

**Education Law §3614 School Funding Allocation Report  
Part F - Narrative Description**

- 1. Describe the local methodology/approach used to allocate funds to each school in the district. 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.**

Massena Central School District does not use a formula based approach to fund our individual schools. Our budget is built based on the needs at each individual building and funds are allocated based on justification of need and/or in support of Board of Education Goals. Our building level funding is reviewed each year during the budgeting process and buildings receive funding based on their needs. Needs are determined by student enrollment, special education enrollment, new programing requests, and other local demographic and staffing factors.

- 2. 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?**

Overall, our funding is quite consistent. Many factors may contribute to the differences in cost per pupil though. Our elementary schools are neighborhood schools and the neighborhood demographics can affect the needs at each school. Further, enrollment at each building, seniority of staff, and number of special education students are large drivers in the cost differences between our schools.

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

N/A