**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 lead by the assistant superintendent for business, with the superintendent. The district has a budget and finance committee of the board of education that reports to the full board at each board meeting throughout the school year. The needs of the students are translated through each building principal and the district's program/department directors to the district administrative council for discussion, as well as informing budget development process and budget performance. The formal budget development process starts in early December and continues until adoption by the board of education. There is also communication, evaluation and adjustments to the budget as the year progresses based on actual appropriations status and revenue status.

Input from all stakeholders is welcome in the budget development process; however, there are financial constraints that require the administration, finance committee and board of education to develop a budget that best suits the needs of the district within the funds that are available. The board approves the proposed budget that goes before the voters each May. Individual needs are represented by the building administration, as well as program and department directors.

The district does not use formulas to allocate funds to individual schools.

**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?**

There isn't anything unique about any particular school within the District that would significantly impact the average.

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

The district contracted with Frontine Education in July 2022 to generate the reports that this transparency report is based upon. We have found that their process has produced some significant differences in the reported data when compared with the district data of the prior two reports.