**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.)**

Seaford UFSD’s focus in building the budget is to create a balanced budget that supports and enhances existing programs and to maintain student programs and services while staying within the tax cap. At the same time, we are mindful of the affordability of the budget to the taxpayers of Seaford.

All building and department administrators are part of the budget development process. The administrators are responsible for reviewing their budget codes, staffing and enrollment numbers. Each building/department presents a draft of their expenditure budget to the central office administration. During these meetings, administrators are provided an opportunity to describe the changes and additions to their proposed budget, as compared to their prior year budget. Based on the conversation, there may be adjustments made to the first draft budget.

Once the preliminary state aid figures are released in January, the first draft of the revenue budget is created. Comparison of prior year budgeted revenues as compared to actual revenues received play a part in the projection of proposed revenues for the upcoming school year.

A draft of the budget is provided to the Superintendent in December/January.

Budget meetings commence in February with a review of the tax cap calculation. The meetings held in March focus on curriculum and program enhancement. April’s meeting provides a discussion of the revenue and expense sides of the budget. The Board of Education adopts the budget in mid-April. After the budget is adopted by the Board of Education, presentations are made at each of our building PTA and SEPTA meetings to promote the information provided in the budget. All budget presentations are posted to the district website.

**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?**

Seaford UFSD is comprised of four buildings: (1) high school, (1) middle school and (2) elementary schools. The population at Seaford Harbor Elementary School is larger than Manor Elementary School by over 150 students.

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

Not applicable.