

**Education Law §3614 School Funding Allocation Report
Part F - Narrative Description**

- 1. Describe the local methodology/approach used to allocate funds to each school in the district. If schools are allocated 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.**

During the budget development process, building-level administrators develop a “wish list” of spending priorities and share these with the Superintendent. The Superintendent evaluates each of the building-level administrators’ proposals and determines priorities across the district. The Assistant Superintendent of Administrative Services develops a baseline expenditure budget which essentially calculates the estimate expenditures of maintaining current programming while also incorporating any expenditure reductions associated with the elimination/reduction of inefficient programming. As projected revenue data (esp. State Aid) becomes available, the revenue budget is sharpened. The revenue and expenditure budgets continue to be fine-tuned throughout the budget process. If projected revenues exceed expenditures, the Superintendent and Board of Education evaluate the feasibility of adding staff and programming, based upon the building-level priorities that were established.

- 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?**

N/A

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

N/A