**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 District partakes in a zero-based budgeting process each year that begins in September. Principals and Department Directors are presented with budget books where they develop individual budgets based on instructional and functional needs. These budgets mostly encompass supplies, materials, and equipment. In addition, requests are compiled for extracurricular activities, clubs, and athletics. The draft budgets are presented to Central Administration at budget review hearings in November. These hearings occur with each department, and school level (elementary, middle, high school) where needs are evaluated, and equity between schools is considered based on particular student needs rather than simply enrollment.

Staffing discussions begin in October. Preliminary staffing projections are fine-tuned by the Personnel Department and Building Principals in conjunction with the Special Education Department. Projected student enrollments and specific student needs are evaluated and used as the critical benchmarking element for the allocation of staff. A series of formal staffing hearings occur in December at the elementary level and at the secondary level where individual school staffing requests are set in a broader district context within class size requirements per Board of Education policy for both general education and special education. These requirements are adjusted based on particular student needs and not merely building-level enrollments.

The departmental budgets and staffing budgets are combined with projected central district costs in January. The overall budget is then set against revenue projections in light of the Governor's Budget, tax cap projections, and local revenue estimations. Potential budget cuts are discussed at the level of staffing and materials with Building Principals and Department Directors. Final cuts are made to bring projected expenses in line with projected revenue and approved by the Superintendent of Schools.

The Superintendent's budget is presented to the Board of Education in February. The Board evaluates building-based equity on student needs rather than merely enrollment. After considerable review by the Board, the budget is adopted in March for presentation to the community for voter approval in May. The community is permitted input into the process at the Board of Education Budget Work Sessions.

**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?**

The District is a neighborhood-based school system with seven schools: one Kindergarten Center, three neighborhood elementary schools, two neighborhood middle schools, and one High School. Due to this structure, individual schools are smaller in enrollment than others. However, the Board of Education is committed to equity of services based on student need rather than a simple per-pupil formula. As a result, schools with smaller enrollments may appear to have a higher per-pupil spending rate.

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

The District is committed to a comprehensive social-emotional learning plan. Part of this plan has been a consistent addition of pupil support services in terms of psychologists and social workers in the last several years. The District does not apportion these services on a per-pupil basis; rather, it is committed to a continuum of services at each school. As a result, schools with smaller enrollment sizes may seem to receive services that appear disproportionate on a per-pupil allocation basis when compared to schools with larger student enrollments. It is also important to note that the Waverly Park School houses district-level centralized special education programs that are not provided in the other elementary schools.