**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 District builds its budget by reviewing current staffing needs in each building, including current enrollment and staff teaching load. As a central high school district, comprised of five (5) buildings serving grades 7-12, there are many factors considered. Enrollment trends are reviewed, and specific districtwide programs which are based in specific buildings. For example, the Career and Technical Education program (CTE) is housed in Sewanhaka High School, as is the Prestige Academy Alternative Program and the Academic Learning Center for students on suspension. New Hyde Park Memorial High School is home to the Academy of Finance, another districtwide program, and a large Life Skills program for students from each of the five (5) buildings is held there as well. The staffing needs of all five junior/senior high school buildings are discussed with central administration and building administrators.

The budget development process begins in late November, and usually lasts for two and a half months. The Board of Education is usually presented the first draft of the budget in February. The Board of Education is presented with data, including actual enrollment and projected enrollment, plans for course offerings, developments and changes in curriculum, forecasts for State Aid as well as planned capital projects and equipment needs.

District-level administrators and principals submit their budgets to the Business Office before the of the calendar year, so that it can be built into the district's budget, including equipment requests. Principals discuss desired capital projects in their buildings with the Facilities Director, who brings requests to the Superintendent and Assistant Superintendent for Finance. These are reviewed and analyzed with items identified in the District's Five-Year plan as well.

The District does review enrollment of each building before issuing an amount to be used in creating their building budget, but other fixed costs of their buildings (leases, utilities, salary and benefits) are already known, and not included in the amount issued to their building budget. Other amounts may be directly set aside without an enrollment allocation, should that be determined by central administration if it is based on district goals in curriculum or facilities.

**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?**

Yes. As mentioned above, there are districtwide programs that are held in one specific junior-senior high school building. This includes the Career and Technical Education Program in Sewanhaka High School, as well as the Prestige Academy Alternative Program and Academic Learning Center for students on suspension. New Hyde Park Memorial High School is home to the Academy of Finance, another districtwide program, and a large Life Skills program for students with special needs from all over the District is held in New Hyde Park as well.

In addition, two (2) of the five (5) junior-senior high schools are Title I schools, and they receive additional Federal funding. Therefore, the amount of spending at these two buildings may be higher in some expenditure categories than at the other three (3) buildings.

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