**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 Superintendent meets with the Asst Superintendents, Directors, and Principals and reviews staffing needs based upon projected enrollment. They also review all programs that the District offers and evaluates whether the particular program should continue and, if so, at what level. The salaries of staff members are then projected based upon contractual agreements with any increases or decreases for any staff changes and/or retirements. Debt principal and interest are budgeted based upon actual payments and TAN interest is estimated based upon projected borrowing needs and current interest rates. Transportation, benefits and other contractual expenses are based upon current contracts or increased upon projected CPI. Building maintenance and expenses are based upon current expenses or projected increases based upon future needs or increases due to inflation. Textbook needs are discussed between the Superintendent, Deputy Superintendent and Principals. Each school receives a budget allocation for textbooks, supplies and materials based upon enrollment. If additional funds are needed, they complete a special request form and that may or may not get added to budget depending on the availability of funds.

Once all the expenses are accumulated, the District reviews its projected revenues. If the revenues are not sufficient to cover the expenses, the Board of Education decides whether to cut programs or other items to get the budget within the acceptable tax cap calculation.

**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?**

CERTAIN SCHOOL (EUGENE AUER ELEMENTARY) EXPENSES ARE HIGHER THAN OTHERS DUE TO SENIOR STAFFING AND MORE SPECIAL EDUCATION CLASSES.

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