**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 is started by a review of Educational Goals and Programming between the Superintendent, Business Administrator, and the Board of Education beginning in October. Starting in December a rollover budget is created and building principals, Assistant Superintendent, Coordinator of Special Education, Athletic Director, Head Cleaner, Head Maintenance, Head Mechanic, Technology Department, and Director of Food Service are brought into the discussion of specific needs and allocations are given to each department by March 1. Department Chairpersons, Head Coaches, and other staff are then given their allocations and discussions begin around budget needs. A budget is then presented in April for Board of Education approval followed by community approval in May. Student needs are the ultimate variable in the budgeting process. Given our students, the best educational experience possible is the driving force to any budget cycle. The Board of Education's major role in the budgeting process is to ensure that the needs of and overlaying opinions of the community are upheld in the budget process. The Board does not play a line by line budgeting role but makes the final determination of budgeting priorities, and amount spent especially in regards to taxation.

The District looks at the previous five years of budgets to determine the allocation of spending. We also look at curriculum goals when allocating resources to a certain building for that specific building that school year. The number of special education and ELL students in each building plays a role in determining budgetary allocations to each building. The recommendation of building and department leaders for the upcoming school year also plays a role in determination.

**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.**