**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 Superintendent and the assistant superintendent for finance lead the budget development process. This process starts officially in mid November and lasts through April when the budget is adopted by the Board. At the beginning of the process all schools' teachers and their administration as well as district's department heads are required to plan and submit their assessment in terms of the need of students or other specific items as they foresee it. Afterwards, Superintendent ,curriculum/instruction and finance team meet with school principals to identify and prioritize initiatives for each school keeping in mind the available amount of resources from taxes, state aid etc. The same process is conducted with the department heads. The allocation of funding to schools is based on a combination of per pupil and specific needs.

**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?**

The elementary schools with lowest per pupil spending serve grades 1-3. In addition, the elementary school with the highest per pupil spending serves grades 1-6 and includes a large contingent of high needs special education students. The high per pupil spending in Chestnut Ridge MS reflects additional resources allocated by the District to help progress out of priority school status.

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

The District encompasses and serves in various academic and non academic areas over 27,000 private school students