**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 first calculates the pre-determined major cost items. They include salaries and related fringe benefits, BOCES COSER services, and Debt Service. The discretionary spending is then allocated. If the sum of those two basic budget methodologies fits within the acceptable tax cap calculation and its related effect on the local tax payers bill, then the budget should be all set.

Perhaps next year’s programs and services need to be modified, replaced, or added to due to such things as:

-class sizes at each building due to anticipated enrollment changes;

-CSE mandated changes for special educational needs;

-programmatic changes anticipated, or desired;

-technological or facilities related issues or upgrades;

-or other external factors.

Pre-determined costs then are calculated. The seniority of the staffing, and their resulting salary and related fringe benefits, may not necessarily be proportional to that buildings enrollment or program offerings.

The BEDs enrollment from the prior year is used to calculate the operating supply budget for each building. However please note that these discretionary spending items are a relatively small portion in relation to the entire operating budget.

Taking into consideration the tax cap calculation and its related tax bill impact, the Board of Education will determine if the first draft budget is at an acceptable level. If not the Superintendent, Business Manager, four Building Principals, IT Supervisor, Head of Buildings and Grounds, and Transportation Supervisor will collaboratively prioritize programs and academic needs in order to get that spending plan with in the Board’s goal.

Cost per pupil is not specifically the main distribution concern when allocating funds throughout the district. The needs of each building and their related programs and services take precedent; with the goal to be as equitable as possible. Keeping in mind that the staffing assigned to each building and their corresponding salaries due to seniority being the highest cost item per building.

**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?**

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