**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 local methodology/approach used to allocate funds to each school considers different variables, specifically, student enrollment by building, support services and programs. The type of educational program, ie. special classes for students with IEPs, typically require additional support staff and Special Education teachers, therefore, schools that operate these classes with more sections will have more funds allocated.

The District's budget process begins prior to the next fiscal year wherein variables such as funding history, program and staffing needs affect the development of the budget. The timeline of such development is as follows:

1) Starting in the fall months (September/October/November) - School level and district level officials review expenditures from budget code expenditures and grant allocations from the prior year to identify areas in need of decrease/increase of allocations.

2) During the winter months (December/January/February) - District level officials continue to review current budget code allocations and begin fund projection wherein services, programs, and staffing are considered.

3) Transitioning into early spring (March/April/May) - District level officials receive information regarding tax levy and state aid to confirm the proposed budget.

**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?**

Certain schools have more sections of Special Education classes, therefore, may require more funding to support and implement services and staff salaries.

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

N/A

  