**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 leads the budget process which begins in early October, with the Business Office personnel providing preliminary estimates of known budgetary items. Then Assistant Superintendents, Directors and Building Principals along with the Facilities Director are consulted to determine school and building needs. Certain allocations are made on a per pupil basis (ie State aided instructional materials), others are allocated by building or department. Additional and supplemental resources are allocated by student need (ie itinerant services, special placements).

 The Audit and Finance Committee of the Board reviews the budget thrughout the process. The District holdsa number of public budget sessions to engage and collect community input. The Board regulary reviews and discusses the budget at their monthly meeting from November until the Budget Vote. Budget information is also disseminated through the district website and other media.

**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.**