**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 BOE leads the budget process with stakeholder input from our District Planning Team, Central Office Team Administrators and the Director of Finance. Salaries are budgeted based on actual staff assigned to each building. Decisions to add or reduce sections are made based on enrollment and for electives on whether a minimum number of students enroll for each class. The Board of Education approves any new programs to be funded through the budget. Benefits are budgeted based off of rates from the retirement system and projected increases in medical, dental and other insurances. Discretionary funds (equipment, contracted services, BOCES and Supplies) are allocated based on enrollment in each building. Buildings with Special Education classrooms receive extra money per classroom to budget in that area only. ENL students receive extra funds for student support which is districtwide and part of the allocation method. Instructional materials such as computer hardware, computer software, textbooks and library materials are allocated based on enrollment and the state funding amount for those codes.

Variables that are considered while building the budget are whether it is an elementary, middle or high school building. Per pupil amounts are determined by the types of classroom supplies that are needed at each level. Music, Art and Athletic programs are given special consideration as to their respective needs. IE: Musical instrument replacement or refurbishment, the equipment needs for each athletic team, etc.

**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 houses its K-5 special education classrooms at three of its five elementary classrooms. Per pupil expenditures may be higher at those buildings due to this. Special education classrooms at all levels fluctuate from year to year based on the number and ages of students in in-district classrooms.

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