**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 of the School District with the help of the Business Manager leads the Budget Development process. The Superintendent and Business Manager work on the Budget Calendar and set up individual meetings with School Administrators. Each Administrator is responsible for their portion of the budget. They have set up a system for staff in each building to prepare the wants and needs for their individual classrooms. Each teacher provides proposed requisitions for textbooks, supplies and equipment. An explanation of why these items are needed is attached to their requests. These requests are then reviewed by their immediate supervisor or building principal for necessity and for availability of funds. Once the Building Principals have met with their staff and reviewed their requests, each Building Principal meets separately to go over their proposed budgets with the Superintendent and Business Manager. Individual meetings are also set up with other Administrators to go over wants and needs of other departments which include - CSE Director, Bldgs & Grounds/Transportation Director, Cafeteria Manager, Athletic Advisor and our Tech Manager. Proposed amounts are then put into the overall budget and compared to proposed revenue. The Superintendent then has each administrator prepare 3 scenarios - additions, deletions and status quo for consideration when the second revenue run is received from the State Legislator.

The Budget Process starts in November with the approval of the Budget Calendar by the Board of Education and lasts until the final approval by the Board in April of the following year.

B. Collaboration with Stakeholders:

Many district employees are involved in the budget process. Starts with the staff producing proposed requisitions, then Building Principals review the requisitions, then the Superintendent and Business Manager review all buildings and Departments. The Superintendent and Business Manager calculate the scenarios which are presented to the Finance Committee and the Board of Education.

The District's Finance Committee is made up of Board members and we meet throughout the Budget Process to go over proposals and the effects on the District.

Each Building Principal and Department Head represents the needs of the individual buildings and/or school sites.

C. Formulaic Methodology:

The District does not use a formula to allocate funds. The District reviews the needs of each building and allocates by that. If a new program is introduced to a school, the District may allocate more funds to one school over another.

**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?**

In the past few years, the District has added some electives which are mainly for the Middle School and High School. This could affect the per pupil spending at these locations. For instance, we added Forensic Science and Robotics to the curriculum here. Additional supplies, equipment and staff were needed to operate these electives.

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

The inclusion of the Federal CRRSA and ARP funds are included in the budgeted figures for the Fedeal Fund. The budgeted amounts represent two and three years, respectively. The federal monies will last only for the next 3 years. After that, those funds will be gone and the budgeted amounts will be significantly lower in the federal fund. This will have a significant affect on the numbers.

Also, three years ago a student was transferred into our District. The student is a High Cost Special Needs student that attends a full time out of state facility - The New England Center for Children . The cost for this student ranges from $250,000 to $310,000 for the year. This was an unexpected cost that was not not included in the Budget Process for the year the student transferred in.

  