**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 Superintendent and the School Business Executive lead the budget development process.

\* Funds are allocated to each school based on the number of students as well as student needs.

\* The budget development process begins in October. We try to have to board adopt the budget at least 2 weeks before the deadline.

\* There are regular budget discussions with the board throughout the budget process. It is important that they understand the budget

and the process.

\* Building Principals are responsible for the building contractual, materials & supplies, technology equipment and software

expenditures.

\* Salaries are based on student numbers and needs.

**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?**

Petrova School houses more special needs students, so the District allocates an additional percentage to help cover special student needs costs.

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

  