**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.)**

Mathematical formulas: Each school is allocated a local "School Budget" by function (e.g. regular instruction, art, music, special education) for textbooks, supplies, equipment & furniture, contractual services, after school programs, ELA/Math programs, and all other similar costs based on mathematical formulas that include projected student enrollment and/or projected number of sections in each grade level. For example, the current mathematical School Budget formula for regular instructional supplies is $50 per student. Each formula is based on need for each line item, for example, the allocation of local School Budget for ELA/Math After School Tutorial funding is based on the children requiring ELA/Math services at each school based on student assessments. There are approximately 25 combinations of functions and objects that drive the line item formulas for each School Budget line to create a total School Budget annual allocation. In addition, through the annual budget development process, the total mathematical allocation at the School Budget level may be adjusted through budget development work sessions based on need for the upcoming school year (e.g. increase textbooks and decrease supplies in one year).

Non-formulaic elements: Instructional personal services cost is the largest cost to deliver education. All personal services costs are based on two key elements: (1) the number of students requiring those services, and, (2) Federal and State laws, and Board of Education policy, that dictate the number of employees to deliver the services based on minimum and maximum class size for staffing those services. For example, special education instruction requires a more intensive staff allocation per student compared to regular instruction. The exact same minimum and maximum class size formulas and ratios for the distribution of employees (e.g. regular instruction teachers, special education resource room teachers, special education teacher aides) are applied at each district school.

**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?**

1, Special education services (largely regulated by federal and state laws) require more intensive educational services. In turn, those students can often cost five to ten times the cost per student of students requiring only regular instructional services. This is noted because the District houses large district-wide special education programs at certain schools given the availability of classroom space in those schools and the Board of Education's commitment to maximize the education of students in-district whenever possible.

2. The physical size of a school building impacts the average cost per student for certain budget items. For example, in general, a school that is twice the size of another school will generally have a lower cost per student for school administration cost per student.

3. Students are assessed for various special services (e.g. English Language Learning) and then staffing at the school level is driven by those needs at the individual school level. Every school is unique in its needs based on the students that attend each school. The District's mathematical formulas and non-formulaic elements that are used to drive resource allocations to each school recognize all of those needs; however, a formula that divides the number of students into total budget for regular instruction and special education instruction cannot fully consider all of the budget elements to address the unique needs of each school.

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