**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 Board of Education’s Vice-President who also serves as the chair of the Board Finance Committee. The Vice-President is closely assisted in this process by Central Administration as well as district teachers and administrators as necessary and appropriate. Building principals, academic administrators, the Director of Special Services, and various faculty members participate in the budget process by identifying the needs of individual and groups of students and creating the appropriate staffing arrangements to meet those needs. These identified needs become part of the overall budget process. This budget process begins in December of every year with the publishing of the Board of Education Goals, Central Administrations identification of the context of the budget, and a timeline for development. This would typically end with the annual school budget vote in May, but ended in June of 2020 due to state requirements related to the 2020-2021 budget process.

All district administrators are involved in the budget development process. Many district faculty members participate in this process through their respective administrators. The School Board monitors the entire process, receives detailed financial information in January, asks for presentations by administration to learn more about areas they want more information on, holds a budget forum with the community, and ultimately adopts the annual budget.

The district does not use a specific formula to allocate funds, but rather identifies the specific needs of students across all settings and makes sure the appropriate staffing and other resources are dedicated to meeting that need.

**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.**