**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 school year at the beginning of the budget development cycle, administrators and dept. heads build their budget based on student need. Spending is limited or increased based on enrollment and programmatic changes. The staffing portion of the budget and associated benefits are evaluated based on certification and seniority. Movement occurs due to enrollment shifts, retirements/resignations and program growth or reduction.

**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?**

Some of our buildings have a higher student to staff ratio based on the needs of the students. Another factor may be when there is an in-house program such as a special needs class to serve a specific student population. Additionally high school students are offered a multitude of athletic, guidance and other specialized costly services to help prepare them for the after K-12 experience.

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