**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 begins in early October and goes through March. All district and building leaders are involved in the budget development process. The Board of Education establishes the priorities for budget development and strategic planning. The district uses a variety of data to craft the school budget, in terms of reviewing historical trends on spending across major categories of expense in total, and by building/department; revenue projections and actual receipts, Budgeted expense vs. actual expense, and collecting input from our building and departmental leaders on their needs for the following year. Using multiple sources of data and analyses, and garnering a variety of perspectives on needs for the following year based on program, enrollment changes, demographics of students, new initiatives and/or staffing changes allows the district to take a holistic approach to crafting a budget that serves the needs of our buildings and departments, but also is crafted within the context of historical and future trends. Further, if there are new State and/or Federal mandates and/or State Aid changes, we incorporate these items into our planning and analyses. Mandates and contractual obligations (i.e. collective bargaining agreements), contributions to retirement systems, and benefits make up approximately 85% of our total budgetary dollars, leaving only a small portion of budgetary dollars at our discretion. Parallel to the single year budget development process, we work to update our strategic plan which incorporates our long range financial plan, educational plan, and capital plan to ensure alignment and connectivity to our district goals.

**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.**