**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.)**

In Rockville Centre, Building Administrators and Program Directors submit budget requests for the following year including staffing changes, equipment, services, supplies and capital projects. The Board, Superintendent and Administration review all staffing, service, supply and other requests for each building for each year. The budget is zero based and built from the ground up each year. Staffing and financial resources are allocated based on need and not based on a formula as individual building needs change from year to year. Staffing and associated benefit costs can vary greatly depending on the staff assigned to a building and whether they are relatively new staff or if they are a 20 year veteran.

**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?**

Yes. Our elementary schools have very different student enrollments and needs. Riverside School has very few students and that is reflected in low class sizes which makes their per pupil costs higher. Wilson and Hewitt have higher enrollments and higher class sizes making their per pupil costs lower. Hewitt also has one unique special education program which utilizes additional resources.

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