**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).**

More than 60% of our budget consists of personnel and fringe benefits, so we begin the budget process with our focus 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, as well as our building principals. 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. We meet with each building principals and district administrators to review the needs of each building and department. We then allocate funds for instructional materials. Once our budget process is complete, which is normally a 3 to 4 month process, we present the budget to our Board of Education for their review and approval. The budget is then voted on by the public at the annual election 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. With the Teachers union having the ability to bid out to a new building each year, it sometime makes certain buildings have a high percentage of senior teachers. 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.**