**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 business official leads the budget development process along with input/feedback from the effected constituents. The business official works with the building administrators (Principals and Directors) closely throughout the budget process to ensure that the needs of all students are being addressed through the budgeting process. The budget development process begins in October and continues until the budget vote in May. As stated earlier the business official works closely with Principals, Directors, Department Managers on what needs are for their areas and the business official works with the Board of Education and Superintendent on the more global aspects of how these individual budget decisions effect the rest of the budget. We assess what expenditures were for the previous year and discuss if they were adequate or not and make adjustments accordingly. The role of the school board is to shed light on the taxpayers and publics view on the budget process. They are kept up to date with the progress of the budget as it is being built and are present at public meetings to get input from their constituents. The school board is ultimately the ones who set the tax levy and approve the budget to be voted on by the taxpayers. We only have one elementary and one high school in a single building complex so we don't 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?**

NA

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

NA