**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).**

Budget development for the schools within the district begins as a collaborative process. Each year, the Assistant Superintendent and Assistant Superintendent for Business meet with each building principal to discuss the current year budget allocation for his or her building, historical spending, and any specific needs the principal has identified for the upcoming school year. Based on these discussions, each building’s budget allocation is adjusted as needed.

Historically, building budgets were built on a per pupil dollar allocation, using $75/pupil for grades prek-8 and $100/pupil for grades 9-12. What we found recently is that while this created the equity among the buildings from a dollar perspective, it did not necessarily meet the needs of the building. This funding allocation was effective at providing the day-to-day routine supply and contractual items that a building must budget for; however, every building is unique in its needs and a simple funding formula was not addressing the larger, costlier items, such as furniture and technology needs. To remedy this, while we keep the funding formula as a baseline, we ask the principals what their buildings need in order to function effectively and efficiently and to meet student needs. We now hear requests for more flexible seating as we move away from the traditional classroom settings and more laptops and I-pads as we continue integrate technology more deeply into our curriculum. Items like this cannot be addressed effectively through a per pupil allocation, especially when technology and furniture replacement cycles in our buildings are not in sync with one another. Therefore, while we use this per pupil allocation as our baseline, all buildings are above this threshold because of additional monies added to purchase these large ticket items. We strive for equity among our buildings not only monetarily, but also with what students have access to, such as these furniture and technology items, so they all receive the same opportunity.

Other items of consideration when allocating funds to our schools include physical and mental safety, programmatic needs, and assessment gaps. In our 2020-21 budget, we allocated money to update all communication radios in our school buildings and GPS tracking on our buses to enhance our student safety procedures.

The board is updated on the budget process with presentations made to them twice a month beginning the first week of February and ending with the public hearing. The board is updated on any adjustments made to the revenue and expense budgets as they are being developed. The board also has the opportunity to discuss any budget additions being considered and weigh in on the items they feel carry the highest priority.

After the budget is approved and the new school year starts, if something arises during a school year that was unanticipated, additional monies are allocated to the building as needed.

**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 Middle School and Ridge Road Elementary School are both approximately 5% over the district average. The Middle School has a projected enrollment for 2020-21 that is 26 students less than 2019-20, with no change in staffing. In addition, in 2019-20, we reported that the Middle School had 1.20 FTE with 0-3 years of experience; for 2020-21 this FTE decreases to 0.00, indicating a higher paid teaching staff. Ridge Road Elementary School has a projected enrollment for 2020-21 that is 9 students less than 2019-20, with only a 0.50 FTE decrease in staffing.

The Intermediate School is approximately 8% less than the district average. The Intermediate School has a per pupil spending less when compared to the other elementaries due to having the same amount of paraprofessional classroom staff and pupil support services staff but with higher student enrollment.

Gardner Road Elementary School is approximately 4.6% under the district average. Gardner Road has a projected enrollment for 2020-21 that is 26 students more than 2019-20, with a only an increase of 2.00 FTE in staffing. In addition, in 2019-20, we reported that Gardner Road had 1.00 FTE with 0-3 years of experience; for 2020-21, this FTE increased to 5.00 FTE, indicating a lower paid teaching staff.

The remaining school buildings are within 2% of the average.

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

It should be noted that upon completing this form for our 2020-21 budget we came across errors in our 2019-20 submission. Specifically:

1. Our Other Central Services figure was overstated. It was reported as $8,082,307 and should have been $3,910,676. This was a computational error on our part.

2. Debt service for 2019-20 was reported as zero but should have been $4,131,744. Again, this was an error on our part because we only referenced our V fund for this line.

We are happy to amend our 2019-20 report if that is how the Division of Budget would like this addressed. Please let us know.

  