**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).**

A. The methodology or approach to allocate funds to each school building did not change this year. For 2022-23 we continue to budget certain expenses in a building specific manner and therefore fewer allocations were necessary. We believe that this will reflect a more accurate value of spending per student for each building.

The budget development process is lead by the Assistant Superintendent for Business under the supervision of the Superintendent of Schools The Board of Education also provides oversight and is involved in reviewing the preliminary budget and adopting the final proposed budget.

Budget construction is based the needs of students. Staffing, instructional materials, instructional technology and other resources are based upon the number of students, the number of special needs students, and what educational programs are necessary to meet the needs of those students.

The budget development process begins in October with the update of the long range financial planning model that the district utilizes. The budget process begins in earnest in November and the preliminary budget is reviewed by district administration and the Board of Education during the months of February, March and April. The adopted budget is then communicated to the public in April and May.

B. The budget was constructed based upon input from building level administration and department supervisors as to the individual needs of those buildings and departments involved. The proposed budget was also reviewed by district administration, the Board of Education and members of the community in order to finalize a budget that meets the needs of the students and community.

Building administrators, department supervisors and chairpersons and other employees are involved in the budget development process. District office administrators are also involved in reviewing budget requests, the needs of students and any new initiatives that need to be included in the budget for the following year.

The Board of Education also is involved and has an active finance committee to review the budget development process. The finance committee and full Board of Education receives routine updates on budget development and the related finance issues that are involved.

The individual needs of buildings are represented by the building administrators and department leaders related to special area instruction. In addition, the Assistant Superintendent for Pupil Services is involved to ensure the budget includes the resources necessary for special needs and ENL students.

**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?**

There is generally nothing unique. There are subtle differences between buildings that are the result of a higher special education population, where specific special education programs are housed, the average years of experience in building faculty, and the economies of scale driven by the differences in enrollment at specific elementary school buildings.

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

Generally speaking, the district does not feel that this is applicable for the 2022-23 school year. However, it is important to note that federal stimulus funding (CRRSA and ARP) is included in the F fund for the 2022-23 fiscal year. This additional funding will be utilized based upon federal guidelines related to the COVID-19 pandemic. The 2022-23 school year also is the first year of a new UPK program that is being subcontracted to three offsite providers.