**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.)**

Funds are allocated to buildings during the budget development process through a series of meetings with the building principals and department heads. Historical data as well as year to date expenditures are analyzed and discussed. Preliminary allocations are determined by the number of learners in each building, providing for an equitable staring point. Discussion follows including requested changes in staffing, targeting areas such as course development or other programmatic changes, changes in the needs of the building population, both academically and social emotionally. Physical plant needs are discussed including supplies, repairs and equipment. One-time purchases are reviewed and discussed, a determination is made regarding sustainability. Initiatives are prioritized with the assistance of the Office of Curriculum & Instruction to ensure requests are in alignment with the District’s Strategic Plan and Mission, Vision & Core Values adopted by the Board of Education. Determinations are made collaboratively, taking into anticipated revenue into consideration.

**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?**

N/A

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

N/A