**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.)**

Rye Neck UFSD does not utilize a formal methodology to allocate funds. The majority of the District’s allocation method is based on available funds, class size, staffing needs, contractual obligations, and necessary repairs and maintenance which vary between the buildings year to year.

Services, supplies and similar categories are allocated based on historical expenses, as well as based on specific needs requests.

District level education expenses (e.g. licensing, software) are allocated on a per-pupil basis.

While they have separate BEDS codes, the Middle School and the High School share one building and certain facilities (e.g. library, performing arts center, gymnasium). The costs associated with the shared facilities are allocated on a 50/50 basis.

**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?**

Rye Neck UFSD has four schools, Daniel Warren Elementary (K-2), F.E. Bellows Elementary (3-5), Middle School (6-8) and High School (9-12). As mentioned in question 1, the MS and the HS share a building. Pupil headcount per building can vary year to year which can require the movement of certain teaching staff and the related allocation of certain expenses (technology, special services costs, etc.). In addition, the needs of students can vary between buildings and therefore costs and resources are reallocated year by year as necessary.

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

Not applicable.