**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).**

From November through December of each budget development year, we request budget input from our Budget Supervisors which includes building-level administration. The staffing needs are identified by Central Office Administrators based on programmatic requirements, student instructional needs/desires, input from Coordinators and Directors, student enrollment and any other State or Federal mandates. We also look at trending in actual budget expenditures over a period of approximately five prior years to identify what a future budget need would reasonably be. Throughout the budget development process, the Board of Education actively engages the community in a series of budget workshops to ensure public input is also garnered. Both of the District's high schools offer comparable programs with the same set of expectations of staff and students. Both of the District's middle schools offer comparable programs with the same expectations of staff and students. All five of the District's elementary schools offer comparable programs with the same expectations of staff and students. If a particular building is hosting a specialized District-wide program for a certain sub-set of students (i.e. an intensive program class for special education students), the "host" building will be selected based on physical facility capacity for the class, student enrollment, and staffing requirements/services which may already exist at the building. It is important to note that additional unanticipated expenses were incurred in the form of various instructional modalities in the 2020-2021 school year due in response to COVID-19 and the need to address learning needs of students.

**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?**

Please see above regarding specialized District-wide programs which may be housed at an individual building due to a variety of reasons.

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