**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their 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.**

**Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).**

As K-12 education is a labor-intensive endeavor the greatest proportion of school funding relates to personnel services (PS). Salaries and benefits account for approximately 85.44% of school allocation and is driven by staff size, types of programs offered and seniority of the staff. School staffing size is dependent on enrollment as well as building operating capacity. The types of programs offered at each school are determined by the educational needs of the students being served and the space availability. Certain program offerings are more staff intensive and, as a result, more costly. Staff seniority is simply a function of the numbers of years of service.

A1: The Assistant Superintendent for Finance and Operations in conjunction with the District Superintendent, lead the budget development process.

A2: The lion's share of spending is comprised of teacher salaries and benefits. The classroom teacher is the cornerstone of instructional delivery. Teacher salary and benefits are determined by collective bargaining agreements. The same holds true for all the support services such as transportation, facilities, technology, etc. Also see first paragraph above.

A3: The budget development process begins in November and culminates with the annual budget vote the third Tuesday in May.

B1: The following District employees are involved in the budget development process: The Superintendent, the Assistant Superintendents, the Principals and Directors, Teachers, The Business Office staff, the Facilities and Transportation Departments.

B2: The school board approves the budget process timeline, reviews the line item budget, analyzes and questions the underlying budget assumptions, and ultimately adopts the budget.

B3: The principals and directors represent the needs of individual buildings and/or school sites.

C1: The District uses student enrollment as a basis to allocate budgetary funds to individual schools.

C2: The District allocates additional funds based upon student needs (ie: IEP mandates and ELL student needs)

**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?**

Great Neck Road Elementary reflects a slightly higher school funding per pupil largely due to two 8:1:1 special education classes. Each of these classes is more staff intensive (and therefore more costly) as they include only eight students, one teacher, and a teacher assistant as well as a speech teacher and a dedicated psychologist split between the two classes.

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

The District’s ability to provide in-district special education services for many students is severely hampered by the lack of educational space. The last long-range planning study found that all elementary schools were operating over capacity and the secondary schools were at risk of exceeding the recommended operating capacity. As a result, in order to comply with the provisions of IDEA the District must send a significant number of special needs students to out of district placements. This has the effect of skewing out of district tuition and related transportation costs which result in a high rate of exclusions and thereby reduces the total spending allocated to individual schools. These appreciable exclusions have the effect of driving down the total allocated funding per pupil.

  