**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.)**

Funds are first allocated to areas legally obligated (debt service, contract transportation, charter school tuition, etc.) Funds are then allocated to schools based on assessed student need. Student need is assessed across two broad categories 1) general education students and 2) special education students. Enrollment projections across each grade level are reviewed and classroom sizes are adjusted as necessary. Specials and electives are offered as required first and then secondarily as student interest dictates. The majority of the funds per building are the salary and benefit costs to fund the program needs as determined above.

**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?**

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