**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 annual budget process in Irvington UFSD is a multi-layered process that begins in November with analysis of the prior year expenses by line item and overall expense trends, enrollment forecasts and class size data, student performance data, special education placements, known effects of new or altered legislation and regulations that will impact the budget and any other factors that may affect the budget. It is largely a program-based budget, in that the curriculum and programs available to students drive the expenditures needed. In December, each principal and our directors of technology, athletics, facilities and special education prepare their budget and submit their requests for continued funding of or modifications to existing programs and requests for new programs or initiatives. Teachers and staff are budgeted at the anticipated new salary based on the respective collective bargaining agreements. If enrollment trends suggest an increase or decrease in staff, adjustments are made accordingly. Equipment is budgeted on a zero-based system for identified needs. Supplies at the secondary level are largely budgeted by subject and at the elementary level by grade. As part of the budget process, all new initiatives, including areas identified for reductions, are presented to the Board of Education in a series of presentations at public Board meetings. The Board, after discussion and community feedback and with the Superintendent's recommendations, ultimately determine the final budget that will be put before voters.

**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?**

Not applicable

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

Not applicable