**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 is a continuous process. The district officially begins the process in November and continues through the third full week in April.

The district allocates funds based on the district initiatives, educational programs, student enrollment and needs of students estimated on previous years’ spending and projected changes in staff and new initiatives. Also taken into consideration are any new Federal or State mandates.

A majority of the district’s budget is personnel (instructional, administrative, and support). Staffing levels are established by the student population in each building and the various needs within the population, including academic, learning, physical, social, and emotional. At the beginning of the budget process the Superintendent and Business Official meet with each building and department administrator to review their anticipated student enrollments for the next school year, including special education programs in their building. These projections along with the parameters in the teachers’ collective bargaining agreements for class size and number of classes help us to calculate the number of class sections as well as the PE, Art, and Music teachers. Student academic needs, such as remedial instruction, are determined by using assessment results and other data. Individual student needs for related services including Occupational Therapy, Physical Therapy, and Speech Therapy are established through the Individualized Education Plan process and in accordance with state and federal law. A formula multiplying the projected enrollment by a specific dollar amount is used for determining the budget of supplies and materials at the building level. For the 2020-21 school year, we used $70 for each student and an additional $50 for each SWD and ELL student.

Support staff such as nurses, monitors, custodial staff, and clerical are based on the building’s population, grade level, building size, and facility usage.

When meeting with the Superintendent and Business Official, building and department administration discuss reasons behind one-time expenditures, increase in budget lines over 5%, as well as any other new program needs and decide whether or not the expenditure will help achieve district goals.

The Board of Education is updated with the Governor's State Aid information and the tax cap calculation at their meeting in February. They have a special meeting mid-March in which they are presented with the Preliminary Budget, Fund Balance projection, and Reserve Report. Board discussion and input from that presentation is considered by the Superintendent and Business Official in determining the final proposed budget for adoption by the Board in April.

**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?**

The student and staff population differs between buildings and the needs of students at each building can vary greatly and therefore the resources applied to each building is different. We have more Special Education classrooms housed at our Mount Marion Elementary building as compared to the other Elementary buildings. At our Cahill Elementary building we have a high poverty ratio as well as our highest ELL ratio. The per pupil spending is high at the secondary level than at elementary, which is due to the larger expense associated with secondary coursework such as technology, fine art, Career and Technical, business, and lab sciences. Also at the secondary level is all the budgeted costs of co-curricular and athletic programming.

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