**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 district allocates funds based on the district initiatives, educational programs, student enrollment and needs of students estimated on previous years’ spending and projected changes in staff and new initiatives. Also taken into consideration are any new Federal or State mandates.

A majority of the district’s budget is personnel (instructional, administrative, and support). Staffing levels are established by the student population in each building and the various needs within the population, including academic, learning, physical, social, and emotional. At the beginning of the budget process the Superintendent and Business Official meet with each building administrator to review their anticipated student enrollments for the next school year, including special education programs in their building. These projections along with the parameters in the teachers’ collective bargaining agreements for class size and number of classes help us to calculate the number of class sections as well as the PE, Art, and Music teachers. Student academic needs, such as remedial instruction, are determined by using assessment results and other data. Individual student needs for related services including Occupational Therapy, Physical Therapy, and Speech Therapy are established through the Individualized Education Plan process and in accordance with state and federal law.

Support staff such as nurses, monitors, custodial staff, and clerical are based on the building’s population, grade level, building size, and facility usage.

When meeting with the Superintendent and Business Official, building and department administration discuss reasons behind one-time expenditures, increase in budget lines over 5%, as well as any other new program needs and decide whether or not the expenditure will help achieve district goals.

**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 student and staff population differs between buildings and the needs of students at each building can vary greatly and therefore the resources applied to each building is different. We have more Special Education classrooms housed at our Mount Marion Elementary building as compared to the other Elementary buildings. At our Cahill Elementary building we have a high poverty ratio as well as our highest ELL ratio. The per pupil spending at the secondary level is due to the larger expense associated with secondary coursework such as technology, fine art, Career and Technical, business, and lab sciences. Also included at the secondary level are the budgeted costs of all co-curricular and athletic programs.

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