**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 Board has a Budget sub-Committee. THe committee reviewed texts/supply/equipment/contracted services requests for all five elementary schools, one middle school and one high school. The committee acknowledged that the high school would have the most expensive costs for text, science, technology equipment etc. They also agreed that the specific requests in each elementary school should be reviewed and the ultimate recommendation would be based on both specific school needs and a comparison to the needs of the other four elementary schools. It was determined that the middle school recommendations would be greater than the elementary and less than the high school. The committee made this recommendation to the full BOE who agreed to the thought process/rationale.

**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?**

While not significantly higher, it should be noted all buildings are staffed based on a Board of Education class size policy. Thus elementary schools with less children have less staff. Schools with Special Education students, in self contained classes, particularly Guggenheim and Daly have a higher per pupil cost based on additional services provided.

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