**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 is led by the Superintendent, Assistant Superintendent, and School business manager, who compile the current information, create calendar budget development timeline(approved by the Board of Education), budget memo, and forms needed to be completed during the budgeting process. Budgeting for staffing and benefits is based on contractual obligations..

The budgeting process begins by using a complied data of prior year expenditures and appropriations for items such as supplies, equipment, contractual expenses, paper, ect, and redistribute the allocated amounts based on student count, needs, IEP information, academic/accountability needs and poverty levels.

The budget development process starts in December and last until May when the budget is voted on by the district voters.

Administration and Instructional staff discuss their budget needs at District-Wide School Improvement committee meetings, administrative cabinet meetings, staff meetings, and Board of Education development meetings.

The Board of Education is presented with a budget inclusive with a budget memo.

**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?**

Flanders Elementary will be opening an additional Pre-K classroom this year.

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