**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 development process is led by the Superintendent and School Business official. It begins in early November and lasts through the end of April. Each section of the budget is developed separately, with all stakeholders included. For example, when the building level budgets are developed, the principal, curriculum leaders, pupil personnel services, etc., staff come together to determine student needs for the upcoming year. Monies are shifted from the prior year based on those specific needs. The School Board is presented a specific section of the budget throughout the development process. At that point in time they are able to ask questions, make suggestions, etc. The needs of each individual site are represented by their principals, directors, support staff, etc. The budget is developed based on need, with the exception of per pupil allocations. The buildings are given a lump sum based on their building enrollment that they are allowed to allocate based on discretion. In addition, all instructional materials are allocated based on enrollment, as well as the SED approved per pupil amount.

**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?**

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