**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 School Business Executive works with the Superintendent under the guidance of the Board of Education to determine the goals and priorities in developing the District’s annual budget. Our process begins with a planning session with Superintendent, Business Executive, Building Administrators, and Department Heads. Discussions on staffing, building needs, any upcoming regulatory changes that may impact budget projections. In early December we have a District wide budget kick off meeting with administrative, instructional, and department heads to review the preliminary guidelines. During the month of December budget requests are entered into financial software program by teachers and building personnel which follow District purchasing approval pathways so that we can appropriately plan for building level spending. Beginning in January at each Board of Education regular business meeting a presentation of budget assumption and projections is reviewed with the Board. As we move into February and preliminary revenue projections, to include State Aid and Tax Levy, are added into the presentations. A proposed, line by line budget is presented to the Board for review, with revisions continuing through March, and is ultimately presented to the community for approval in May.

**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.**

  