**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 is lead by the superintendent of schools with the assistant Superintendent of Finance as the keeper of the record. A budget development manual is given by the business office in late October or early November with the process and explanation of the timeline for completion. Budget preparation ends when the Board of Education votes in April. Budget happens all year long, any decreases in revenues will change the expenditure side. All information is place into nVision the district’s financial software. Each department reports up through one of the Assistant Superintendent s with their budget needs. There is extra funding that the building receives from an “equity formula” that is driven by the number and types of students that attend the building. Salaries and positions are set at district office, there is a small amount of funds that are building, and department driven.

Employees involved in the budget process include all the superintendents, directors, assistant directors, principals, assistant principals, department chairs, and their clericals.

School board sets the tone of the budget, tax cap (under/over) and approves any new positions that will be included.

There is no set formula to allocate funds to the building other than the Equity Formula.

**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?**

NO

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

NO