**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 budget development process is lead by the Business office. Student needs are translated into the budget by reviewing grade level, department, and building staffing, contractual, and supply requests with input from the Curriculum department. The development process begins in December and lasts 6 months, including final approval of the budget by the Board in April after several worksessions and the budget vote in May.

B. The district's budget process includes many stakeholders. The first step is building level faculty and department chairs submitting their requests for supplies, equipment, and contractual needs, Building administration then compiles the budget requests from their building along with their own supply, contractual, equipment, program, and staffing requests and submits to the district office. The district-wide departments do the same (special education for example). The district office reviews and considers all requests. Requests above and beyond the formula building budget allocations are included in the budget based on needs and availability of financial resources. The Board of Education has several worksessions throughout the budget process where draft budgets for each section of the budget are presented, reviewed, and discussed in detail. The needs of individual buildings and sites are represented by building principals and department supervisors, with input from faculty, staff, and department chairs, as describe above.

C. Regarding the building level formula, each building gets an allocation for contractual, supplies, equipment, textbooks, music equipment, library materials (video and print), computer software, computer hardware, and conferences, based on enrollment. The dollar amount per student in each category is the same per building. The total amounts vary because student enrollment at each building is used as the multiplier. The formula does not account for student needs because special education portion of the budget supplements additional funds for students needs to the building's faculty.

**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?**

Court Street Elementary is abnormally higher because more special education classrooms are located in this building due to overcrowding/space issues at the other elementary schools.

Hillview Elementary is abnormally lower because of the extremely high enrollment numbers. The attendance zone for this school has seen a lot of residential development in recent years. The class sizes are higher as a result, so there is some economies of scale. With the building reaching capacity, special education classrooms had to be relocated (to Court Street).

The Middle School and High School are abnormally higher because of athletics, extracurricular offerings, and student curriculum/programming offerings that occur at these grade levels beyond the minimum state requirements.

Other than these points, I feel the district does very well allocating resources across all buildings evenly, included pupil personnel related services, equipment, technology, supplies, textbooks, and library equipment to name a few.

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

Not applicable in my opinion