

**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.**

Almost 80 percent of expenses for each building is salary and benefit, thereby there is no methodology or approach in allocating funds. This is set by contract and cannot be changed unilaterally by the district. All other district resources are allocated based on the enrollment in the building for similar grade levels. For example, three elementary building allocations for supplies and materials and textbooks are based on the enrollment for that building. There is difference in allocation based on grade level-science supplies in the hs for example cost more. Any student with special needs that has an IEP is provided the services they need regardless of building.

- 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?**

Because of the small size of the buildings, difference in age in the staff of the building will significantly sway the cost per pupil spending. Additionally, Boonville Elementary has the special classroom which will make their costs higher than the other buildings.

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

The small number of students in the building shifts costs per building dramatically.