

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

- 1. Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

Principals receive supply and material budget requests from teachers in November and then those amounts are submitted to the district office for review in December. The building budget begins with the previous year’s allocation and then is increased/decreased depending on the number of students. This incremental budget approach sets the base budget for each school. Student’s needs such as LEP, poverty and the number of students with disabilities are factored into overall allocations throughout the budget development process. Class sizes, federal funding allocations and specific building needs are also considered. Principals submit a narrative justifying any dollar increases based on these categories. Per student quota amounts are established for supplies, materials, computer software, library books, textbooks and copying costs.

Equipment requests are considered using a zero based budgeting approach. Each principal begins with zero dollars and teachers submit requests for equipment that is needed. Funding decisions are then prioritized by central office after reviewing the narrative regarding the requested equipment from each building. Depending on the type of equipment and needs of specific buildings, variations can occur between buildings from year to year.

The overall budget process allows building leaders to make recommendations to the central office based on the student’s needs outlined above. The central office then helps to make allocation adjustments throughout the district based on the overall needs of the district. The budget is then reviewed and approved by the Board of Education and then submitted to the community for approval.

- 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?**

The needs of the students or staff in each building that could easily impact one building's per pupil spending. In Hudson City School District, there is only one building per student group (K-5, 6-8, 9-12).

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