**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 only has 1 school building for each grade level - Theodore Roosevelt Elementary serves grade K-2, Woodrow Wilson Elementary grand 3-5, John F. Kennedy Middle School 6-8 and John F. Kennedy High School 9-12. There is no formula based methodology for the allocation of funds to each school. Funds are allocated to each school mainly based on class sizes and student needs as determined by the Superintendent, Director of Instruction and the Principals at each of the buildings.

Factors used for allocation of resources to individual school buildings include: (1) standardize test scores which may indicate that students are not achieving as expected - in which case additional supports and remedial resources are required - student learning and achievement is the largest factor in determining resource allocation (2) class size and age of students - very young students require additional attention and class sizes must be smaller and for higher level classes at the middle and high school levels (e.g. science and math classes) class sizes must also be smaller (3) disciplinary and guidance requirements - middle and high school buildings need additional supports for discipline and guidance counselors at a high level - all buildings have student support specialists and social workers available (4) special education and ENL supports - requirements to support students with special needs and students requiring additional support with language barriers (a relatively new factor) - special education and ENL requirements are analyzed by building and resources allocated, and (5) building physical size and security - the middle and high school buildings are larger and require additional security both externally and internally allocated to ensure the safety of students and staff.

We have found that no simple formula based allocation method (e.g. number of students, square footage of buildings, etc.) truly meets the education needs of the students. Rather analyzing the type of students and educational needs of the students is the most fair and equitable method to allocate available resources to the schools.

**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?**

Per pupil spending at each school are: Theodore Roosevelt Elementary $15,949 (314 students / $5,008,260); Woodrow Wilson Elementary $15,989 (286 students / $4,572,856); Joh F. Kennedy - Middle School $19,218 (298 students / $5,726,919); John F. Kennedy High School $17,301 (401 students / $6,937,705). The Middle and High School levels have several factors which drive a higher cost per student including: (1) changing classes for all subjects thus requiring additional teachers; (2) higher level course work for certain subjects which can require certain subjects to have smaller class sizes, (3) additional supports in terms of having guidance counselors in addition to the social and emotional supports at all schools, (4) additional opportunities for sports, music and extra-curricular activities, and (5) academic learning centers which are in place at the middle and high schools to support students having difficulties with class work.

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

None noted.