**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).**

Who leads the budget development process?

The superintendent in conjunction with the three assistant superintendents meet with building level administration and department directors.

How are the needs of students translated into a budget?

Each building level admin is provided a per pupil allocation based on projected enrollment for the coming school year as a basis for the building specific budget allocation. This figure does not include staffing requirements. Staffing is bargaining unit contract dependent and budgeted at the district level.

When does the budget development process begin and how long does it last?

The budget development process begins in early December and continues through Board adoption typically in mid April.

Which district employees are involved in the budget development process?

Prior to budget review with District level administration, building level administration meets with department chairs and key building staff to formulate budgetary requests.

What is the role of the school board (where applicable)?

The budget is presented to the Board and the community beginning in early February, budget adoption typically occurs in mid April. During this period of time the Board participates in budget review of all areas and is afforded the opportunity to inquire and comment on budget allocations. The community is also provided the opportunity to participate in at least one question and answer session focused specifically on budget.

Who represents the needs of individual buildings and/or school sites?

Building level administration in addition to department level directors: technology, special education, facilities, athletics, health services, food service and security.

Does the district use a formula to allocate funds to individual schools?

Each building is designated a per pupil allocation based on projected enrollment for the coming school year as a basis for the building specific budget allocation.

If so, does the formula use specific weightings for student needs?

Yes, it is weighted by grade level and increases gradually increases from elementary to secondary. In addition, the special education population is budgeted specific to the individual student need.

**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?**

As grade levels progress from elementary to secondary the per pupil cost allocation slightly increases

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

The district anticipates additional expenditures due to COVID-19 that will not continue in future years.