**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.)**

Each year the district uses a zero based budgeting approach. Prior history is used as a guide, but funds do not automatically roll forward form previous amounts. Each individual schools needs, program, enrollment and staffing are reviewed. All department and building administrators present their budget to the Superintendent and central office staff. The calculated allocations are indicative of what ultimately ends up being a balanced approach across the district between buildings. It is reasonable that a middle and high school would cost somewhat per pupil as they start offering electives and sports and the costs may be spread over fewer students - versus the elementary programs which do not have these types of choices.

The decision making process begins at the supervisor level. Program supervisors will review programmatic needs, the student population to be served/benefit from the resources and make budgetary requests accordingly. These items are submitted to building principals. Principals review all requests for the entire building and consider class size, special education needs, physical space, programmatic needs and available resources. That information is forwarded to central office administrators who make district-wide decision looking at the same factors - class size, special education needs, physical space, programmatic needs and available resources. Central administrators are tasked with reviewing these items against available budgetary funds, dictated by the tax cap. These decisions can include the cost of programs versus the number of students benefiting from the program. These steps describe the decision making process throughout budget development. Some of the items (class size) may be dictated by contractual agreements and are not easily modified, other decisions are made based upon overall direction of the district.

**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?**

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