**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 local methodology/approach used to allocate funds to each District school considers several variables, specifically, student enrollment by building, support services and programs. The type of educational program, ie. special classes for students with IEPs, typically require additional support staff and Special Education teachers, therefore, schools that operate these with more sections will have more funds allocated.

The District's budget process begins prior to the next fiscal year wherein variables such as funding history, program and staffing needs affect the development of the budget. The timeline of such development is as follows:

1) Starting in the Fall months (September/October/November) - School level officials (Principals/Asst. Principals) and District level officials (Asst. Superintendents/Administrators) review expenditures from budget code expenditures and grant allocations from the prior year to identify areas in need of decrease/increase of allocations.

2) During the Winter months (December/January/February) - School level officials (Principals/Asst. Principals) and District level officials (Asst. Superintendents/Administrators) continue to review current budget code allocations and begin fund projections wherein services, programs, and staffing are considered.

3) Transitioning into early Spring (March/April/May) - School level officials (Principals/Asst. Principals) and District level officials (Asst. Superintendents/Administrators) receive information regarding the tax levy and State Aid to confirm the proposed budget.

**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 District schools have more sections of Special Education classes, therefore, they may require more funding to support and implement services and staff salaries.

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

N/A

  