**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 of Schools leads the budget development process in concert with the Board of Education, principals, directors, department heads, teachers and parents. Thee budget is driven by student education and developmental needs. These educational and developmental needs are derived from various source, including but not limited to, test scores, student academic profiles, teacher teams working with department heads and principals, consultant recommendations, and parent recommendations. These student needs are then developed into improvement goals and action steps to achieve those goals. Those action steps to student achievement and development are then built into the budgetary appropriations. While student needs are assessed throughout the entire year (including summer months) the budget development begins in November and the process continues until the Board adopts the budget (mid-April) and sent it to the District voters.

B. While most District employees are involved in some minor parts of budget, the most significantly involved employees are the Superintendent, Business Manager, Director of Curriculum, Building Principals, Director of Special Education, Director of Technology, Supervisor of Buildings & Grounds and Department Heads. The Board of Education is updated on sections of the budget in each meeting from November through their adoption in mid-April. They can ask any questions or voice their opinions or those they have heard from constituents to better serve student and community needs. The individual buildings are represented largely by the Building Principals - they are involved in developing student needs and the responses in terms of goals and funding of actions to achieve goals. The individual buildings are also represented by subject area department heads and grade level leaders. Parents of the students in each building are informed and involved through Board of Education meetings, public information on the District website and the budget presentation and budget hearing.

C. The District does not have a specific formula to allocate funds to individual schools. Rather the budget is developed and funds are allocated based on number of students at each building (e.g. student to teacher ratios), student educational and developmental needs and requirements.

**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?**

Yes, there are unique features at certain schools that have a great impact on the spending per student. Higher grades (Middle and High School) will have a significantly higher than average cost per pupil as these grades change classes by subject area. Thus, rather than having one teacher per grade level (with special such as gym, music and art mixed in) there are multiple teachers and additional education requirements for the various subjects (e.g. Math, Science, English, Social Studies, Health, Technology, etc.) as well as gym, art, music, etc. These additional and specialized teaching areas drive higher cost at the higher grade levels. Certain higher level courses such as sciences and high level math require lower class sizes. These grade level require guidance counselors and have sports and other extracurricular activities not seen at the elementary school level. This combination of additional costs drives the per student costs well above average at the Middle and High School. This variance is particularly apparent at John F. Kennedy Middle School where the number of students is lower thus the cost per student is higher.

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

None noted.