

**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.**

We are currently working on methodology to move toward a building allocations that are more comprehensive than we have had in the past. Zero based budgeting has been the theory while keeping our overall budget the same for the last 3 years. This process includes reviewing maximum class size which impacts the number of sections and therefore teachers in each of our buildings. This is a focus during our current budget discussions for 2019-20 as we move to a new configuration from 5 to 3 elementary schools. In addition the district has recently decided to create a separate junior high. We previously had one BEDS code for 7-12, now there are separate BEDS codes for 7/8 and 9-12.

- 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?**

The elementary schools per pupil spending seems to have a direct correlation to the number of students (ie efficiency is gained with more students in the building). The current model of 5 schools that house K-6 make it very difficult to ensure efficiencies are obtained across our elementary schools. Therefore, the BOE made the changes described in #3 below.

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

The BOE has decided to close 2 elementary schools at the end of the 2018-19 school year. We will also be moving to grade centers which will further assist with efficiencies. The current per pupil spending at Virgil is reflective of the small number of students and the amount of staff that is required to run the building. Barry houses the most students and has the lowest per pupil cost of our elementary schools.