**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).**

During the budget development process, building-level administrators develop a “wish list” of spending priorities and review these with the Superintendent. The Superintendent evaluates each of the building-level administrators’ proposals and determines priorities across the district as a whole. The Assistant Superintendent of Administrative Services develops a baseline expenditure budget which essentially calculates the estimated expenditures of maintaining current programming while also incorporating any expenditure reductions associated with the elimination/reduction of inefficient programming. As projected revenue data (esp. State Aid) becomes available, the revenue budget is sharpened. The revenue and expenditure budgets continue to be fine-tuned throughout the budget process. If projected revenues exceed expenditures, the Superintendent and Board of Education evaluate the feasibility of adding staff and programming, based upon the building-level priorities that were established. The District does not utilize formulae in order to calculate building allocations. Development of the budget generally begins in December and commences with the May vote.

**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?**

N/A

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

N/A

  