

## Education Law §3614 School Funding Allocation Report

### Part F - Narrative Description

1. **(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).

A. The Board of Education directs the administrators to develop a fiscally responsible budget. The Assistant Superintendent for Business leads the budgeting process. Beginning in December, budget guidelines and analyses are discussed with Principals & Directors. They in turn meet with staff to determine personnel and curriculum needs. Administration reviews test and classroom data to determine program needs. The budget is proposed and discussed in public BOE meetings in February, March, and April with a vote in May.

B. Employees involved in the budget development process are - Administration, School District Treasurer and Teachers. The School Board provides guidelines for class sizes and programmatic direction. The Building Principals represent the needs of individual buildings.

2. **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?**

The High School has higher per pupil spending than the other buildings due to the additional offerings such as, advanced placement classes and occupational education programs. In addition, the interscholastic athletic program and the extracurricular clubs are included in the Middle/High School pupil support service costs.

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

The District offers a specialized and vast continuum of special education services and classes in all three buildings. The District accepts non-resident tuition from other public-school districts to attend our special education programs. The costs for these programs are included in building costs but are offset by tuition revenues.