**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 District budgets for each school based on the needs of the school, teachers and students. Each account budget is calculated by salary for each teacher at the school and supplies needed by each teacher for the school year.

The District allocates the materials and supplies budgets on a per student allocation. Therefore, materials and supplies codes are budgeted based on the projected enrollment at each school.

Equipment budgets are determined on an as needed basis. The District attempts to give each elementary building similar equipment budgets. Due to budget constraints, the equipment spending must be apportioned over a couple of budget cycles.

Additionally, the District has had Capital Projects ongoing. Additions to specific buildings require different allocations to set up new classrooms, science rooms and music and art rooms.

**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?**

N/A

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

N/A