**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 Assistant Superintendent of Administrative Services is responsible for the preparation, establishment, guiding, and directing of the budget development process. It is important in this process that the District's short- and long-term financial position is evaluated and the District's objectives are established by the Board of Education which are then aligned with the needs of the community that will provide approval through the annual budget vote in May. The District’s fiscal year begins on July 1 and ends on June 30. Starting in the fall or winter of each year, the District’s financial plan and enrollment projection are reviewed and updated and the first draft of the next year’s proposed budget is developed by the central staff. The Board of Education establishes objectives and priorities for the operation of the district and sets that course by establishing policy. District financial and educational data is evaluated and the parameters governing budget development are established. A full schedule of budget study sessions are conducted in which educational priorities, fiscal constraints, and the process itself are discussed in order to obtain full staff cooperation. During the winter and early spring, the budget is developed and refined in conjunction with the school building principals and department supervisors who gather information from staff and other building level stakeholders. This process includes balancing the needs of the students with the available resources to provide direction on educational programming and services.

Funds are directly allocated to each school by enrollment in two categories 1) general education 2) students with disabilities. Enrollment figures in each category drives the student program needs and staffing levels for each building. Student to teacher target ratio is 20:1 for grades k-6 across all elementary buildings. In addition to physical education, music, and art, each elementary building is staffed consistently with a building administrator, school psychologist, librarian, and program specialists. Teacher staffing for core content areas at the Middle School is largely driven by enrollment numbers for each grade level. Physical education, health music, art and other elective courses are offered and staffed accordingly. High School departmental level staffing is driven by enrollment and the district goal to offer wide range elective courses to meet the needs and interests of students. Overall the amount of funds allocated to a specific building for salaries and benefits is a result of a combination of the staffing levels predicated on enrollment numbers and staff experience at each of the buildings.

**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

  