

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.**

Approximately 60% of our budget consists of personnel and fringe benefits. The district begins the budget process focusing on staffing. Regular education staffing is based on enrollment, with input from the Director of Curriculum & Instruction, as well as the building principals. Special Education staffing is allocated to schools based on the number of special needs students per building, with input from the Director of Special Education. Staffing for our ELL population is done in the same manner stated above. Our goal is to keep class sizes to numbers that are most conducive to meet the educational needs of our students, and give equal amounts of support staff to each building. Once staffing is complete, we then figure employees fringe benefits. We use the estimated contribution rates we receive from NYS Teachers, and NYS employee retirement systems. We then meet with Excellus BCBS to review our health insurance cost to come up with an estimated rate increase. The next step is to review our transportation costs, and debt service cost, which are high percentages of our total budget. We then meet with all administrators to discuss the needs of each building and departments. Supplies and materials are allocated based on student needs, academic programs offered in each building, and building principals annual budget requests. We then allocate funds for instructional materials (textbooks, library materials, hardware, and software.) Once the budget process is complete, we hold budget workshops with the Board of Education for their review and approval. The public then votes on the budget at the annual election held in May.

- 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?**

The District provides educational services to both a local populace that economically is one of the poorer communities in the State of New York. In addition, it serves a region with a large refugee populace, many of whom require greater educational programs and services to address their educational needs. Based upon the residences of many of the students who come from refugee families, the costs of providing for their educational programs are significantly higher in the schools they attend. Another factor would be schools with more senior staff. The salaries and benefits for those buildings would be dramatically higher than a building with a higher percentage of newer staff.

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

We do not feel there are any items beyond the Excel entries.