**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 with assistance from the Business Manager. Once the Superintendent and Business Manager have set up a budget calendar, they meet individually with the School Administrators. Each Administrator is responsible for their portion of the budget. The Administrators have procedures in place so that the staff in each building can share the needs and wants for their individual classrooms. Each teacher provides requisitions for textbooks, supplies and equipment; along with a justification for the request. The requests are reviewed by the Building Principals for necessity and availability of funds. After the Building Principals have met with the staff and reviewed requests, the requests and proposed budgets are reviewed with the Superintendent and Business Manager. Other School Administrators (CSE Director, Transportation/Bldgs & Grounds Director, Cafeteria Manager, Athletic Advisor, Tech Manager) also meet individually with the Superintendent and Business Manager to go over proposed budgets for those departments. The Superintendent and Business Manager then put the proposed department budgets into an overall budget and compare that to the proposed revenue.

The Superintendent and the Business Manager also meet with the Board Finance Committee members during this process for their input. The Superintendent then has each Administrator prepare 3 scenarios - additions, deletions and status quo - for consideration when the Executive Budget is passed by the State Legislature.

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 the following year. During the process, the Board of Education gets regular updates from the Superintendent at the monthly Board meetings.

**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 recently added a Greenhouse for the Middle and High schools. The staffing could affect per pupil spending for those locations.

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

The district had a High Cost Special Needs student attending a full-time out of state facility - The New England Center for Children - for the past several years. The cost for this student ranged from $250,000 to $310,000 per year. This student aged out of school services in June 2022. This may significantly impact the per pupil spending for the next budget year.

The district also has allocations through the American Rescue Plan Act that will impact school level spending for the next two years while those funds are available. Once that funding source ends, it will mean significantly lower amounts budgeted in the federal fund.