**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 District Treasurer, Jackie Cowan, leads the budget development process. The needs of the students are translated into the budget based on the specific general education, special education, career and technical education, foster care, transportation and extracurricular program needs. These needs are provided through ongoing conversations with building principals. The budget development process typically begins in November and extends through April in preparation for the budget vote in May.

The Superintendent and Secretary to the Superintendent work with the Treasurer to review the budget line by line. Once this process is completed, they work with the Elementary Principal/CSE Chairperson, High School Principal/CSE Chairperson, Director of Facilities, Senior Mechanic and Athletic Director to determine the needs of individual school sites and buildings. Requests are considered for the preliminary development of the budget. Final determination is based on actual revenues to support a budget that stays within the tax cap regulations.

The Board of Education meets with the treasurer beginning in January during its bi-monthy board of education meetings. An overview that explains the budgeting philosophy and approach, outlines the budget development process, and refers to major assumptions and changes from the previous year is provided. The treasurer also provides fiscal limitations to be observed, such as maintenance of service levels and specific increases or decreases in resource allocations.

A Budget Calendar has been adopted by the board of education. The budget calendar provides critical dates for the preparation, submission, and review of the budget. A specific aspect of the budget is reviewed at each board meeting during February - April board meetings. The board of education provides guidance and feedback on the budget. This feedback is then used to develop the budget. A final budget is completed after the governor provides final state school revenue allocations in April. Once the board approves the budget, it is presented to the community for the budget vote in May.

The District does not use a formula to allocate funds to individual schools.

**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.**

  