**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 Superintendent and Asst. Supt. for Business lead the budget development process, which begins in October and ends with the proposed budget in March for the board of education to review. We follow a budget calendar that is developed in August of each year and is also approved by the board. This is shared with building principals, directors and asst. supts. New staff requests, supplies, equipment and other requests are developed by the principals, directors and asst. supts. and submitted in January to the asst. supt for business. Student needs are addressed by each building and department, based upon the curriculum instruction, number of students per classroom and ultimately a zero based budget. The budget is presented to the board and the public throughout the month of March and April. The board adopts the budget in April, prior to the date the Property Tax Report Card is due. The district does not use a formula to allocate funds.

**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?**

The district does not have a significantly different cost per student throughout the district any longer. This is largely due to the retirements experienced by the district over the past 3 years. The high school has a higher per student cost than the elementary and middle schools and this is due to the number of teachers required for block scheduling and the various courses offered to students.

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

The district has been experiencing a large increase in the non-public students and in the special education students. This has resulted in additional costs for the non-public student transportation. The district had to bid this contract transportation out and the amounts bid by the contractor were much higher than our prior contractor. This in combination with the increased residents that send their student to non-public schools, has increased our budget tremendously. We have also brought back a number of special education students from BOCES to be educated in district. This has increased our costs for instructional salary.

  