**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).**

Our districts' greatest expense is staffing. Staffing is determined based on class size goals and level of service required by the population served by a particular school. If a specific school has more children with special needs, the staffing ratio is determined by the children's Individual Education Plan. The Cabinet reviews all staffing throughout the district to ensure equity.

Each school is given an individual per pupil allocation that is based on a projected student count. These budget will cover the cost of supplies, materials, textbooks and equipment. The cost of these items are higher in the secondary schools due to the course offerings in Art, Music, Technology and Science.

All districts' schools budgets are reviewed by Cabinet.

**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?**

Per pupil spending may vary from the district average as the spending is influenced by the teaching staffs' years of service. Teachers salary increases are based on years of service. Other factors may affect school spending levels such as needs of the students, instructional and support programming, staffing needs and current costs of materials.

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