**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 majority of costs are directly associated to each school building. However, there are some costs that need to be allocated back to each building. Some of these costs are allocated back by detailed analysis of where, by building, these costs are incurred. Other costs are allocated back to each building based upon building enrollment.

Additional information request....

The following is a detailed description of how financial resources are allocated by building.

Staffing - Staffing is dependent upon enrollment. Each year enrollment projections are reviewed in the late summer and staffing is adjusted before the beginning of the school year. The F-M school district has an ongoing practice of maintaining certain class sizes dependent upon grade levels for all K-12 grade levels. This ensures that class sizes are consistent from grade level to grade level, and also between school buildings. Academic support teachers and counselors are assigned also on the basis of enrollment and student need. Special education teachers and teaching assistants are based upon the special education population of that particular building based upon individual education plans (IEPs). All support staff in allocated based upon the size of the building, the building enrollment and other factors to ensure that support staff adequately serves the needs of each building.

Instructional Materials and Supplies - Budgets for instructional materials and supplies including all classroom supplies, textbooks & workbooks, paper, and all other items used in the classroom are based upon a quota system in order to maintain equity between buildings. The quota amounts are the same for each building dependent upon whether the building is an elementary, middle or high school. These quota amounts are then allocated based upon building enrollment.

Instructional technology and equipment - Each year budgets for this area are based upon individual building requests in order to replace old and obsolete equipment or to expand the existing use of instructional technology in each classroom. The existing inventory along with budget requests are reviewed in order to maintain equity between buildings so that no one building has significantly more instructional technology resources than other buildings that house the same grade levels.

All Other Contractual Expenditures - All other building specific expenditures are budgeted to be as equitable as possible. Examples include staff development activities, conference travel, fees and dues, and outside services that are instructional in nature. Other examples include library services, software purchases, and BOCES services. These expenses and services are also open to all school buildings on an equitable basis, or budgeted based upon each building's enrollment.

Building specific administrative costs are directly assigned to each school building.

All other district-wide expenditures were allocated back to each building based upon enrollment or other factors that were used in the allocation methodology.

**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?**

Not unlike many school districts, the differences in enrollment, the special education population and other factors can result in higher/lower spending per pupil when comparing some of our school buildings. Larger enrollments have an economy of scale that smaller schools don't and certain special education programs may be housed a one particular school building.

Additional information - In reviewing the cost differences between the two middle schools it is mostly due to the experience levels of instructional staff. The lower cost building has had a significant turnover in staff due to retirements during the past few years and now has a significantly younger teaching staff when compared to the other middle school.

At the elementary level, the cost per student differences are due to a combination of special needs population, additional academic support services based upon need, economies of scale since student enrollment differs significantly between buildings, and the housing of a district-wide special education program at a specific building.

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