**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 District's expenditure budget must be developed within the constraints of the anticipated revenue budget. The Assistant Superintendent for Finance and Operations, the Superintendent and the Superintendent's cabinet lead the budget process. The budget process begins in November with consultation of Principals, Directors and Administrators. The Board of Education begins public budget presentations in February and these presentations commence with the budget vote in May. The Board of Education also adopts the budget in April.

The allocation of budgetary funds to each school considers a variety of variables including but not limited to staffing needs, enrollment projections, class sizes, and academic and other student support service needs. In addition, schools receive a per pupil allocation, as described below, for budgetary expenditures not provided centrally by the District. These items include classroom materials, library materials and other general supply items. The Principal has discretion on the allocation of these funds depending on the specific needs of the building. Principals also have the opportunity to request additional funds for specific initiatives that, if financially feasible, will be reviewed and prioritized for possible budget inclusion.

Instructional supplies are budgeted by building using a per pupil allocation. The building’s projected enrollment is multiplied by the per pupil amount.

Projected Enrollment X Per Pupil Amount = Building Allocation Amount

**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 subtle differences between similar schools (elementary, middle, and high schools) are primarily due to the following variables:

-Experience level of teaching staff

-Specific programs housed at a particular school - i.e. special education and/or English as a New Language (ENL)

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