**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.)**

Salaries are budgeted based on actual staff assigned to each building. Decisions to add or reduce sections are made based on enrollment and for electives on whether a minimum number of students enroll for each class. The Board of Education approves any new programs to be funded through the budget. Benefits are budgeted based off of rates from the retirement system and projected increases in medical, dental and other insurances. Discretionary funds (equipment, contracted services, BOCES and Supplies) are allocated based on enrollment in each building. Buildings with Special Education classrooms receive extra money per classroom to budget in that area only. Instructional materials such as computer hardware, computer software, textbooks and library materials are allocated based on enrollment and the state funding amount for those codes.

Variables that are considered while building the budget are whether it is an elementary, middle or high school building. Per pupil amounts are determined by the types of classroom supplies that are needed at each level. Music, Art and Athletic programs are given special consideration as to their respective needs. IE: Musical instrument replacement or refurbishment, the equipment needs for each athletic team, etc. This year the BOE added a gymnastics program so those costs were factored into the budget.

Instructional materials aids are also distributed by enrollment in each building and non-public school.

These decisions are made collaboratively by the BOE with input from the Superintendent, Administrative Team, and District Planning Team which includes BOE members, administrators, teachers, parent representatives and other community members.

**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?**

We have special education classrooms in three of our five elementary schools, so you will see a difference in the per pupil amounts in those buildings. The number of Special Education classrooms vary at elementary, middle and high schools based on the ages of the students placed in those classes.

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