**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 Official are co-leads in the budgeting process. While budgeting conversations occur throughout the year, the budget process typically begins in November/December and runs through April. Regular/bi-weekly meetings with administration and administrative counsel typically beginning in December. The Board of Education is kept regularly updated at Board meetings. 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. There is a lot of conversation and the district 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. Budgets are usually set by the mid-March BOE meeting but may change if state aid runs change drastically.

**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.**