

## Education Law §3614 School Funding Allocation Report

### Part F - Narrative Description

1. **(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).**

Led by the Assistant Superintendent with assistance by the Treasurer, the annual budget process in Irvington UFSD is a multi-layered process that begins in November. It begins with analysis of the prior year expenses by line item and overall expense trends, enrollment forecasts and class size data, student performance data, special education placements, known effects of new or altered legislation and regulations that will impact the budget and any other factors that may affect the budget. It is largely a program-based budget, in that the curriculum and programs available to students drive the expenditures needed. In December, each principal and our directors of technology, athletics, facilities and special education prepare their budget and submit their requests for continued funding of, or modifications to, existing programs and requests for new programs or initiatives. Teachers and staff are budgeted at the anticipated new salary based on the respective collective bargaining agreements. If enrollment trends suggest an increase or decrease in staff, adjustments are made accordingly. Equipment is budgeted on a zero-based system for identified needs. Supplies at the secondary level are largely budgeted by subject and at the elementary level by grade. The district does not use a particular formula to allocate funds, but rather is based on programming and student needs as identified by each principal or director. As part of the budget process, all new initiatives, including areas identified for reductions, are presented to the Board of Education in a series of presentations at public Board meetings. The Board, after discussion and community feedback and with the Superintendent's recommendations, ultimately determine the final budget that will be put before voters.

2. **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?**

Not applicable

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

Not Applicable