**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 Assistant Superintendent for Business along with conversations with the Superintendent initiates the budget early in December with salaries, benefits, debt service, known contractual costs and estimates based on historical data. Revenue is determined base on best guesses at the time before the governor's budget comes out in January. The working copy of the budget is presented to the Board in January. Discussions are then held on tax impact and the districts educational goals. Principals along with other Department Heads then review options for extraordinary request for curriculum needs, equipment replacement, textbooks, etc. The second version of the budget with changes recommended is presented to the Board and public in February. Final discussions are held on impact and needs of the district. In March or April the budget is adopted by the board. This is determined by where we are in the State Aid process and how we think that will impact the budget.

**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?**

There is nothing unique. Like many districts our size, salaries and benefits for the direct care staff is the main driving factor in any of the buildings.

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

N/A

  