**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).**

Funds are first allocated to areas legally obligated (debt service, contract transportation, charter school tuition, etc.). Funds are then allocated to schools based on assessed student need. Student need is assessed across two broad categories 1) general education students and 2) special education students. Enrollment projections across each grade level are reviewed and classroom sizes are adjusted as necessary. Specials and electives are offered as required first and then secondarily as student interest dictates. The majority of the funds per building are the salary and benefit costs to fund the program needs as determined above.

The budget development process is led by the Superintendent in conjunction with the Assistant Superintendent and the Business Administrator. Meetings with functional department heads and building level administration are held to discuss budget priorities and needs for the coming year. The process begins in late Fall and concludes in early Spring of every year. The Board of Education is involved in budget building after the Superintendent has prepared proposals for them to review and provide input on. Student needs are assessed throughout the duration of the budget cycle.

**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?**

n/a

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

n/a