**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 Assistant Superintendent for Business leads the budget development process. The budget development process begins in October and a budget is presented to the Board in January for review in public budget work sessions.

Building administrators and program directors submit budget requests based on input from the teaching and support staff to represent the needs of their buildings and programs. The program and instructional staff base their requests on the needs of their students. These budget requests include staffing and equipment changes, services, supplies and capital project requests. The District does not use a formula to allocate funds to individual schools. The budget is zero based and each budget stands on its own based on the building and program requests. Staffing and financial resources are allocated based on student needs and not based on a formula as the student needs in each building change each year. The Board reviews all budget requests in public budget work sessions from January through April.

**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?**

Yes, Our elementary schools have very different student enrollments and needs. Riverside School has very few students and that is reflected in lower average class sizes that makes their per pupil costs higher. Wilson and Hewitt have higher enrollments and higher average class sizes making their per pupil costs lower. Hewitt and Covert also have a unique special ed program which utilizes additional resources.

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