**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 of schools and the assistant superintendent lead the budget development process. The process is a highly collaborative effort that involves all members of the administrative cabinet, teacher leadership, teachers, other staff members, the board of education and parents.

The budget development process begins in October. Each department, grade level, and building represents a decision input unit (DIU) providing input into the process to translate the needs of students into a needs-based budget. The DIU for each department or grade level is comprised of the staff members who work within that DIU. At the building level, a representative leadership team that includes staff and parents and is led by the building administrator is the DIU that identifies needs and requests schoolwide. Each DIU begins the process by reviewing data, which includes student outcome data and measures of interim progress, among other things. The DIU evaluates the data and reviews goals set by the board of education to come up with 3-5 measurable goals for their unit for the upcoming school year. Then, each DIU develops a list of budget requests tied to each goal. The requests are then forwarded to the administrator that oversees the DIU.

In December, the administrators review the requests submitted by the DIUs, evaluate the needs relative to DIU goals, building-wide goals and districtwide goals and make recommendations to approve or reject requests. The recommendations are forwarded to the assistant superintendent.

In December and January, the senior management team, consisting of the superintendent of schools, assistant superintendent, director of curriculum and professional development, director of technology and director of pupil services review the requests. Districtwide plans, such as the districtwide safety plan, technology plan, professional development plan, long-range financial plan, enrollment projections and staffing plan are reviewed relative to the budget requests. The senior management team develops a list of priority areas to be supported in the upcoming budget.

In January and February, the senior management team begins reviewing the priorities with the other members of the administrative cabinet and the committees of the board of education. The administrative cabinet, in turn, reviews the spending plan with the DIUs within their purview. Districtwide teams, such as the software review committee and the professional development planning team, meet to review the priorities, evaluate their plans relative to the priorities, and develop recommendations for budget requests. Concurrent with this work, the superintendent of schools, assistant superintendent and school business manager meet with the finance committee of the board of education to review the priority areas and initial spending projections for the upcoming budget. The director of curriculum and professional development, director of technology and director of pupil services meet with the academic committee of the board of education to review the spending priorities. Introductory budget presentations for the new year are made at board meetings.

In February, the administrative cabinet reviews the recommendations that come back from the districtwide teams and makes further recommendations to approve or reject the budget requests that originated with the DIUs. From those recommendations, the assistant superintendent develops a draft budget. The draft budget is reviewed with the finance committee of the board of education. Budget workshops are provided to the board of education to communicate the budget information.

In March and April, the superintendent and assistant superintendent continue to deliver budget presentations to the board of education. The board provides input regarding budget parameters, and the superintendent of schools and assistant superintendent revise the budget to conform to those parameters as necessary.

It is important to note that the district does not use a simple per-student or per-building formulaic method to allocate funds within the budget. Instead, the district executes the needs-based budget development process described above. The process enables the district to focus funding where it is most needed to improve student outcomes, maintain a safe educational environment and maximize cost effectiveness.

**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?**

Note that the per-pupil spending is slightly higher at the primary school building and the junior-senior high school than at the intermediate building. This is due to more intense academic needs identified in those buildings at the present time.

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