

**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.**

Budget items are calculated based upon two basic methodologies: first those fixed pre-determined major cost items are calculated (including salaries, fringe benefits, debt service, and BOCES service) and then the discretionary spending is allocated. If the sum of those items fits within the acceptable tax cap calculation, then the budget is set.

At the commencement of the budget process it is first determined whether current programs and services are to be carried forward as is, or whether there are modifications based upon such things as:

- anticipated enrollment changes at each building in determining class sizes;
- special educational needs based upon information from the CSE;
- programmatic changes anticipated, or desired
- or other external factors.

Then those pre-determined costs are calculated, including salaries and fringe benefits. The seniority of the staff assigned to each of the 8 school buildings determines the salary and benefits associated with each site. They may not necessarily be proportional to that buildings enrollment or program offerings.

Operating Supply budgets are then allocated according to student enrollment in each building. Student enrollment is calculated based on the BEDS enrollment from the prior year. These discretionary spending items are relatively small in relation to the entire operating budgets.

If the total first draft budget is not at an acceptable level, taking into consideration the tax cap calculation, then the district will collaboratively prioritize programs and academic needs and reduce the spending plan until it reaches the district’s goal.

The district does not specifically take into consider how the funds are distributed based upon the buildings’ cost per pupil. Rather the needs for each buildings’ programs and services are equitably distributed; with staffing being the highest cost item per building.

- 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 district has 6 elementary buildings and only one Intermediate, Middle, and High School buildings. Watertown High School is a 9-12 grade building. It is the only secondary building in the district. This encompasses all of the occupational education as well as the majority of the athletics, since sports are done at the middle and high school level only.

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

N/A