**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 business manager, in collaboration with each building principal and department supervisor reviews the prior year trends in budget expenditures and discusses the future needs of the building or department to develop the new year budget. The needs of the students and their safety are the primary focus of the budget. The districts focus for the 2022-23 school year is implementation of a vertical aligning curriculum to bridge the educational gaps through extensive professional development in comprehension, mathematics and literacy. The new year budget development will begin in January of each year.

B. The building principals and Superintendent of schools will meet with department chairs (English, Math, Science, Kindergarten, 1st Grade, etc.) and they will go over the needs of the departments that will translate into the Building Principals and Superintendent of schools bringing their estimated budgetary needs to the Business manager who will compile the needs into the appropriate portion of the budget and will discuss any significant variances from year to year. If the need is significant such as the implementation of the vertically aligning curriculum, the ideas will be presented to the board who will then weigh in on whether the idea or need should be implemented into the budget and ways to incorporate within the means of the budget.

C. There is no specific mathematical formula used to calculate the allocation to the individual buildings. Trends are analyzed, needs are presented and adjustments are made in areas not to affect student needs or educational opportunities for all.

**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 not applicable as there is no significant variance between the schools average per pupil cost and the districts average per pupil cost.

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

For the 2022-23 school year the only anomalous item would be the upfront costs of implementing the new vertically aligning curriculum through Houghton-Mifflin-Harcourt which will assist the Elementary school and middle school align their literacy and comprehension curriculums to better bridge educational gaps in transition between grade levels. The district intends to utilize American Rescue Plan funds to fund the upfront costs.

  