**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 budget is based on projected costs of staffing, supplies and contracts with outside vendors to provide necessary services. The number of classroom teachers in each of the four elementary schools and the junior-senior high school building is determined by student enrollment, the contractual language and Board Policy that governs the class size and course offerings, including electives. The salaries and benefits of teachers, administrators and support staff are paid by state and local funds. The District allocates building budgets for materials and supplies to each building based on the student enrollment in each building. The allocations of this total is at the discretion of the principal and his or her administrators in each building. Title 1 allocations are not a factor in how State and local resources are allocated.

The District’s budget planning process begins in the fall with meetings between building level administrators (each building’s principal) and cabinet level administrators (the Assistant Superintendent for Business and Operations, Assistant Superintendent for Personnel and the Assistant Superintendent for Curriculum and Instruction).

Multiple meetings are held to analyze the current and future programmatic needs as well as equipment, furniture and staffing needs among other budget areas. The first meeting between administrators is an introductory-level meeting where there is a discussion regarding logistics and timetables for budget development. A second round of meetings is held where the grades K-2 and grades 3-6 level administrators meet with Cabinet-level administrators to further define budget needs. The Jr-Sr High School Principal and the Cabinet-level administrators meet with subject area department heads to review budget requests.

These meetings are typically held on an individual basis giving each building and subject area administrator a private forum to make his or her case for the needs of the building or program. The District strongly considers building enrollment and need when planning budget allotments. Following these meetings, cabinet level administrators prioritize the requests and balances the individual proposals with the overall fiscal stability of the District. The requests are balanced with an eye towards making sure that the District is offering consistent and equal opportunity to students across the grade levels. The District places emphasis on balancing the programmatic needs between its two K-2 buildings and two 3-6 buildings. The goal is one of making sure students are receiving equal programming across the District and between buildings.

The cabinet level administrators then package these budget proposals for presentation to the Board of Education over a series of public meetings. The BOE can accept, reject or revise the proposals as it sees fit. The cabinet level administrators will often ask the building and subject area administrators for additional information or to ask building-level administrators to revise proposals that are either unaffordable as proposed or inconsistent with the Board of Education’s goals for the District.

**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?**

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

  