**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 does not have formula that impacts each school's allocation of funds. The district's budget process includes administration from each school who meet and discuss each school's staffing and instructional needs based on student enrollment and the services required for students. Staffing and benefits which is over 70% of budget is based on staffing needs and current contractual obligations. The administrator team along with the superintendent and the business official work through budget sessions to create a district wide budget which is presented to the Board of Education for their approval.

**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 Marcus Whitman High School pupil spending is higher than the other schools in the district. The main reason for this is that High School budget allocation includes cost associated with an area of the high school the district leases to our local BOCES. These cost are offset by the annual lease and maintenance payments received by the district from BOCES. This document does not reflect the payments received from BOCES.

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

Nothing more at this time.