**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).**

A, The budget development process is lead by the School Business Official, in conjunction with the Superintendent of Schools and Board of Education. The Business Official leads internal financial forecasting and the Superintendent and Board lead the external environmental input into the strategic and programmatic components of budget development. The needs of students are translated into a budget through input and meetings with PTAs, teachers, civic groups, school administrators, and other stakeholders. The Board adopts a detailed annual Budget Calendar that begins in October and ends in May for the budget development process.

B. All employees are involved at some level. Principals seek budget needs from staff in school buildings and administrators seek input from support personnel. The school board role is leadership and external environmental scanning, including work with various stakeholders in the community on budget needs and setting strategic goals for educational programs. The needs for individual school buildings are represented by the School Principal as the point person leading each school building, after discussions with all stakeholders in the building, PTAs, and community members.

C. A formula methodology is used for all building level expenses for supplies, equipment, furniture, textbooks, contractual, and similar other than personnel services costs that is based on enrollment, number of classrooms, and so forth. In addition, the District has a number of policies as it relates to class size and staff requirements for students with special needs that also trigger formula-based allocations of staffing resources. The weightings for student needs are largely influenced based on needs for higher cost services, such as AIS, ESOL, Special Education, and other related services that are provided based on student needs.

**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?**

Certain schools house district-wide special education programs. For example, the Alden Terrace School houses a large district-wide special education program given the availability of classroom space in that building.

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