**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 budget building process is a comprehensive one that utilizes a number of approaches. All work begins by first projecting all anticipated revenue to determine what can be supported within the constraints of the tax cap. Initially, all staff are rolled forward and it is presumed they will begin the following year in the building they completed the year in. Certainly, adjustments are made, retirements are accounted for, and programmatic shifts result in some adjustments along the way. Student supplies and materials, textbooks, library books, office supplies, and other consumables are located to buildings based on enrollment projections. Principals and Directors are asked for input, and additional funds may be allocated as deemed appropriate. Capital projects and normal renovations/repairs/maintenance type projects are determined based upon priority, the building condition reports, administrator requests, and architect/engineer recommendations. Equipment is also determined by a prioritized need or appropriate replacement cycle. This narrative just represents a brief overview of the process, and additional details can be provided based on specific questions. Please feel free to reach out as needed.

**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?**

Variances in per pupil spending can be caused by a number of factors, including: seniority of particular staff assigned in a building; the programs that might be housed in a building; i.e. Special Education or ENL hubs; a particular initiative or cyclical expenditure in a given year.

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