**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.)**

The District makes budgetary decisions based on the needs of the students, staff and buildings. The administrators incorporate the long-range strategic plan, the multi-year financial and facilities plans, the Special Education Plan, the Technology Plan and the Guidance Plan, into the budget. The School Board recognizes the importance of appropriate class sizes in maintaining excellence in education. Through negotiations, the District has a guideline for class size K-12. While preparing the budget, we use the projected enrollment per grade, per school to staff each school. Working together with building administrators, we determine the classroom sections for each school, and the per pupil cost for each level; elementary schools, middle schools and high schools. We use projected enrollment and the per pupil cost for the level to allocate school 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?**

Roaring Brook Elementary School has the least enrollment number as compared to the other two elementary schools and therefore there is less efficiency.. Roaring Brook Elementary School and Seven Bridges Middle School have more senior staff members and therefore the per pupil costs are higher. At our middle schools, the District uses “team” structure, and therefore the per pupil costs are higher.

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

None.

  