**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).**

Budget development is a continuous process. The district officially begins the process in November

and continues through the third full week in April.

The district allocates funds based on the district initiatives, educational programs, student enrollment

and needs of students estimated on previous years’ spending and projected changes in staff and new

initiatives. Also taken into consideration are any new Federal or State mandates.

A majority of the district’s budget is personnel (instructional, administrative, and support). Staffing

levels are established by the student population in each building and the various needs within the

population, including academic, learning, physical, social, and emotional. At the beginning of the

budget process the Superintendent and Business Official meet with each building and department

administrator to review their anticipated student enrollments for the next school year, including

special education programs in their building. These projections along with the parameters in the

teachers’ collective bargaining agreements for class size and number of classes help us to calculate the

number of class sections as well as the PE, Art, and Music teachers. Student academic needs, such as

remedial instruction, are determined by using assessment results and other data. Individual student

needs for related services including Occupational Therapy, Physical Therapy, and Speech Therapy are

established through the Individualized Education Plan process and in accordance with state and

federal law. A formula multiplying the projected enrollment by a specific dollar amount is used for

determining the budget of supplies and materials at the building level. For the 2022-23 school year,

we used $70 for each student and an additional $50 for each SWD and ELL student.

Support staff such as nurses, monitors, custodial staff, and clerical are based on the building’s

population, grade level, building size, and facility usage. 2022-23 was budgeted using preliminary estimates on student population through our transportation and building reconfiguration studies. These enrollment estimates have now been updated for this report using July 2022 data.

When meeting with the Superintendent and Business Official, building and department

administration discuss reasons behind one-time expenditures, increase in budget lines over 5%, as

well as any other new program needs and decide whether or not the expenditure will help achieve

district goals.

The Board of Education is updated with the Governor's State Aid information and the tax cap

calculation at their meeting in February. They have a special meeting mid-March in which they are

presented with the Preliminary Budget, Fund Balance projection, and Reserve Report. Board

discussion and input from that presentation is considered by the Superintendent and Business

Official in determining the final proposed budget for adoption by the Board in April.

**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?**

The student and staff population differs between buildings and the needs of students at each building

can vary greatly and therefore the resources applied to each building is different. We have

Special Education classrooms housed at our Cahill and Morse Elementary buildings and none at our Riccardi Elementary building. Morse and Cahill Elementary buildings have a higher poverty ratio than Riccardi does and Cahill educates most of our ELLs Elementary age students.

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

The District has reconfigured it's Elementary Schools from (4) K-6 schools to (3) K-6 schools and a Pre-K building. The remaining (3) K-6 schools, Riccardi, Morse, and Cahill, absorbed the K-6 student population from Mt Marion. Mt Marion is now the site for our CBO to provide programming for our 80 UPK students. Therefore the spending per pupil for Mt Marion is just the UPK grant amount per student.