**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 Assistant Superintendent for Business leads the budget development process. The Central Office team plus building principals, directors of special education, facilities, athletics and technology, as well as staff in charge of curriculum areas are all involved in requesting and putting together a budget specific for their needs and goals. The District does not use a formula, however, the budget is allocated based on enrollment and programs being offered in the various buildings. Depending on the makeup of our student population and also considering its 5 year strategic plan based on community priorities, the District builds a budget to best serve the students and community. The School Board reviews the various components of the budget and requests further information or a refocus of resources as it sees fit based on the District's strategic plan and student needs. The budget process begins in October and lasts until the Board adopts a final budget in March which is then brought to the community for a vote. Individual buildings are represented both by building leaders (principals, assistant principals) and the curriculum area leaders/directors responsible for k-12 curriculum development.

**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 only has 3 buildings: 1 for k-4, 1 for 5-6, 1 for 8-12. Our in house special education, small class sizes run through all 3 buildings, but depending on enrollment may be heavier in some grades than others any given year, therefore driving up a particular buildings' spending. Our middle school houses grades 5-7 which requires the staffing of elementary and secondary certified teachers.

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

The District is experiencing a large increase in ENL students registering. These students are entering at all levels, many at the high school level. WE are also seeing an influx in special education students across all grades, but especially in the elementary level. While our overall student population is realizing a decrease from COVID and an additional decrease the year after COVID, these high need students are keeping costs at current levels.