**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 budget process utilized is zero based. Each year during the budget development process, multiple stakeholders are engaged to examine current and future district goals. District level administrators determine the allocation necessary to support student achievement, outcomes, state mandates, and district goals. These are then submitted to the business administrator and superintendent who determine priorities during the budget process through engagement with the Board of Education. When examining district goals, we determine how to achieve goals and what resources are necessary (staffing, materials, equipment, transportation, infrastructures). All grade levels and program areas for each building are evaluated in this process, once revenue for the upcoming year is determined by state aid and the ability to raise taxes if necessary, the revenue is allocated to support the identified goals during the aforementioned process.

**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?**

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