**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).**

Bellmore-Merrick CHSD's budget process advances the interest of students and educational program needs. The District's projected enrollment drives the budget development process in determining the proper staffing levels in each building. Program initiatives for the upcoming year are determined based on the goals and objectives of the Board of Education. Once the educational program is agreed upon, expenditures levels are projected for all functional areas taking into account spending levels from the prior and current fiscal years. Estimates of cost increases are based on various factors. Enrollment helps determines staffing needs for each building (i.e. teaching, administrative and support staff), as well as the allocation of textbooks and instructional supply monies. Facility needs are also assessed for each building and taken into account as the budget is developed. Each year, the main goal is for the annual operating budget to effectively express and allow for the implementation of programs and activities that are aligned with School Board goals and objectives. It is developed in accordance with School Board policy and New York State Education Department guidelines. The budget development process is lead by the Board of Education, Superintendent and Assistant Superintendent for Business. While the budget process is nearly a year round process involving participation of various stakeholders, the process runs its true course from October through April with various public presentations, Budget committee meetings and a Public Hearing.

**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?**

Each building contains special education classes. Because it is economically prudent to concentrate special education programs together, the District's highly effective special education programs are concentrated in Merrick Avenue Middle School and Calhoun High School. The Merrick MS & Calhoun HS budgets reflect the increased costs of teaching, paraprofessional and support staff to support the needs of the Special Education Program.

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