**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 development process begins in late October/early November. The Assistant Superintendent for Business and his administrative assistant meet with all building principals and department administrators to review their needs for the school year. Budget requests are compared to prior budgets to determine if there have been any significant changes. The accounting system budget module allows for notes and descriptions to be entered into each individual budget code. Once budget requests are reviewed and supported, the budget is presented to the Superintendent for review. After the Superintendent reviews and approves the budget requests, a draft budget is presented to the Budget Advisory Committee and the Board of Education at several public meetings. Anyone may ask questions or raise concerns at these meetings. Once all questions and concerns are addressed, the a final budget is adopted by the Board. Budget documents are also made public on the District's website for those who cannot attend meetings. The budget is typically voted on by the community in May and finalized.

The District does not use formulaic methodology to allocate to funds to individual schools. Building enrollment is reviewed on an ongoing basis and staff and resources are redistributed as needed. SWD and ELL enrollment is also reviewed to identify specific needs. Special education needs in one building may be higher than others, creating a higher cost per student on average.

**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?**

Central Boulevard Elementary and JFK Middle school typically have higher special education costs than our other schools, which increases the costs per student on average.

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

Classroom Teacher Salaries have increased more than normal in School Allocation by Object. Substitute teacher salaries and certain federal salaries were accidently not included in the previous year, but have been corrected for 22-23.