**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.)**

Funds are allocated to schools in a number of ways. Regular education allocations to each school is based on student population, Class size ratios are mandated through the teachers' contract. Special education allocations to each school is based on students with disabilities enrollment and IEP services. ELL allocations are based on required services per SED. Title I funding is allocated to each school based on per-pupil amount. The special education department allocates 611 and 619 funding based on student with disabilities programming and services in each building. Contract for Excellence funding to is used to lower student class size in K-2, AIS services in K-12, and provides 1 FTE collaborative coach at each building K-12 to improve instruction. Community Schools funding is allocated to each elementary school to support a collaboration with Broome County DSS. Other grant funding (e.g. School Improvement Grant) is specific to funding allocations provided by SED. Each winter, central office administrators meet with various stakeholders to review data to develop a list of academic and program priorities, ranked highest to lowest. Central office works with Board of Education to make decisions based on this information to draft a budget. As allocations are finalized from NYS, the board reviews the budget before finalizing and going out to vote.

**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 Horace Mann Elementary, there is a significant mobility of students, which makes it more difficult to collapse class sections. This has recently resulted in lower teacher to student ratios, causing higher per pupil spending.

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

Our district provides English Language Learners (ELL) services to all ELL students in the district at 3 elementary schools (Benjamin Franklin, Theodore Roosevelt and Woodrow Wilson) and one middle school (East Middle) which impacts staffing and related costs. In addition, the district houses different types of self-contained special education classes (8:1:1, 12:1:1, 15:1) at some sites, while other sites house our district Pre-Kindergarten classes.