**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 School Business Official along with the Superintendent lead the budget development process which begins in December and ends when the budget is adopted by the Board of Education, usually in April. The Business Official and Superintendent coordinates budget workshop meetings with all applicable stakeholders, including but not limited to: Elementary Principal, Middle School Principal, High School Principal, Director of Pupil Personnel Services, Transportation Supervisor, Buildings & Grounds Supervisor, Athletic Director, and Food Service Director. Stakeholders prepare a list of budgetary requests and prioritizes them based on the needs of the students and faculty. The district does not use a formula to allocate funds to individual schools, all budgetary allocations are based upon the work completed in the budget workshops noted above. The building budget begins with the previous year’s allocation and then is increased/decreased depending on budget to actuals in the previous year. This incremental budget approach sets the base budget for each school. Student’s needs, poverty and the number of students with disabilities are factored into overall allocations throughout the budget development process. Class sizes, federal funding allocations and specific building needs are also considered. Principals submit a narrative justifying any dollar increases based on these categories.

The Business Official and Superintendent host 3 budget workshops that are scheduled to occur prior to the public board meetings and allows collaboration with the community and stakeholder alike. Additionally, the Business Official and Superintendent travel to community centers around the district in five different forums to allow for further community input and collaboration on the budget development.

The district's Audit/Finance committee is comprised of three Board of Education members, the Superintendent and the Business Official. As draft budgets for the functional areas of the budget are finalized, the Audit/Finance Committee meets to review the budgets. The Audit/Finance committee prepares a summary of the committee meeting for the full Board of Education at each monthly meeting as applicable.

**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.**