

Education Law §3614 School Funding Allocation Report
Part F - Narrative Description

1. Describe the local methodology/approach used to allocate funds to each school in the district. 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.

Funds are directly allocated to each school by separating and analyzing costs into two categories, 1) contractual salaries and benefits 2) discretionary expenditures.

Contractual Salaries and Benefits – Funding allocated to each school for contractual salaries and benefits is driven by staffing levels/need (focus is initially on staffing levels not costs). Student to teacher target ratio is 20:1 for grades k-4 across both elementary buildings. In addition to physical education, music, and art, each elementary building is staffed consistently with a building administrator, school psychologist, librarian, home school liaison, IT support staff, and literacy specialists. Teacher staffing for core content areas at the Middle School is largely driven by the teaming instructional arrangement that is in place. Physical education, health music, art and other elective courses are offered and staffed accordingly. Departmental staffing at the High School is driven by enrollment and the desire to offer a broad range of elective course offerings. Staffing levels of custodians and cleaners is correlated with the square footage of each building (note that cleaning service is contracted through a third party for the High School and Middle School, and performed by district employees at each of the elementary buildings). Overall the amount of funds allocated to a specific building for salaries and benefits is a result of a combination of the staffing levels and staff experience at each of the buildings.

Discretionary Expenditures - Each building/department administrator is provided with a discretionary pool of funds that they can allocate across a limited number of budget codes for routine "controllable" expenses such as supplies, field trips, equipment, etc. This methodology is followed based upon the assumption that the building/department administrator best understands the needs of the building/department and has the ability to allocate funds to address the needs. In practice, each building typically allocates a standard amount to each teacher for the purchase of classroom supplies (pens, paper, classroom accessories, etc.). In the Middle School and High School the funds are allocated by department (science, math, tech, music, etc.) based upon the needs of the department. The principal meets with each department to discuss budget requests and after considering all requests, makes an allocation to each department. One department may receive more or less than other departments based upon the overall needs of the building. The administrators also have an opportunity to request additional funds above and beyond the original discretionary fund allocation, but must connect the additional funds to building or district plans or initiatives. These requests are reviewed and prioritized on a district wide basis and may or may not be funded.

Central district costs reflected in our school funding allocation report have been allocated on a prorated basis between buildings on a student enrollment basis.

- 2. 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?**

N/A

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

N/A