**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.)**

School budgets are primarily comprised of contractual staff salaries and benefits. There is no formula used to determine how funds are allocated for each school throughout the district for personnel expenses. Staff are assigned based on class-size policies, NYSED requirements and student needs.

Non-contractual, discretionary spending at the school level is minimal and consists of materials, supplies, equipment, textbooks, etc. The District determines a total dollar amount to be spent for the year for materials, supplies and equipment. The amount is prorated across the schools based on each school's enrollment. Each school receives $58.25 per student for textbooks in accordance with the New York State Textbook Aid reimbursement amount.

**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?**

\* A portion of the school administration salaries is budgeted in the Pre-Kindergarten budget at Park School.

\* There are a significant number of teachers with many years of service at Roosevelt resulting in higher average salaries and per pupil

amounts.

\* Class sizes at the elementary schools are smaller than those at the secondary level which causes the elementary school per pupil

amounts to be higher than secondary school per pupil amounts.

\*

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

  