**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).**

Who leads the budget development process? The budget process is led by the superintendent and the board of education.

How are the needs of students translated into a budget? The needs of the students are determined by the administration in each school and relevant department heads, e.g., special education, athletics, etc. who compiles the information which is costed out and turned into budget requests. The budget requests are reviewed by the board of education and the district’s administration for possible inclusion in the proposed budget.

When does the budget development process begin and how long does it last? The budget process in an ongoing process. The prior year budget is reviewed and compared to actual, the current year budget is monitored for spending and changing needs, and the future year budget is starting around October and is finalized by the board of education in April.

Which district employees are involved in the budget development process? The superintendent, assistant superintendent, directors, building administration, department heads, classroom teachers, and the business manager.

What is the role of the school board (where applicable)? The board is actively involved in the budgeting process, there is a board sub-committee that meets regularly with the superintendent, assistant superintendent, and the business manager for budget discussions. These discussions could involve staffing, additions, deletions, new programs, and initiative. The full board receives regular budget updates at workshops before adopting a budget.

**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.**