**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 begins in late October/early November. The Assistant Superintendent for Business leads the budget process. He and his administrative assistant meet with all building principals and department administrators to review their needs for the year. Budget requests are compared to prior year to determine reasonableness and address any significant changes. Once the requests are reviewed, the budget is presented to the Superintendent for review. Once the Superintendent reviews the budget and he has given his approval, a draft budget is presented to the Budget Advisory Committee and the Board of Education at several public meetings. At these meetings anyone may ask questions or raise concerns. These questions and concerns are then reviewed and addressed before the final budget is adopted by the Board of Education. Budget documents are also available to the public via the District's website for those that cannot attend the meetings in person. The budget is typically voted on by the community in May and is then finalized.

The District does not use a formulaic methodology to allocate funds to individual schools. Building enrollment is reviewed on an ongoing basis and the staff and resources are distributed accordingly. SWD and ELL enrollment is also reviewed to identify specific needs of students.

**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?**

Central Boulevard Elementary and JFK Middle school typically have higher special education costs than our other schools, which increases the costs per student on average.

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