**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 and the Deputy Superintendent (and also Business Official) are the district employees that lead the budget development. The process begins in January with an overall update to the Board of Education. The Superintendent and Deputy Sup. meet with all building level administrators, Directors and Assistant Superintendent of Instruction to review the current needs of students and what they projecting for the upcoming school year. At the elementary level we review class sizes to determine our staffing and at the secondary level we review class offerings to ensure that we have the appropriate staff to teach them. Our discussions with the Director of PPS includes projections of programs and staffing for our special education students. We also meet with department heads to determine their needs. These departments include technology, facilities and operations, transportation and food service. The building level administrators present an update to the Board of Education in December and January and the department heads present their proposed budgets to the Board in February and March. In preparing the budget by school, we budget actual salaries to each school building and allocate materials and supplies and other consumables by the number of students in the building.

**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?**

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