**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 District’s budget development process is led by the Superintendent of Schools. The budget is developed in close coordination with District administration, based on Board of Education goals, student need, and the District’s five-year academic plan. The District’s budgeting practices encourage shared decision making and planning at the local level by all stakeholders. Building-level budgets are developed by building-level administrators in conjunction with departmental Directors and Central Office staff. The needs of the District’s students are at the forefront of all budget development decisions. Student learning and growth are continuously assessed throughout the school year through various methods. Areas of need are identified and resources are budgeted accordingly. For example, we have budgeted for new programs, resources, and teacher professional development in the areas of math and reading after assessments indicated that those were areas that required additional attention.

The budget development process begins in the Fall and is completed when the Board of Education adopts the proposed budget, typically in April. Budget development meetings with the Board of Education are held in public, typically in February. During these meetings members of the Board of Education are able to ask questions and request additional information about the budget, and suggest revisions to the budget. Members of the public are also able to ask questions about the budget at these meetings.

Each building level budget is analyzed based on current needs of the building and planning for future years. Where appropriate, expenses for materials such as textbooks, course materials, and software needs are budgeted on a per-pupil basis. The budget attempts to provide each school building with the resources it needs and allows for the implementation of programs that are desired by the Board of Education, administration, and staff to achieve the District’s academic goals.

The District does not use a formula to allocate funds to individual schools. Allocations are based on the assessed 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?**

Chestnut Street school is the District’s kindergarten center and so has just one grade level. Like the District’s other buildings, it has a principal, a building nurse, and other staff whose salaries and benefits costs are equivalent with their peers, but are divided among the smaller number of students in the building. Additionally, for many of our youngest students kindergarten is their first foray into formal education, so they require more supports than even our students in grades 1, 2, and 3, as we provide them with the foundation they need to be successful as they progress through our elementary grades.

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

As mentioned in the Data Justification section for the District’s increase in budgeted transportation expense, the District’s main transportation provider for all in-district transportation and some out-of-district transportation was purchased by another company in the summer of 2019. The previous provider had been with the District for a long time and was a low-cost provider. The new company that purchased the previous provider told the District that it would not renew the District’s contract for the 20/21 school year. The District went out for an RFP in the 19/20 school year. Only 1 bidder responded to the RFP and their pricing increased in the range of 20%.

Additionally, in October 2019, another of the District’s low-cost transportation providers suddenly went out of business. The District had to quickly rebid the routes that were covered by this provider in October and the bid results were closer to current market rates, which represented an increased cost of approximately $300,000 in the 19/20 school year. The District had to carry those increases forward into the 20/21 school year, along with the previously mentioned increases resulting from the District’s RFP for its main transportation provider.

  