**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 response to the COVID-19 pandemic has required significant budgetary adjustments to provide for the health and safety of the students and staff in all of our schools as well as the continuity of instruction. These adjustments are still in progress as we prepare for the opening of school and therefore are not reflected in the school-level reports due to the timing of the 2020-21 budget development process, which preceded state guidance on the opening of schools.

In a typical year, funds are generally allocated to schools based upon several factors; the most critical factor in resource allocation decisions is ensuring that sufficient funds are available to meet the needs of all students in our district. We recognize that needs will vary from student to student, from school to school and from year to year. Our resource allocation decisions are driven by student need as this approach ensures that all students receive the necessary resources to advance their learning experiences.

The determination of student needs is based on ongoing discussions between teachers and their building and department leaders and central office administrators. Additionally, conversations regarding budget and staffing are held throughout the year and escalate during staffing meetings in the spring.

The formal budget process for the subsequent year begins in the prior fall when meetings commence with principals, department heads and k-12 curriculum coordinators to determine needs for the coming year. During these budget meetings we review actual expenditure data for the prior years and the current year’s budget including any year-to-date variances. The combination of actual expenditure trends and the current year’s budget provide the basis for preliminary projections for the subsequent year. We also discuss new or changing needs in the school that may warrant a budget adjustment; either an increase or decrease in resources.

The building and department leaders then enter their budgets in the district's financial system. As the budget process progresses from the fall into the early spring we modify and refine the budget based on updated information. Resources are also allocated to schools to support the instructional initiatives of the district. The overall allocation of resources for district-wide initiatives will typically reflect the enrollment levels in each of the schools.

Some of the resources allocated to schools fund annual instructional expenditures. Expenses for instructional classroom supplies including workbooks, science materials and art supplies are reoccurring, and the allocation for these types of expenditures are generally based on enrollment levels in the schools and expenditure trends.

Other expenses are nonrecurring; these are one-shot expenditures that may be specific to a school in a given year. The replacement of broken equipment is a common example of a nonrecurring expense. Non-reoccurring expenses can be significant in a given year and could cause a temporary variance in a school’s per-pupil expenditure.

Budget numbers are finalized in April; however, the budget is not a static document and must continually be refined throughout the year. The appropriation adjustment process enables the district to continually adapt to the changing environment of each school (for example, an unanticipated increase or decrease in enrollment), programmatic changes or changes in the individual needs of a student. This flexibility enables us to continue to provide a needs-based resource allocation approach that advances the learning experience of all students in our district.

**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?**

N/A

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

N/A