**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 budget is developed in accordance with New York State Education Department guidelines and serves as the financial expression of the educational priorities of the Malverne Union Free School District and its Board of Education. The school budget follows annual District goals, approved by the Board of Education, and attempts to provide for all essential and required resources under New York State law. The annual budget expresses and allows for the implementation of programs that are needed and desired by the Board of Education, administration, staff and community members. The District’s budgeting practices encourage shared decision making and planning at the local level by all stakeholders. Each building level budget is analyzed based on current needs of the building and planning for future years. Trend analysis, interviews with building administration and faculty and administrative inputs are used to complete the budget for public approval.

School building level allocations are just one of the various factors that are considered during the budgeting process. Some, but not all, other important budget factors include unfunded mandates, employee salaries and benefits, transportation, debt service, changes in State aid, and the State tax levy cap legislation. It is also important to note that the District does not have any school buildings that encompass the same grade levels. The Board of Education holds public budget workshop meetings in addition to conducting multiple budget presentations throughout the annual budget process. The budget development process concludes after the Board of Education adopts the annual proposed budget and is officially finalized after the budget is voted on by the community members at the annual budget vote.

**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?**

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