**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 school business administrator leads the budget process with approval and oversight from the administrative cabinet. Meetings are held with all budget originators which include principals, directors, assistant superintendents and the superintendent. The district's strategic plan guides the budget process. Decisions regarding programs and services for students are reviewed and modified as needed. The district uses a zero based budget approach for equipment. A local formula is not in place at this time for allocations of funds between buildings. However, student enrollment for ELL, Special education and poverty is factored into the allocations provided to each building for textbooks, supplies and materials and staffing. A detailed analysis of FTE's is reviewed with the Board of Education and a discussion regarding student needs at each location took place during a public meeting. Each principal and director explained how budget funds impacted their buildings and also highlighted how the funds impacted student achievement. The budget process began with the long-range financial plan in October. Individual budget requests from each budget originator was due in early December and then meetings took place to review each budget request with the Assistant Superintendents, School Business Administrator, Directors of Facilities, Transportation and with the Supervisor of Fiscal Services. Each stakeholder discussed particular building needs, special programs requests, special education and ELL programmatic needs and staff development requests. In March, the Board of Education held two budget workshops to review the proposed budget. A very in-depth analysis is provided for staffing, tax cap calculations and individual building requests during these meetings. The Board of Education also reviewed the status of the budget at two additional regular meetings and provided feedback and guidance to the administration. As previously stated, each budget originator attends these meetings to discuss how their budget areas impact student programs and services. Budgets at each building are developed based on student need, enrollment fluctuations and how students are achieving. A focus on student mental health services and safety was factored into the development of the 2022-23 budget.

**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?**

South Orangetown Middle School had the largest enrollment decline. While there are fewer students in that location, it did not translate into fewer sections or reductions during the 2022-23 budget.

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