**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.)**

We do not use a formula for the allocation of resources to our schools. Our allocations are predicated on student population, with emphasis on balancing our building populations as well as the strictures of our collective bargaining agreements. Our agreements limit class sizes to 20 at the PreK level, 25 at the Kindergarten to Grade 2 level and 28 in grades 3 through 12. Given that staff costs exceed seventy percent of our General Fund budget this is a significant determinate of where resources are allocated. Enrollment is projected to decrease district wide but not to a level where the District can anticipate any reduction in staff, programs or services at any school building.

We have a significant population of Special Needs Children as well being a District with a free and reduced lunch population that hovers in the mid seventy percent range. These needs are partially addressed with significant numbers of Teachers being used as Academic Coaches, Teaching Assistants and Classroom Associates, all of whom are assigned based on the needs of the students in each building.

All this is taken into consideration when budget deliberations commence.

**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?**

We noticed that are Preparatory schools were above the calculated average cost per student. These schools only include grades 7 and 8 but run full academic and co-curricular programs. Class sizes are lower and the costs are spread over fewer students. One elementary school also reflects higher than calculated average which is attributable to an increase in special needs and decrease in general ed populations.

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

Regarding the expenditure for “Services Provided to Charter Schools” the number is accurate and represents the partial cost of a Speech Therapist that does evaluations. All our charter students attend Charter Schools outside the District boundary. We do not provide transportation, food service or any related services.

  