**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 first piece of the budget is approving the yearly budget calendar with dates of expectations and meetings. That is done in July of each year for the upcoming school year.

The budget development process is led by the Superintendent and Business Administrator. Both are present at all budget meetings. Regarding the needs of the students, class size is a big factor. We strive for smallest class sizes at the earliest age levels with them growing slightly as students get older. Additionally, as openings occur, many of our more senior and experienced staff migrate toward the lowest grade levels, which provides both stability and experience for student's first years with us in order to establish norms and routines. The budget process typically begins in October by rolling over all expenses, applying salary and benefit increases, and adjusting fixed cost knowns such as bond payments.

The next step in the budget process is meeting with stakeholders. First, we meet with curriculum directors to discuss trends, utilization of staff, and concerns observed within classrooms. Additionally we discuss district wide initiatives. Next, principals and department directors are brought into conversations regarding budget lines that affect their building or area specifically. From there, those stakeholders meet with additional stakeholders within their respective areas and bring concerns or ideas back to the Superintendent and Business Administrator to see if they can be addressed in the budget. The school Board receives monthly or biweekly updates beginning in January, as approved in the budget calendar. As mentioned pervious, the building Principals or department Directors represent the needs of their specific areas.

There is no specific formula for allocating funds to specific buildings. All expenses are based on need.

**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 Bryant school was closed June 30, 2021 (as was noted to be expected on last year's transparency through this specific question). Combining all staff and students into another existing building has increased the cost per student in the Intermediate school, but we will continue to look for efficiencies in both staffing and program within that building. The facilities committee is also looking at the Intermediate building as the focal point of the next building project to right size classrooms and adjust other instructional spaces that are currently hampering further efficiencies within that building.

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

Just to further echo earlier justifications of changes in expenses from Part A to Part C. In some cases, more building specific codes have been developed in our accounting software to drive expenses easily known to be assignable to ONLY a specific building to that building while other expenses continue to be divided by student enrollment. For the first time, the 21-22 fiscal year also included many of the special aid accounting codes also divided out this way. If there ever becomes a way to upload this stuff similar to how we upload the ST-3 to the state, but include building break downs as sub categories, you will be able to see that raw data that goes into this, and all separated by ST-3 code as well. We are hopeful the state is moving in this direction, as it will provide more consistency to where the data is categorized.