**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 district uses the pupil allocation to distribute state aided materials, textbook and contractual codes. 95% of salaries are coded to the buildings where the staff work and discerned by class size and or sections. Special Education services are allocated by needs assessments and IEPs. The 5% of staff undistributed are allocated by time in building. Some schools have higher poverty and resources are allocated to these schools based on needs.

New Comments

Funding is not allocated by a formula to schools. The district looks at the needs of each building which include class size poverty, need and staffing. Due to collective bargaining

parameters, some of our higher paid teachers may be at i building thereby skewing the per pupil expenditure amount. We have budget meetings with all administrators and department heads to review their current budget and any new asks they may have. These new asks are matched to overall district initiatives and where able , added to that locations budget. For example, the district did a literacy initiative and added more reading teachers and coaches to enhance literacy starting in the primary grades and adding a grade level each year.

**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?**

The high school and middle school have more students and therefore are more costly. One of our elementary schools (FLS) only has two sections at each grade level, K-6. This is through a MOU which allows SUNY Oswego to have their their teaching students intern at FLS. The enrollment is this school is less. Expenditures at the other elementary schools are comparable.

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