**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 Superintendent and the School Business Executive lead the budget development process.

\* Funds are allocated to each school based on the number of students as well as student needs.

\* The budget development process begins in October. We try to have to board adopt the budget at least 2 weeks before the deadline.

\* There are regular budget discussions with the board throughout the budget process. It is important that they understand the budget

 and the process.

\* Building Principals are responsible for the building contractual, materials & supplies, technology equipment and software

 expenditures.

\* Salaries are based on student numbers and 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?**

Petrova School houses more special needs students, so the District allocates an additional percentage to help cover special student needs costs.

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