**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 District has a zero-based budgeting approach where the building principals collect requisitions from teachers/staff during the budget process for the upcoming budget. They then compile the data and submit the total dollar amounts by object code to the District Office to build the budget. The Instructional Directors, Deputy Superintendent, Assistant Superintendent for Management Services along with the Superintendent of Schools will discuss and review the principal and department leaders' budget submissions and make determinations on budget allocation based upon student/program needs and safety (i.e. equipment conditions). Teachers/staff which are distributed based on student enrollment, needs (i.e. special education, IEP requirements) and programs. The department budgets are then reviewed with the Board of Education and proposed for a public vote. Once a budget is authorized by the public vote, the district will implement it. Throughout the school year, there may be equipment or programs that had unanticipated needs. The department leader or principal would then propose a change in the budget, it would be reviewed and funds would be allocated based on the need or availability of resources by the Assistant Superintendent for Management Services and the Board of Education if the budget change is over $5,000.

**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?**

McNamara Elementary School - $16,294 per Student - This building has the largest elementary student population but the lowest cost per student at the Elementary Level. The building has a lower cost staff because of several new hires in the past few years.

Palmer Elementary School - $18,573 per Student - This building has a special education program which services the entire district. This causes staffing at Palmer to be higher in FTE's and cost versus the number of students served. There is also an OCM BOCES students with disabilities program at Palmer Elementary School. This program is mainstreamed into Palmer's regular education classes and requires support from the Building staff.

Durgee Junior High School - $18,435 per Student - The student population requires more support from guidance counselors and social workers. This school also has a veteran teaching staff who earn higher wages.

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

  