

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(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 School Business Official (SBO), along with the Board of Education (BOE) and Superintendent of Schools, develops the budget and priorities for the coming school year. The budget process begins in October through discussions of budget needs updates with Administrators/ Department Supervisors at administrative meetings. In November, the BOE will adopt the budget development calendar. In January, the SBO will present preliminary budget assumptions to the BOE. In February, budget materials are distributed to faculty and the preliminary budget is presented to the BOE. The Tax Cap Calculation will be submitted to the State Comptroller by March 1. The SBO will present the proposed budget to the BOE to be approved at the first or second meeting in April. The Property Tax Report card is submitted to SED after the budget has been approved by the Board. The budget vote typically occurs on the third Tuesday in May.

B. The Administrative staff and the Board of Education are the primary contributors in the budget development. The District engages the faculty/staff and community in the annual Budget Hearing and other budget materials available to the public. The building principals will communicate student needs to be included in the budget and throughout development. The BOE will communicate priorities and needs to be included in the budget.

C. The District does not utilize a formula to allocate funds. Funds are allocated based on need and average historic expenditures.

2. **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?**

The per pupil spending is slightly higher at the MS/HS because all athletic costs are allocated to that building. There is also a larger majority of teaching staff with more years of experience

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

N/A