**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 Superintendent of Schools leads the budget development process starting in November of each school year and continues until the Board of Education approved the proposed budget. The needs of students are taken into account as the budget is developed by looking at their course preferences, sports and extracurricular activities offered.

B. All of the administrative employees are involved in the budget development process. This includes building Principals, Directors, the Transportation Supervisor, Network and Systems Coordinator, Facilities Director, and Athletic Director. The building Principals are directly responsible for creating a supply and textbook budget for their respective buildings. They also provide staffing input and suggestions for their buildings. They work in collaboration with the Network and Systems Coordinator in regards to technology needs in their buildings. The Principals also work with the Facilities Director for room/space needs.

The Board begins reviewing draft budgets in late February and continues until budget adoption. They are provided with a line by line budget document with comparisons to prior years for a historical review.

 The report also shows the dollar and percentage changes by each account code and the total overall budget. At each Board meeting the Superintendent and Business Official review the budget and discuss items and any changes that were made. This includes any staffing changes as well as any large purchase needs.

C. The District allocates funds as follows:

 1) Regular education staff is allocated to the 4 schools based upon student population, class size, curriculum and program needs.

 2) Special education staff is allocated based upon pupil needs and the IEPs created from the annual meetings with the special education staff, support staff and parents of the students.

 3) Supplies and materials are provided to each building based upon a per student allocation multiplied by the building enrollment to calculate each building total. The building Principals then decide how best to spend those funds. Special education materials and supplies are budgeted separately from the building budgets and controlled by the Director of Special Education.

**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 per pupil spending is higher for the High School than the other buildings. They have more senior teaching staff than the other buildings causing a higher cost in salaries. The majority of the interscholastic sports programs and extracurricular clubs are also included in the High School pupil support service costs. These programs increase the per pupil operating costs.

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

N/A