**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 Superintendent in conjunction with the School Business Official lead the budget development process. The Budget Development process begins in November/December of the current year with initial planning with more in depth planning discussions occurring during the early part of the year. The District is developed with student needs in mind, and adjusted to feet the instructional needs of our students. The District also tries to maximize the use of Federal Grant funds to provide needed services that we would not otherwise be able to offer.

The budget process includes all department heads and principals to gain a clear understanding of their wants and needs and how this ties into the District curriculum and instructional plan. In addition, the committees of the Board of Education such as Facilities committee are included in the budget development discussion to be sure that facilities and building maintenance is properly accounted for in the budget. The Board of Education is actively involved in the budget development process with multiple presentations during public board meetings and meetings with the finance committee. The District does not use set formula for budget development but more a focused approach to allocating funds to areas with the most need or new initiatives that have the most impact. In addition, our focus on special education and ELL students has a priority in terms of funding to ensure we are providing equitable services for these groups 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?**

Overall our District size and higher percentage of special education and ELL students drives up our per student costs. Special Education in particular accounts for a significant piece of our budget with increased costs for out of district placements and services that we are not able to provide in house due to our size.

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

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