**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 uses several methods of determining funds allocated to each school. The allocation of staff is based on the numbers of students enrolled in each grade in each section. There are district targets with regard to the number of students per class such that classes are not too small or too large. Equipment funds are budgeted in one pool and are allocated based on a request and priority level. Building level budgets for supplies and contractual expenses are provided at similar levels from year to year, based on the trend of spending over the prior few years. Additionally, as building level discretionary budgets are created, per student costs are calculated to insure increases in enrollments are accounted for. Decreases in enrollments are also considered, however, there are fixed costs that are not necessarily dependent on the number of students in each building, so the funding level is balanced with the trend and need.

**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?**

Tesago Elementary School houses an expensive special education program, the MOVE program. Since this program was implemented 2 years ago, the enrollments have grown as it seems more students in need of this program now live in the District. Our Title I schools include Arongen, Shatekon, Okte, Koda, and Acadia. Acadia Middle School is a new Title I school this year while Orenda Elementary School has dropped off the Title I list this year.

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