**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 consists of four schools and each school houses a unique grade level configuration (K-2, 3-5, 6-8 and 9-12). At the start of the budget development process, the School Business Manager prepares a baseline expenditure budget which estimates the costs of maintaining current programs and incorporates any anticipated increases or decreases in specific expenditures, such as health insurance, large equipment purchases, retirement contributions and contracted salary increases. A revenue budget is also prepared based on estimates of state aid and the Tax Cap calculation which determines the maximum tax levy that can be imposed. The revenue budget is refined as the more state aid estimates becomes available.

Preliminary meetings are held with the four building principals and each administrator to discuss and assess their anticipated personnel, equipment and other requirements needed to support the building’s educational programs. Enrollment determines the number of classes per grade level while maintaining class sizes as outlined in the Teacher’s contract. This will determine the staffing level requirements at each building. Contractual and supply costs are allocated based on number of students and program needs of the building. In the secondary schools, budget requests for equipment and supplies are also made by subject area department and at the building level. Special Education costs are determined by the number of special needs students enrolled and the types of services they require.

The budget requests of each building and department are discussed, evaluated and prioritized to develop a budget that best meets the overall educational goals of the district. Funding to support state education mandates is also considered. Outcomes of existing programs are reviewed to determine if they are to be continued or replaced.

As more definitive information becomes available (e.g. state aid estimates, health insurance rates, staffing needs) the budget is further refined. Both the expense and revenue budgets are revised throughout the budget process to achieve a balanced budget that best meets the initiatives of the District. The budget is then presented to the Board of Education for their approval.

**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?**

Not applicable

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

Not applicable

  