**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 District has formed a budget and finance sub-committee of the board of education. The committee is comprised of two board members, the assistant superintendent and the superintendent. There is an informal budget development process that occurs throughout the current budget year, that informs the the decisions on the next year's budget. The District has open communication regarding proposed items for budget development, especially for students or instructional purposes. The informal budget input has come from students, teachers, staff, administration, board and the community. Not all input is translated into the final budget; however. For instance, it was once suggested that we put an inflatable dome over the football field. This item did not make the general fund budget.

The formal budget development process starts in November and continues through the adoption of the budget by the Board of Education in May. If the budget were to be voted down, the process would continue into June. The formal process is driven by the current budget performance with respect to revenues versus appropriations including unforeseen expenses and their impact on the budget. The Board receives monthly revenue, appropriation and budget transfer reports, that are reviewed in public session of the meeting, with public questions permitted. These reports are archived to a cloud-based system for the Board to refer to as they wish. These reports are available for each month back to the 2005-2006 school year. These resources have been used to give a historical perspective for budget development. The administrators represent the needs of their individual building. There is no formula to allocate funds. The building administrators meet as a group with the CSE director, buildings and grounds supervisor, cafeteria manager, transportation supervisor, assistant superintendent and superintendent to identify priority areas for budget. The assistant superintendent shares these items as they are identified with the Board in public session of a regular meeting.

**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?**

The District has one elementary, one middle school and one high school. The elementary school has grades UPK to 5 with 641 students projected for 21-22. The middle school has grades 6 to 8 with 290 projected for 21-22. The high school has grades 9 to 12 with 371 students projected for 21-22. The District has a special education population above 20%.

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