**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their 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.**

**Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).**

The largest cost for the school district is staffing. Staffing is determined based on class size goals and level of service required by the population served by a particular school. If a specific school has more children with special needs, the staffing ratio is determined by the children's IEP's. The cabinet reviews all staffing throughout the district to ensure equity.

Each school is given an individual per pupil allocation that is based on a projected student count. The allocation for our K-6 schools is $145 per pupil, 7-8 is $156 per pupil and 9-12 is $183 per pupil. These budgets cover the cost of supplies, materials, textbooks and equipment. The cost of these items is higher in the secondary schools due to course offerings in Art, Music, Technology and Science.

All building budgets are reviewed by the Cabinet.

**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 by building will vary based on the service years of the teachers at a specific location. Teachers are on a salary schedule that increases based on years of service. In addition spending levels will be higher in a school that has a higher population of students with special needs. (Ridge Elementary)

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