**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 Superintendent leads the budget development process with the primary assistance of the School Business Official.

In November, all department heads are provided with worksheets in which they can make their budget requests for the following year. A calculation is completed by the Business Official to determine the per pupil expense to ensure reasonableness and equity across buildings. That value is provided to each Principal for their consideration. These worksheets are due in mid-January and address the needs of the students. Follow-up discussions are conducted as needed. The information is compiled by the Business Official and is considered the first phase of our budget called the “requested” budget. This budget is presented to the Board Budget Advisory Committee (BAC).

Once the state executive budget is final and the first estimate of aid is announced, the Business Official works with the department heads/building principals to prioritize and adjust requests. The revised budget amounts are then recorded in our second phase of our budget called the “tentative” budget. Throughout January, February, and March, several public meetings are held with the BAC to share information. Also, during this timeframe the Business Official and Superintendent review the projected fund balances for the year and makes recommendations to the BAC on the amounts to appropriate to the following year. The tentative budget is then presented to the full Board and feedback is provided.

By mid-April. any changes at this point are presented in the “preliminary” budget. The District holds a public hearing on the preliminary budget 7-14 prior to the Budget Vote date. After the public hearing the preliminary budget with any additional changes is adopted no later than May 20.

**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?**

Junior High has a higher per pupil spending because the two grade levels that it covers requires more certifications for fewer students (compared to the high school).

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

As a result of the COVID relief federal stimulus funds, more federal funds were allocated to the K-6 levels to address learning loss. For example, summer programs were provided which included transportation to ensure all students, regardless of economic status, were able to attend.

  