**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 budget development process commences during November of the previous budget year and is led by the Superintendent for Schools and Assistant Superintendent for Business. The district’s central administration, building principals along business office staff such as the District Treasurer have integral roles in the creation of the budget. This is a five to six month process and includes continual extensive participation and decision making from the Board of Education. Needs of the students are always paramount and serve as the foundation to the creation of the budget. Each stakeholder brings their own perspective to the needs of a district and how to accomplish the goals set forth to be in compliance with the district’s mission statement.

As a result of the industry inherently being extremely labor intensive, the highest proportion of resources used in the District are to fund salaries and benefits. These costs account for approximately 75% of the funds allocated to schools throughout the district. The breakdown of these resources to each school is driven by the type and quantity of programs offered, and staff size. Student enrollment along with the operating capacity of each school is an important factor to determining the staff size along with the demographics and educational needs of the student population. For instance, schools with a high percentage of Students with Disabilities (SWD), English Language Learners (ELL) and Students enrolled in the Free and Reduced Lunch Program (FRPL) will have more staffing, resulting in higher resource distribution.

The District uses a per pupil allocation of resources for costs such as computer hardware and software as well as textbooks and library books. If possible, the District tries to maximize expenditure driven state aid for these eligible expenditures.

Additional resources are allocated to each school based on enrollment. These resources are comprised of costs such as contract services, field trips, materials and supplies and equipment and are at the discretion of the building principal to be disbursed in order to operate at maximum efficiency.

**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?**

Alleghany Elementary houses our 15:1 and ICT programs from first through fifth grade. As a result, it has six classes with a very small teacher to student ratio increasing the staffing need for the building. Also, the high percentage of special education students results in additional support staff such as: aides, social workers, psychologists, speech therapist and occupational therapists. For example, the building has three speech therapist staffed, which far exceeds, almost all of the other elementary schools throughout the district. For the Integrated Co-Teaching classes, which the building has seven of, each class requires two full-time teachers. In typical classroom settings there is only one teacher, this doubles the amount of staff required for the classes at Alleghany. Many of the special education students that are housed at Alleghany also require the services of reading specialists. As a result, Alleghany also has several reading specialists on staff, increasing their overall per pupil expenditure. As a result of the part 154 regulations, any student in Alleghany who requires ENL support, may require additional staffing for this purpose as well.

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

N/A