**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 budget development process is led by the Superintendent and is provided information by the School Business Official as requested.

The Superintendent's cabinet is involved in the budget planning process for each of the respective schools, their associated department and stakeholders. Inputs are received from each principal and assistant principals as they gather information on their needs for the upcoming school year.

The budgetary considerations include knowing the overall amount of state aid to be received coupled with the amount of property taxes to be levied with considerations for revenues from all local sources. Based upon the total overall budget amounts, specific percentage increase or flat dollar amounts can be attributed to a specific school or department. The major factors considered are what funds are needed to meet the goals and visions of the district to be satisfied first and then all discretionary funds are allocated on an as needed basis given the level of priority as assigned by the Superintendent.

The needs of the students are met on the basis of the vision as implemented by the Superintendent given levels of priority and importance. The School Board becomes involved once the Superintendent has made all of the district needs addressed through the budgetary process. The budget is then presented to the board for reviews and discussions. Further budget revisions may be necessary until the Superintendent and School Board come to a mutually agreeable budget which is then adopted at a Board Meeting open to the public.

The budget process typically begins around October of the prior school year and usually ends with the budget adoption around mid-April of the following year. The individual needs of each building is represented by each of the principals and assistant principals through cabinets and other general meetings as necessary.

**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?**

There is nothing unique that would cause the per pupil rate for the school to be significantly different than the district average.

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

There is higher number of ELL students at all grade levels in general.