**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 allocated to buildings during the budget process, which typically starts by the end of January. The Assistant Superintendent of Administrative Services and Finance schedules a series of meetings with the building principals and department heads. Historical data as well as year to date expenditures are analyzed and discussed. Preliminary allocations are determined by the number of learners in each building, providing an equitable starting point. Discussions following including requested changes including the needs of the building population, both academically and social emotionally. Building demographics are also taken into consideration to determine students' learning needs. Physical plant needs are discussed including supplies, repairs and equipment. One-time purchases are reviewed and discussed to make a determination regarding sustainability. Initiatives are prioritized with the assistance of the Office of Curriculum & Instruction to ensure requests are in align with the District's Strategic Plan and Mission, Vision & Core Values adopted by the Board of Education. Determinations are made collaboratively, taking into consideration anticipation revenues. This process usually is completed by mid April.

**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?**

As the report indicates, our PreK program is at Charlotte Avenue. Consistently, this school has a lower than average pupil spending. Due to the number of preschool students added to the K-5, the per pupil cost is lowered, while the spending for similar sized elementary schools is consistent.

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

N/A