**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 Budget is led by the Assistant Superintendent for Business. We have discussions at all levels to discuss budgetary needs of the District. Budgets are generally based on a rollover budget but are adjusted up or down depending upon funding and/or revenue in any particular year. Principals and Department heads are involved in the budget process as we meet each individually to discuss their building or department's needs. The District has a Budget Advisory Committee that meets several times during the budget process. We also have approximately 6 or 7 public budget meetings. The budget process is a year round process, analyzing and collecting data but the formal meetings begins in December/January and continue up until the board of education adopts the budget. There is no specific formula but generally school budgets are based on enrollment. Since revenues are scarce, these budgetary figures do not see yearly fluctuation in the amount budgeted

**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?**

There should not be any extreme differences regarding location averages. The secondary school is probably slightly more because of the the age level and cost of educating older children is greater. Also, there is a significant difference is teacher cost depending upon their years in the District. A new teacher Salary can be less than half of our most senor teacher. This can have an impact on costs per student at any particular building.

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

We opened Pine Island Elementary School for Kindergarten only. This was done to provide social distancing at the Elementary School level. We also hired additonal staff to be able to have lower class size.