**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 utilizes current and projected student enrollment numbers to allocate funds by building. In Addition, the District reviews the programs located at each building, and within each zone to determine additional budgetary allocations required, i.e. special education program locations, bi-lingual program locations, etc. The District will adjust the amount allocated to each building based on the needs determined when reviewing projected enrollment numbers and the dichotomy of the student enrollment.

The per-pupil allocation for building Principals covers items such as: supplies, conferences, equipment, as well as Co-Curricular stipends. Each Principal, as the leader of their respective building can allocate the funds for their building amongst the various categories to best meet the needs of their building. In addition, Central Office administrators, Directors, and Operational Supervisors meet with the building Principals to go over any additional needs, program changes, etc. that are proposed for the ensuing fiscal year.

The Principals have the opportunity to request additional funds above and beyond their building allocation, but must connect the additional funds to building or district plans or initiatives. These requests are reviewed and prioritized on a district wide basis and are not guaranteed to be funded.

**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 per pupil expenditures are higher at certain elementary schools, such as Barton Elementary, Canaan Elementary and River Elementary due to the higher number of programs specialized for Students with Disabilities (SWD), along with the number of ELL students projected at these buildings. Similarly, in the middle schools, Oregon Middle School and Saxton Middle School were projected to have more programs for Students with Disabilities and ELL students.

The greater number of SWD/ELL students in the respective buildings increases the number of staff needed since some of these programs have lower class sizes (15:1:1, 8:1:1, etc.) and the students typically require more services such as speech, reading remediation, teaching assistants, one to one aides etc. Resources are also allocated to comply with Commissioner’s Regulations Part 154.

Other factors which impact the per pupil funding by building is the seniority of staff assigned to each building. River Elementary School and Oregon Middle School are comprised of the highest number of senior staff members, which impacts the per pupil funding of each building.

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

  