**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 Whitesboro Central School District prepares its annual budget based on the individual instructional needs for each student and school building. The annual budget is developed by the Board of Education, District and building level administration, with input and collaboration by all district staff. There are numerous variables that are considered throughout the budget development process. This process is structured to appropriately allocate the needed financial resources to individual buildings, based on the following factors: regular education needs. special education needs, instructional/instructional support staffing needs. Based on a very thorough review of these factors, the District appropriately allocates the financial resources to the respective building account codes. The development of the district budget is truly a year long process. One that begins and ends with addressing the needs of each student. Allocation of financial resources is not based on a formula but on the continual review and acknowledgment of student needs and the means to support those needs.

**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?**

Per pupil spending at each building will differ from one another as student needs at each building are not the same. These identified student needs will dictate the level of staffing and services required to provide each student with a sound educational program. Staffing salaries also impact overall per pupil spending at each building as staffing tenure is not the same at each location.

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

N/A