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.**

   Schools receive a per pupil allocation in which the Principal has discretion as to how to be spend it – this is non-personnel spending. This allocation is an equal distribution by student, with a difference based upon the grade level – secondary students having a higher per pupil amount. Instructional materials aid is allocated to the buildings based upon enrollment and uses the state aid reimbursement amount for budgeting; however, we do allow transfer of monies should the needs of the schools require.

   The starting presumption is that all programs will be maintained and the projected cost for maintaining those programs and centralized costs are calculated. The increased amount to maintain programs (ie salary and benefits) is then reduced from the projected or final increase in revenue that the District could receive. This remaining amount is then split, with a portion being applied to reduce the tax levy and the remaining balance is subject to a student weighted funding. But note, as we implement student weighted funding, to increase the equitable distribution of resources within the district, we have held certain schools harmless from our efforts to redistribute our limited resources. The result is that we have not reduced the monies spent on those buildings.

   To identify the distribution of funds through a student weighted funding model, we separated the schools into quartiles using a Building Needs Index (BNI), with each school receiving a rating from 1 to 4. The BNI calculation included the following variable data points for each school: % of FRPL, % of student with ELA proficiency, % of student with Math proficiency, % of teachers with less than 3 years of experience, a weighted special education classification rate, student behavior/referral incident rate, student suspension rate, average daily attendance, % of student retrained, % of ENL students. A point value of 1 to 4, was applied to each data point. Those point values were totaled, and then the schools were separated into the four quartiles, 1 being the least needy, and 4 being the highest need. Schools with the lowest BNI of 1 did not receive any additional allocation from the increase in revenue. The other schools did receive a proportionate share: the lowest need (BNI 2) schools received .8 proportionate share, the next level (BNI 3) schools received 1.0 share and the highest need schools (BNI 4) received 1.2 proportionate share. The funding was weighted so that the highest needs schools received a higher proportionate share of the increase in state aid.

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?**
   Seniority of staff and the corresponding higher wages according to the collective bargaining agreement. Additional time to analyze will be needed.

3. **If applicable, describe any items which the district feels are anomalous in nature and require additional description beyond the Excel entry.**
   Not at this time.