**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 process is led by the Business Administrator, although it is truly a team effort. Also integral in the process is the Superintendent of Schools, building principals, Transportation and Athletic Director, IT Director and the Director of Special Services. Each school's leadership team meets to set academic goals and priorities for the next year. Priorities are ranked and a budget is built based on those priorities and goals. The budget process generally starts in early December and goes through mid April. Beginning in January, the Board of Education is taken through the budget line by line, as sections of the budget are completed. We do not use a formal formula to allocate funds. Principals and directors build their budgets based on their own priorities and needs. Once the state releases the state aid runs, the budgets are evaluated to see if they are affordable. If not, non-instructional costs are looked at first to see if the budget can be reduced. If that doesn't balance the budget, then there is a meeting between the superintendent and the principal to where reductions might be made.

**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.**