**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 largest area of our school budget are personnel costs. Enrollment and program offerings at each school building determine the amount of required instructional staffing. Our Human Resources Department in cooperation with our Payroll Department reviews student enrollment and current staffing levels to determine budgeted payroll by building. Salaries of needed staff are dictated by collective bargaining agreements in place between the District and the unit.

Benefits, the next largest component of our school budget (such as pension & health insurance costs), are projected by employee (active & retired) using anticipated renewal rates/percentages and totaled for the entire district.

Other areas such as transportation, debt service, facilities/utilities and technology are provided by each department head using projected rates and amortization schedules.

Budgets for discretionary funding such as supplies, materials, textbooks, conferences and the like are prepared by assigning a per-pupil allocation to each building principal. That total of monies (student count x per-pupil allocation) by building is how they design those budgets.

All of the cost drivers are compiled, totaled and reviewed internally, and then by the Board of Education in public sessions. The budget development process is then finalized when the BOE formally adopts a proposed budget for the voters of the community to vote on the 3rd Tuesday of each May.

**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?**

In our South Oceanside Road School #4 elementary school, there are three self-contained special education sections. School #4 is the only elementary school which houses our district-wide elementary, self-contained population. Self-contained sections require additional teaching staff and greater supervision as well as more support supplies & materials.

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

N/A

  