**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 takes all specific student needs into account when developing the budget. The budget is developed by working with each of the building principals to determine their students needs and class scheduling. The Superintendent curriculum sets learning initiatives, goals and strategies for each building. The Special Education Director reviews at our current special education population and makes projections for the upcoming year. The Board of Education sets policies and speaks to the community expectations. The budget is developed by the Assistant Superintendent of Finance and operations. The discussion with the building principals begins late fall and continues through the spring when the Superintendent proposes his budget, typically in March. After the educational, social and emotional needs of the students are determined, then we craft a rollover budget. This budget projects the upcoming year salaries and benefits. Specific initiatives and projects are discussed. We look at the physical buildings to determine how foster a positive learning environment for our students. This year we focused on athletic needs, last year we focused on music. The tax cap calculation and state aid determine most of the revenue side of the budget. the Board of Education adopts the final budget in 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?**

As stated above, we have different initiatives each year. The initiative may be subject based and given the student population is not the same in every school, that can skew the budget. Our buildings are of different ages, one building is 125 years old so the projects on a building may not reflect the population numbers.

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