**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 Superintendent and Business Official lead the budget development process. Other administrators including Assistant Superintendents (overall instruction and personnel), Principals (representing individual buildings), the Director of Pupil Services (special education), Athletic Director (athletics and nursing), and Supervisors (Transportation, O&M, and School Lunch) are involved with the process as well. The Board of Education is involved with the planning process and decision making on any major changes to programs and staffing. Additionally, a Community Budget Survey was added to the process whereby local community members, parents, students, and staff were asked to rank their priorities for district spending. The feedback was used in the decision making process.

The planning process of the budget begins in October with setting the budget calendar. In the following months, there are many meetings with the stakeholders noted above regarding enrollment, student needs, staffing needs, building needs, etc. Funds are primarily allocated based on enrollment which significantly impacts staffing. Program and special education needs, student interests and graduation criteria are also a strong driver of expense and the overall budget process.

Specifically, administrators, principals and supervisors receive supply and material budget requests from teachers in November and then those amounts are submitted to the district office for review in December. The building budget begins with the previous year’s allocation and then is increased/decreased depending on the enrollment. This incremental budget approach sets the base budget for each school. Student’s needs such as ELL, poverty and the number of students with disabilities are factored into overall allocations throughout the budget development process. Class sizes, federal funding allocations and specific building needs are also considered. Meetings are held with principals to discuss and provide documentation for any dollar increases based on these categories. Amounts established for supplies, materials, computer software, library books, and textbooks are allocated based on student enrollment in each building.

Equipment funds are initially allocated to each building based on average need over previous years. Each principal submits requests for additional funds based on teacher requests for equipment and overall building needs. Funding decisions are then prioritized by central office after reviewing the requests regarding the requested equipment from each building. Depending on the type of equipment and needs of specific buildings, variations can occur between buildings from year to year.

Additionally, the Board of Education and the budget committee which is made up of administrators and staff from all departments and units hold multiple meetings with robust discussion regarding the budget process, allocations and input is received that goes into the decision making process.

The overall budget process allows building leaders to make recommendations to the central office based on the student’s needs outlined above. The central office then helps to make allocation adjustments throughout the district based on the overall needs of the district. The budget is then reviewed and approved by the Board of Education and then submitted to the community for approval.

**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?**

Additional staffing is needed at the Middle and High Schools based on the variety of courses offered and graduation criteria. Additionally, the high school is a very large building that is used for many programs and afterschool activities and requires more custodial and maintenance staff to maintain the facility.

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