**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).**

A. Budget development is coordinated by the Superintendent of Schools and Treasurer who work in close partnership with the Board of Education and leadership team. The budget is built from the prior year budget and a comparison of actual expenditures to create a baseline for the following year. These baseline numbers include an equal distribution of funds across all building and grade levels for typical supplies, materials, and equipment. Principals are responsible for ensuring an equitable distribution of funds across programs. Staffing is our primary expense and so staffing levels, student to teacher ratios, and needs of students with disabilities receive a high level of scrutiny. Any new expenditures including staff increases or changes require a rationale for how it will improve student learning outcomes and/or operations and a plan for long-term sustainability. The budget development process begins in January and continues until the budget is adopted in late March or early April.

B. Budget development is coordinated by the Superintendent of Schools and Treasurer working in close partnership with the Board of Education. The Superintendent and Treasurer work with administrators and departmental managers to review the needs of each school and operation. Teachers and other employees are responsible for working with their Principal or Manager on the budgeting and submission of purchase orders. The School Board reviews a line by line budget and has the final authority to adopt a budget to submit to our community for a public vote.

C. The district does not use formulas in budgeting

**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.**