**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 district, led by the Superintendent and Assistant Superintendent of Finance & Management Services, develops a budget designed to provide for excellence in education, with equitable opportunities while maintaining fiscal responsibility at its core. The school budget serves as the financial expression of the educational philosophy of the Huntington Union Free School District and its Board of Education. It is viewed as the most important and fundamental responsibility of financial management.

The budget development process begins in October by first providing the building principals with a per pupil allocation, as described below, in which the principal has the discretion on how the funds are to be allocated. Items can include classroom materials, library materials, general supplies and textbooks. The principals subsequently work with central office administrators to review additional needs they may have beyond their per pupil allocation, such as materials for a new course or replacement of a textbook series. Requests are reviewed and prioritized on a district-wide basis and are not guaranteed for funding.

School No. of Students Per Pupil Total Budget

Flower Hill Primary 333 $190 $63,270

Jefferson Primary 336 $190 $63,840

Southdown Primary 299 $190 $56,810

Washington Primary 382 $190 $72,580

Jack Abrams STEM Magnet 505 $200 $101,000

Woodhull Intermediate 512 $200 $102,400

Finley Middle School 700 $215 $150,500

Huntington High School 1,554 $233 $362,082

At the same time, district chairpersons, directors, and central administrators are provided with their previous year's budgets. These staff members are instructed to develop their budgets based on the assumption that funding amounts are frozen, with no percentage increases from the prior year. Should they have additional needs that exceed their allocations, they must provide justification and are made aware that requests are not guaranteed for funding.

All completed budgets must be submitted to the business office by early December. In January, meetings are scheduled with each budget manager to analyze their budgets and determine priority expenses, as well as the feasibility of adding programs.

In February, staffing is analyzed. Future needs are primarily driven by enrollment and class sizes. The process of determining needs is a collaborative approach that involves many stakeholders who consider the instructional programs required to address how individual student needs may be met. Such considerations include supporting the District’s special education students, with a focus on Individualized Education Plans, and the needs of our English language learners. The District determines the number of students who require additional supports and ensures that funding is allocated to cover costs of those supports.

It is important to ensure that our budget provides for not only academic support, but also support for whole-child development through extracurricular, athletics, social and emotional programs. Means of fostering and encouraging parent engagement across all segments of the community are also considered throughout the budget development process. Among the primary goals of the annual process is to maintain successful programs and, if necessary, reduce expenses in other areas.

Once the budget is developed, the Superintendent presents the budget to the Board of Education and the community. In-depth presentations are provided during numerous public meetings that include the following: line-by-line explanations of the proposed budget; line-by-line analyses of how the current year budget is being expensed; and actual expenditures of the prior year's budget. These presentations take place from February through April until the Board of Education adopts the final proposed budget.

Although the District is focused on addressing the needs of students throughout the budgeting process, other important variables impact budget finalization. These variables include unfunded mandates, both instructional and non-instructional, tax cap legislation, and state aid funding levels. These variables can impact the introduction of new programs, maintenance of existing programs, and individual school and district-wide spending allocations.

Once the budget is adopted by the Board of Education, it is presented to the community for approval via annual vote. If and when the budget has passed, it becomes the guiding map for the District’s ability to spend for the upcoming school year.

In addition to the taxpayer-supported budget, the District receives Federal and State grant funds to help support the academic and special needs of students. The District uses these funds to supplement, not supplant, school, academic and parent engagement programs.

**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?**

None of the funding apportioned to individual District schools varies significantly from the average. If there is a slight disparity at first glance, it is due to variation in enrollment numbers from one building to the next or one school having a slightly higher population of special education or ELL students than another.

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

NOT APPLICABLE