**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 process is led by the Superintendent, Assistant Superintendent for Business, Assistant Superintendent Human Resources, Assistant Superintendent Elementary and Assistant Superintendent Secondary. The budget process begins in December and goes through April. The District involves the District level administration and building level administration in the budget process. The Board of Education is also intimately involved from the beginning of the budget season. The District asks all building level administration and District level administration to review the needs of the schools in order to better help build the budget accordingly. In addition, the District has one to two meetings a month during budget season, which is in public with the Board of Education and District-wide leadership present, to go over how the budget is being developed. It also gives all stakeholders an opportunity to express their opinions and ask questions regarding the budget.

Funds are allocated based on the student count at each building and the type of student that is attending a particular school. Some of the variables that the District needs to consider when allocating funds to each school are the amount of special education students that attend each school, as well as the student enrollment in each building. The District uses enrollment projections during the budget process to determine the anticipated enrollment of each building. Once the enrollment is projected, each building is given a per pupil allocation based on that projection.

In addition, a Special Education student normally requires additional funding in order to meet the needs of the IEP. That said, the District looks at the number of Special Education students and will provide additional funding to cover the costs of 1:1 aides, and other instructional teachers, such as speech teachers and psychologists. In addition, funds are allocated to buildings to provide specific equipment a child may require and additional supply money to meet the needs of the IEP.

**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?**

Spending varies based on the per pupil count, as well as the needs of the students that are attending that school. For instance, if we have a school that has a large special education population, there are going to be more Teaching Assistants assigned to that building.

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

n/a