

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(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 begins in the Business Office in November with the School Business Executive and the Superintendent. Line items in the budget are looked at individually and compared to the prior year and the five year history of that line item. The School Business Executive then discusses the needs of students with the building principals, Director of Special Education, and Director of Instruction for any changes known for the the upcoming school year. The School Business Executive will also discuss the budget with the Buildings and Grounds Supervisor and Transportation Supervisor to determine any needs of theirs that need to be addressed. The budget development process is discussed regularly with the Board of Education Budget Committee to address any concerns the community may have. The budget process lasts until approximately March at which time the budget (in draft form) is discussed at monthly board meetings. The budget is then ready for the community vote in May.

2. **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?**
3. **If applicable, describe any items which the district feels are anomalous in nature and require additional description.**