**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.)**

Our methodology and rationale used to determine our school level funding consist of a combination of commonly applied factors. two methods used are professional judgement from the years of experience by staff and cost analysis factors. Administrators, grade level and team chairpersons project number of students and review programs at each grade level including special need students. the Board of education and administrators establish educational goals based on previous accumulated data. We use data to determine programs and staffing to determine cost per building. One of our goals is to maintain average class sizes of twenty to twenty two students. These also then determine support services needed.As a rural school a driving factor is state funding and the tax cap. increased cost such as health care and retirement impact our 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?**

Longevity of teachers and support staff dictate higher salaries and benefits.

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