**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 expenses, textbook, software, hardware and library. Allocating of the general teaching staff in done on a pupil count basis. We are currently not planning on a virtual option, which also is done on a pupil count basis. Class size guideline or parameters are used to determine the number of sections needed at each grade level. Allocations of special education, teaching assistance and all related services (OT/PT, counselors, AIS, reading etc.) are done by various needs assessment tools along with IEP requirements. These needs assessments are looked at district-wide and the appropriate staffing is planned accordingly. Staffing at the secondary levels (middle and high school) are also impacted by courses offered, based on student interests, students attending BOCES CTE programs and graduation criteria.

Budgeting follows the same method. Administration works with the Superintendent and the Business Official to determine pupil counts, IEP, AIS and other requirements to determine needs. Administration uses teachers, staff, community to assess their individual buildings. Recommendations are then made to the board of education based on estimated revenues and determinations on spending are made.

**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?**

As the district performs this process annually, we believe we are finding that there are no real unique circumstances in our district. Spending estimates for next year actually show the the secondary levels are not spending as much more than the elementary (per pupil) as normal. This is due to the federal money that is becoming available to district. Much of that funding is going to the lower level students - elementary - where we believe the biggest learning loses are. We are spending in the elementary grade levels to increase literacy prior to third grade.

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

N/A