**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).**

A. The school business administrator is responsible for leading the budget development process with guidance and support from the superintendent. Our budget process looks at actual expenditures from the prior year, as well as projected expenses from the current year as we plan for the coming year. Both subjective and objective data is used to evaluate programs throughout the year which then informs our budgetary decisions so that we are maximizing the effectiveness of our programs for students. Our budget process begins in January and wraps up with final presentations in May leading to our budget vote.

B. While led by our School Business Administrator, our full administrative team is involved in the budget planning process throughout that season. Building principal’s work with their individual department leaders to determine programmatic needs and anticipated expenses. Similarly, Directors of various departments work with the Business Administrator to examine prior expenses and project what those will look like in the coming year based on enrollment changes and other factors. These meetings then inform presentations during regular board meetings and work session with board committees where we discuss community interests as they relate to the budget.

C. The district does not use a formulaic approach to budgeting as we allocate funds to our three school buildings.

**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?**

As our buildings are all unique in terms of grade levels, their budgets are established based on a thorough evaluation of programs and needs.

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

Nothing to note.