**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).**

A) The budget development process is led by the Superintendent of Schools. The process begins in December of each year and continues through the May public referendum budget vote. Once the budget is passed, changes are recorded in a budget notes utility and applied to working budget via budget transfers which are reviewed and approved by the Board of Education (BOE).

The budget process begins with a snapshot of the district's current programs, enrollment, staff levels, and operations. Each line is then projected into the new fiscal year via various methods including projection reports generated from the human resources software. Once projected, each line is examined individually to adjust for anticipated changes, alignment with District goals, enrollment, and state and federal mandates. New line items are added if needed. Budgetary considerations are presented regularly to the BOE.

B) The core team involved in budget development includes the Superintendent, the Administrator for Human Resources, the Administrator for School Business Services, and the Budget Manager. Once the first review of budgetary needs is established, the building principals and department leaders are provided reports of their actual spending from the prior year and the team's anticipated funding for their areas in the upcoming budget. Various members of the core team work with department and building leaders to allocate funds available to them and make any recommendation to changes in funding levels. The Budget Manager collects all data and builds the budget through use of budget notes in the financial software system and distributes results to the core team after each update is complete.

The BOE is provided budget development updates at each review session at which time they discuss the plan and provide input and guidance to the Superintendent.

C)

We do not use a formula for the allocation of resources to our schools. Our allocations are predicated on student population, with emphasis on balancing our building populations as well as the strictures of our collective bargaining agreements. Our agreements limit class sizes to 20 at the PreK level, 25 at the Kindergarten to Grade 2 level and 28 in grades 3 through 12. Given that staff costs exceed seventy percent of our General Fund budget this is a significant determinate of where resources are allocated. Enrollment is projected to decrease district wide but not to a level where the District can anticipate any reduction in staff, programs or services at any school building.

We have a significant population of Special Needs Children as well being a District with a free and reduced lunch population that hovers in the mid seventy percent range. These needs are partially addressed with significant numbers of Teachers being used as Academic Coaches, Teaching Assistants and Classroom Associates, all of whom are assigned based on the needs of the students in each building.

**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?**

We have noticed a larger variance in spending per pupil in 20/21 than in previous years which is attributable to various components of the budget. Variances in anticipated spending in elementary schools is the result of several factors including enrollments and teacher costs.

Maple Avenue Elementary, for example. has enrollment of 318 students and no teachers with 3 years or less of teaching experience, and a full catalog of programs. This means the higher costs are spread among fewer students. Cataract Elementary also has a higher than average per pupil spending plan that is attributable, in part, to a higher concentration of Special Needs classrooms. All elementary schools share equitable programming offered by the District. The 2 Prep Schools also appear to have higher than average spending per pupil due to the fact each houses only 2 grade levels with a complete catalog of programs meaning costs are spread among fewer students.

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

Anticipated spending under Services to Charter Schools reflects the partial cost of a Speech Therapist that does evaluations. All our charter students attend Charter Schools outside the District boundary. We do not provide transportation, food service or any related services.

We anticipate increased spending under the Mental Health area of Community Schools due to receipt of a Mental Health federal grant award which is providing the opportunity to increase services in this area. We have also requested a waiver to eliminate use of Community Based Organizations (CBO) for our Pre-K programs and will house and educate all Pre-K students in district schools. The District will also continue it's robust professional development for all instructional staff and utilize entitlement awards for this purpose.