**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.)**

Each year, building principals and department directors review their projected staffing needs with central administration. This determines the staffing levels at each of our buildings, and drives most of our costs, in the form of salary and benefits. Staffing (and the associated budgeted amounts) at our schools is based on enrollment and student needs, and may increase or decrease from year to year accordingly. New educational programs, retirements, transfers and other variables also have an impact on staffing levels and costs for each school. Existing programs are also reviewed for effectiveness. Consideration is given to all of these factors as well as the goals and objectives of the district in determining the staffing that will be included in the proposed budget. The cost for this also takes into account contractual obligations with our various collective bargaining units.

Budgeting for expenses other than salaries and benefits - supplies, materials, textbooks, instructional technology, equipment, etc. is based on demonstrated need at each school. Each year, building principals and department leaders must justify the amount they are requesting in these areas. Prior years budget and actual spending amounts are also reviewed when analyzing budget requests.

After central administration prepares a budget proposal, it is presented to the Board of Education, and is reviewed in detail at several public meetings. When the Board of Education is satisfied with the proposed budget, it is adopted by the board and then presented to the community.

**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?**

Elementary school SWD (especially those with higher needs) mainly attend Arrowhead and Setauket elementary schools, causing those schools' funding per pupil to be higher than the other three elementary schools. Additionally, the Minnesauke elementary school has seen an increase in enrollment in the past year, causing the funding per pupil to decrease.

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

N/A

  