**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 vast majority of budgeting is by location. The business administrative staff meets with the principals of each building as well as the curriculum directors and the needs for each school are discussed, debated and then established. This process is completed for equipment, materials and supplies, and purchased services. Teaching and all academic ancillary staff are budgeted by building. Grant funding is assigned to specific buildings where possible with non-specific items distributed using a proration of either elementary enrollment, secondary enrollment, total enrollment or special education enrollment- whichever is appropriate. This is also true of general fund budgeted expenditures that cannot be directly attributed to a building.

Non-formulaic elements that might impact a specific school's allocation would be such things as one time purchases for classroom furniture, grade level libraries or cafeteria tables.

**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 district has half day pre-k with its .5 FTE enrollment included in the building location. The way the pre-k enrollment is calculated on this form might be affecting the per pupil building spending.

Also, please note that the NIKE center is an alternative school that has students that might need additional resources; moreover, the fluctuating enrollment has the potential to skew the per pupil spending.

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

N/A

  