**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).**

The Budget Development process is led by the Superintendent and Business Administrator. Principals, working with Department Heads, the CSE chairperson, and the Director of Student Support Services conduct needs assessments for their students and budget accordingly. The bedrock for this 'needs assessment" is the district's Strategic Plan which already has collaboratively established district goals and targets based on identified student needs. This process formally starts in October and continues through the initial budget presentations in February. The building principals represent the needs of individual buildings and work with their department heads to formulate their budgeting needs by building. The Directors of Athletics, Transportation, Buildings and Grounds, and CSE all submit budgets for Superintendent/Business Administrator Review. The board through the Audit and Finance Committee monitors the budget development process to ensure that budget requests are in line with the district's Strategic Plan.

**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.**