**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).**

The predominant portion of the District’s allocation per building is staffing – instructional, administrative, support, and various services. Staffing in turn is established by the student population in each building and the various needs – academic, learning, physical, social, emotional, others – that can be both common and unique to of the students assigned at each of the schools.

The staffing process involves requesting administrators to project their anticipated student populations for the next school year, as well as any district assigned special education programs in their buildings. This – in conjunction with the class size parameters in the teachers’ collective bargaining agreement - sets the number of projected classroom sections as well as related arts teachers. Student academic needs – such as remedial instruction for math and English Language Arts – are guided by individual needs determined by using assessment results and other diagnostic data. Individual needs for related services such as Occupational Therapy, Physical Therapy, and Speech Therapy are established through services plans in accordance with state and federal law (ex. IDEA, Section 504).

Each school also has assigned support staff such as nurses, custodial staff and clerical support that is based on the building’s population, grade level (ex= secondary vs. elementary), physical plant size and facility usage. Secondary schools have more support staff because of their greater student populations, physical size and activity level outside the typical school day.

The budget development process is lead by the district's Budget Committee and ultimately the Board of Education. The Budget Committee consists of three board of education members and the following district employees: Superintendent, Assistant Superintendent of Administrative Services, Assistant Superintendent for Secondary Education, Assistant Superintendent for Elementary Education, Assistant Superintendent for School Operations, Director of PPS and School Business Official. These are the primary employees involved in the budget development process with the assistance of various support staff. The budget development process begins in the Fall and lasts through the voting process. The district also develops a multi year budget forecast that is on going.

**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?**

Our district serves nearly all of its special education population with classes and services within the districts. The two schools with the highest per pupil allocation in our district – Smith Elementary and Severn Elementary – are the locations for nearly all of the district’s elementary special education programs. Each has programs that have a very high student to staff ratio that are required under special education law.

Smith is the home of five of the District’s elementary self-contained classes – four classes of different grade configurations that have the 8:1:2 designation and one class that has the 8:1:4 designation. Each class room then receives its own related arts class each day as well as OT/PT and Speech services for most of not all of the students. In addition, Smith has three (3) AIS teachers to provide remedial services in math and ELA, as well as one (1) resource room class.

Severn is the home of six of the district's elementary self-contained classes - four (4) classes of 8:1:1 students and two classes designated 12:1:1. Similar to Smith, each class then receives its own related arts class each day as well as OT/PT and Speech services for most if not all of the students. In addition, Severn has 3 special education teachers who co-teach in a consultant teacher model for students who are assigned to this district program. Severn also has three (4) AIS teachers and two (2) resource room teachers.

These high needs classrooms with their high student to staff ratios and various related arts and related services - when combined with the relatively modest general education student population - account for the much higher allocation at these two buildings when compared to the other elementary schools in the district.

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