**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 budgeting process involves several steps, some of which are common to all budgeting methodologies and some of which include elements that are specific to a particular category. The planning and development of a school budget requires a systematic approach to the identification of the ingredients of the budget document and an appropriate timeline for gathering such data. The district grounds all decisions in its strategic plan which focus on five goal areas. Embedded in each plan goal are considerations of equity including the allocation of resources based on what is needed within a school community. Superintendent’s Cabinet decisions regarding initiatives implemented in the upcoming budget are made through the lens of equity. The building principals represents the needs of individual buildings and/or school sites.

Policy Section #5110 states, “The District’s Strategic Plan will be the primary basis for informing decisions relating to the allocation of district resources. Budget planning is a year-round process involving participation of district-level administrators, principals, directors, coordinators, teachers, and other staff members. The process of budget planning and development will allow for community input and include numerous opportunities for public information and feedback. School resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled."

• The budget is a financial expression of the educational objectives:

o distribute by who needs what to bring about changes based on high needs

• Staff allocations are driven by enrollments in general & special education.

• Zero-based budgeting methodology to analyze expenditures prior year.

• Other Per Pupil Allocations to school buildings based on student activities, free-reduced factor and socio-economic indicators.

• One of the greatest budget challenges for a district of this size is in regard to the variable make up in each building of student needs and/or demographic changes from year to year.

The Board of Education establishes budget parameters for the budget development starting in November for revenue and expense. Based on those assumptions a rollover base budget is presented to the board by January. School buildings are allocated a per-pupil amount based on projected enrollment, measured historical spending and socio-economic factors. Staffing and benefits are allocated based on student enrollment. Other allocations are developed using a zero-based budget methodology.

Staffing begins with the building principals, human resource department in conjunction with the superintendent cabinet. The district’s staffing levels are driven by projected enrollment, course selection, also the needs of our special education students and the level of English Language Learners.

During the months of February and March budgets are reviewed at a functional level and concurrently budget managers enter their requests within the financial system. All requests are required to be based on need and rationale for changes in expense.

Finally, the Superintendent’s Budget Presentation occurs in April after all allocation decisions have been considered.

**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?**

At the elementary level, there are significant differences in the physical capacity of the buildings as well as grade levels and number of sections housed in each. There are four (4) K-5 buildings and one (1) PK-5 building ranging in enrollment from a low of 302 students to a high of 784 students (projected enrollment). Three pairs of “sister schools” with K-2 and 3-5 enrollment splits range from 695 students to 935 students. This variability contributes to the range in per pupil costs. This is especially due to administrative staff (1 principal, 1 main office secretary, 1 nurse, etc.). This staffing requirement disproportionately increases the cost at the smaller buildings. Additionally, the variability of resource needs at different grade levels contributes to the budget variance. The district offers students School of Choice at the secondary level. There are two (2) grade level breakdowns at secondary, two (2) 6-12 building of nearly the same size. Two (2) 6-8 middle schools of approximately the same size and two (2) 9-12 buildings about the same size. At the secondary level a variety of career pathways are offered. The program enrollment needs vary among school buildings resulting in variances in the per pupil cost.

If we carefully monitor the return on investment and distribution of resources through principles of equity (i.e. adjusting resources as needed based on impact data), we can make the best fiscal decisions to support the instructional core across the entire district.

Other factors include special education programs, which drives a higher per pupil allocation of cost above the district average. Finally, there is staff experience and some variance in student to teacher target ratio to consider.

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

Please note Preschool Special Education Enrollment is not reported in total at this time, as this program is not funded at the district level. Preschool Special Education is paid at a 59.5% State share and 40.5% county share of approved expenses. The only expenses reflected on this report were for items, which were reimbursed.

  