**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).**

Budget development is a continuous process. The district officially starts the budget process in December and continues through the first week of April. The district allocates funds based on the district initiatives, educational programs, student enrollment and needs of the staff and students based upon previous years spending. In addition, any new mandates are included in the budgeting process as well.

The majority of the district's budget is comprised of personnel costs. Staffing levels are established by the student population in each buildings and the various needs within the buildings (academic, social, emotional, physical and etc). At the beginning of the budget process, the Superintendent and the Business Administrator meet with each building principal and department supervisor to talk about previous budget spending, enrollment changes and program changes to determine what needs are to be added to the proposed budget and what things can be eliminated, if possible. The information from these meetings and contractual obligations; such as class sizes, salaries and benefits, are used to development the budget. Student academic needs are determined by using assessment results and other data. Individual student needs for related services including OT, PT and Speech are established through the IEP process and in accordance with state and federal law.

Support staff such as nurses, monitors, custodial staff and clerical are based on the building's population, grade levels, building size and facility usage.

While developing the budget, one-time building expenditures are discussed to address program needs and if the purchase will help achieve district goals.

During February and March, the budget committee meets to review the Governor's State Aid information and the tax cap calculation. The audit committee sets a maximum tax levy increase which is used in the budgeting process. By mid March, the full board is presented with a proposed Budget, Fund Balance projection and tax cap calculation. Board discussion and input from these presentations are considered by the Superintendent and Business Administrator in determining the final proposed budget for adoption by the board in late March or early April.

**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?**

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

  