**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).**

Item 1 (A) - Local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation.:

The Superintendent and Assistant Superintendent for Finance and Operations lead the yearly budgeting process, which begins in November each year with the adoption of the budget calendar and communication of expectations and timelines. During the process of budget development and implementation, each individual building administrator is responsible for communicating student needs for the upcoming year through specific staffing, supply, or contractual requests. Building principals utilize the instructional expertise of their respective staffs to build textbook, supplies, field trip, and staff development requests through a zero-based, grassroots effort. For supplies and materials, textbook and library allocations, the District utilizes a formulaic methodology to determine the appropriate resources that are based upon the age and special needs of students. For all other school building resources, such as contractual items, equipment, staffing, and staff development, the zero-based budgeting methodology us utilized with proper justification and corresponding data, including enrollment projections by school and grade level, staffing analysis reports, and student demographic reports, all of which are reviewed by the Board of Education during its budget workshops.

Item 1 (B) - Role(s) of all relevant stakeholders in budgetary processes and decision-making:

The relevant stakeholders in the budgetary process include the Superintendent, Assistant Superintendent for Finance and Operations, Assistant Superintendent for Curriculum, Assistant Superintendent for Human Resources, central administration personnel, the budget committee of the Board of Education, school principals, representatives of the PTA of the various schools, and student Council representatives. The role of these stakeholders is to present ideas and brainstorm on various educational issues. The stakeholders use prior year results as a benchmark to: (1) assess the success of the District's educational programs, (2) create a vision for programming during the upcoming school year, and (3) determine the resources that will be needed to achieve the educational programming vision.

Item 1 (C) - 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:

Overall, the District utilizes a formulaic methodology to determine the appropriate use of resources, based on the age and special needs of students. For certain school building resources, such as contractual items, equipment, staffing, and staff development, the zero-based budgeting methodology is utilized in connection with the programs that are offered in various grades. When considering resources that are needed for the students of each school to be successful, attention is given to the demographics of each grade, with particular attention to ELL students and special education students.

**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?**

Item 2 - The following unique school-level characteristics may affect the level of pupil spending at the school location, in contrast to district-average pupil spending:

(1) Memorial Junior High School is a Title I School.

(2) North High School provides ELL and ASE programs.

(3) South High School provides Life Skills programs.

(4) Central High School, in addition to Life Skills programs, provides services to additional special education students.

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

Item 3 - Items which the district feels are anomalous in nature and require additional description: None noted.

  