**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 budgeting methodology remains largely unchanged with the exception of the ESSER- ARP- GEER funding. The district added staff to focus on GAPs in instruction and SEL deficiencies and allocated funding to supplement these programs. The end of the funding period is June 2024 and the district will continue to review student progress and allocate these funds accordingly.

The district budgets according to each individual department and building. Each department or building leader/director submits a budget for his/her school based on need etc. Curriculum content specialists (CCS's) in ELA, PhysED, Language, SS, Science, Music and art also submit budgets for their perspective departments/areas broken down by building for those whose roles cover more than one building. The budgets submitted by both CCS and Building leaders are by building, Salaries are done at the Business office and this year have been assigned specific budget codes by building. There is not a formula used for general spending in any category. This can be challenging during collective bargaining etc.

Allocation of funds per building are based on programmatic needs at each building based on enrollment. Each Building leader evaluates class size, academic growth (or not) and recommends programs based on the data. Program/staffing needs are reviewed and compared to existing staffing levels and recommendations are presented to the BOE. Each building /Department leader is responsible to allocate funds for materials and supplies, or contractual need. Together as a leadership team - based on the tax cap and revenue we make decisions to increase or decrease spending based on enrollment and academic performance.

**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.**

N/A