**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).**

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.

**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?**

Spending at Junior Hs and Senior HS levels may be higher due to sports, extra-curricular activities, specific BOCES programming and Advanced Courses.

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

None