**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 number of teachers at each building is determined by enrollment levels. Target classroom sizes are 20-25 for grades K-3 and 25-30 for grades 4-12. The number of classrooms at each grade level in each building is determined by the number of students at that particular grade level in that particular building; this varies from year to year. If an individual splits their time between multiple buildings, their salary is allocated based on the amount of time spent in each building. Instructional substitute costs are allocated based on the number of instructional staff per building; likewise, non-instructional substitute costs are allocated based on the number of non-instructional staff at each building. Materials & supplies are allocated based on pupil enrollment in each building. Special ed materials and contractual costs (OT, PT, etc) are allocated based on the number of special ed students enrolled in each building. Each teacher at the elementary level has $100 to be spent on classroom supplies; actual items to be purchased are determined by each teacher individually. At the high school and junior high, spending requests are made by department and the principal determines how to allocate funds within their building, whether it is for equipment, contractual items or materials/supplies. Principals have the ability to make transfers between budget line items during the year, as needs arise.

**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?**

At the elementary level, funding is significantly higher per pupil for Genesee ($17,327.30) than it is for Owasco ($15,184.64). This is due to the higher needs at Genesee. The poverty level is much higher at Genesee than at Owasco, as evidenced by the percentage of students qualifying for free/reduced meals (85% at Genesee vs 44% at Owasco). Even though total enrollment is lower at Genesee, both schools have the same number of social workers, special ed teachers and teacher aides. The percentage of students identified as special ed at Genesee is 24.6%; the percentage of special ed students at Owasco is 13.2%. Genesee has two speech therapists, while Owasco has only one. Genesee also has an administrative intern who acts as an assistant principal, while Owasco does not have this position. The different need levels of students are taken into consideration when allocating budget resources to different buildings.

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

N/A