**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 Superintendent and the business administrator lead the budget development process each year. The administrative team plays an important role, primarily in terms of staffing for each building. Depending on building level enrollment, and the needs and wants of each building, we weigh those needs and wants against the larger budgetary issues such as state aid and tax levy threshold. The principals typically advocate for each of their buildings - based on what is best for students - and we then make final decisions before submitting our plan to the Board and the public. The budgeting process begins in earnest in December each year, and we list all of the building's "wants" on a virtual whiteboard at our administrative team budget meeting. Over the course of several weeks, we then meet with each building principal individually, as well as the varying department heads to determine their building and department-level priorities. At some point, the Superintendent and I have additional administrative team meetings to discuss budget constraints. Ultimately, final decisions are made as to what will lead to the best outcomes for students. It is a collaborative process that uses the previous year's budget figures (and staffing totals) as the baseline to work from.

**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?**

I would only say the respective numbers of special education students within each school building will have an impact on the per-pupil spending figures for each building. Since special education (SWD) costs are greater than regular education costs, this is often a key metric that affects the per-pupil spending of a particular building.

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