**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 process that is used in the Glen Cove City School District starts in November and ends when the Board of Education adopts the budget the following April. The Assistant Superintendent for Business has the role of leading the budget process. During those five months, data for the budget is collected from past years, actual expenses and projections for future costs. The funds needed in each building are determined by student enrollment, programs offered and the needs of the students.

The district employees that are involved in the budget development process are the Superintendent, all Assistant Superintendents, building administrators and all district wide coordinators. The information that they are given by the Assistant Superintendent for Business is specific to their building or area of instruction. The information is based on historical date (3-5 years) of information for each of their budget codes. This data is compared to their current budget and projections for the new budget are made. In December the Assistant Superintendent for Business meets with all administrators to review programs, staffing, sections, and the supplies that the administrator feels will be needed. The building principal presents the needs of their individual building in regard to instruction, facilities, security and support services. In January the administrators begin meeting with the Superintendent to once again go over staffing and program needs. If additional staff is approved by the Superintendent the appropriate budget codes are adjusted to reflect additional salaries, benefits, supplies, etc. At each Board of Education meeting starting in January ( there are two meetings every month), the Assistant Superintendent for Business presents to the board and the community a power point presentation of the budget process by budget component with the information that is available at that time. In March the entire budget is presented and discussed in public before it is adopted by the Board of Education in April.

The district does not use a formula to determine funding for each building. Enrollment, programs, student needs are all taken into account. Since the number of students that need to be placed in a special education setting continues to grow each year, the Director of Special Education continually provides the Superintendent with projected enrollment figures during the budget process. Kindergarten registration begins in February so an estimate as to the number of kindergarten sections can be determined before the budget is finalized.

Two factors that have contributed to making the budgeting process more challenging is the pandemic and inflation. Using the past two to years of actual data may not be as reliable as it had been in the past due to the fact that the learning environment was different during the pandemic. The cost of food, paper, supplies, utilities being impacted by the inflation rate is also challenging to predict.

**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?**

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