**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 methodology used in allocating fund to each school begins with conversations with administrators as to where they see the greatest needs of their buildings/programs in the coming year. The conversations are then distilled into summaries that are presented to the Board of Education for their acceptance, declination or revision. In general, the allocation of funds by school is based on a formula that ties the spending to a per pupil allocation, driven by the percentage of school’s population to the overall District population. There are deviations from this formula when the stakeholders make cogent arguments for special needs in a building. In general, the High School gets 34% of the funding, the Middle School and Pulaski get 15% each, Phillips and Riley get 10% each, Aquebogue gets 9% and Roanoke gets 7%.

**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 District has concentrated its self-contained elementary classes at Aquebogue and Riley. Each of these classes has multiple staff members and very small class sizes. There are multiple self-contained classes at each building. Thus, the allocations for Aquebogue and Riley can be disproportionate for this reason. Additionally, there is a larger ENL need at Roanoke and Phillips than in the other two K-4 buildings, and thus additional support can be seen there as well.

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

Not applicable.