**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 Superintendent and the assistant superintendent for finance lead the budget development process. This process starts officially in mid November and lasts through April when the budget is adopted by the Board. At the beginning of the process all schools' teachers and their administration as well as district's department heads are required to plan and submit their assessment in terms of the need of students or other specific items as they foresee it. Afterwards, Superintendent ,curriculum/instruction and finance team meet with school principals to identify and prioritize initiatives for each school keeping in mind the available amount of resources from taxes, state aid etc. The same process is conducted with the department heads. The allocation of funding to schools is based on a combination of per pupil and specific needs.

**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?**

Schools that exhibit higher than average per pupil spending have a higher than average concentration of special education students of various level of needs as well as English second language students at the entering and emerging levels of education.

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

The district serves 9,239 public students and more than 28,000 non public students.