**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 leads the budget development process, starting off with creation of the budget calendar in October, which is provided to the Board of Education for adoption. Once adopted, the budget calendar is supplied to all individuals involved in the budgetary process. This includes but is not limited to the Superintendent, District Clerk, Director of Facilities, Assistant Superintendent for Curriculum & Instruction, Director of Special Services, Building Principals, and the Director of Technology.

The Assistant Superintendent for Business, the Superintendent, and the Assistant Superintendent for Curriculum and Instruction review projected student enrollment at each school and each grade within each school to project needs for the following school year.

The Assistant Superintendent for Business provides individual budget worksheets administrators who prepare a budget for their respective building or area, which includes providing for all their student needs and wants for the following school year. Meetings are scheduled and each individual discusses their respective budget with the Assistant Superintendent for Business, adjustments are made based on these discussions.

The Assistant Superintendent for Business will then take all the individual budgets, combine it with contractual salary information to create a districtwide proposed budget in January. 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 separate from the District, those needs are met through new hires or employee building transfer. The proposed budget is reviewed by the Superintendent of Schools and presented to the Board of Education and the public for review multiple times. Based on feedback, the budget is refined until the Board adopts a budget in April, which is then put up for approval to the district’s voters in May.

**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 composition of the student population. One school is the District has a larger population of special needs students, which requires additional resources such as more 1:1 Aides, Speech Therapists, Psychologists, Occupational Therapists, and Physical Therapists. Additionally, this school will purchase adaptive seating and sensory items that individual students need.

Additionally, the per pupil rate varies between schools based on the school’s assigned employees. A school with more senior employees will have higher contractual salaries leading to a higher per pupil rate.

**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 within the Valley Stream Central High School District. After students complete their 6th grade, they move from the Elementary District to the Central High School District. Additionally, the Valley Stream Central High School District operates the School Lunch Program within the elementary school district buildings. There is no school lunch fund within the Elementary School District, so it does not incur any expenditures or revenues from the school lunch program. All expenditures and revenues for the school lunch program is recognized by the Central High School District.

  