**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.)**

In October our Board of Education establishes budget parameters for the following year for revenue and expenses. For example, they determine modest increases in revenue such as a 2% levy increase, about 1% increase in foundation aid only, and no use of fund balance or reserves. For expenditures, the parameters are usually kept flat but are based on prior years and we rollover current staff. Based on those assumptions we rollover the base budget and present to the board in December.

During the months of December through March administrators enter their budget requests into the financial software. Requests are based on need and are required to submit a "pilot proposal" for a new initiative. The buildings receive a per pupil spending amount for materials and supplies based on the projected enrollment and trend-line expenses. Each principal or administrator meets with cabinet (Superintendent, Asst. Supt. for Instruction, Business and HR) to discuss their rationale for expenses. Many times they are questioned when prior year's spending patterns do not match projected budget numbers.

Staffing is originally developed by building principals and also meet with cabinet for review. Staffing levels are determined by projected enrollment ,course selection, and the needs of our special education department and influx of Eglish language learners.

**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?**

One unique identifier is our ELL population. After a year-long study the district houses the elementary ELL students in two elementary schools instead of one. This shifted teachers from one building to another.

Another unique identifier is our special education programs. In order to bring back students into the district and to help with overcrowding at one school, the district has increased programs and placed them at two elementary schools, thus causing a potential salary shifts among schools.

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