**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 2019/20 budget was developed by Function/Object using the zero base budgeting methodology. This identifies opportunities for operational effectiveness, increases communication, coordination and fosters better alignment of budget with mission/goals.

Initially, materials and supplies are allocated by enrollment and staff is allocated based on building needs and enrollment projections.

The budget package approach is used with modifications taking place in the requests for funding of specific codes within a particular package. All budget packages will require full documentation of requests for equipment, textbooks, contract services, and supplies & materials. Specifically, designated budget packages will require full documentation for all codes. The appropriate Assistant Superintendent will meet with each program group to prepare an Administrative Preliminary Recommendation. The second review will be with the central office staff and a Superintendent's Recommendation will follow. The Board of Education will review the Superintendent's Budget Recommendation with the goal of adopting the budget in April.

**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?**

Dependent on location of Special Education Programs and types of Special Education Programs.

Longevity of teachers at one location affects overall salary differences.

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