

**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.**

At this time, there has been no prescribed formula between schools. In completing the report, we identified expenses directly attributable to each of the four schools and used reasonable percentage used allocations to distribute amounts not clearly attached to each school. All regular school and special education was able to be identified to each school based upon account code specification that easily listed those budgeted expenses to the proper schools. Many of the student support services such as Psychologist, Social Work, and other auxiliary services were allocated as to where those services were used. It was not an exact science as personal who administer these services were asked to estimate their work load based upon the past year. They made it very clear it is not always the same for each school as the years go on. We were not able to prepare our budget in this fashion since in March we had no direction as to how this Transparency form needed to be formatted. Hence, there were areas of student services wherein best estimates had to be used.

- 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?
In comparing the two elementary schools, the Glenfield school shows higher per pupil than Port Leyden due to the SWD population and staff assigned to educate these children. The Middle School is greater than the Elementary Schools since there are more offering and each grade level has specific subject areas teachers. The High School is the highest due to more offerings again. The High School also has a high SWD population and staff to service those children. The HS also spends by far the most on Athletics and Co-curricular activities.**

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

N/A