**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 budget development process begins in the business office where the current year's budget is rolled over in October and increased for contractual obligations. Each Assistant Superintendent is a Budget Builder and works with their departments to submit departmental needs. Their budgets are due to the business office in December. All of the information is compiled and reviewed with each department head/principal. Adjustments are made to the budget based on the revenue available to the district.

**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?**

Placement of special education and English Language Learners may increase the funding need in particular school buildings.

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