**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 Superintendent, with the help of the School Business Manager, leads the budget development process. Meetings with the school administrators (Principals, CSE, Facilities Supervisor, Transportation Supervisor, Food Service Director, Athletic Director, Technology) are held early in the budget process. Discussions with Building Principals and CSE involve reviewing current year budget and expenses, enrollment increase/decreases, staff changes (increase, decrease, shifting) based on individual needs, program offerings, and staff requisitions. Staff are requested to complete a requisition form for supplies/materials for the following year, which are then reviewed by their immediate supervisor. Based on initial conversations, individual department budgets (Facilities, Transportation, Food Service, Athletics, Special Education, Instructional) are created and reviewed by the Supervisors/administration. Reflective of the budget calendar, Department budgets are shared and reviewed with the Board of Education for discussion at the scheduled BOE meetings. The Board of Education is also provided line-by-line expenses in addition to the Department budgets. Three years' expenses are also provided in the department budgets for consideration/discussion. Proposed amounts are then put into the overall budget/three-part budget and compared to proposed revenue.

The Budget Process starts in November with the approval of the Budget Calendar by the Board of Education and lasts until the final approval by the Board in April of the following year.

B) Multiple district employees are involved in the budget process. Staff provide requisitions; administrators/supervisors review requisitions (approve and/or deny such requisitions); Superintendent and Business Manager review all departments requests and budgets. Superintendent and Business Manager then provide initial budget numbers and scenarios to the Board of Education and Finance Committee. The Finance Committee is comprised of four BOE members and meet with the Business Manager and Superintendent through the budget process. Each Supervisor represents the need of their individual department.

C) The District does not use a formula 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?**

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