**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 budget development process is led by the Superintendent, Assistant Superintendent for Business, Facilities and Operations, and the Budget Committee, which is made up of two Board of Education members. The budget process is based on the projected student enrollments, class size, needs of special education students, district educational initiatives, and staffing needed to support the educational program.

The budget development process begins in late Fall as enrollment projections are updated and continues through April. Initial discussions are held with Building Principals and the Assistant Superintendent for Pupil Personnel Services followed by a number of meetings in order for them to develop and submit their budgets in late December/early January based on student needs, class sizes, and other instructional supports. The Assistant Superintendent for Curriculum and Instruction works with the various building principals and curriculum leaders to assess curriculum, professional development, and staffing needs. Additionally, meetings with the Director of Facilities and Transportation, Director of Technology, and the Athletics Director are held to discuss the various needs surrounding facilities, transportation, technology, and athletics followed by each of their budget submissions. Larger expense items such as pension system contributions, FICA, health insurance, and other benefits are budgeted by the Assistant Superintendent for Business, Facilities, and Operations. Discussions on the revenue side of the budget are held between the Superintendent, Assistant Superintendent for Business, Facilities and Operations, Board of Education, and the Budget Committee.

**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?**

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