**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 annual budget development process starts in the fall each year. The Board of Education (BOE) approves the budget calendar in September/October. Once the calendar is approved, the Business Official works to update all of the salaries for the following year. The superintendent and business official work with the building administrators closely throughout the budget process to ensure that the needs of all students are being addressed through the budgeting process. They assess what expenditures for the previous year were and discuss if they were adequate or not and make adjustments accordingly. A draft budget is developed and shared with the BOE in December/January. At this meeting, the building official and superintendent review all components of the budget. Presentations of the budget development process are given to the BOE at each monthly BOE meeting, starting in February. The BOE approves the budget at the April meeting. Public hearings take place at each of the four town halls within the school district. Members of the BOE participate in these meetings too. The district does not use a specific formula to allocate funds to individual schools because there is only one elementary school and one Jr-Sr high school in the district.

**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.**