**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.)**

Each building is provided an allocation for basic building operating expenses on a per pupil basis. This allocation covers the expenses of building offices, instructional supplies, textbooks and field trips. This allocation is a minor part of the reported per pupil expense – approximately 3% to 5%. Staffing is allocated by building centrally based on class size and identified students needs. Other building costs, such as facilities and technology, are budgeted centrally. The budget process includes a mechanism to request funding for things that cannot be absorbed within the structured process.

**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?**

Funding, including staff counts, is distributed mostly based on building size. Per pupil funding variances are largely based on the impact staff experience on salaries.

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