**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.)**

Individual school budgets (not including payroll) are allocated based on enrollment counts from the prior year BEDS day. Per pupil dollar amounts for NYS textbook, software, hardware and library are allocated by NYS. All other building based budget amounts are based on an equal amount per pupil for supplies, field trips, equipment, equipment repair and co-curricular. Special education budgets are determined by student placement and may affect certain buildings more than others.

Payroll and associated fringe benefit amounts are determined by contractual obligations and not by school building. When determining costs by building, the district reviews student- teacher ratios, student needs which are driven through IEP's, as well as local and NYS assessment data and student attendance data.

Federal grants are allocated based on grant instructions and applied to those buildings deemed eligible by the grants. Again, payroll and associated fringe benefit amounts are determined by contractual obligations and not by school building and are also determined by student-teacher ratios, student needs as well as local and NYS assessment data and student attendance data.

**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?**

The Tuscarora School is a school whereby educational services are contracted with and funded solely through New York State.

Colonial Village Elementary School houses the district's Special Education programs. In addition, SIG funding is provided to this school as it is marked as a school in need of improvement. We have shifted additional resources to this building to help provide additional academic supports.

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