

**Education Law §3614 School Funding Allocation Report**  
**Part F - Narrative Description**

- 1. Describe the local methodology/approach used to allocate funds to each school in the district. 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.**

Each of our buildings are separated by grade levels with North Hornell housing grades PK-1, Bryant housing grades 2-3, Intermediate housing grades 4-6, and the High School housing grades 7-12. For most funding codes, funds are divided by a ratio of the number of grade levels that school contains. Over the last 5 years, during each budgeting season, we have looked at equity of funding and made adjustments to re-align based on this method. For personnel expenses, we place the appropriate teacher with appropriate skills at the grade level they best match up with, regardless of the cost of the employee. For employees who are spread across multiple buildings, they are coded to a district wide expense code rather than to each building (to comply with SED BEDS and CRDC reporting).

- 2. 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 personnel expense at the North Hornell school is higher than most other buildings on a per pupil level for several reasons. First, class sizes are kept smaller in that building because those grade levels are the entry years for kids entering school. This means more class sections (more staff) for a similar size cohort. Second, many of our more experienced teachers are assigned to the lower grade levels in an effort to get students a better educational foundation right out of the gate. Our students face a slew of socioeconomic problems when they come to us and our more experienced teachers and staff are better equipped to handle those issues while attempting to close the gap that already exists from the first day students join our family. At the High School, our entire CTE costs are allocated to that building.

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

There are no known anomalies other than what has already been mentioned in #1 and #2 above.