**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).**

Budget Development Process

The Budget Development Process is led by the Superintendent of Schools. It is under his guidance that Administrators and Department Heads are provided with the necessary parameters for the construction of a financial plan which will guide the District throughout the Fiscal Year.

First and foremost, in the process of putting together the plan, student needs are determined and an analysis is performed of the cost of meeting these educational opportunities.

The process of budget development never really starts nor ends. It is an ever-evolving process that culminates with the filing of the ST-3 in September of each year. In early November, the Superintendent issues a document to all stakeholders involved in the development of the budget. The packet includes the items necessary when submitting budget request. These are due back into the Business Office in early December. The Superintendent, with assistance from the necessary individuals, puts together the draft budget documents by the Winter Recess. On-going negotiations with all parties commences and a draft budget is presented to the Board of Education in February. After receiving guidance from the Board, the Superintendent leads the effort in preparation of the final version of the budget which is approved by the Board of Education during their first April session. It is then presented to the voters for approval, typically the third Tuesday of May.

Collaboration with Stakeholders

The process of budget development requires the involvement of many of the employees of the district. The Superintendent, while leading the effort, develops the standards and guidelines to be used by staff in putting together their individual department budgets.

The Building Administrators are responsible for developing the individual budgets for each facility in which students are housed. This is done by the Middle/High School Principal and the Director of Pupil Personnel.

The District Treasurer is responsible for assisting the Superintendent and others who develop the budget with cost histories, fund balance analysis and state aid determinations.

The Business Office staff work to ensure the necessary financial documents are in place and that controls are utilized to safeguard the funds of the district.

Department Heads and Middle Managers are solicited for input regarding their individual department needs.

The District utilizes the services of a Business Management Advisor who is tasked with accumulating all of the data and inputting that information into a spreadsheet for use in making determinations of how the final spending plan will be published.

The Board of Education is given the ultimate authority, through the recommendation of the Superintendent, of the final budget to be submitted to voters for approval. A Budget Retreat is held during the development process with the Board of Education, Building Administrators, Department Heads and Middle Managers. This session provides the Board with the needs requested and the associated cost. A binder is developed including the follow:

 District Goals for the upcoming year

 School District Report Card

 Proposed Budget

 Fund Balance Analysis

 Employee Cost Calculations

 Property Tax Implications and Tax Cap Calculations

 Staffing Scenarios

 Seniority Lists

 Department Budgets

 Any proposed Propositions

The Building Administrators and the Department Heads/Middle Managers are responsible and represent the individual buildings and school sites, along with the individual departments for which funding is provided.

Formulaic Methodology

Typically, many lines of the budget are static from year to year for supplies and equipment. If needed, actual cost calculations are develop based on specific criteria. For some areas, such as Textbooks and Library Materials, the budgeted expenditure is driven by the associated aid generated. All categorical aids are determined in a method to effectively maximize the potential revenue. In some areas, pupil counts are utilized to determine the appropriation amount.

**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.**

  