**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 district uses a "per pupil" allocation regarding items in the areas of materials, supplies, contractual expenses, textbooks software, hardware and library. Allocating the general teaching staff is done on a pupil count basis, including total class size to determine if section need to increase or decrease. Class size parameters are used to determine the number of sections at each grade level. Allocations of special education teachers, teaching assistance and all related services (OT/PT, counselors, AIS, Reading, etc.) are done through various needs assessments along with IEP requirements. All these criteria are looked at district-wide and the appropriate staffing is planned accordingly. Staffing at the secondary levels can also be impacted by course offerings, based on student participation, students attending BOCES CTE programs and graduation requirements.

The budget development process is truly an on-going cycle. Administration works with the Superintendent and the Business Official to determine pupil counts, IEP, AIS, and other recommendations to determine needs. Administration uses teachers, staff and community input to assess their individual buildings. Recommendations are then made to the board of education based on the estimated revenues and determinations on spending are made.

**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 spending per pupil per school is very similar. The spending per pupil in total are up due to the increased Federal stimulus funding that is available to schools.

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

There are no anomalies. Our spending is comparable across buildings and grades. We may spend less per pupil than the state average, but this is generally due to a larger pupil count, which fosters efficiencies.

Thank you