**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 process is lead by the Superintendent, the School Business Administrator and the Finance Committee. Department Coordinators and Principals and Directors bring their needs to the School Business Administrator to compile to present to the Finance Committee and Superintendent and ultimately to the Board of Education. The budget process begins in October through adoption by the BOE in April, and voted on in May. The budget development process includes: Superintendent, School Business Administrator, Business Office Staff, Director of Curriculum and Personnel, Directors of Pupil Personnel, Buildings and Grounds and Technology, Principals and the Finance Committee (which includes BOE members and District Administration). The role of the school board is to set policy and advise during the budgetary decision making process. The Directors and Principals represent each building and school site. The district does not use a formula to allocate funds to individual schools. Teachers are placed based on need and experience. The District does not have more than one school per grade grouping, therefore budgeting is based on instructions needs.

**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 does not have more than one school per grade grouping, therefore budgeting is based on instructional needs. Teachers salaries are based on step movement (triborough) and years of service which directly impacts per pupil costs depending on the experience (years of service) of teachers in each building.

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

Not Applicable

  