**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 School Business Official lead the budget process. The budget builders ( Principals and Directors ) meet with the Cabinet ( Supt., Business Official, other Asst. Supt's) to discuss their building and student specific needs. The budget builders present a budget that addresses their needs and Cabinet asks questions and ensures equity amongst the buildings and student needs.

The budget development process begins in November and runs through May.

The following employees are involved in the budget development process: Superintendent, Asst Supt for Finance and operations, Ass Supt for HR, Principals, Directors and Facilities Director.

The district begins presenting the budget to the BOE in a public forum in January. The evolution of the Budget is presented to the BOE each Board meeting in January through April. The Board sets the priorities for the administration throughout the budget development.

**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?**

As enrollment is the primary driver for staffing and non-personnel expenditure needs, one building may have higher per-pupil expenditures than others. Furthermore, a particular building may contain a greater number of veteran teachers than others, boosting personnel costs in a particular location, and thus increasing the per-pupil expenditures per building. Last, the concentration of special education student assigned to a particular building in any given year, based on their geographic zone, may also lead to a difference in per pupil costs.

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