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

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

All FTE's and related benefits are centrally budgeted for and allocated based on student enrollment and mandated services. Buildings are allocated a per pupil amount based on projected enrollment and considered historical per pupil spending. Equipment allocations are developed using a zero-based budget methodology considering standard replacement plans and program needs. This zero-based budget approach for equipment excludes classroom furniture and instructional technology - both of which are centrally budgeted for.

**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?**

Per pupil spending at Brighton High School is greater due to the allocation of funding for extracurricular activities such as athletics, and student clubs.

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