**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 & B: The budget development process is led by the Superintendent, the Assistant Superintendent for Curriculum & Instruction, the Assistant Superintendent for Human Resources & Administration, and the Assistant Superintendent for Business. The Assistant Superintendent for Business provides each administrator with a summary Excel budget spreadsheet which includes line by line expenditures for the past 2 years as well as year-to-date expenditures. It also includes line by line budget amounts for the past 3 years. Each line on the summary Excel spreadsheet has a corresponding detail Excel spreadsheet where the administrator itemizes all necessary expenditures to be budgeted. Each administrator reviews prior year budgeted and expended amounts and also considers the anticipated budget year needs of the students when reviewing the historical amounts. The budgeted amounts will reflect changes in student, building, and departmental needs. The budget development process begins in August with an overview of the fiscal climate and a discussion of the Excel forms to be completed by each administrator. The budget sheets are prepared by the Business Office in September and distributed to the Administrators in October. During the budget development process, each school submits its requested staffing levels, as well as supplies and other instructional needs pursuant to existing programs within each building. Each building and department stands as a separate budget entity in establishing the necessary funds for the subsequent school year. Meetings are conducted separately with each administrator (principals and directors) and cabinet. The budget is then compiled and presented to the Board of Education for review during the budget development process. The process continues through the adoption of the budget by the Board of Education.

C. The District does not use an allocation method to fund each school within the District.

**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.**