**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.)**

During the budget development process, all building principals (budget managers) are given a total building allocation based on projected student enrollment and historical expenditure data. These building allocations can be used for equipment, furniture, contractual, BOCES, or general supply expenses. All salary and benefit allocations are distributed to buildings based on their existing FTE's, any estimated increases related to collective bargaining agreements, and/or any new programs/initiatives that may added to the upcoming budget. The budget managers do not have discretionary spending over these allocations.

Any new program proposals go through a series of stakeholder reviews and are presented to members of the administrative cabinet for final review. Budget manages must demonstrate how these new proposals connect with the goals and targets of both the building and the district. Additionally, budget managers report on the cost of these new initiatives, their predicted impact on student learning, and what data will be collected to calculate the academic return on investment for any new initiative.

**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?**

One variable that can affect equitable distribution of allocations across the district is staff seniority. Depending on the collectively bargained average salary step of the faculty in the building, salary and benefit expenses can impact our per-pupil allocations. Additionally, to maximize our resource allocation, some specialized programs such as ELL, Special Education, CTE, and Athletics are housed in single locations. While this is a helps to reduce operational costs, it can give the impression that our distribution of resources may be unequal.

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

Nothing at this time.

  