

Education Law §3614 School Funding Allocation Report
Part F - Narrative Description

- 1. Describe the local methodology/approach used to allocate funds to each school in the district. If schools are allocated 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.**

The District does not use a per pupil formula to allocate funds. The District responds to the needs as presented during the budget process. The District strives to ensure equitable programs and services across grade levels and between buildings. The School District is governed by a seven member Board of Education with each member elected to a five-year term. The Board of Education and administrative team work together to develop an annual budget that allocates limited resources to meet student needs. Several factors are considered when developing the budget:

- Projected enrollment, class size and staff distribution data. Each budget season, class size and grade level projections are developed and provided to the budgeting team. Staff adjustments are considered early in the budget process. Final staffing decisions are completed when resource determinations are available, considering the tax levy, state aid, and tax cap impacts.
- Support staff assessment to ensure that special education, intervention support, and health services needs are met. Each 504 plan and individual IEP is considered during budget development to ensure compliance.
- Instructional materials requests. Each building principal is given the opportunity to communicate its program needs both material and staff to the Board of Education during the budget building process. Such presentations are held during regular Board of Education meetings and are open for public comment and input.
- Pupil support team needs such mental health services, counseling, social and emotional needs, and school safety are considered.
- A review of BOCES services, instructional purchases and student placements are evaluated.
- Principals’ building reports that bring forth specific needs of the buildings.
- Department supervisors’ reports that bring forth specific needs of each building and department.
- Administrative staff meetings to determine building budget needs, amounts and staffing.
- Board of Education planning to set instructional goals, areas of budget focus, and a calendar of budget action items. Further board discussions take place to determine staff allocations, staff additions/reductions, and specific building requests prior to budget approval.

- 2. 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?**

Mannsville generally has smaller class sizes compared to Wilson Elementary, therefore, per pupil expenses appear to be slightly higher.

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

The Clarke High School per pupil expenses are somewhat higher than K-8 as they reflect costs associated with diverse course offerings including: college credit bearing courses, advanced placements courses, and career and technical education programs.

Please also note that there is a Data Validation Error on Part C #3, as it shows a Fail in the validation tab. The amounts displayed in the validation tab show the same amount.