**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).**

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Part F - Narrative Description

1. The budget development process is led by the Board of Education and the Superintendent. They also include the Budget Committee, made up of community representative in this process. The Superintendent submits learning and educational goals of the District students to the Board before September of every year. These goals and learning plans for regular and students with disabilities are quantified into dollars and cents collaboratively with the stakeholders. This process usually starts November/December of the preceding year and lasted till May of the following year, for a total of 5 to 6 months, before when the budget is presented to the public for approval. The Superintendent, the School Business Official, and other administrative staff are the key players. The Board of Education serves as oversight throughout the budget development process through various budget meetings, gauging the financial implication of various decisions and their dollar impact they have on the budget and how it affects the community. The building administrators (principals) and director of special programs (e.g. Director of Special Education) etc. represents the needs of their buildings/school sites and/or units. The District does not use a formula to allocate funds to individual schools, but the District budget is developed with enrollment projections, class sizes, and academic need of each school and students in mind. These needs include curriculum and instructional area, programs, teachers needed, certification and other professionals needed. All these are factored into dollars and cents during budget development process with NYSED mandates in mind, while other expenditure categories that are not specific to a school site are also quantified in dollars and cents.

**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?**

There is nothing unique in this regard but it is important to note that our Pre-K classes are held at our Middle School site and the cost attributed to the operation is calculated and accounted for as part of our Elementary School building cost.

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

Not applicable to Island Park school District.

  