**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).**

Funding for contractual services, textbooks, supplies and materials, equipment, BOCES services, administrative expenses, and other district wide codes are budgeted using estimated expenses and prior year actuals. With respect to salary and benefits, which account for the largest share of expenses, we allocate staffing FTEs based upon enrollment and strict adherence to our class size maximums. Our class size maximums are typically 23 at K-5 level and 25 in grades 6-12. That is one of the highest priorities in determining general education staffing levels for each of our schools.

Another significant priority in determining staffing at the building level would be the individual special needs of our students. For example, Jackson, our largest enrollment elementary school, houses 2 out of 4 of our elementary small class self contained program for our entire elementary school-aged community. Additionally, we have a district-wide co-teaching program that services many of our special need students. This program class consists of a general education teacher, a special education co-teacher, and aides depending upon the needs of the students within the class. An example of an elementary co-teaching class may look like 16 general education students along with 6 special needs students. Currently, our smallest total enrolling elementary school, Seaman Elementary, has (3) co-teaching classrooms as compared to Cantiague (2) and Jackson Schools (4). This play a significant role in the "per-student" allotment as reflected in this report.

Co-curricular, transportation, facilities, personnel, Board of Ed, and curriculum and instruction are all budgeted by the respective administrator in charge, based on a review of projected expenses/needs in conjunction with building level administrators, and three years of prior actual expenses.

**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 Seaman elementary school is unique in that it houses only 262 students, whereas the Cantiague Elementary school houses 370 students, and the Jackson Elementary school which houses 507 students. Additionally, the Jackson Elementary school currently houses our small special need classes, 2 in total. Also, Seaman Elementary School has 4 co-teaching classes with on 262 total students which Jackson has 4 co-teaching classes and Cantiague only have 2 co-teaching classes yet they have 507 and 370 respectively. Finally, the number of students that are pulled out for reading services is higher at Seaman than at Jackson or Cantiague.

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

N/A