**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 budget development process is lead by the Assit. Superintendent for Finance. The BOE is provided a calendar of pertinent dates related to presentations and critical legal deadlines like public hearings and taxpayer communications. The budget development process starts in late January and culminates in a final budget recommendation by the Superintendent to the BOE in late March or early April. During the budget process staff is evaluated with building Principals, the Payroll Manager, the Asst Supt. for Cirriculum and the Asst. Supt for HR. Class size and retirements are reviewed. Newly proposed positions are put through a needs assessment.

B.The budget process includes many school district leaders as well as the managers involved in updating the data like the Payroll Manager and the Treasurer. The school Board attends special meetings where program and department budgets are presented. Any significant purchases or programmatic changes are evaluated in depth.

C.Our philosophy is to code our staff at the budgetary level by the building they serve. The District would like only overhead allocations to occur through the ESSA process and feels the staffing should be represented in the individual building budgets "real time." This will allow for the most consistent and accurate data possible under the new guidance. The District has taken on an exhaustive "recoding" project to ensure the accuracy of staff coding.

**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?**

This is the first Transparency Reporting year in which Universal Pre-Kindergarten is being included in the budget process. The only District building which houses UPK is also our least populated building to begin with, Sapphire Elementary.

Therefore Sapphire's overall cost per pupil is now skewed by the cost of educating Age 4 UPK students, as opposed to only K-1 students.

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

2022-23 will be the first year the District has funding for Universal Pre-K. The District has also budgeted in the Special Aid fund for new, non-recurring programs funded by Federal programs including ARP & CRRSA, which have increased General Education budgeted costs. These increases in overall budget should be understood in context.