**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 district does not utilize a formula to allocate funds to individual schools. Each school budget is initially rolled forward with the prior year’s amounts and adjusted for any one-time or ongoing purchase needs based on discussions with each building administrator. Administrators review a multi-year detailed line-by-line analysis of account codes to assist in developing their budget. Large purchases require quotes before being added to the budget. Variables considered throughout the process include the tax levy limit, projected student enrollment, safety and security, state mandated rates for employee benefits, collective bargaining requirements, and state aid projections. Other factors such as each individual buildings’ needs for a new roof or playground, for example, would impact the budget allocation. In addition, the addition or subtraction of classroom(s) due to changing enrollment may result in a corresponding increase/decrease in staffing and materials & supplies budgets at that individual building. Based on these variables, the district determines the total appropriation budget per building. Requests made by individual administrators are prioritized based on need. A determination is then made as to what requests will be granted for the upcoming budget year based on the variables listed above

**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?**

Each building is unique- each building's spending on a per pupil basis can vary greatly depending on a number of factors. For example, at our Albany Avenue Elementary School, we have four 6:1:1 classes and three CT classes. This school houses some of the most high-need students in our district, which requires additional specialized staff and services. Woodward Parkway Elementary School has four 12:1:1 classes, and Northside has three 12:1:1 classes. which contribute to increased per-pupil spending for these schools as well. In contrast, Saltzman Elementary School only has one 12:1:1 class, which helps the district keep per pupil spending lower at this building.

Other factors contributing to differences in per pupil spending are the experience level of district teaching staff and variances in total enrollment between buildings.

Regardless of the differences explained above, the district has maintained a consistent class size throughout our elementary schools.

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