**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 budget development process starts in the summer and is completed in the spring.

Newburgh Enlarged City School District has a centralized budget process where the administration, board of education, and community have opportunities to participate in the budget development process. The needs of the students are discuss and the resources of the district are reviewed to develop the budget. The costs for instruction, administration, health and safety, mandates and contractual obligations are items that are annually budgeted.

NECSD is enhancing the current equity formula that allocates additional funds, beyond the core allocation to support the diverse student needs and program needs found in each school. The equity formula is used to determine the additional funding provided to schools based on the diverse student population. Funding is allocated based upon the enrollment of sub-group populations; students with disabilities, English language learners, and economically disadvantaged. Additional funds can also be provided to schools based on the percentage of students in the school determined to be economically disadvantaged.

The District is in the process of developing a reopening school plan and investing more funds in the schools to provide personal protective equipment and to address hazard areas and COVID-19 transmission. Because of some uncertainty of receiving all of its state aid, the impact of reopening schools and the spread of COVID-19, the District is still in the process of making changes and aligning the budget to the changes as appropriate.

**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?**

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