**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.)**

With approximately 60% of our budget consisting of personnel and fringe benefits, we begin the budget process on staffing. Regular education staffing is based on enrollment, with input from the Director of Curriculum & Instruction, as well as the building principals. Special Education staffing is allocated to schools based on the number of special needs student per building, with input from the Director of Special Education. Staffing for our ENL population is done in the same manner stated above. Our main goal is to keep class sizes to numbers that are conducive to meeting the educational needs of students, and give equal amounts of support staff to each building. Once staffing is complete we calculate our employees fringe benefits. We base these on the estimated contribution rates we receive from NYS Teachers, and Employees retirement systems. Then we meet with our Health Insurance carrier to review our cost. The next step is to review our transportation costs, debt service costs, and our BOCES costs as these are a high percentage of our total budget. Then administrators/directors meet to discuss the needs of each building and department. Supplies and materials are allocated based on student needs, academic programs offered in each building, and building principals requests. We then allocate funds for instructional materials, i.e textbooks, library materials, etc. Once we have a completed budget, we hold budget workshops with the Board of Education for their review and approval. The public then votes on the budget at the annual elections held in May.

**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 factor which explains why per pupil spending would vary is due to staffing. Salaries and benefits for more senior staff would be dramatically higher than new staff. We also serve a large population of refugees, immigrants, and special needs students, and the cost of providing educational services is much higher. Based upon the residency of these students, this could dramatically increase the cost of per pupil spending at that building.

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

We do not feel there are any items beyond the Excel entries.