**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 creates a budget based on a decentralized, zero based approach towards budgeting. Each administrator is responsible for their own budget (object codes 200-599). Staffing is based on actual people and where they are scheduled to work during the upcoming school year (clearly things change as the school year approaches and budget transfers become necessary for the funding to follow the staff member). For a very small part of the budget there are per-pupil allocations that are based on the state aid amounts to be received for Instructional Material Aid. The District develops the appropriations budget ahead of being told the amounts of funding to be received from state aid. As those numbers are released and recalculated, the district adjusts the appropriations as necessary to fit within the constraints associated with the limited aid received. The budget is consistently discussed with the board of education during work-sessions. There are multiple opportunities for community members to come forward at the district's "Budget Input" sessions. Once fully compiled there are multiple reviews that take place where the Superintendent and the Board discuss items to be included in and excluded from the budget leading up to the recommended budget by the Superintendent for board approval.

**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?**

Yes, the class sizes as per board guidelines are the same throughout the district. In the smaller schools they have class sizes as low as 15 whereas in the largest schools the smallest class contains 21 students. Additionally, teachers are not assigned to buildings based on experience level. So if more experienced teachers are in a smaller school, the larger salary is allocated over a smaller population of students and therefore causes that schools per-pupil cost to increase.

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