**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 allocates funds as follows:

Regular education staff is allocated to the 4 schools based upon student population, class size, curriculum and program needs. Salaries and benefits, which constitute the majority of our budget, are projected based upon contractual agreements set with each bargaining unit.

Special education staff is allocated based upon pupil needs and the IEPs (Individual Education Plan) created from the annual meetings with the special education staff, support staff and parents of the students. Again, salaries and benefits are projected based upon contractual agreements set with each bargaining unit.

Supplies and materials are provided to each building based upon a per student allocation multiplied by the building enrollment to calculate each building budget total. The building Principals then decide how best to spend those funds.

Curriculum & instruction, transportation, maintenance, technology, and co-curricular are all budgeted by the administrator or supervisor in charge of these areas or departments. These budgets are projected based upon needs and a review of the past 5 years of actual expenditures.

BOCES services are budgeted based upon the amounts provided by them and adjusted by reviewing prior year historical expenses to determine increases needed for use base cosers. The BOCES special education cost is calculated by reviewing the student IEPs, taking the BOCES service charge, and projecting expenditures.

District wide accounts for contractual services, supplies and materials, textbooks, equipment, hardware, and software are funded by reviewing prior year actual expenditures and estimating projected 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 per pupil spending is higher for the High School than the other buildings They have a more senior teaching staff than the other buildings causing a higher cost in salaries. The majority of the interscholastic sports programs and extracurricular clubs are also included in the High School pupil support service costs. These programs increase the per pupil operating costs.

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

N/A