**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’s budget development process is led by the Superintendent and Assistant Superintendent for Business and Support Services. The needs of students are translated into the budget in several ways, which includes program, staffing, and resource requests during the budget process. Such budget requests may be submitted by one/some/all of the following: teacher, department/grade level chairs, building administration, and the district-level curriculum and special education departments. The budget development process begins in December and lasts through the third week of April.

The district's budget development process involves building-level faculty and staff, department chairs, building administration, department supervisors, district-wide administration, the business office, the Assistant Superintendent for Business & Support Services, the Superintendent, and the Board of Education. The Board of Education holds three to four budget work sessions each year at which time sections of the draft budget are reviewed in detail. The Board provides insight on line items within the draft budget and direction on the desired end result of the budget. The needs of individual buildings and departments are represented by building-level faculty and staff, department chairs, building administration, department supervisors, and district-wide administration.

The district uses a formula to allocate general instruction funds to individual schools. Each building gets an allocation for contractual, supplies, equipment, textbooks, music equipment, library materials (video and print), computer software, computer hardware, and conferences, based on enrollment. The dollar amount per student in each category is the same per building. The total amounts vary because student enrollment at each building is used as the multiplier. The formula does not use weightings for student needs. There are other areas in the expenditure budget that provides additional funding to buildings, departments, and specific classrooms and students based on 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?**

Court Street Elementary is abnormally higher because more special education classrooms are located in this building due to overcrowding/space issues at the other elementary schools.

Hillview Elementary is abnormally lower because of the extremely high enrollment numbers. The attendance zone for this school has seen a lot of residential development in recent years. The class sizes are higher as a result, so there is some economies of scale. With the building reaching capacity, special education classrooms had to be relocated (to Court Street).

The Middle School and High School are abnormally higher because of athletics, extracurricular offerings, and student curriculum/programming offerings that occur at these grade levels beyond the minimum state requirements.

Other than these points, I feel the district does very well allocating resources across all buildings evenly, included pupil personnel related services, equipment, technology, supplies, textbooks, and library equipment to name a few.

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

Not applicable in our opinion.