**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 Assistant Superintendent for Business will set up a budget development calendar and provide it to all individuals involved. Meetings are scheduled with all building principals, directors, coordinators, other Assistant Superintendents, Superintendent of Schools, and any other individuals involved in the budget development. Each respective individual will prepare a budget for their respective building or area with all their needs and wants for the upcoming year. Each individual will discuss their respective budget with the Assistant Superintedent for Business. Adjustments are made based on discussions. The Assistant Superintedent for Business will compile all the budgets, as well as the District wide expenditures and salaries into a proposed budget. The proposed budget is presented to the Superintendent of Schools and the Board of Education for review. Adjustments to the budget are made based on feedback from the Superintendent and Board. Once completed the budget is presented to the Board for adoption. In May, the proposed budget is presented to the voters for approval.

Salaries are allocated to each building based on the employees assigned to the building. Staffing of each building is determined based on the needs of the individual building. As teachers or staff retire or separte from the District, those needs are met through new hires and employee building transfers.

**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 per pupil rate by school will vary based on the assigned employees (most staff have been assigned to their buildings from date of hire) and the make up of the student population. Therefore, some schools have employees that have been employed with the district for a longer period of time than others, These employees will be paid on a higher salary step than others. In addition, one school (Shaw Avenue) has the highest student enrollment so the average per pupil will be lower.

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

Valley Stream 30 UFSD ("VS30") is an elementary school district with Valley Stream Central High School District serving the District;s students after the 6th grade. In addition, the Valley Stream Central High School District operated the School Lunch Program within the VS30 buildings. VS30 does not incur any expenditure or generate any revenues from the school lunch program; all expenditures and revenues are recognized by the Valley Stream Central High School District.

  