consisting of four kindergarten - Grade 5 Elementary Schools, two kindergarten - Grade 2 Primary Schools, two Grade 3 - Grade 5 Intermediate Schools, two Grade 6 - Grade 8 Middle Schools and one High School. Current budgetary practices include meeting with building principals, directors, and curriculum coordinators to assess their anticipated staffing, equipment and other building / department needs and initiatives. These needs and initiatives are discussed in Cabinet, prioritized based on the Budget Goals approved by the Board of Education and then worked into a budget based on State Aid funding.

The variables considered throughout the District’s budget process include but are not limited to the following:

The District begins each budget process with the District’s Mission Statement and a roll-over of the existing operational plan and budget.

Class sizes limitations as defined in the teachers collective bargaining agreement

Enrollment forecast data from Nassau BOCES, internal estimates based on current actual data, known changes that have been given to the District, IEP placements as a result of the annual committee on special education meetings

An evaluation of programs and services to ensure compliance with SED regulations, Board goals, and student interests

Programs are added, modified or eliminated through the budgetary process

Superintendent, Deputy Superintendent, Assistant Superintendents’ for HR, Pupil Personnel Services and Business meet with building principals, directors, and staff by grade level to determine staffing needs, class sizes across grade levels and schools, service provider supports

Materials, supplies, and services are supported at each school on a per pupil allocation basis and Principals work with building staff to purchase these goods and services

District-wide purchases are discussed at the Board level and affect the community at large, all students, and staff. For example, a proposition to purchase buses, a proposition to make capital improvements, a programmatic add such as full day kindergarten or pre-k program, etc…

**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?**

Neighborhood demographics, enrollment, staffing needs, the seniority of staff, the number of ELL, SWD and FRPL students all have an impact of cost differences between schools. Some schools are eligible for federal funding, while others are not.

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

N/A