**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. Budget Development Process:

The Superintendent coordinates with the Board of Education each year. The Superintendent then leads the annual budget development process each year with the School Business Official. Student needs are reviewed each year based upon feedback from the Administrative team and proposed budget additions from each building. The annual budget request process that is distributed to each area and building includes new staffing requests, new courses requests, textbooks, supplies and equipment. These requests are then reviewed by the Administrative team (Superintendent, Deputy Superintendent, Asst. Superintendent, SBO, Director for PPS, Building Principals, IT Director, Facilities Director, Athletics/PE Director, etc.) to make decisions on what is appropriate to include in the budget. The budget process begins in the fall of each school year for the next school year and lasts until a budget is adopted. The annual budget proposal and line by line budget detail is presented to the Board of Education every February and posted on the District website. The Board of Education has public budget workshops to review the proposed budget and make any modifications if necessary to the budget proposal. The Board will adopt the final budget at their March or April board meeting. A public hearing is held on the adopted budget. Copies of the adopted budget and various other reports are sent to the local newspapers for their reference. The adopted budget will be presented to the voters on the third Tuesday in May of each year for approval.

B. Collaboration with Stakeholders

The leadership team includes the Superintendent, Board of Education, and entire Administrative team which includes all Building Principals and Central Office Administrators) are involved in the budget development process. The role of the Board of Education is provide guidance on the direction the District should take each year for maintaining existing programs and services. The Board also gives direction on adding new programs or services to meet the latest student needs or to reflect changes in the educational environment that need to be addressed. The building principals represent the needs of the individual school buildings (please see section A for more detailed budget involvement process)

C. Formulaic Methodology

The Miller Place UFSD develops its annual budget on a needs basis that is in part driven by overall school enrollment. The District team evaluates the main spending areas of the District and projects expenses for each of these categories. These main spending areas include General Education, Special Education, Operation and Maintenance of Facilities, BOCES, Information and Technology, Transportation, and other ancillary services. The District operates four building that do not duplicate any grade level in any other building (e.g. K-2, 3-5, 6-8, 9-12). District salaries are estimated based on the payroll contractual obligations for each building or function. Variations in payroll per pupil are largely driven by the combined experience/ seniority of a particular building’s staff. School buildings are allocated funds for equipment, contractual costs, supplies, furniture & fixtures and textbooks based on estimated enrollment for the projected budget year. Enrollment projections are derived using the cohort survival method. These enrollment projections are used for budgeting purposes and may be different than the BEDS day enrollments. BOCES expenses are based on projected special education placements at BOCES and a review of services utilized to determine the projected expense for the following budget year. Various statistical analyses are prepared and posted to the District website to allow the Board and public to review the budget in detail.

**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?**

not applicable

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

not applicable