**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 Superintendent and the Business Manager are co-leads in the budget development process. The Superintendent and Business Manager will meet with the Building Principals, CSE chair, Transportation Director, and Buildings & Grounds Supervisor to discuss the needs of the students so we know what to include in the budget. That could mean staff increases or decreases based on enrollment at the various grade levels, student needs for in and out of district placements, changes in curriculum, etc. The District/BOE also monitor student test scores to drive where attention needs to be directed. While we are always thinking about the budget for the following year it more formally starts the end of November or beginning of December and will typically run into mid March or early April. Typically the budget is approved at the March Board meeting. There are many staff that have involvement in the budget. Some are very involved throughout the process while others provide what the expected needs are for the following year. The Board of Education reviews the budget line by line once they are given a draft budget and compares it to historical spending taking into account one time expenditures in the past or for the future budget that is being developed. They ask a lot of questions, will make changes to increase or decrease lines in the budget, and will decide whether to override the tax cap or not, and approve the tax levy. Periodically, not only during budget building will the Buildings & Grounds & Transportation Director discuss the needs of the school buildings. We have a bus garage and one school building for K-12. There is no formula that is used 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?**

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

  