**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 starting point of our Budget Process is to review the District's Mission and Vision Statements and annual programmatic initiatives and goals for its students. In this context, the specific needs of the student population are reviewed for each school in the District. The District budget is prepared with great attention to detail for each line item.

1000 Codes:

The District budgets at the District level for all 1000 Codes, except 1620 and 1621 codes. The District budgets for 1620 1621 by school, based on specific Facilities needs in each building.

2000 Codes:

The District budgets for 2010 codes by school for specific student support programs for homework, extended day and tutoring and on a District basis for curricular initiatives, curricular and staff development and BOCES curricular and assessment related programs.

2110 Codes:

The District budgets for 2110 Codes by school, which is driven by the number of classroom sections, enrollment, and the programmatic initiatives specific to each student level.

2250 Codes:

The District budgets for 2250 codes by school, based upon the specific needs of the students with disabilities in each school.

2610 -2630 Codes:

The District budgets for 2610 and 2630 codes by school, based on the specific library and technology instruction and infrastructure needs at each school.

2800 Codes:

The District budgets for 2800 codes by school, based on the specific needs of the students in each school. Extracurricular activities are specific to the program conducted at each school, driven by student demand, and interscholastic Athletics is based on the actual program run at the middle School and at the High School.

9000 Codes:

the District budgets TRS, ERS, the Employer Portion of Social Security and Healthcare by specific FTE.

**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?**

Yes. Shelter Rock Elementary School is the location for all of the District's elementary self-contained Special Classes. Any student determined by IEP to be placed in a self-contained Special Class attend Shelter Rock, even if they are zoned for Munsey Park Elementary School. Munsey Park does not have a self-contained Special Class program housed in its school. In 2020-21, the District budgeted for 4 elementary self-contained Special Classes for 16 specific students to be conducted at Shelter Rock, In addition to the Special Education teacher in each of the Special Classes, there are 12 Teacher Assistants to meet the individual needs of the students in these Special Classes. The elementary self-contained Special Class program results in a higher cost per pupil at Shelter Rock than at Munsey Park.

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

N/A

  