**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 process is led by the Assistant Superintendent of Finance starting in late fall. The Board of Education along with the Superintendent set budget goals in accordance with student needs. The responsible budget stakeholders; Principals, Special Ed Director, Athletic Director, Facilities Foreman and the Technology Director meet several times with the Assistant Superintendent. The Assistant Superintendent meets throughout the budget process with the Superintendent. A rollover budget is developed which shows all known salary increases as well as any other known expenses, such as health care, debt, TRS and ERS payments. Some expense drivers are not known or can't be calculated until later in the budget process such as transportation increases which rely on regional CPI. The tax levy cap is calculated which is the basis of the allowable tax levy discussion. Increases to the budget have been with the taxpayers in mind.

Each stakeholder presents a list of requirements as well as wishes for the upcoming year. These are prioritized according to student needs and areas of focus. The Superintendent budget is created and public discussion ensues. The Board of Education makes any changes to the Superintendent’s budget and adopts the budget that is presented to the voters.

**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.**