**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 Assistant Superintendent for Finance & Operations leads the budget development process. The process begins late October to early November with calendar development and roll forward of "known" budget items, such as contractual salaries and benefits, and debt service. The individual school enrollment percentage to the district enrollment as a whole is used to allocate instructional material aids (textbook, software, hardware, library), materials and supplies, and district-wide codes such as: equipment, field trips, school physician, etc. Building specific funds are allocated based on contractual obligations, i.e. clubs, intramurals, sports, as noted in bargaining unit contracts. Building principals and department leaders are asked to provide their specific budget needs before leaving for the winter break. Meetings are held with curriculum leaders and human resources to address personnel additions or excessing based on enrollment. The Director of Student Services provides budget input for students with disabilities. Central Administration (Superintendent, Finance & Operations, Human Resources, and Curriculum & Instruction) meets in mid-January for a line by line review of the first draft. In February, the first draft is presented to the Board of Education, which focuses primarily on revenues and the tax levy calculation. The Board provides input and guidance on the preliminary appropriations budget. Central Administration will meet to incorporate the Board's input as well as to continue updates as final figures become available. There will be one-two more budget presentations in March based on revisions as final figures become available and revisions based on Board input. Board adoption of the budget is in late March or early April.

**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 differences between similar schools are primarily due to the experience level of the teaching staff in each building and the specific programs housed in a particular school, i.e. self-contained programs.

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

N/A