**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. Budget development begins in December with each building principal meeting with staff to formulate a budget based on their building needs. At the same time central office staff, including the office of curriculum and instruction and technology, are doing the same. Any changes in need from the prior year are submitted on impact forms.

Contractual accounts have increased based on prior years experiences.

Our Assistant superintendent for curriculum, instruction and technology has a curriculum cycle. Textbooks and supplies are purchased for buildings based on this cycles. In some years some buildings will have greater expenses than others, based on the costs of the resources

We are a one-to-one technology District. We have a replacement plan based on equipment age. Since iPads are used at the elementary school and Chromebooks are used at grades 5 and up, there are different expenses at those levels with iPad's being more costly but having a longer life.

Staffing, or larges expense, is based on student enrollment and student need. The business office works closely with the Special education department to make sure that all students are receiving the services needed based on their IEP's.

Once an initial budget is formulated the administrative team will meet to discuss priorities and what items can fit into the budget.

The budget process begins in December and regular meeting occur with administration and the board through the month of May to ensure that there is community understanding and community support.

B. All Administrators, teachers, supervisors and central office staff are involved in the budget process. From December through May the board meets one to two times per month to review and provide feedback and different aspects of the budget. The board also set parameters for the tax levy based on the budget and recommendations from the Superintendent of Schools.

During the budget process each principal will work with the Assistant superintendent of Curriculum and Instruction to ensure that they are represented in the budget process and they often present changes to their budgets directly to the board. Additionally, each building submits a budget binder to the Assistant Superintendent for Administrative Services to include all teacher requests and any impact items requested at the building level.

C. There are some areas in which we allocate funds based on student enrollment, such as library, and nursing supplies. We do not have multiple grades at different schools so the allocation process is based on student need and curricular needs.

**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?**

High school and Middle schools offer a greater number of course offerings requiring a larger number of staff.

In addition our athletic program and extracurricular programs are secondary programs. Having greater participation at the High School Level than at the Middle, and very little if any at the elementary.

Graduation costs at the high school are higher than the costs of moving up days.

The cost of the counseling department at the High School is greater than at the Middle School due to greater scheduling needs and the need to set up ACT and SAT tests, and the need to assist students with college applications and send out transcripts. There are no counselors at the Elementary level.

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

This year due to Federal CRRSA funds the school has expenses beyond what we normally incur due to program additions to make up for learning loss.

We have continued additional summer school, after school and during school academic support, and instructional positions at all levels to support ELA and Math. We levered funds to create a DEI Coordinator with school level liaisons at each school.