**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).**

School budgets are primarily comprised of contractual staff salaries and benefits. There is no formula used to determine how funds are allocated for each school throughout the district for personnel expenses. Staff are assigned based on class-size policies, NYSED requirements and student needs. The budget development process is lead by the Assistant Superintendent for Business. The budget process begins in September and ends in April when the budget is adopted by the Board of Education. The School Board receives several presentations at Board meetings on specific areas of the budget throughout the year. They go line by line through the budget the first Saturday in March. The Superintendent and the Superintendent's Cabinet which is comprised of the Directors of Secondary and Elementary Teaching and Learning, the Assistant Superintendent for Business, the Director of Human Resources and the Executive Director of Students Services meet with School Principals and Directors to review staffing requests and other budgetary requests. Each School Principal represents the needs of their students and Directors represent the needs of the students that their department serves.

Non-contractual, discretionary spending at the school level is minimal and consists of materials, supplies, equipment, textbooks, etc. The District determines a total dollar amount to be spent for the year for materials, supplies and equipment. The amount is prorated across the schools based on each school's enrollment. Each school receives $58.25 per student for textbooks in accordance with the New York State Textbook Aid reimbursement amount.

**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?**

-A portion of the school administration salaries is budgeted in the Pre-Kindergarten budget at Park School.

-There are a significant number of teachers with many years of service at Roosevelt resulting in higher average salaries and per pupil amounts.

-Class sizes at the elementary schools are smaller than those at the secondary level which causes the elementary school per pupil amounts to be higher than secondary school per pupil amounts.

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