**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 largest cost for a school district is staffing. Staffing is determined based on class size goals and level of service required by the population served by a particular school. So if a particular school has more special needs children, the staffing ratio is determined by the child's IEP. The cabinet reviews all staffing throughout the district to ensure equity.

Each school is then given an individual budget that is based on a per pupil allocation. Their allocation is a per pupil allocation based on the number of students estimated during budget process. The allocation for our K-6 schools is $144 per pupil, 7-8 is $160 per pupil and 9-12 is $181 per pupil. These budgets cover items such as supplies, materials, textbooks and equipment. The cost of the supplies and equipment in our secondary schools tend to be higher due to the course offerings such as Art, Music, Technology and Science.

All building budgets are reviewed by the Cabinet.

**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?**

Per pupil spending will vary if you have more seasoned teachers at on location versus a younger population of teachers at another. Teachers are on a salary schedule and are paid a higher wage when they are in the district for several years. The other reason a school my have a higher spending level is if it is a school with a higher population of special needs students as is in our Ridge Elementary school.

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