**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 uses a resource neutral approach when determining funding allocations to each school in the district. There is no locally implemented formula, and the District operates with the assumption all current programming/initiatives will continue from year to year. The District relies on building administrators, to submit budgetary allocation requests for each respective building. These requests are for non-personnel related items; specifically, equipment, contractual items, and materials & supplies. The BOCES budget is developed by the Assistant Superintendent for Business in conjunction with building administrators, and the Assistant Superintendent for Business also develops the allocations for personnel related costs (salaries and benefits), which are all dependent on local collective bargaining agreements, and building assignment. The District also has certain Title I eligible schools, which will drive funding as well; specifically, Big Cross, Jackson Heights, and the Middle School.

**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.**