**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 created unique account codes for each school for the 2019-2020 budget. All expenses associated with an individual school have been identified and budgeted to each school.

Employees are assigned to a school and the payroll expense is budgeted in the individual school account code. Employees working in multiple schools are allocated by the percentage of time spent in each school.

Materials, supplies, textbook and library books have been budgeted using a per student dollar amount multiplied by the number of students in each building.

Other school expenses are identified by school and budgeted to it’s respective account code.

**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.**