**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.)**

For staffing allocations, results from state and local assessments are used to identify instructional needs of each cohort and grade level. Educators are then assigned to grade levels to match the strength's of each educator with student needs. Staffing allocations are not made on the basis of dollar amounts, but on the strengths and talents of the educators to match student needs.

Non-salary costs, including supplies, instructional materials, media and technology expenditures, are allocated to buildings based on the number of grade levels in each building, as the number of grade levels provides a reasonable approximation of the number of students in each building. Grade level was chosen over number of students for allocation purposes because the student enrollment in a grade and school building fluctuates, but the average cohort size remains relatively constant.

**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?**

Pleasant Avenue School houses the kindergarten and first grade students. That building has higher staffing levels per grade to accommodate early learners as they transition to the school setting.

The secondary schools have higher per pupil costs due to increased costs associated with specialization of educators, range of courses required to be offered to meet graduation requirements, and increased amounts of extra-curricular offerings.

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