**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 is based on projected student enrollments, class size, needs of special education students, district educational initiatives, and staffing needed to support the educational programs. The Board of Education and the Finance Advisory Committee will meet with the Superintendent of Schools and Assistant Superintendent for Business and Management Services regarding guidelines and give their input for the upcoming budget.

In the Fall, enrollment projections are updated, discussions are held with building principals and directors to discuss their needs for the upcoming budget. In December/January building principals and directors submit their budgets based upon the average expenditures and our allocated funds based on per pupil. In this same time period staffing needs are discussed with building principals and directors. Large expense items such as pension system payments, FICA, health insurance and other benefits are budgeted by the Assistant Superintendent for Business and Management Services. Discussions on the revenue side of the budget are held between the Superintendent, Assistant Superintendent for Business and Management Services, Board of Education and Finance Advisory Committee.

The budget is presented to the Board of Education at numerous public meetings for their review and input. Budget information is updated on the District's website for community members who cannot attend Board meetings. This process culminates with the Board of Education adopting a budget to be presented to the voters of the District.

**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?**

Not applicable

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

Not applicable

  