**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).**

As K-12 education is a labor-intensive endeavor the greatest proportion of school funding relates to personnel services (PS). Salaries and benefits account for approximately 86.11% of school allocation and is driven by staff size, types of programs offered and seniority of the staff. School staffing size is dependent on enrollment as well as building operating capacity. The types of programs offered at each school are determined by the educational needs of the students being served and the space availability. Certain program offerings are more staff intensive and, as a result, more costly. Staff seniority is simply a function of the numbers of years of service.

A1: The Assistant Superintendent for Finance and Operations in conjunction with the District Superintendent, lead the budget development process.

A2: The lion's share of spending is comprised of teacher salaries and benefits. The classroom teacher is the cornerstone of instructional delivery. Teacher salary and benefits are determined by collective bargaining agreements. The same holds true for all the support services such as transportation, facilities, technology, etc. Also see first paragraph above.

A3: The budget development process begins in November and culminates with the annual budget vote the third Tuesday in May.

B: The Superintendent, Assistant Superintendents, Directors, and Business Office staff are involved in the budget development process at the district wide level. The role of the school board is to review and adopt the proposed budget. Building Principals, with input from teachers, represent the needs of individual buildings and/or school sites in the budget development process.

C: Material and supply funds are budgeted to individual schools using a set amount per pupil and allocated based on projected enrollment.

**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?**

Susan E. Wiley Elementary School has the lowest per pupil spending due to it being the largest elementary school having roughly 200 more students enrolled. Therefore, the cost of the building principal, assistant principal, pps and clerical staff are shared among that higher number of students.

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

2022-2023 budget includes additional American Rescue Plan (ARP) funds that were not in the 2021-22 budget.