**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 building allocations are based on projected enrollments. There is a per pupil amount utilized for field trips, library, supplies, and flat amount for equipment per building. The administrators in each building allocate these funds based on grade and program needs . In the area of staffing, the building administrators meet with the central cabinet team to discuss staffing needs based on the needs of the students and the New York State mandates/changing regulations. This information is then brought before the Board for discussion and approval.

**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?**

Tonawanda City School District is comprised of 4 different school buildings, a description of each below, which better explains the fluctuation in per pupil spending across the four different buildings.

Fletcher Elementary School - This is a 4-5 grade building only.

Mullen Elementary School - This is a K-3 grade building and services majority of our K-3 grade special education students. The students with disabilities population at mullen is 59 students out of 266 students. Students with disabilities make up 22.18% of the student population in that building.

Riverview Elementary School - This is a Pre-k-3 grade building and also services all of our ELL students that are K-3 grade. This is the only elementary school that provides the Pre-k program and the remainder of the program is done through Community Based Organizations.

Tonawanda Middle/High School - This is a 6-12 grade building. It is the only secondary building in the district. This encompasses all of the occupational education as well as all of the athletics, since sports are done at the middle and high school level only.

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

REVISED:

We have made slight changes to our classroom teachers salaries to more accurately reflect the 19-20 budget. The changes made will still leave an increase of $1,236,916 for the classroom teachers personal service compared to prior year and a $1,719,993 decrease in all other salaries compared to prior year in Part C. We believe that due to the extra guidance provided by the state in the current year, we were able to modify our account codes to more accurately represent the amounts stated on the transparency report in the current year compared to the pilot year. The amounts allocated on this transparency report will be more accurate for future year comparisons.

  