**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 process begins by analyzing costs by building/department over the last 3-5 years and estimated actual expensidures.

Salaries are computed for the new budget taking into account STEP and negotiated increases. Benefits for staff are budgeted centrally.

Contractual services such as busing, special education tuitions and security are separately budgeted based on the specific needs and costs for the upcoming year.

Central office staff meets with building placements and district staff who oversee districtwide programs to review spending requests based on enrollments and program needs.

Federal funds are incorporated into the needs for the new year.

As for other revenue the central office staff factors state aid runs form the legislative budget and provides estimates for interest, PILOTs and other revenue. The reserves are also incorporated into final revenue requirements.

The tax cap is esimtated in the business office.

The District has three budget workshops which are presented to the Board of Education and community. The Board makes recommendations for budget amendments. Tge Board of Education makes final budget and tax decisions.

**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.**

  