**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.)**

When the budget process begins in the fall, enrollment projections for the following year are updated. Based on the enrollment projections and the class size guidelines for each building, the number of sections and therefore, classroom teachers is determined. While the FTEs are determined using this method, the salary allocation may or may not be consistent with number of sections. This is due to the wide disparity in salaries at the beginning and end of the salary schedules. The majority of the elementary special ed programs are housed at one elementary school. Therefore, all of the associated staff are allocated to that school. Further, one elementary school has a dual language program that requires additional staff. Our middle school and one elementary school have the bulk of our English Language Learners. This causes additional staff to be allocated to these two schools.

When looking at equipment budgets, we consider the age and condition of the current equipment along with building requests.

Supplies are allocated based on enrollment and requests.

Textbook funds are allocated to each building based on the number of class sections.

**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?**

Spending at the Mamaroneck Avenue School is higher than the other elementary schools because it serves a high need population including many children whose home language is not English and most of the District's children that are eligible for free meals. The District allocates all of its Title I and Title IV funding to this school. In addition, the school houses a number of special education district-wide students that require additional resources including personnel; both teachers and support staff.

Staffing, including teachers and AIS staffing is otherwise assigned on a per pupil basis.

Resources such as educational materials other than personnel are allocated on a per pupil allocation.

The comments received in our message indicates that the funding for the Hommocks Middle School is 43% higher than the district average. We do not believe that this is accurate. The school allocation by object is $16,600,728 and there are 1,332 students. Please advise.

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

The comments received questioned the spending on BOCES services. The Mamaroneck Union Free School District is not a component of BOCES. As such, the BOCES services that we utilize are very limited. Therefore, our numbers should be much lower than the statewide average.