**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).**

A. The budget development process is lead by the Board of Education, who holds an input meeting with the administrators and community in January to discuss areas of achievement by building and program, and areas where improvements are needed.

The Superintendent and Assistant Superintendents analyze the input and make recommendations for the budget.

The Assistant Superintendent for Business prepares the financial information.

The budget development process begins in November when buildings submit their requests, and lasts until the final budget presentation in April.

Funds are allocated based on the instructional and support needs of each building.

The staffing needs are determined by student enrollment documented by administrators. The Business Office then inputs salaries for all staff based on current contracts.Administrators estimate expenses for contractual services, textbooks, supplies and conferences based on expected actual usage.

Special Education services are estimated by the Director of Pupil Personnel Services based on actual IEP or 401 plans, or expected tuition charges, on an individual basis.

BOCES expenses are budgeted based on the selection of actual services requested each year by administrators.

Transportation costs are based on prior year actual expenses and enrollment data..

Athletics and co-curricular costs are estimated based on actual student enrollment in programs and prior year costs.

**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?**

Bayville Primary School has a higher per pupil cost due to the concentration of students with severe cognitive and social management IEP mandated needs that require special classes, teachers and teaching assistants.+

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

  