**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 Management Services and Strategic Planning along with the Superintendent and other cabinet members lead the budget development process with the Board of Education. Supervisors, department heads, and building principals are a part of the process and communicate student needs in the process of budget development. This process is always ongoing, but formally begins in October and ends in April with budget adoption. All district level and building level leaders are involved in the budget development process. The Board of Education plays a pivotal role in goal-setting, prioritizing the community's needs, and have final decision and approval of the budget. Individual needs of the buildings are represented by the building principals, supervisors, and department heads. The district sometimes uses enrollment with total enrollment or in students with disabilities enrollment to allocate funds, but the majority of the time, the needs are communicated and met with the building principals, keeping in mind the need for equitable resources per pupil across the district's buildings.

**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?**

Forest Park Elementary school does have a higher per pupil spending amount than the other elementary schools. Forest Park educates a higher proportion of our higher need students with disabilities than our other schools resulting in higher costs per pupil overall.

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