**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 school business administrator in collaboration with the superintendent and assistant superintendents leads the budget development process. The budget process begins in October with a review of the budget calendar and the district's long-range financial plan. Staffing recommendations are made by building leaders to the director of staff relations based on projected student enrollments in December. Funding and staffing decisions are adjusted based on student needs which include; poverty measures, projected ELL students, the number of students with disabilities and student achievement at each building. After the state aid proposal is released in January, the budget is adjusted accordingly. The board of education takes an active role in the budget process from January - April as outlined in the district's budget calendar. The board of education considers the educational needs of the district and the potential tax impact on the community during the budget process. Teachers are an integral part of the budget process. They submit budget requests in the early fall for supplies and materials. Support staff supervisors and the athletic director also have an important role in the budget. Transportation, safety, technology and custodial maintenance budgets are reviewed early in the budget process to ensure smooth operations. In general, budget development decisions are based on the student needs described above but a formula is not in use at this time.

**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 high school has its own "in-house" special education program. The district has recently expanded the use of summer school programs and learning institutes after school to assist with COVID related learning gaps that may have been created. The middle school uses a teaming approach for all students which results in the need for additional staffing and supports. The middle school has also recently added additional counseling services. The middle school enrollment has decreased by approximately 30 students and it has a more experienced staff. These factors provide a plausible explanation regarding the higher expenditure per pupil figure at the middle school.

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