**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).**

The Franklin Square Union Free School District is comprised of three elementary buildings. The Franklin Square Union Free School District takes a comprehensive approach to the development of the budget. The annual school budget is developed in accordance with School board policy and New York State Education Department guidelines. School level funding is determined using a zero based budget approach that requires all costs to be determined annually. Enrollment, staffing, programs and student needs are discussed at length with staff, administration, other stakeholders and the Board of Education. A cost basis is formed, the tax implications on the community are discussed and ultimately a school level funding amount is thereby determined.

**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?**

The following programs are maintained at the below locations:

John Street School – ISP Program, ISP Extended Day Program (Intensive Support Program)

Polk Street School – Student Support Center, Behaviorist for students with special needs

Washington Street School – TLC (Transit Learning Classes) Self-Contained Classes

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