**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 budget development process is directed by the Superintendency (Superintendent, Interim Deputy Superintendent, Assistant Superintendent for Business, Interim Director of Human Resources and the Executive Director of Special Education). The Superintendency works closely with the District Leadership Team (all school district administration) to make budgetary decisions on a district-wide basis, including categorizing priorities, determining if new initiatives are to be funded and to set the direction for how best to plan for implementing new mandates.

The principals and district directors are responsible for developing the budget plans for their school or department. This facilitates allocating funds to support the specific needs of the student population of each school.

The budget development process starts in October with at least one Board of Education Budget Work Session scheduled for every month through April, when the proposed budget is adopted. Each month both the Superintendency updates the District Leadership Team on the status of budget development during a meeting. Public input is encouraged at each Board of Education Work Session and the Superintendency meets with the PTA to obtain input for budget development. The Superintendent has scheduled ‘round table’ meetings to provide the public with the opportunity to discuss issues, including the school budget. Prior to adopting the proposed budget, the Board of Education conducts a Public Budget Forum, where any member of the public may ask questions and provide input directly to the Board of Education regarding the proposed budget under consideration prior to adoption by the Board of Education.

When reviewing the elementary teaching staff, our model considers staffing to grade level class size parameters. This facilitates discussion to determine how to assign staff in an equitable manner as well as to help determine how best assign academic support staff (teaching assistants, reading teachers, etc.). The allocation for supplies and materials is rooted in a model that provided dollars based upon projected enrollment and student classification (grade level, classified, ELL, etc.). Given the District's relatively stable enrollment the allocations used for the past several years have been maintained and have been more than adequate to support each schools budgetary 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?**

Concerning the two elementary schools, Ogden Elementary school's higher level of pupil spending is in large part due to having a smaller enrollment (21.4% fewer students), with each student having a larger per pupil share of administrative (principal, assistant principal and department chairs) as well as support staff including the school nurse, school psychologist and social worker. Further, Ogden Elementary school has 64.7% of the elementary ELL students and is staffed with an additional 0.6 FTE in ELL teacher support. The school also is the only school to have an Occupational Therapist (1.0) on staff.

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