

**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.**

The budget is determined each year in collaboration with building administration, central office staff, and board of education members to determine the needs of each area of the budget and the allocations are apportioned to each need. There are public sessions of the Board of Education where each area of the budget is reviewed and discussed prior to agreement to budgetary allocations for the school budget.

Specifically, the decision making process which informed the school level funding determination includes the following variables considered throughout the district’s budget allocation process and influenced the district’s resource allocation process:

The factors which are determined at the State level are out of the school district’s control and include the annual district budget costs of ERS and TRS payments to the state for the retirement plans of the district employees. These amounts are determined annually and given to the district in terms of billing. The Benefits and Salaries section of the budget are driven contractually. The contracts of the bargaining units, such as CSEA and Teacher’s Association, include the salary schedules and benefits to employees. Therefore, these variables are predetermined in the budgetary process, except for non-anticipated personnel costs, such as paid leaves for maternity leave or otherwise, which increases substitute personnel costs. The health benefits costs are determined by the consortium the District is a member of and the increased cost is passed on to the district through an annual process by the board of directors. This increase determines the budgeted cost for health insurance. Transportation costs for bus routes, inclusive of personnel needs, are determined annually through a process using a routing software and manual review by the Transportation Director to ensure maximum benefit to the rider and cost efficiency to the route. The allocation of teachers per grade is determined by board policy of grade range per classroom and final determination by the Superintendent of Schools. The number of students per class is determined by this range, and requires additional hiring of teachers if the range is to be exceeded to bring back in range, this requires an increase in salary and benefit associated to the specific grade. This process determines salary and benefit costs to each building. Special Education needs are determined on an individual student basis through the Committee on Special Education process, where a team decides the services required for each student. Those services determine the staff needed to provide the service to each student. Those staff are associated by grade and building, which allocates the cost to each building thereby determining the need of each building. Equipment costs are driven by individual student needs as requested by the teacher, and also through a five year building maintenance plan. The equipment which is reaching the end of life is reviewed by the Maintenance Supervisor and if needed to be replaced is requested in the budget process for replacement. There are safety needs that arise that are given first priority in the budget process that would supersede the replacement of end of life but still functioning equipment items. Textbooks are requested by each individual teacher through the state

process of complying with education mandates for instruction, and those requests are reviewed by the principal and sent to the Curriculum Director for approval and budget inclusion.

- 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