**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).**

During the budget process, salaries for 22-23 were projected as if each employee worked in the same building as the previous year. The Director of Budget and Finance, Brittnay Spry, worked with Principals, Departments Heads, Chiefs and the Superintendent to determine the needs of each building (staffing, equipment, supplies and services). Funds were then budgeted based upon need/amounts requested. Coordinators worked with department chairs to determine the departmental needs which are budgeted by building and department, accordingly.

The Finance & Budget Committee is presented with the building level detail. Building Principals, Coordinators and Directors are notified of any budget reductions after the Finance & Budget Committee has approved the budget. This budget is then presented to the BOE during a budget work session and public hearing. Once the entire Board approves the budget to be put before the voters, it is presented to the public on a macro level, broken down by ST-3 codes.

**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?**

N/A

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

For the 2022-2023 school year, the District an increase in foundation aid, as well as has received federal funding related to the COVID-19 pandemic. This has resulted in some of the large increases in the district's budget.

  