**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 school district develops a budget that will provide for excellence in education with equitable opportunities while maintaining fiscal responsibility at its core. The school budget serves as the financial expression of the educational philosophy of the Huntington Union Free School District and its Board of Education. It is viewed as the most important and fundamental responsibility of financial management.

The budget development process begins in October by first providing the building principals with a per pupil allocation, as described below, in which the principal has the discretion on how the funds are to be allocated. Items can include library materials, classroom materials, general supplies and textbooks. The principals then work with central office administrators to go over any additional needs that they may have beyond their per pupil allocation, such as materials for a new course or the replacement of a textbook series. These requests are reviewed and prioritized on a district-wide basis and are not guaranteed to be funded.

At the same time district chairpersons, directors, and central administration are also provided with their previous year's budgets. These staff are instructed to develop their budgets based on the assumption that funding amounts are frozen with no percentage increases from the prior year. If they have additional needs that exceed their allocation, they must provide justification and are also made aware that these requests are not guaranteed to be funded.

All completed budgets must be submitted to the business office by early December. In January, meetings are scheduled with each budget manager to analyze their budget and determine priority expenses, as well as the feasibility of adding programs.

School No. of Students Per Pupil Total Budget

Flower Hill Primary 297 $190 $56,430

Jefferson Primary 299 $190 $56,810

Southdown Primary 300 $190 $57,000

Washington Primary 335 $190 $63,650

Jack Abrams STEM Magnet 481 $200 $96,200

Woodhull Intermediate 538 $200 $107,600

Finley Middle School 697 $215 $149,855

Huntington High School 1,478 $233 $344,374

In February, staffing is analyzed and is primarily driven by enrollment and class sizes. The process then develops into a collaborative approach that involves many stakeholders considering the instructional programs required to address the needs of all students. Such considerations include supporting the needs of the District’s special education students with a focus on Individualized Education Plans, and the needs of our English language learners. The District performs an analysis on the number of students that require additional supports and ensures that funding is allocated to cover these costs.

The primary goal during budget development is to keep programs in place and, if necessary, cut in any other area possible to attain this goal. It is important to ensure that our students are not only receiving academic supports but to support the whole child through extracurricular, athletics, social and emotional programs, as well as foster and encourage parent engagement.

Once the budget is developed, the Superintendent presents the budget to the Board of Education and the community. In-depth presentations are provided during numerous public meetings which include the following: line-by-line explanations of the proposed budget; line-by-line analyses of how the current year budget is being expensed; and the actual expenditures of the prior year's budget. These presentations take place from February through April until the Board of Education adopts the final proposed budget.

Although the District primarily attempts to address the needs of students throughout the budgeting process, other important variables impact budget finalization. These variables include unfunded mandates, both instructional and non-instructional, and tax cap legislation. These variables can impact the introduction of new programs, maintenance of existing programs, and individual school and district-wide spending allocations.

Once the budget is adopted by the Board of Education it is presented to the community for approval via vote. If and when the budget has passed, it becomes the guiding map for the District’s ability to spend for the upcoming school year.

In addition to the taxpayer supported budget, the District receives Federal and State grant funds to help support the academic and special needs of students. The District uses these funds to support, not supplant, school, academic and parent engagement programs.

**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?**

None of the funding apportioned to individual District schools varies significantly from the average. If there is a slight disparity at first glance, it is due to variation in enrollment numbers from one building to the next or one building having a slightly higher population of special education or ELL students than another.

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

NOT APPLICABLE

  