**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).**

A1. The budget development is led by the Superintendent and School Business Executive, who compile the current information, create calendar budget development timeline (approved by the Board of Education), budget memo, and forms needed to be completed during the budgeting process. Budgeting for staffing and benefits is based on contractual obligations.

A2. The budgeting process begins by using the prior year budget amounts for items such as supplies, equipment, contractual expenses, paper, etc. and redistribute these budget lines based on student enrollment to each grade level and building. Staff are placed based on student count, student needs, IEP information, academic/accountability needs, and poverty levels.

A3. The budget development process starts in November and lasts until May when the budget is voted on by the district voters.

B1. Administrators and Instructional Staff discuss their budget needs at District-Wide School Improvement Committee (DWSIC) meetings, administrative cabinet meetings, staff meetings, and Board of Education budget development meetings.

B2. The Board of Education is presented with a budget inclusive with a budget memo identifying all of the increases and decreases contained in the budget, the tax cap, and all other pertinent information to work through the budgeting process. The memo identifies all staffing and budgeting requests placed by the administrators. Administrators provide written justifications for additional staffing.

The Board of Education reviews all additional budget requests during the budget development process and prioritized based on student needs. Additions and cuts to the budget are based on the District trying to work within the District’s tax cap and revenue stream, while providing the best education to all students.

B3. Initial budget figures are given to the administrators in each building and/or department. If administrators and/or departments require additional funding based on the needs and requests of their staff these amounts are included in the budget. Staff are required to complete budget request for equipment, textbooks, field trips, and contractual needs, which is submitted to their administrator. In addition staff are provided a sum of funds to purchase classroom supplies. The administrator based on grade/program needs distributes these funds.

C1. The District establishes its initial budget based on grade levels and subject area, and distributes funds based on enrollment. If additional funding is needed, requests are submitted and adjustments are made to the budget based on these needs and availability of funding.

**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?**

161501060006 – Flanders Elementary School has a slightly increased per pupil count because it contains special education programs with increased staffing needs based on student IEPs.

161501060014 – Franklin Academy High School has an increased per pupil count based on athletics and extracurricular activities that are located at the other buildings.

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

n/a