**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 Victor Central School District does not rely on a specific formula to determine the allocation of funds to its various schools.

The budget process is essentially a “zero-based” processed. This process requires the principals and program directors to both be accountable for previous year’s expenditures and to define and justify the needs for funding in the new school year. The budget process is not simple a “roll-over” of the previous year’s budget to a new fiscal year.

Each school’s funding is largely determined by the following:

1. Student Population – increases or decreases in the population my justify changes in the level of funding to a school.

2. Special Needs – changes in the SWD population may require changes in funding to a school.

3. District Strategic Plan – initiatives defined in the District’s Strategic Plan that impact specific school building my justify changes in funding.

4. Infrastructure Needs – the District allocates funding to its schools in order to maintain and provide a safe, healthy and supportive learning environment for its students.

5. Class Size – the district seeks to maintain appropriate class size relative to each grade level.

6. Technology – the educational programs of each building seek to employ new technologies to support the learning process and conduct various state and local assessments.

7. Unique Situations – new and unanticipated needs may arise that are unique to a particular school.

8. Tax Cap – the limitations imposed by the tax cap require a prioritization of needs to determine the ultimate allocation of funds to the schools.

It would be difficult to prescribe and exact formula for the budget process. The needs and priorities for each school can and do vary.

**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?**

No unique conditions can be identified and defined at this time.

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

No such items can be identified and defined at this time.