**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 starts in November with the approval of a budget calendar by the Board of Education. The Board, along with the Superintendent and School Business Manager, holds a long-term planning and goal setting session to set the stage for the budget process. Monthly updates are then prepared by the Business Manager and the Superintendent and brought to the Board of Education starting in December. Each section of the budget is reviewed in detail, line by line, first with the Board Finance Committee and later presented in an executive summary to the entire Board at the regular meetings. The budget process continues until all parts are reviewed and finally approved by the Board of Education before presentation to the voters in May.

Salaries and benefits are updated based on current contractual agreements and anticipated needs. Additionally, the District looks at enrollment projections, instructional data, state mandates, and receives input from each building principal and the special education director. The District does not allocate funds to schools individually through a formula. The building budgets begin with the previous year’s allocation and then are increased/decreased based upon specific needs. The principals receive supply and material budget requests from teachers in January in order to make prioritized funding decisions and then submit their recommendations for review by the Superintendent. Department managers submit their recommended budgets early in the budget process as well and continue to update them as needs arise.

**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.**