

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. 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.**

Allocation of district funds in the Homer Central School District may be explained in the following manner:

76.9 % of the District’s Budget is comprised of costs relating to Pupil Instruction. The major portion of the costs is related to contractual obligations for staff salaries and related benefits. District Administration meets early on in the budgeting process to review projected building enrollment, student needs and changes to student programming. Adjustments to staffing are considered and addressed at each building prior to final budget completion. Over the past 3 years, we have experienced approximately 8 teacher retirements per-year, thus allowing for continued expanded programming at Pre-K with minimal budgetary impact.

Building/Department Expenditures

In early January, each Building Principal and Department Director is provided with a Discretionary Budget for the upcoming school-year.

Building Principals are provided with per pupil allocations for classroom materials, student activities, field trips and technology. Instructional materials aid is allocated to the buildings based upon enrollment; however, we do allow transfer of monies should the needs the schools require.

Department Directors (Athletics, PE, Music/Band, etc.) are provided allocations based on average expenditures from previous years. They all have replenishment cycles and plans for equipment, uniforms, instruments, travel, etc.

The District has also started a set-aside for the “Innovation Program” where staff may apply for additional classroom innovation funding based on certain criteria.

- 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?**

Homer Elementary School per pupil spending is greater than that at Homer Intermediate School due to a focus on keeping classes smaller at the primary level. Salaries for staff are based on bargaining unit contracts.

Per pupil spending at the Homer Junior High School is elevated over spending at the Elementary/Intermediate Schools due to the addition of Extra Curricular Activities and Sports.

Per pupil spending at the Homer High School is elevated over spending at the other schools due to the addition of specific BOCES CTE programming, Extra Curricular Activities and Sports.

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

N/A