**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 Assistant Superintendent for Business under the direction of the Superintendent of Schools, and with the assistance of the Assistant Superintendent for Curriculum and Student Services.

The district works closely with the building administrators and department heads to develop programs that best align with the needs of the students. These programs are then prioritized based on the resources available to the district.

The budget process begins in October of the prior year and continues though the adoption of the budget by the Board of Education in April.

Central Administration guides the budget process, building principals and department heads indicate their needs and the entire business office provides all the necessary assistance.

The school board reviews the Superintendent's preliminary budget and provides input and feedback. Once the Board is satisfied that the budget reflects the Board's educational priorities, the Board adopts the budget by motion in April and that budget is put before the voters in May.

The principals and Assistant Superintendents represent the needs of the individual buildings.

For the most part, the district does not use a formula to allocate costs to each school. Staff is allocated to keep class size consistent both in buildings and throughout the district. Some expenditures, like instructional materials, are allocated based on a proportionate share of student enrollment per building.

So in the case of instructional materials, textbooks, and student devices, the district allocates resources based on a prorated share of student 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?**

John Lewis Childs School is a Title I school and has a higher percentage of ELL students.

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

N/A