**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, Assistant Superintendent for Business & Management Services and the Finance Advisory Committee, which is made up of three Board of Education members. The budget process is based on the projected student enrollments, class size, needs of special education students, district educational initiatives and staffing needed to support the educational program. The Board of Education and the Finance Advisory Committee will meet with the Superintendent, Assistant Superintendent for Business & Management Services regarding guidelines and give their input for the upcoming budget on multiple occasions.

In the Fall, enrollment projections are updated, discussions are held with building principals and directors to discuss their need for the upcoming budget. In December/January building principals and directors submit their budgets based upon the average expenditures and our allocated funding based on a per pupil. In the same time period staffing needs are discussed with building principals and directors. Large expense items such as pension system payments, FICA, health insurance and other benefits are budgeted by the Assistant Superintendent for Business & Management Services. Discussions on the revenue side of the budget are held between the Superintendent, Assistant Superintendent for Business & Management Services, Board of Education and Finance Advisory Committee.

**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?**

Not Applicable

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

Not Applicable