**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 and asst. supt. for business lead the budget development process which begins in October and ends with a proposed budget in March for the board to review. We follow a budget calendar that is developed in August of each year and approved by the board. This is shared with building principals, directors and other assistant superintendents. New staff requests, supplies, equipment and other requests are developed by the principals, directors and superintendents and submitted in January to the assistant superintendent for business. The student needs are addressed by each building and department based on the curriculum based instruction, number of students per classroom and a zero based budget. Once the budget is projected, it is presented to the board of education and they adopt the budget in April. We do not use a formula to allocate funds.

**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 district has experienced a reduction in staff for the past 2 years and in the current year. This is due to a retirement incentive offered in the teaching contract as of 2017-18 school year. The results of this are a reduction in the costs for the salary through out the district and the Round Hill elementary building had a large number of staff retire or transfer and the replacements were lower on the salary schedules. The costs for the high school building per student are higher than the other buildings due to the number of staff that have longevity with the district. In addition, we offer block scheduling and this can lead to requiring more staff than on a regular schedule.

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

The district has experienced a large increase in the special education population. This is due to a number of new families moving in to the district with prior classification and the changing demographics. There has been a movement of parentally placed parochial student families into the district and a large amount of these students have special needs. This has driven up our expenses in the special education area. In addition, we have aging technology and due to Covid 19 and the change to remote learning, the district has increased these line items.