**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. It begins in November with development of a budget calendar and submission of budget requests. The process ends in May with voter consideration of the Board adopted budget.

Prior to the budget process, the Superintendent engages internal and external stakeholders to set goals for the ensuing year. The goals focus on student achievement, sustainability and growth of the school community, positive relationships and communication, and a safe, supportive environment for students and staff. Within each goal, the Board sets forth specific objectives, strategies for implementation, responsible stakeholders, measurable indicators, and a timeline for completion. The measurable indicators are typically reflective of student academic performance data collected by the State and internally. Indicators may also take into account student and staff social-emotional needs and professional development. The expectation is that the budget process will facilitate implementation of the Board’s goals, implement the strategic plan, maximize the effectiveness of expenditures, and further address priorities and needs of students.

Each building principal or supervisor is responsible for seeking the input of district employees during the budget process through direct communication, building committees, or general meetings. District employees may also attend budget workshop sessions held by the Board that are open to the general public. The principal or supervisor then submits requests for additional budget funding, new programs or additional staffing to the Superintendent. All requests are scrutinized for alignment with Board goals, focus on student needs, and compliance with federal and state mandates. The Board has final decision making authority for all budgetary requests.

Through each principal, individual buildings receive a total allocation to account for expenses related to textbooks, library materials, instructional supplies, and site management (excluding staff salaries and benefits). This allocation is based on a formula that uses a general per student amount multiplied by projected enrollment. Equal amounts are allocated to each building.

Additional funds are allocated during the budget process for students in the special education and English as a New Language (ENL programs); the funding reflects services and supports necessary to ensure student academic success and as required by law and regulation.

Departments such as special education, health services, transportation, maintenance, and central administration submit separate budgets to the Superintendent for consideration, review for consistency with Board goals, and impact on student success.

The previous year’s budget and funding allocations to schools and departments are a general baseline for preparation of the ensuing year's budget. Existing programs and funding are evaluated each year to determine if student needs are being met. Funding allocations are then adjusted to as needed.

**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?**

N/A

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

The District's expected funding for the 22-23 school year includes a large increase in state aid which was mostly use to offset increased special education costs. These funding additions caused the allocated funding per pupil under both state/local and federal to increase from prior year spending levels.