**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 school business official (SBO) leads the budget development process. The process begins in October with a board approved budget development calendar, and continues through the Budget Adoption in April. During this time, there are three public budget work sessions with the Board of Education and Administration to keep the board and public apprised of the budget developments. During these sessions, the school board provides input on priorities and district goals for the upcoming budget. The SBO collaborates with building principals and department heads to develop the budget based on student needs as well as the individual building and department needs. For example, staffing levels and programs are evaluated and allocated to meet the needs of our student population. It is critical to involve all stakeholders because these educational leaders know more about students than the business official. For example, the special education director shares information on student placements and services needed based on students' IEPs and those factors are considered in budget development.

The district uses a hybrid of a line-item budget approach to start, particularly for General Support, Debt Service and Employee Benefits, and then incorporates program/planning budgeting and student-based budgeting throughout the remainder of the process for Instruction and Transportation.

**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?**

Holland Middle School, which was closed in June 2012 reopened in September of 2018. More tenured/higher paid staff chose to remain at the elementary and high school buildings, and less senior/lower cost staff and new hires went to the middle school.

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