**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 Superintendent leads the budget development process with help from school district administration. Instructional staff is allocated to each building based on student enrollment from the respective attendance zones, the resulting class sizes, and special education program needs. The District’s building level budgets are developed to ensure that each of school building receives adequate funds to comply with all state and federal requirements and provide equitable learning/curricular opportunities and services to all students. The budget development process starts in October and involves staff from all levels of the District. The proposed budget is then presented to the Board and the community starting in February, and refined over the next three months.

Currently, student enrollment at the district wide level is stable, but can fluctuate across buildings. When this happens, instructional staff may be moved or split between buildings or within buildings when grade level sections need to be adjusted. Class sizes are allowed to fluctuate within ranges, which also contributes to stable staffing.

In regard to equipment, contracted expenses and supplies, allocations are based on student enrollment in each building. Centralized areas such as Instructional Technology and Buildings and Grounds have multi-year plans for equipment replacement and/or maintenance and repairs. District wide initiatives related to curriculum development or professional development are centrally coordinated and are budgeted based on staffing levels and identified needs.

B. The budget process involves administrators and teachers. The School Board's role is to receive the information presented to them and ensure that budget goals and objectives are met via the proposed budget. Building principals represent the buildings.

C. The District does not use a formula for allocating a size able portion of the funding to school buildings. Textbooks and some supplies are allocated by building enrollment.

**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?**

In general, the High School will have higher per pupil spending than the other buildings due to the additional instructional offerings such as Regents classes, Advanced Placement classes, the International Baccalaureate program, in-house career and technology education (CTE) programs, and computer technology instruction. In addition, the interscholastic athletic program and the majority of the extracurricular clubs also included in the High School pupil support service costs.

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

NA