**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 budget development process is led by the Superintendent, who works closely with the district principals to determine student needs, and any emerging needs that may need to be addressed. In addition, the Superintendent works with the rest of the management team to further identify items needed to support student needs that may have a budgetary impact. The budget development process typically starts in late December or early January of each year, and is reviewed and modified on a rolling basis up until budget adoption in April of each year. Doing so allows the district to have an accurate-as-possible budget picture from a student-needs perspective, as well as a state-aid perspective. However, it is also important to note that due to the budget timeline that is set by the state, the budget is based on best estimates as of the time of budget adoption, and fluctuations will occur.

B. Typically, the Administrative team, comprised of department managers and building principals, are involved in the budgeting process. Each team member represents their prospective buildings and/or departments, to bring to the Superintendent for budget consideration. The school board is typically involved in the budget process through regular updates from the Superintendent throughout budget development, and up through adoption. The board will provide feedback as appropriate, and is involved with approval of any major programmatic changes that may arise.

C. The district does not use a formula to allocate funds to individual schools. Funds are allocated based on a comprehensive review of programmatic needs to address student needs in each school and across the district as a whole.

**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?**

No significant changes in unique, school-specific situations, as compared to the prior year.

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

The influx of Federal Stimulus funds, beginning in the 21/22 school year, are anticipated to have an impact on spending for 3 years. After that time, we anticipate spending to decrease to be more in line with what a more typical spending plan would look like in this district.