**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 is led by the Superintendent of schools. Additional district level employees are involved including Assistant Superintendents from each department, Directors, and Building Level Administrators. (Within the buildings additional feedback is received from teachers) For some of the budgeted items (example: supplies and materials) individual allotments are given based on a per teacher basis. This is only for selected budget items though and others such as salaries are allotted at the centralized level. There is no weighting differences for student types. The needs of the students are incorporated into the process by meeting with each building level administrative team to go over needs along with the Director of Special Education Services and the Director of ELL Services. While the budget development process occurs all year long as needs are identified, the formal process begins in the late fall and extends into the spring before the budget vote. During the budget process, the COVID impact on facilities and the educational and social/emotional needs of students were included in the budget process as well.

Formal BOE presentations begin at or around the end of December and continue every BOE meeting until the budget is formally adopted by the BOE prior to the legal due dates.

**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?**

We do not see any significant differences.

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