**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).**

Most funding for a school is in the way of teaching salaries. At the Elementary Level, Scarsdale has a class-size cap which ensures class size maximums of 22 students for grades K-3 and 24 students for grades 4-5. The Middle School is a “house system” which currently has four houses and the High School does not have a specific class size protocol. These caps can have a significant impact on the Per-Pupil (“PP”) actuals. The District also has an allocation for each school for material and supplies, equipment and textbooks. This allocation when compared to the overall cost of doing business is minimal; the exact allocation for 2021-22 was $298 PP for the high school, $229 for the middle school and $171 for the elementary school. There are no other significant methodologies to allocate funds to each 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?**

Overall the average PP is $31,241.55 with a range as low as $28,647.80 PP (Middle School) to a high of $34,893.83 PP (Greenacres Elementary School).

The Class Size protocol discussed above at the Elementary Schools can have a significant impact on the PP budget. For example, at Quaker Ridge Elementary School in 2020-21 we had 518 students and that equated to 23 sections whereas in 2021-22 we are projecting a increase in enrollment by 35 students to 553 students, and with that increase of 35 students (+6.7%) has increased the number of classroom sections to 26 sections (+13.0%). By pure math, the increase of 35 students has a significant impact on the PP expenditures.

The same holds true for one of our other Elementary Schools that has a higher than the average PP. The Greenacres School in 2020-21 we had 303 students and that equated to 17 sections whereas in 2021-22 we are projecting a reduction in enrollment by one student to 302 students, and with that reduction of 1 student the allocation of the number of classroom sections decreased to 16 sections. Again, by pure math, the reduction of 1 student has a significant impact on the PP expenditures.

Specifically if the projected enrollment for 2021-22 for Greenacres was just 35 students more , it would lower the PP from $34,893.83 to $31,241.55 , our average cost per student.

The Middle School is structured differently than the elementary schools. The Middle School is a house system which has had four houses in total and has had four houses for at least the last 20 years. It would take a significant change in enrollment to cause a change in the house system to reduce it to three house or to increase it to five houses. The Middle School enrollment over the past five years has been consistent between 1,126 and 1,154. Moreover, looking back to 2001-02, it has been as high as 1,181 and as low as 1,021 in years 2010/11 and 2007/08, respectively. In this entire period of time, the core classroom teachers remain steady regardless of enrollment while the “specials” such as music, physical education, world language, etc. have varied based on actual enrollment. Given this, the PP expenditures at the Middle School may change more significantly than our other buildings. At an enrollment level of 1,055 students in the Middle School, we would be at the average PP cost of $31,24155. With enrollment projected to be 1,150 for 2021-22 (near our historical high), the PP cost is only $28,647.80 which is 8.3% less than average. The house system truly does produce an economy of scale scenario in situations where enrollment is reaching its max.

The High School program is structured differently than the Middle School in that more individualized and smaller classes are offered in addition to the core classes, thereby increasing our cost PP compared to the Middle School. The best metric to show this is the number of students per faculty at the High School is 10.91 compared to 11.98 at the Middle School.

Other areas that can cause changes to the PP cost at any particular building would be if a particular building had a more veteran staff as compared to a building with possibly a less veteran staff. The average years of teaching experience districtwide is approximately 18.3 years whereas the individual building averages ranged from 17.2 to 20.8 years. It does not appear these differences are significant enough to impact the PP in any particular building.

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

Nothing to report