**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

The budget process starts in fall of the preceding year. The first step is a review of contractual expenses with the administration to ensure the services we are utilizing in the current fiscal year will be continued for the subsequent school year. The administrators then discuss with their staffs any changes to program that would involve a monetary impact, ie new program, reduction of program. At that time the discussion of supplies, material, staff and equipment is done. By December, preliminary numbers are obtained for the following: health insurance and other contractual increases, retirement increases, and BOCES increases. In January, the first draft of approximately 7 is presented to the board for their review and presentations from the Superintendent and administration. Final figures are obtained on debt service, retirement, and program. Drafts are presented to the board in a biweekly fashion. Changes to the drafts include feedback and decisions from the Board of Education, Superintendent and Administration. In approximately February, we receive final costs for BOCES programs and retirement. Tax cap is calculated and the board determines at what percentage they would like to present to the tax payers. Final health insurance numbers are established in March. A number of items do occur during this process, for example, this year the district had a large number of out of district placements for children with special needs. These numbers are discussed with the board and accounted for to ensure the budget is accurate. The final draft of the budget is approved at the end of March.

**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?**

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