**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 that is used starts in November. Historical data (3-5 years) is reviewed for each budget code and compared to the current budget. Each building administrator is given the data specific to their building or department. In December the Assistant Superintendent for Business meets with all administrators to review programs, staffing, sections, supplies that the administrators feel are needed. In January the administrators meet with the Superintendent to once again go over staffing and program needs. If additional staff is approved the building budget codes are then adjusted for additional salary, supplies, etc. The Assistant superintendent for Business works closely with the Director of Special Education to insure that each building has the proper Special Education Staff and resources needed. Kindergarten registration begins early February if an additional kindergarten section is need or a section is eliminated the staffing in that building is adjusted. By the end of March the budget is finalized with the data the district has at that time.

**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 following factors explain why Connolly Elementary has a higher per pupil spending figure than the other buildings: 1) Connolly has a more senior staff with higher salaries. 2) There are more students with disabilities in the Connolly building which warrants five special education integrated co-teacher classes and three self contained classes. 3) More special education resources are needed in that building.

The following factors explain why Deasy Elementary has a lower per pupil spending figure than the other buildings: 1) It houses only one of the three K-2 special education self contained classes serving students district-wide. 2) Deasy houses the Universal PRE-K program which is funded in part by a grant. 3) Deasy has a staff that has less experience and fewer years in the district as a whole leading to a lower cost in salaries.

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