**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their 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.**

**Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).**

The district uses a "per pupil" allocation regarding items in the areas of materials, supplies, contractual, textbook, software and hardware. Allocation of general teaching staff is done on a pupil count basis. Class size parameters are used to determine the number of sections of each grade level that will be needed. Allocations of special education, teaching assistants, OT/PT, counselors, AIS, reading, etc. - are all done by various needs assessment tools along with the IEP requirements. These needs assessments are looked at district-wide and the appropriate staffing is allocated to each building. Staffing at the secondary schools (MS and HS) will also be impacted by courses offered, based on student interests, students attending BOCES CTE programs and graduation criteria.

Budgeting follows this same method. Administration works with the Superintendent and Business Official to determine pupil counts, IEP, AIS, and other requirements to determine needs. Recommendations are made to the board of education and based on revenues, determinations are made to create budgets.

**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?**

This is now the third year our district has submitted the NYS School Funding Transparency Form. We continue to remain consistent in our per pupil spending each year. The secondary levels - MS and HS - are higher than the elementary buildings - as would be expected given the additional staffing that is needed for course requirements, CTE, etc. We do consistently have 1 elementary building, Hastings Mallory, that is higher than the other 3 elementary buildings. This elementary houses 2 life skills special education classrooms that require more staffing the regular elementary classrooms.

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