**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.)**

During the budget process each building submits a budget book requesting items needed by grade level and department. This includes supplies and contractual items.

Because we were on the fiscally stressed list five years ago, we have advised all building staff that we would not be increasing spending for supplies over the last five years.

As part of the process building administrators may also submit an impact item form requesting additional funds for supplies, contractual items or staffing. The impact request form asks for substantiation of the request.

All requests are reviewed and discussed at the District administrative level. Based on the District Wide Strategic Plan and the annual budget, items are selected based on program need and student impact.

Supply funds are based on student need and student numbers by grade and program.

Each certificated employee's salary is calculated based on their actual earnings. We do not have schools with multiple grade levels. Teachers have the opportunity to transfer within their tenure areas. All four buildings are on one campus.

All salaries are calculated based on actual contract salaries per employee. In years when a contract is unsettled, we factor in a percentage based on the estimated settlement.

ERS and TRS are calculated based on the percentage of employer contribution for that period times the salaries for employees in those retirement systems.

District wide we do allocate material and supply funds based on student and program needs. It will not always be equal for each building or program because some HS programs require higher cost supplies. The needs of the students, and the requirements of the student IEP's will often dictate higher cost factors at some buildings and that will change from year to year.

Contractual items are increased based on the best projections available at the time of the contract. We include a cushion in the gas, water and natural gas codes to account for fluctuations in cost and use patterns.

We budget three additional insurance policies in case an employee has a qualifying event that requires a change in their insurance needs.

We budget additional funds in our special education program codes to provide funding for students who may be entering the District during the school year, already placed in other settings outside of the District. We typically have a few students every year. We also budget for two extra special education transportation runs for this same reason.

Our extra curricular salaries are calculated based on the number of clubs and placement on a schedule.

Our athletic budget includes actual coach's salaries based on their contract. Payments needed for umpires based on game schedules. It also includes funding for equipment and uniform replacement needed for the program.

In other contractual codes we look at a three year history to project the current estimated expenditures.

**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?**

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We have curriculum cycle that requires we spend different amounts on textbooks and programming at different schools in different years. For example the past two years we have focused on elementary readers and writers workshop. The books for this curriculum are extremely expensive you will see that almost all the textbook funds were diverted to the elementary level this year.

Because we have always had a robust athletic program, and the program includes Varsity, Junior Varsity and Modified sports, this will inflate some of the "other costs" in the high school.

We offer 23 different advanced (AP) courses at the high school level and some advanced courses at the Middle school. These will also add personnel and benefit costs to both buildings.

We used the District Wide Strategic Plan to inform District and Program needs, thus spending. This year one focus was character development for the elementary students. To support this we purchased The Leader In Me. This program requires a program and supply expense 150k plus three days of training for all staff working at our two elementary buildings.

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