**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 Middletown City School District approach to budgeting is straight forward and lengthly process.. Our first and and utmost priority is the high needs scholars that we educate. Middletown has a high Free and reduced, ELL and SWD population. The budget process starts in October with meetings with each building and department administrators determining needs. Once the meetings are concluded a budget for each building and department is generated. We use enrollment to help drive funding for each building for staffing, supplies and equipment. Using the state aid allotments for each scholar for equipment and library and textbooks. The Collective Bargaining Agreements are completed, there is no option other then to adhere to the contractual amounts. We examine all the benefits for staff. Middletown is a self funded health plan which with more latitude for health cost calculations. After all the data is collected and a budget is compiled several meetings with the Superintendent occurs. Some final discussion are made based on programming and District needs. In January, the budget meeting begin with the board of education and community outlining the budget needs. There are several meetings presenting the expenditures and revenues.

**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?**

Middletown has several programs that reside in specific buildings. For example, we have one building that has more inclusion classes. Other buildings have mastery, mid-point and 2 year Kindergarten programs that would significantly show discrepancies. Also, each building occupancy is dramatically different, which in turn means staffing levels and budget needs are different.

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