**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 budgeting process per school is heavily contingent on the staffing, and staffing needs required for each building. In addition, building principals are charged with developing a budget, that is presented to the Superintendent's cabinet and Board of Education, justifying all non-personnel expenses (e.g. textbooks, resource books, supplies, equipment, etc.). Based on enrollment, present staffing, assignments, and either new staff or attrition, are amounts per building determined in the budgeting process, since staff salaries are paid on a per-building basis, and constitute the majority of a building's expenses.

**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?**

As enrollment is the primary driver for staffing and non-personnel expenditure needs, one building may have higher per-pupil expenditures than others. Furthermore, a particular building may contain a greater number of veteran teachers than others, boosting personnel costs in a particular location, and thus increasing the per-pupil expenditure per building. Last, the concentration of special-education student assigned to a particular building in any given year, based on their geographic zone, may also lead to a difference in per-pupil costs.

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

The District charges additional period expenses (teachers covering for others when a substitute is not available) to the respective building code. It is not uncommon that one building's absences exceed others, based on the number of teaching staff present in a building and the number of available substitutes, which is minimal.