**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).**

Budget Development Process: The Board of Education sets goals and objectives for the district which reinforce and support the mission of our school district.

In early December the budget development process begins and is led by the Superintendent of schools and the Assistant Supt for Business. Building principals meet with teachers and directors to assess new programs or initiatives that will effectively and efficiently meet the needs of our students. Collaboration with stakeholders is a crucial and integral part of the budgeting process. Meetings are set up with the Assistant Superintendent for Curriculum, the three building principals, the Director of facilities, the Athletic Director, the Director of Special Ed, the Director of Guidance and the Director of Technology. All cabinet members represent the needs of the individual buildings, but predominantly it is the building principals. All building level and functional area budgets are reviewed and discussed at length to assess how to best meet the needs of our students. A first draft of the entire budget is presented to the Board of Education by late January and budget presentations are conducted by the principals and Directors at each board meeting for the next several months. Board members have an open discussion with all the building leaders and are active participants in the budget process. Once accurate revenue estimates are made the tax cap formula provides the allowable increase. Administration works with the Board of Education to determine how to best proceed with the proposed budget (i.e., where do we need to cut back and where can we support new initiatives). After over four months of discussions, by mid-April the budget process is usually complete and a proposed budget is adopted which reflects the fiscal plan and implementation of the strategic plan and mission of the Westhampton Beach UFSD.

The demographic make-up of the Westhampton Beach school community has changed significantly over the past decade, the number of ENL students continues to rise and our FRPL rate at our Elementary School is up over 50%. Over 35% of the district’s revenue is tuition received from sending districts that do not have Middle or High School buildings. This dependence on tuition revenue coupled with the constraints of a tax cap which does not take into account the increasing enrollment and changing demographic make-up of our students makes it increasingly difficult to support the needs of our students.

**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 District has one Elementary School, one Middle School and one High School and does not use a formula to allocate funds to individual schools, as we do not believe that would ensure that all students are receiving the support they require. Per pupil spending would likely be unique at each school due to the fact that it is a relatively small district of 1,800 students and each building represents different grade levels.

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

The District typically receives over 800 tuition students from neighboring Districts that do not have secondary education facilities, which accounts for the significant swell in the number of students per grade level 7-12 compared to the total size of each grade levels K-5.