**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 vast majority of budgeting is by location. The business administrative staff meets with the principals of each building, curriculum directors as well as department heads and the needs for each school are discussed, debated and then established. The educational needs of the students are always a priority throughout the budget cycle. This process is completed for equipment, materials and supplies, and purchased services. The budget development process generally starts in December and concludes in late April. The school board is presented with various budget presentations with a concentration on specific areas each budget year and makes budgetary decisions accordingly. There is also a budget committee convened by various stakeholders who gather information and provide a final recommendation report to the board. Teaching and all academic ancillary staff are budgeted by building. Grant funding is assigned to specific buildings where possible with non-specific items distributed to buildings predicated on elementary enrollment, secondary enrollment, total enrollment or special education enrollment- whichever is appropriate. This is also true of general fund budgeted expenditures that cannot be directly attributed to a building. Non-formulaic elements that might impact a specific school's allocation would be such things as one time purchases for classroom furniture, chorus risers, or cafeteria tables.

**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?**

The district has half day pre-k with its .5 FTE enrollment included in the building location. The way the pre-k enrollment is calculated on this form might be affecting the per pupil building spending.

Also, please note that the NIKE center is an alternative school that was closed and some of those students and resources transferred to the main High School. The fluctuating /uncertain enrollment has the potential to skew the per pupil spending.

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