**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 led by the Superintendent, the Deputy Superintendent, and Assistant Superintendent for Finance. The school board is informed at all BOE meetings designated for budget development as to the assumptions, expectations and key objectives during the budget process as well as the relevant factors impacting the budget. Feedback is provided by the BOE at these meetings. A budget calendar is developed in October for the upcoming budget year and the process runs through to the budget vote. All administrators are involved in the process. Directors of each department provide a line by line budget with comparisons to the prior year with justification of any increases or decreases needed. The District always tries to repurpose funds in a better way rather than merely increasing the budget in the next year. Building principals and academic administrators are all provided request/justification forms for any new or repurposed expenses or initiatives that are requested in the budget. Changes in curriculum, student enrollments, student needs, new initiatives, and mandates are taken into consideration as the priorities are decided upon and the tax cap limitations are defined. Fixed costs like debt service, health insurance, retirement and other employee benefit costs are figured in early in the budget process as these costs are considered non-negotiables. In regard to student needs, academic intervention services are figured into the budget on a building by building basis, depending on a review of the individual academic progress of each student. A consistent process is used across the District to ensure equity in the allocation of support services, such as AIS, ENL and special education.

No formula is used to allocate funds to each school building. The District consistently reviews programs, progress and needs through an equity lens. Three key questions drive all budget development and administrative decisions: "What else do we need to do to ensure equity in outcomes for all students to succeed and ultimately, realize their full potential?", "What else can we do to make the school and classroom experience more relevant?", and "How can we be more responsive to cultural shifts and capitalize on emerging changes to those shifts?". The building budget from the prior year is reviewed to determine trends of increases and decreases such that adjustments can be made accordingly, based on projected needs in the next year. Equipment and textbooks are budgeted on a district-wide basis such that budget transfers can be made as requests are approved across the district, based on the priorities and goals of the 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?**

Each school has enrollment of special education students. The level of needs at each program may require more staffing than other buildings. For example, Tesago has the MOVE program which requires more nurses than the regular allotment provided at each elementary school. Schools with needier populations and higher FRPL counts are typically allocated more funds than other schools, also. In addition, most elementary schools, except for Chango and Okte, have sister schools. Some resources are shared between schools, even though it is not reflected in the budget codes. The 3 middle schools are connected as 1 large building, however, it is not unusual that resources are shared among all 3 buildings, even though it is not reflected in the budget codes.

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

The District is moving to block scheduling for middle school in 22-23, multi-tiered systems of support (MTSS), connecting curriculum, instruction and assessment to support all students to success, and more continued focus on equity, diversity, and inclusivity, which requires significant amounts of professional development. The District is also investing in leadership positions that provide additional resources for Career and College readiness, Districtwide and targeted PD initiatives that are relevant to all staff, and mental health and wellness. An additional support counselor was added at the middle school, additional ENL staff, expanded EDK programs, and expanded technology in early and elementary education. There is also an investment in technology to maintain the long-term obsolescence plan and upgrade wireless access points which includes providing more mobile displays for teachers to support dynamic learning. The 22-23 budget also provided for upgrades to technology infrastructure and improvements in network resiliency and internet redundancy.