**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 Deputy Superintendent leads the budget development process, which begins in December, by receiving requests and data to support those requests from District Administrators (principals and curriculum directors). The District Administrators work with faculty and staff to understand the student needs and make the budgetary requests. The District also meets with the Financial Advisory Committee to discuss the budget and analyze areas of spend. The District holds 4 public work sessions to discuss the budget with the public and to gain input and recommendations from the community. The Board takes all of these recommendations into account and may or may not make adjustments prior to adopting the budget.

We do not use a formula - we use a zero based approach and develop the budget based on individual school, grade level, and curriculum department needs.

**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?**

Our Elementary (North Side) and Junior/Senior High School (Wheatley) each house 2 life skills class which require higher operational costs with a much lower student enrollment than the traditional general education class at that level. In addition, our Wheatley school houses most (except 1) of our District Wide Curriculum Administrators even though they work for all buildings.

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