**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 begins usually in the fall and lasts approximately 6 months. The Superintendent meets with the Deputy Superintendent, Asst Superintendents, Directors and Principals and reviews staffing needs based upon the projected enrollment. They also review all programs that the District offers and evaluates them. It is determined if the program should be continued, increased or eliminated. The salaries of all staff members are then projected based upon contractual agreements with any increases or decreases for any projected staff changes or retirements. Debt principal and interest are budgeted based upon actual payments and TAN interest is estimated based upon projected borrowing needs and current interest rates. Transportation, benefits and other contractual expenses are based upon current contracts or increased upon projected CPI. Building maintenance and building expenses are based upon current expenses or projected increases based upon future needs or increases due to inflation. Textbook and technology needs are discussed between the Superintendent, Deputy Supt, Principals and Directors. Each school receives a budget allocation for textbooks, supplies and materials based upon enrollment. If additional funds are needed, they complete a special request that may or may not get added to the budget based upon Supt approval and availability of funds.

Once all the expenses are accumulated, the District reviews its projected revenues. If the revenues are not sufficient to cover the expenses, the Board of Education decides whether to cut programs, staff, or other items to get the budget to an acceptable tax cap calculation.

**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?**

Certain schools ( Eugene Auer Elementary ) expenses are higher than others due to senior staffing and more special education classes.

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

  